

Report of Audit
on the
Financial Statements
of the
County of Union
for the
Year Ended
December 31, 2012

COUNTY OF UNION

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COUNTY OF UNION

PART I

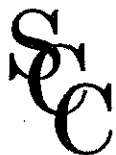
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YEAR ENDED DECEMBER 31, 2012



SUPLEE, CLOONEY & COMPANY

CERTIFIED PUBLIC ACCOUNTANTS

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INDEPENDENT AUDITOR'S REPORT

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

Report on the Financial Statements

We have audited the accompanying balance sheets - regulatory basis of the various individual funds of the County of Union, New Jersey, as of December 31, 2012 and 2011, the related statement of operations and changes in fund balance - regulatory basis for the years then ended, and the related statement of revenues - regulatory basis and statement of expenditures - regulatory basis of the various individual funds for the year ended December 31, 2012, and the related notes to the financial statements, which collectively comprise the County's regulatory financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with the regulatory basis of accounting prescribed by the Division of Local Government Services, Department of Community Affairs, State of New Jersey. Management is also responsible for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatements, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express an opinion on these regulatory financial statements based on our audit. Except as discussed in the following paragraph, we conducted our audit in accordance with auditing standards generally accepted in the United States of America, the audit requirements prescribed by the Division of Local Government Services, Department of Community Affairs, State of New Jersey (the "Division"), and the provisions of U.S. Office of Management and Budget (OMB) Circular 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," and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. 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.

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.

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An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the regulatory financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the County of Union's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the County of Union's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the regulatory financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Basis for Adverse Opinion on U.S Generally Accepted Accounting Principles

As described in Note 1 of the regulatory financial statements, except for the omission of a Statement of General Fixed Assets, the regulatory financial statements are prepared by the County of Union on the basis of the financial reporting provisions prescribed by the Division of Local Government Services, Department of Community Affairs, State of New Jersey, which is a basis of accounting other than accounting principles generally accepted in the United States of America, to meet the requirements of New Jersey.

The effects on the financial statements of the variances between the regulatory basis of accounting described in Note 1 and accounting principles generally accepted in the United States of America, although not reasonably determinable, are presumed to be material.

Adverse Opinion on U.S. Generally Accepted Accounting Principles

In our opinion, because of the significance of the matters discussed in the "Basis for Adverse Opinion on U.S Generally Accepted Accounting Principles" paragraph, the financial statements referred to above do not present fairly, in accordance with accounting principles generally accepted in the United States of America, the financial position of the various individual funds of the County of Union as of December 31, 2012 and 2011, or the results of its operations and changes in fund balance for the years then ended of the revenues or expenditures for the year ended December 31, 2012.

Basis for Qualified Opinion on Regulatory Basis of Accounting

The amount of general fixed assets to be reported in the financial statements is not known, as the general fixed assets inventory taken in 2011 has not been reconciled with the previous audited inventory. Therefore, a statement of general fixed assets has been omitted from the regulatory financial statements as presented.

Opinion on Regulatory Basis of Accounting

In our opinion, except for the effects of such adjustments, as described in the fourth and seventh 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 regulatory financial statements referred to above present fairly, in all material respects, the regulatory basis balances sheets of the various individual funds as of December 31, 2012 and 2011, the regulatory basis statement of operations and changes in fund balance for the years then ended and the regulatory basis statement of revenues and expenditures and changes in fund balance for the year ended December 31, 2012 in accordance with the basis of financial reporting prescribed by the Division of Local Government Services, Department of Community Affairs, State of New Jersey as described in Note 1.

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Other Matters

Other Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the County of Union's regulatory financial statements. The information included in the Financial Data Section – Section 8 Housing Choice Voucher Program and the supplementary information and data listed in the table of contents as required by the Division of Local Government Services, Department of Community Affairs, State of New Jersey and schedule of expenditures of federal awards, as required by Office of Management and Budget Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations* and the schedule of expenditures of state financial assistance as required by NJ OMB 04-04 are presented for purposes of additional analysis and are not a required part of the regulatory financial statements.

The supplemental information and schedules listed above and also listed in the table of contents are the responsibility of management and were derived from and relates directly to the underlying accounting and other records used to prepare the regulatory financial statements. Such information has been subjected to the auditing procedures applied in the audit of the regulatory financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the regulatory financial statements or to the regulatory financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the Schedule of Financial Data – Section 8 Housing Choice Voucher Program, the supplemental information listed and data in the table of contents, as required by the Division of Local Government Services, Department of Community Affairs, State of New Jersey, schedule of expenditures of federal awards, as required by Office of Management and Budget Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*, and the schedule of expenditures of state financial assistance as required by NJ OMB 04-04 are fairly stated, in all material respects, in relation to the regulatory financial statements as a whole.

The general comments and recommendations section has not been subject to the auditing procedures applied in the audit of the regulatory financial statements, and accordingly, we do not express an opinion or provide any assurance on it.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated August 30, 2013 on our consideration of the County of Union's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and 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 internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the County of Union's internal control over financial reporting and compliance.


CERTIFIED PUBLIC ACCOUNTANTS


REGISTERED MUNICIPAL ACCOUNTANT NO. 50

August 30, 2013

CURRENT FUND

"A"

COUNTY OF UNION

CURRENT FUND

BALANCE SHEETS - REGULATORY BASIS

| <u>ASSETS</u> | <u>REF.</u> | <u>BALANCE DECEMBER 31, 2012</u> | <u>BALANCE DECEMBER 31, 2011</u> |
|---|-------------|--|--|
| Cash - Treasurer | A-4 | \$ 49,690,853.48 | \$ 36,303,164.86 |
| Cash - Change Funds | A-5 | 3,335.00 | 3,435.00 |
| | | <u>\$ 49,694,188.48</u> | <u>\$ 36,306,599.86</u> |
| Receivable with Offsetting Reserves: | | | |
| Property Taxes | A-6 | \$ 494,837.41 | \$ 634,228.46 |
| Union County Improvement Authority | A-14 | 337,874.25 | 348,115.93 |
| Due Grant Fund Fund | A-15 | 9,478.71 | |
| Due Trust Other Fund | A-4 | 2,008,924.94 | 57.28 |
| | | <u>\$ 2,851,115.31</u> | <u>\$ 982,401.67</u> |
| Deferred Charges: | | | |
| Expenditure without Appropriation-Hurricane Sandy | A-4 | \$ 161,309.95 | |
| | | <u>\$ 52,706,613.74</u> | <u>\$ 37,289,001.53</u> |
| Grant Fund: | | | |
| Cash | A-4 | \$ 1,633,746.31 | \$ 783,271.10 |
| Grants Receivable | A-9 | 59,579,184.34 | 59,270,572.70 |
| | | <u>\$ 61,212,930.65</u> | <u>\$ 60,053,843.80</u> |
| | | <u>\$ 113,919,544.39</u> | <u>\$ 97,342,845.33</u> |
| <u>LIABILITIES, RESERVES AND FUND BALANCE</u> | | | |
| Appropriation Reserves | A-3:A-11 | \$ 6,360,718.76 | \$ 5,765,828.03 |
| Commitments Payable | A-3:A-11 | 16,781,449.43 | 9,493,196.07 |
| Accounts Payable | A-7 | 3,677,078.54 | 2,316,780.53 |
| Reserve for: | | | |
| Medicare Peer Group - Appropriated | A-10 | 539,927.06 | 581,858.52 |
| | | <u>\$ 27,359,173.79</u> | <u>\$ 18,157,663.15</u> |
| Reserve for Receivable | A | 2,851,115.31 | 982,401.67 |
| Fund Balance | A-1 | 22,496,324.64 | 18,148,936.71 |
| | | <u>\$ 52,706,613.74</u> | <u>\$ 37,289,001.53</u> |
| Grant Fund: | | | |
| Due Current Fund | A-4 | \$ 9,478.71 | \$ |
| Due Trust Other Fund | A-4 | 1,444,426.88 | 1,462,384.75 |
| Due Capital Fund | A-4 | 1,475,000.00 | |
| Due Open Space Preservation Trust Fund | A-4 | 2,975,000.00 | |
| Grants - Appropriated | A-12 | 38,946,166.82 | 41,382,033.91 |
| Commitments Payable | A-12 | 16,329,097.74 | 17,209,425.14 |
| Grants - Unappropriated | A-13 | 33,760.50 | |
| | | <u>\$ 61,212,930.65</u> | <u>\$ 60,053,843.80</u> |
| | | <u>\$ 113,919,544.39</u> | <u>\$ 97,342,845.33</u> |

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

COUNTY OF UNION

CURRENT FUND

STATEMENTS OF OPERATIONS AND
CHANGE IN FUND BALANCE - REGULATORY BASIS

| | <u>REF.</u> | <u>YEAR ENDED</u> <u>DECEMBER</u> <u>31, 2012</u> | <u>YEAR ENDED</u> <u>DECEMBER</u> <u>31, 2011</u> |
|---|-------------|---|---|
| <u>REVENUE AND OTHER INCOME</u> | | | |
| Fund Balance Revenue Utilized | A-2 | \$ 16,000,000.00 | \$ 18,700,000.00 |
| Miscellaneous Revenue Anticipated | A-2 | 191,009,509.11 | 185,645,175.58 |
| Receipts From Current Taxes | A-2 | 302,497,451.00 | 291,168,537.00 |
| Non-Budget Revenue | A-2 | 7,210,314.19 | 7,473,459.90 |
| Other Credits to Income: | | | |
| Unexpended Balance of Appropriation Reserves | A-11 | 5,507,867.51 | 6,341,297.01 |
| Cancel Accounts Payable | | | 852,255.76 |
| Cancel Grant Reserves - Matching Funds | | | 455,119.86 |
| Union County Improvement Authority Receivable | A-14 | 10,241.68 | |
| Cancel Reserves - Improvement Authority Lease | | | 42,271.30 |
| Interfunds Returned (Net) | | | 20,773.39 |
| <u>TOTAL INCOME</u> | | <u>\$ 522,235,383.49</u> | <u>\$ 510,698,889.80</u> |
| <u>EXPENDITURES</u> | | | |
| Budget and Emergency Appropriations: | | | |
| Operations | A-3 | \$ 404,773,180.93 | \$ 408,808,475.85 |
| Capital Improvements | A-3 | 3,400,000.00 | 3,800,000.00 |
| Debt Service | A-3 | 49,942,594.18 | 44,266,114.80 |
| Deferred Charges and Statutory Expenditures | A-3 | 40,911,220.00 | 39,524,013.00 |
| Interfunds Advanced (Net) | | 2,018,346.37 | |
| Union County Improvement Authority Receivable | | | 19,884.34 |
| Refund of Prior Year's Revenue | A-4 | 842,654.08 | 89,341.56 |
| | | <u>\$ 501,887,995.56</u> | <u>\$ 496,507,829.55</u> |
| <u>TOTAL EXPENDITURES</u> | | | |
| Excess in Revenue | | \$ 20,347,387.93 | \$ 14,191,060.25 |
| <u>Fund Balance</u> | | | |
| Balance, January 1 | A | 18,148,936.71 | 22,657,876.46 |
| | | <u>\$ 38,496,324.64</u> | <u>\$ 36,848,936.71</u> |
| Decreased by: | | | |
| Utilization as Anticipated Revenue | A-1:A-2 | 16,000,000.00 | 18,700,000.00 |
| Balance, December 31 | A | <u>\$ 22,496,324.64</u> | <u>\$ 18,148,936.71</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, 2012

| | REF. | BUDGET | SPECIAL N.J.S.A. 40A:4-87 | REALIZED | EXCESS OR (DEFICIT) |
|--|------|------------------|------------------------------|------------------|---------------------------|
| Surplus Anticipated | A-1 | \$ 16,000,000.00 | \$ | \$ 16,000,000.00 | \$ |
| Miscellaneous Revenues: | | | | | |
| Fees: | | | | | |
| County Clerk | A-8 | \$ 1,775,000.00 | \$ | \$ 1,969,614.20 | \$ 194,614.20 |
| Surrogate | A-8 | 235,000.00 | | 191,915.84 | (43,084.16) |
| Sheriff | A-8 | 1,100,000.00 | | 1,104,457.99 | 4,457.99 |
| Interest on Investments and Deposits | A-8 | 170,000.00 | | 168,584.28 | (1,415.72) |
| County Hospital Board of Pay Patients | A-8 | 36,150,000.00 | | 32,649,110.06 | (3,500,889.94) |
| Permits - County Road Department | A-8 | 95,000.00 | | 104,992.65 | 9,992.65 |
| Register - Realty Transfer Fees | A-8 | 2,745,000.00 | | 3,235,314.66 | 490,314.66 |
| Parks and Recreation Facilities Revenue | A-8 | 5,700,000.00 | | 6,017,832.29 | 317,832.29 |
| Rent - 921 Elizabeth Avenue | A-8 | 415,000.00 | | 453,165.57 | 38,165.57 |
| Rental Beds - Juvenile Detention Center | A-8 | 1,875,000.00 | | 1,615,353.89 | (259,646.11) |
| State Aid County College Bonds (N.J.S.A.18A:64A-22.6) | A-8 | 1,805,730.00 | | 1,805,729.69 | (0.31) |
| Division of Youth and Family Services | A-8 | 4,440,211.00 | | 4,440,211.00 | |
| Supplemental Social Security Income | A-8 | 1,150,840.00 | | 1,076,411.00 | (74,429.00) |
| Maintenance of Patients in State Institutions for Mental Diseases | A-8 | 8,665,844.00 | | 8,665,844.00 | |
| Maintenance of Patients in State Institutions for Mentally Retarded | A-8 | 21,334,310.00 | | 21,334,310.00 | |
| Older Americans Act Title III | A-9 | 3,428,027.00 | 39,081.00 | 3,467,108.00 | |
| Program Income Nutrition | A-9 | 135,609.00 | | 135,609.00 | |
| Office on Aging - State Grant | A-9 | 40,000.00 | 18,000.00 | 58,000.00 | |
| 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 Program | A-9 | 1,355,906.00 | | 1,355,906.00 | |
| New Jersey Department of Health - Intoxicated Driver Resource Center | A-9 | 206,569.00 | 5,583.00 | 212,152.00 | |
| 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 Fares | A-9 | 75,000.00 | | 75,000.00 | |
| Paratransit Elderly and Handicapped Transportation Title XX-Aging | A-9 | 85,262.00 | | 85,262.00 | |
| Respite Care Program | A-9 | 347,178.00 | | 347,178.00 | |
| Respite Care - Program Income | A-9 | 30,000.00 | | 30,000.00 | |
| Medicare Reimbursement Program Logistics | A-9 | 102,000.00 | | 102,000.00 | |
| County Wide Comprehensive Alcohol Program (CWCAP) | A-9 | 929,792.00 | | 929,792.00 | |
| Personal Attendant Program | A-9 | 869,811.00 | | 869,811.00 | |
| Clean Communities | A-9 | 45,958.00 | | 45,958.00 | |
| 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 | |
| Ryan White HIV Emergency Relief Grant | A-9 | 2,196,755.00 | | 2,196,755.00 | |
| Victim Witness Advocacy Program | A-9 | 100,158.00 | | 100,158.00 | |
| Council on the Arts | A-9 | 137,917.00 | | 137,917.00 | |
| Juvenile Accountability (JAIB) | A-9 | 46,257.00 | | 46,257.00 | |
| Jail Diversion PILOT Program | A-9 | 66,950.00 | | 66,950.00 | |
| Community Service Block Grant | A-9 | 137,214.00 | 688,386.00 | 825,600.00 | |
| Jersey Assistance Community Caregivers(JACC) | A-9 | 18,240.00 | | 18,240.00 | |
| WIA | A-9 | 3,808,042.00 | | 3,808,042.00 | |
| Rape Prevention Education Grant | A-9 | 18,248.00 | 9,752.00 | 28,000.00 | |
| Urban area Security Initiative Program UASI | A-9 | 4,753,090.00 | 1,430,894.00 | 6,183,984.00 | |
| Jobs Access and Reverse Computer Program (JARC) | A-9 | 160,000.00 | | 160,000.00 | |
| Law Enforcement Officers Training and Equipment Fund | A-9 | 20,042.00 | 14,071.00 | 34,113.00 | |
| CWA - Universal Service Grant | A-9 | 10,110.00 | | 10,110.00 | |
| State Facilities Education Act SFEA | A-9 | 144,000.00 | | 144,000.00 | |
| Supportive Housing - McKinney Vento Homeless | A-9 | 3,386,103.00 | 493,441.00 | 3,879,544.00 | |
| Comprehensive Traffic Safety | A-9 | 20,000.00 | | 20,000.00 | |
| Veterans Transportation Grant | A-9 | 23,000.00 | | 23,000.00 | |
| Rape Care Sexual Assault | A-9 | 12,971.00 | | 12,971.00 | |
| CCPED - Global Options | A-9 | 710,920.00 | 64,880.00 | 775,800.00 | |
| Housing Opportunities Persons with Aids - HOPWA | A-9 | 541,679.00 | | 541,679.00 | |
| Insurance Fraud Reimbursement Program | A-9 | 250,000.00 | | 250,000.00 | |
| Juvenile Justice Innovations Grant | A-9 | 125,200.00 | | 125,200.00 | |
| Port Security Grant | A-9 | 395,084.00 | | 395,084.00 | |
| DNA Backlog Reduction Program | A-9 | 90,000.00 | 1,332,960.00 | 1,422,960.00 | |
| Regrant Museum Attendants | A-9 | 2,500.00 | | 2,500.00 | |
| TANF (Special Initiatives) | A-9 | 65,292.00 | | 65,292.00 | |
| Child Passenger Safety | A-9 | 45,000.00 | | 45,000.00 | |
| Sexual Violence Services Project | A-9 | 15,000.00 | | 15,000.00 | |
| NJ Builders Utilization Initiative for Labor Diversity | A-9 | 7,500.00 | | 7,500.00 | |
| Business Development Interdepartmental Funds | A-9 | 11,764.00 | | 11,764.00 | |
| Sexual Assault Advocate | A-9 | | 10,560.00 | 10,560.00 | |
| Gang, Guns and Narcotics | A-9 | | 188,475.00 | 188,475.00 | |
| Senior Farmers Market | A-9 | | 1,000.00 | 1,000.00 | |
| WIA Adult | A-9 | | 13,719.00 | 13,719.00 | |
| WIA Dislocated Workers | A-9 | | 14,913.00 | 14,913.00 | |
| Port Security Grant | A-9 | | 23,918.00 | 23,918.00 | |
| National Association of County and City Health Officials NACCHO | A-9 | | 5,000.00 | 5,000.00 | |
| Drunk Driving Enforcement Fund | A-9 | | 6,064.00 | 6,064.00 | |
| Megan's Law | A-9 | | 17,290.00 | 17,290.00 | |
| Work First New Jersey | A-9 | | 2,592,902.00 | 2,592,902.00 | |
| Paul Coverdell Forensic Lab | A-9 | | 40,322.00 | 40,322.00 | |
| Sub-Regional Transportation | A-9 | | 105,155.00 | 105,155.00 | |
| State Health Insurance Assistance Program (SHIP) | A-9 | | 57,000.00 | 57,000.00 | |

COUNTY OF UNION

CURRENT FUND

STATEMENT OF REVENUES - REGULATORY BASIS
YEAR ENDED DECEMBER 31, 2012

| | REF. | BUDGET | SPECIAL N.J.S. 40A:4-87 | REALIZED | EXCESS OR (DEFICIT) |
|---|---------|-------------------|-------------------------------|-------------------|---------------------------|
| Continuum Approval Prevention Plan | A-9 | \$ | \$ 250,000.00 | \$ 250,000.00 | \$ |
| Workforce Development Partnership Program - WDPP | A-9 | | 27,112.00 | 27,112.00 | |
| WIA Learning Link | A-9 | | 226,000.00 | 226,000.00 | |
| County Environmental Health Act (CEHA) | A-9 | | 261,565.00 | 261,565.00 | |
| Sexual Assault and Rape Care (SAARC) | A-9 | | 25,941.00 | 25,941.00 | |
| Edward Byrne Memorial Justice Assistance Grant | A-9 | | 217,820.00 | 217,820.00 | |
| Sexual Assault Nurse Examiner/Response Team (Sane/Sart) Project | A-9 | | 74,860.00 | 74,860.00 | |
| Historical Commission Grant | A-9 | | 61,826.00 | 61,826.00 | |
| Recycling Enhancement | A-9 | | 298,100.00 | 298,100.00 | |
| Right to Know | A-9 | | 16,401.00 | 16,401.00 | |
| Hurricane Sandy Disaster National Emergency Grant | A-9 | | 976,620.00 | 976,620.00 | |
| Body Armor | A-9 | | 56,379.00 | 56,379.00 | |
| Narcotics Commanders Association Training | A-9 | | 26,928.00 | 26,928.00 | |
| Work First New Jersey Program Income | A-9 | | 19,820.00 | 19,820.00 | |
| Port Security Marine Port | A-9 | | 24,000.00 | 24,000.00 | |
| Port Security Hazmat Port | A-9 | | 93,750.00 | 93,750.00 | |
| Port Security Laptop Computers | A-9 | | 100,416.00 | 100,416.00 | |
| Senior Citizen Art Show | A-9 | | 4,243.00 | 4,243.00 | |
| Disaster Liaison Grant | A-9 | | 1,200.00 | 1,200.00 | |
| Homeland Security Grant | A-9 | | 311,681.00 | 311,681.00 | |
| Smart Steps Program Grant | A-9 | | 4,815.00 | 4,815.00 | |
| Public Health Emergency Grant LINCOS | A-9 | | 367,764.00 | 367,764.00 | |
| Chronic Disease Coalition Grant | A-9 | | 39,830.00 | 39,830.00 | |
| Constitutional Officers - Increased Fees (P.L. 2001, c. 370): | | | | | |
| County Clerk | A-8 | 1,170,000.00 | | 1,623,838.00 | 453,838.00 |
| Surrogate | A-8 | 270,000.00 | | 296,622.85 | 26,622.85 |
| Sheriff | A-8 | 95,000.00 | | 87,000.00 | (8,000.00) |
| Reimbursement from Grant Programs: | | | | | |
| 1. Fringe Benefits Expenditures | A-8 | 3,300,000.00 | | 2,794,181.45 | (505,818.55) |
| 2. Indirect Costs | A-8 | 105,000.00 | | 667,336.28 | 562,336.28 |
| Medicare - Peer Group | A-8 | 2,397,549.00 | | 2,321,222.83 | (76,326.17) |
| Bail Forfeitures | A-8 | 380,000.00 | | 352,632.50 | (27,367.50) |
| New Jersey Reimbursement - State Prisoners | A-8 | 246,632.00 | | 159,687.86 | (86,944.14) |
| Educational Building Aid | A-8 | 450,000.00 | | 476,473.00 | 26,473.00 |
| School Board Elections - County Clerk | A-8 | 95,000.00 | | 89,161.19 | (5,838.81) |
| School Board Elections - Election Board | A-8 | 600,000.00 | | 691,300.04 | 91,300.04 |
| New Jersey-Division of Economic Assistance Earned Grant | A-8 | 25,075,376.00 | | 36,200,071.90 | 11,124,695.90 |
| Service Fees - Courts | A-8 | 185,000.00 | | 362,854.41 | 177,854.41 |
| Capital Fund Balance | A-8 | 2,500,000.00 | | 2,500,000.00 | |
| Franchise Fee - Jersey Gardens | A-8 | 475,000.00 | | 511,193.26 | 36,193.26 |
| Title IVD - Facility Reimbursement | A-8 | 1,100,000.00 | | 1,073,563.36 | (26,436.64) |
| Debt Service - Open Space | A-8 | 5,288,400.00 | | 5,288,400.09 | 0.09 |
| Leaf Composting | A-8 | 155,000.00 | | 228,553.00 | 73,553.00 |
| PILOTS | A-8 | 150,000.00 | | 216,300.35 | 66,300.35 |
| State Reimbursements Delaney Hall | A-8 | 1,250,000.00 | | 919,344.62 | (330,655.38) |
| Open Space | A-8 | 2,800,000.00 | | 2,800,000.00 | |
| Telephone Commissions | A-8 | 475,000.00 | | 416,591.07 | (58,408.93) |
| Reimbursement Prosecutor Salary | A-8 | 65,000.00 | | 65,000.00 | |
| Division of Development Disabilities | A-8 | 475,000.00 | | 593,652.12 | 118,652.12 |
| Rental Income UC College/Trinitas Hospital Kellogg Building | A-8 | 200,000.00 | | 208,936.82 | 8,936.82 |
| Accumulated Absence Trust | A-8 | 300,000.00 | | 300,000.00 | |
| Union County Utilities Authority | A-8 | 2,000,000.00 | | 2,000,000.00 | |
| Prescription Drug Rebate Medco | A-8 | 1,000,000.00 | | 1,103,523.19 | 103,523.19 |
| ILSA Traffic Control Monitoring | A-8 | 733,000.00 | 171,000.00 | 904,000.00 | |
| Weight and Measures | A-8 | 174,961.00 | | 174,961.00 | |
| P.A.C.E. Agreement | A-8 | 576,553.00 | | 576,552.80 | (0.20) |
| U.C.I.A. Sale of Assets | A-8 | 1,000,000.00 | | 1,806,250.00 | 806,250.00 |
| Total Miscellaneous Revenue | A-1 | \$ 170,451,427.00 | \$ 10,831,437.00 | \$ 191,009,509.11 | \$ 9,726,645.11 |
| Amount to be Raised by Taxation | A-1-A-6 | 302,497,451.00 | | 302,497,451.00 | |
| Budget Totals | | \$ 488,948,878.00 | \$ 10,831,437.00 | \$ 509,506,960.11 | \$ 9,726,645.11 |
| Non-Budget Revenue | A-1-A-2 | | | 7,210,314.19 | 7,210,314.19 |
| | | \$ 488,948,878.00 | \$ 10,831,437.00 | \$ 516,717,274.30 | \$ 16,936,959.30 |
| | 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, 2012

| <u>ANALYSIS OF NON-BUDGET REVENUE</u> | <u>REF.</u> | | |
|---|-------------|----|---------------------|
| Added County Taxes | A-6 | \$ | 802,630.34 |
| Revenue Accounts Receivable: | | | |
| Medical Examiner | A-8 | | 2,416.02 |
| Sale of Scrap and Purchasing Auction | | \$ | 89,196.62 |
| Lien Fees | | | 11,284.56 |
| Insurance Refunds | | | 85,852.52 |
| Workers Compensation | | | 714,455.24 |
| Planning Board | | | 11,802.78 |
| Dep't. of Justice OCDEF | | | 51,183.81 |
| Telephone Commissions and Cellular Antenna Rental | | | 101,492.91 |
| Sale of Maps/Copies | | | 4,558.58 |
| Medicare Part D | | | 97,465.46 |
| Concession/Vending/ATM Machine | | | 98,563.66 |
| Welfare Refund SS | | | 577.00 |
| Lease North Broad Street | | | 600.00 |
| Miscellaneous Refunds and Cancellations | | | 79,840.21 |
| Police Dispatching Services | | | 92,293.00 |
| State Chancery Court | | | 45,633.25 |
| State Treasurer Title IV D Reimbursements | | | 103,018.14 |
| Prescription Refunds | | | 923,635.86 |
| Data Processing Rebate | | | 3,860.00 |
| Jury Duty | | | 75.00 |
| Printing and Duplicate | | | 51,542.54 |
| State Criminal Alien Assistance Program (SCAAP) | | | 352,692.00 |
| PHS/CHS Jail Refund | | | 461,401.00 |
| Ambulance Services | | | 165,098.42 |
| Construction Board Appeal | | | 2,216.00 |
| Utilities Authority Interlocal Agreement | | | 128,137.50 |
| Refunds - Grants | | | 346,127.03 |
| Corrections Processing Fee | | | 98,217.93 |
| Site Plan Fees | | | 43,990.00 |
| Prosecutor Discovery | | | 223,404.17 |
| Psychiatric Institutions | | | 11,554.76 |
| Restitution | | | 12,326.74 |
| Motor Vehicles Refunds | | | 391,449.20 |
| Horizon Refunds | | | 17,000.00 |
| Postage Reimbursement | | | 9,714.89 |
| Inmate Medical Co-payment | | | 7,535.24 |
| Found Money | | | 6,005.64 |
| Fire Training Academy | | | 37,490.00 |
| Vacation Purchase | | | 143,403.36 |
| SSA | | | 52,000.00 |
| Probation Fees | | | 9,329.25 |
| Park Police Fines | | | 26,887.50 |
| FEMA Reimbursement | | | 693,043.21 |
| Child Nutrition | | | 101,301.81 |
| Jobs in Blue Administration | | | 62,314.00 |
| Prosecutor Federal Reimbursement | | | 33,162.91 |
| Liens Inglefield | | | 15,900.00 |
| Mental Health Director | | | 9,000.00 |
| Local Unit Bonds - Vocational School Share | | | 103,845.00 |
| Lease Fiber Optic Line | | | 8,100.00 |
| Miscellaneous | | | 708.10 |
| ATM Commissions | | | 3,855.60 |
| Accrued Interest Bond Sale | | | 108,204.23 |
| Reimburse Security - Park Madison UCIA | | | 99,867.08 |
| Towing License | | | 53,254.12 |
| | A-4 | | 6,405,267.83 |
| | A-1:A-2 | \$ | <u>7,210,314.19</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, 2012

| | APPROPRIATIONS | | PAID OR CHARGED | EXPENDED | | UNEXPENDED BALANCE CANCELED |
|---|----------------|------------------------------|--------------------|------------------------|-------------|-----------------------------------|
| | BUDGET | BUDGET AFTER MODIFICATION | | COMMITMENTS PAYABLE | RESERVED | |
| GENERAL GOVERNMENT | | | | | | |
| County Manager's Office: | | | | | | |
| Salaries and Wages | \$ 702,951.00 | \$ 702,951.00 | \$ 696,864.01 | \$ | \$ 6,086.99 | \$ |
| Other Expenses: | | | | | | |
| Special Studies and Initiatives | 325,000.00 | 325,000.00 | 255,815.33 | 65,138.50 | 4,046.17 | |
| Miscellaneous | 152,000.00 | 152,000.00 | 35,479.86 | 9,476.04 | 107,044.10 | |
| Board of Chosen Freeholders: | | | | | | |
| Salaries and Wages | 265,742.00 | 265,742.00 | 236,243.18 | | 29,498.82 | |
| Other Expenses: | | | | | | |
| Annual Audit | 184,600.00 | 184,600.00 | | 184,600.00 | | |
| Other Accounting and Audit Fees | 142,285.00 | 142,285.00 | 22,500.00 | 119,785.00 | | |
| Miscellaneous | 80,000.00 | 80,000.00 | 38,396.32 | 8,236.04 | 33,367.64 | |
| Clerk of the Board: | | | | | | |
| Salaries and Wages | 753,954.00 | 753,954.00 | 748,197.29 | | 5,756.71 | |
| Other Expenses: | | | | | | |
| Miscellaneous | 254,750.00 | 254,750.00 | 187,609.19 | 38,049.12 | 29,091.69 | |
| 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 | 1,854,590.00 | 1,854,590.00 | 1,842,270.36 | | 12,319.64 | |
| Other Expenses | 155,000.00 | 205,000.00 | 138,409.44 | 8,932.81 | 57,657.75 | |
| Board of Elections: | | | | | | |
| Salaries and Wages | 1,295,481.00 | 1,340,481.00 | 1,338,158.28 | | 2,322.72 | |
| Other Expenses | 1,117,069.00 | 1,117,069.00 | 917,089.06 | 187,912.35 | 12,067.59 | |
| Elections (County Clerk): | | | | | | |
| Salaries and Wages | 141,104.00 | 141,104.00 | 140,035.30 | | 1,068.70 | |
| Other Expenses | 590,500.00 | 740,500.00 | 642,553.18 | 7,697.90 | 90,248.92 | |
| Department of Finance: | | | | | | |
| Office of Director: | | | | | | |
| Salaries and Wages | 261,120.00 | 261,120.00 | 248,836.98 | | 12,283.02 | |
| Other Expenses | 65,500.00 | 65,500.00 | 39,422.80 | 511.33 | 25,565.87 | |
| Public Obligations Registration Act P.L. 1983 | | | | | | |
| Ch. 243 Financial Administration: | | | | | | |
| Other Expenses | 578,000.00 | 178,000.00 | 176,197.50 | | 1,802.50 | |
| Division of Reimbursement: | | | | | | |
| Salaries and Wages | 219,253.00 | 219,253.00 | 202,782.35 | | 16,470.65 | |
| Other Expenses | 2,700.00 | 2,700.00 | | 994.35 | 1,705.65 | |
| Division of the Treasurer: | | | | | | |
| Salaries and Wages | 289,697.00 | 289,697.00 | 275,831.82 | | 13,865.18 | |
| Other Expenses | 2,300.00 | 2,300.00 | 2,232.05 | | 67.95 | |
| Division of the Comptroller: | | | | | | |
| Salaries and Wages | 713,082.00 | 716,082.00 | 715,746.70 | | 335.30 | |
| Other Expenses | 16,900.00 | 16,900.00 | 9,177.31 | 5,102.11 | 2,620.58 | |
| Division of Internal Audit: | | | | | | |
| Salaries and Wages | 73,307.00 | 73,307.00 | 46,522.87 | | 26,784.13 | |
| Other Expenses | 1,800.00 | 1,800.00 | 1,732.00 | | 68.00 | |
| Aid to Union County Improvement Authority | 600,000.00 | 600,000.00 | 600,000.00 | | | |

COUNTY OF UNION

CURRENT FUND

STATEMENT OF EXPENDITURES - REGULATORY BASIS
YEAR ENDED DECEMBER 31, 2012

| | APPROPRIATIONS | | | EXPENDED | | UNEXPENDED |
|--|-----------------|------------------------------|--------------------|------------------------|--------------|---------------------|
| | BUDGET | BUDGET AFTER MODIFICATION | PAID OR CHARGED | COMMITMENTS PAYABLE | RESERVED | BALANCE CANCELED |
| <u>GENERAL GOVERNMENT (CONTINUED)</u> | | | | | | |
| Department of Law: | | | | | | |
| Office of County Counsel: | | | | | | |
| Salaries and Wages | \$ 1,252,031.00 | \$ 1,252,031.00 | \$ 1,241,299.26 | \$ | \$ 10,731.74 | \$ |
| Other Expenses | 452,500.00 | 452,500.00 | 308,085.27 | 106,184.16 | 38,230.57 | |
| 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 | 2,839.23 | 234.02 | 2,926.75 | |
| Department of Administrative Services: | | | | | | |
| Office of Director: | | | | | | |
| Salaries and Wages | 335,538.00 | 335,538.00 | 299,742.49 | | 35,795.51 | |
| Other Expenses | 25,000.00 | 25,000.00 | 700.00 | 297.00 | 24,003.00 | |
| Division of Motor Vehicles: | | | | | | |
| Salaries and Wages | 1,370,620.00 | 1,410,620.00 | 1,409,812.90 | | 807.10 | |
| Other Expenses | 3,997,500.00 | 3,997,500.00 | 3,401,572.24 | 517,237.40 | 78,690.36 | |
| Division of Personnel Management and Labor Relations: | | | | | | |
| Salaries and Wages | 871,678.00 | 871,678.00 | 839,245.81 | | 32,432.19 | |
| Other Expenses | 873,000.00 | 873,000.00 | 617,998.75 | 104,771.12 | 150,230.13 | |
| Division of Purchasing: | | | | | | |
| Salaries and Wages | 631,581.00 | 631,581.00 | 620,894.74 | | 10,686.26 | |
| Other Expenses | 219,000.00 | 219,000.00 | 127,766.34 | 52,579.16 | 38,654.50 | |
| Board of Taxation: | | | | | | |
| Salaries and Wages | 230,318.00 | 230,318.00 | 222,264.30 | | 8,053.70 | |
| Other Expenses | 1,000.00 | 1,000.00 | 799.91 | | 200.09 | |
| County Surrogate: | | | | | | |
| Salaries and Wages | 821,346.00 | 841,346.00 | 824,852.99 | | 16,493.01 | |
| Other Expenses | 39,795.00 | 39,795.00 | 7,559.58 | 7,809.16 | 24,426.26 | |
| Division of Engineering, Land and Facilities Planning: | | | | | | |
| Salaries and Wages | 61,737.00 | 91,737.00 | 91,737.00 | | | |
| Other Expenses | 87,400.00 | 87,400.00 | 43,571.95 | 27,103.21 | 16,724.84 | |
| Department of Parks and Community Renewal | | | | | | |
| Office of Director: | | | | | | |
| Salaries and Wages | 2,013,614.00 | 2,013,614.00 | 2,013,542.54 | | 71.46 | |
| Other Expenses | 919,460.00 | 919,460.00 | 674,007.65 | 209,753.47 | 35,698.88 | |
| Division of Planning and Community Development: | | | | | | |
| Salaries and Wages | 316,690.00 | 346,690.00 | 317,477.87 | | 29,212.13 | |
| Other Expenses | 572,700.00 | 572,700.00 | 324,857.94 | 176,488.79 | 71,353.27 | |
| Division of Cultural and Heritage Affairs: | | | | | | |
| Salaries and Wages | 431,933.00 | 231,933.00 | 217,105.50 | | 14,827.50 | |
| Other Expenses | 8,000.00 | 8,000.00 | 4,140.06 | 2,477.19 | 1,382.75 | |
| Division of Information Technologies: | | | | | | |
| Salaries and Wages | 996,560.00 | 1,001,560.00 | 999,877.93 | | 1,682.07 | |
| Other Expenses | 1,560,600.00 | 1,560,600.00 | 1,207,857.93 | 224,387.60 | 128,354.47 | |
| Division of Golf Operations | | | | | | |
| Salaries and Wages | 172,902.00 | 172,902.00 | 172,901.56 | | 0.44 | |
| Other Expenses | 3,440,892.00 | 3,440,892.00 | 3,316,052.13 | 124,839.87 | | |
| Division of Planning and Environmental Services | | | | | | |
| Salaries and Wages | 357,501.00 | 362,501.00 | 358,612.35 | | 3,888.65 | |
| Other Expenses | 36,750.00 | 36,750.00 | 17,254.99 | 8,925.78 | 10,569.23 | |
| Printing and Publications | 50,000.00 | 50,000.00 | | | 50,000.00 | |

COUNTY OF UNION

CURRENT FUND

STATEMENT OF EXPENDITURES - REGULATORY BASIS
YEAR ENDED DECEMBER 31, 2012

| | 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 | \$ 45,499,937.00 | \$ 45,849,937.00 | \$ 41,877,417.65 | \$ 3,688,165.19 | \$ 284,354.16 | \$ |
| Surety Bond Premiums | 12,800.00 | 12,800.00 | 2,642.00 | | 10,158.00 | |
| Other Insurance Premiums | 8,531,537.00 | 8,531,537.00 | 8,236,517.28 | 43,193.92 | 251,825.80 | |
| Employees' Prescription Plan | 10,231,225.00 | 10,952,971.00 | 10,476,928.91 | 22,230.84 | 453,811.25 | |
| Dental Plan | 1,055,660.00 | 1,055,660.00 | 812,906.98 | | 242,753.02 | |
| Disability Insurance | 250,000.00 | 250,000.00 | 249,954.37 | | 45.63 | |
| Health Waivers | 1,565,000.00 | 1,645,000.00 | 1,622,979.78 | | 22,020.22 | |
| | 67,146,159.00 | 68,297,905.00 | 63,279,346.97 | 3,753,589.95 | 1,264,968.08 | |
| <u>TOTAL GENERAL GOVERNMENT</u> | <u>\$ 100,456,363.00</u> | <u>\$ 101,386,109.00</u> | <u>\$ 92,834,253.44</u> | <u>\$ 5,953,113.43</u> | <u>\$ 2,598,742.13</u> | <u>\$</u> |
| <u>PUBLIC SAFETY</u> | | | | | | |
| Sheriff's Office: | | | | | | |
| Salaries and Wages | \$ 16,100,245.00 | \$ 16,329,415.00 | \$ 16,329,415.00 | \$ | \$ | \$ |
| Other Expenses | 367,459.00 | 367,459.00 | 246,697.31 | 78,461.37 | 42,300.32 | |
| Department of Public Safety: | | | | | | |
| Office of Director: | | | | | | |
| Salaries and Wages | 286,053.00 | 286,053.00 | 224,553.28 | 60,000.00 | 1,499.72 | |
| Other Expenses | 3,900.00 | 3,900.00 | 1,247.10 | 245.00 | 2,407.90 | |
| Division of Weights and Measures: | | | | | | |
| Salaries and Wages | 174,961.00 | 275,961.00 | 274,226.16 | | 1,734.84 | |
| Division of Consumer Affairs: | | | | | | |
| Salaries and Wages | 100,558.00 | 100,558.00 | 97,477.68 | | 3,080.32 | |
| Other Expenses | 3,565.00 | 3,565.00 | 415.61 | 100.00 | 3,049.39 | |
| Division of Medical Examiner: | | | | | | |
| Salaries and Wages | 628,599.00 | 664,599.00 | 664,168.81 | | 430.19 | |
| Other Expenses | 235,000.00 | 275,000.00 | 189,284.46 | 63,881.17 | 21,834.37 | |
| Division of Emergency Management: | | | | | | |
| Salaries and Wages | 464,911.00 | 641,911.00 | 641,911.00 | | | |
| Other Expenses | 275,000.00 | 300,000.00 | 237,981.11 | 32,532.27 | 29,486.62 | |
| Division of Police: | | | | | | |
| Salaries and Wages | 7,454,588.00 | 7,766,588.00 | 7,756,588.00 | | 10,000.00 | |
| Other Expenses | 169,600.00 | 169,600.00 | 105,318.36 | 26,576.44 | 37,705.20 | |
| Division of Health: | | | | | | |
| Salaries and Wages | 46,800.00 | 21,800.00 | 6,800.00 | | 15,000.00 | |
| Other Expenses | 61,200.00 | 61,200.00 | 54,654.95 | 30.25 | 6,514.80 | |
| County Prosecutor's Office: | | | | | | |
| Salaries and Wages | 19,073,591.00 | 19,111,591.00 | 18,817,652.98 | 280,000.00 | 13,938.02 | |
| Other Expenses | 745,750.00 | 745,750.00 | 537,091.38 | 115,560.61 | 93,098.01 | |
| Division of Corrections: | | | | | | |
| Salaries and Wages | 32,397,921.00 | 31,892,921.00 | 31,241,654.35 | 650,000.00 | 1,266.65 | |
| Other Expenses | 11,468,040.00 | 11,468,040.00 | 9,135,901.09 | 1,871,492.17 | 460,646.74 | |

COUNTY OF UNION

CURRENT FUND

STATEMENT OF EXPENDITURES - REGULATORY BASIS
YEAR ENDED DECEMBER 31, 2012

| | APPROPRIATIONS | | EXPENDED | | UNEXPENDED BALANCE CANCELED |
|--|-------------------------|------------------------------|-------------------------|------------------------|-----------------------------------|
| | BUDGET | BUDGET AFTER MODIFICATION | PAID OR CHARGED | COMMITMENTS PAYABLE | |
| PUBLIC SAFETY (CONTINUED) | | | | | |
| Contribution to Soil Conservation District (N.J.S. 4:24-22 (i)) | \$ 25,606.00 | \$ 25,606.00 | \$ 25,606.00 | \$ | \$ |
| TOTAL PUBLIC SAFETY | \$ 90,083,347.00 | \$ 90,511,517.00 | \$ 86,588,644.83 | \$ 3,178,879.28 | \$ 743,993.09 |
| OPERATIONAL SERVICES | | | | | |
| Department of Engineering, Public Works and Facilities Management | | | | | |
| Office of Director: | | | | | |
| Salaries and Wages | \$ 27,256.00 | \$ 28,256.00 | \$ 28,245.03 | \$ | \$ 10.97 |
| Other Expenses | 22,000.00 | 22,000.00 | 10,894.74 | 7481.08 | 3,624.18 |
| Division of Public Works: | | | | | |
| Salaries and Wages | 1,497,681.00 | 1,497,681.00 | 1,497,678.00 | | 3.00 |
| Other Expenses | 40,000.00 | 40,000.00 | 38,611.05 | 899.30 | 489.65 |
| Division of Facilities Management | | | | | |
| Salaries and Wages | 5,979,171.00 | 6,017,171.00 | 6,017,171.00 | | |
| Other Expenses | 8,373,500.00 | 8,373,500.00 | 5,946,394.44 | 2,360,860.86 | 66,244.70 |
| Division of Park Maintenance | | | | | |
| Salaries and Wages | 2,681,881.00 | 2,531,881.00 | 2,527,846.87 | | 4,034.13 |
| Other Expenses | 450,000.00 | 450,000.00 | 223,015.13 | 89,945.54 | 137,039.33 |
| Contribution for Flood Control | 16,418.00 | 16,418.00 | 16,417.28 | | 0.72 |
| Red Light (40A:4-87 \$171,000.00) | 733,000.00 | 904,000.00 | 610,939.44 | 134,476.56 | 158,584.00 |
| TOTAL OPERATIONAL SERVICES | \$ 19,820,907.00 | \$ 19,880,907.00 | \$ 16,917,212.98 | \$ 2,593,663.34 | \$ 370,030.68 |
| HEALTH AND WELFARE | | | | | |
| Crippled Children | \$ 39,200.00 | \$ 39,200.00 | \$ 29,400.00 | \$ 9,800.00 | \$ |
| Department of Runnell's Specialized Hospital of Union County: | | | | | |
| Salaries and Wages | 27,874,649.00 | 27,874,649.00 | 27,681,739.41 | 150,000.00 | 42,909.59 |
| Other Expenses | 9,014,995.00 | 9,014,995.00 | 6,974,144.30 | 1,870,856.55 | 169,994.15 |
| 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) | 12,871,461.00 | 12,871,461.00 | 12,828,557.00 | 5,096.00 | 37,808.00 |
| Maintenance of Patients in State Institutions for | | | | | |
| Mentally Retarded (N.J.S.A. 30:4-79) | 21,334,310.00 | 21,334,310.00 | 21,334,310.00 | | |
| Maintenance of Patients in State Geriatric Center | 48,000.00 | 48,000.00 | 48,000.00 | | |
| New Jersey Bureau of Children's Services (DYFS) | 4,440,211.00 | 4,440,211.00 | 4,440,211.00 | | |
| Department of Human Services: | | | | | |
| Office of Director: | | | | | |
| Salaries and Wages | 5,017,659.00 | 5,398,659.00 | 5,396,079.82 | | 2,579.18 |
| Other Expenses | 4,700,934.00 | 4,815,934.00 | 3,752,692.47 | 618,519.07 | 444,722.46 |

COUNTY OF UNION

CURRENT FUND

STATEMENT OF EXPENDITURES - REGULATORY BASIS
YEAR ENDED DECEMBER 31, 2012

| | APPROPRIATIONS | | EXPENDED | | UNEXPENDED BALANCE CANCELED |
|---|--------------------------|------------------------------|--------------------------|-------------------------|-----------------------------------|
| | BUDGET | BUDGET AFTER MODIFICATION | PAID OR CHARGED | COMMITMENTS PAYABLE | |
| HEALTH AND WELFARE (CONTINUED) | | | | | |
| Division on Aging: | | | | | |
| Salaries and Wages | \$ 198,280.00 | \$ 233,280.00 | \$ 229,632.62 | \$ | \$ 3,647.38 |
| Other Expenses | 962,012.00 | 962,012.00 | 951,611.75 | 10,400.25 | |
| Division of Youth Services: | | | | | |
| Salaries and Wages | 580,605.00 | 580,605.00 | 507,910.59 | | 72,694.41 |
| Other Expenses | 104,200.00 | 104,200.00 | 51,419.78 | 4,145.06 | 48,635.16 |
| Division of Social Services: | | | | | |
| Salaries and Wages | 28,817,836.00 | 28,857,836.00 | 28,730,649.78 | | 127,186.22 |
| Other Expenses | 7,279,746.00 | 7,279,746.00 | 6,532,408.50 | 631,114.21 | 116,223.29 |
| Division of Planning: | | | | | |
| Salaries and Wages | 341,918.00 | 341,918.00 | 297,133.09 | | 44,784.91 |
| Other Expenses | 5,500.00 | 5,500.00 | 3,023.62 | 708.61 | 1,767.77 |
| Community Social Service-Medical Peer Group | 1,833,000.00 | 1,833,000.00 | 1,833,000.00 | | |
| TOTAL HEALTH AND WELFARE | \$ 125,478,516.00 | \$ 126,049,516.00 | \$ 121,621,923.73 | \$ 3,300,639.75 | \$ 1,126,952.52 |
| EDUCATIONAL | | | | | |
| Office of County Superintendent of Schools: | | | | | |
| Salaries and Wages | \$ 230,383.00 | \$ 230,383.00 | \$ 224,205.66 | \$ | \$ 6,177.34 |
| Other Expenses | 12,500.00 | 12,500.00 | 1,243.92 | 90.68 | 11,165.40 |
| Vocational Schools | 4,332,048.00 | 4,332,048.00 | 4,332,048.00 | | |
| Union County Extension Service in Agriculture, Home Economics and 4-H: | | | | | |
| Salaries and Wages | 127,651.00 | 128,651.00 | 128,577.20 | | 73.80 |
| Other Expenses | 87,000.00 | 87,000.00 | 86,385.59 | 232.55 | 381.86 |
| Union County Community College System | 13,014,759.00 | 13,014,759.00 | 13,014,759.00 | | |
| Scholarship Program | 190,000.00 | 190,000.00 | 160,639.00 | | 29,361.00 |
| Reimbursement for Residents Attending Out-of-County Two- Year Colleges and Vocational Schools (N.J.S.A. 18A:64A-23) and (N.J.S.A. 18A:54-23.4) | 207,000.00 | 207,000.00 | 127,799.72 | 8,176.00 | 71,024.28 |
| Educational Services Commission (N.J.S.A. 40:23-8.11) and (N.J.S.A. 18A:6-67) | 227,846.00 | 227,846.00 | 70,000.00 | | 157,846.00 |
| TOTAL EDUCATIONAL | \$ 18,429,187.00 | \$ 18,430,187.00 | \$ 18,145,658.09 | \$ 8,499.23 | \$ 276,029.68 |
| UNCLASSIFIED | | | | | |
| Prior Year Bills | \$ 78,994.00 | \$ 78,994.00 | \$ 78,904.93 | \$ | \$ 89.07 |
| Salary Adjustment | 1,818,916.00 | | | | |
| Utilities | 8,768,582.00 | 8,768,582.00 | 6,652,325.95 | 1,746,654.40 | 369,601.65 |
| TOTAL UNCLASSIFIED | \$ 10,666,492.00 | \$ 8,847,576.00 | \$ 6,731,230.88 | \$ 1,746,654.40 | \$ 369,601.65 |
| SUBTOTAL OPERATIONS | \$ 364,934,812.00 | \$ 365,105,812.00 | \$ 342,838,923.75 | \$ 16,781,449.43 | \$ 5,485,349.75 |

COUNTY OF UNION

CURRENT FUND

STATEMENT OF EXPENDITURES - REGULATORY BASIS
YEAR ENDED DECEMBER 31, 2012

| | APPROPRIATIONS | | PAID OR CHARGED | EXPENDED | | UNEXPENDED BALANCE CANCELED |
|---|----------------|------------------------------|--------------------|------------------------|---------------|-----------------------------------|
| | BUDGET | BUDGET AFTER MODIFICATION | | COMMITMENTS PAYABLE | RESERVED | |
| PUBLIC AND PRIVATE PROGRAMS OFFSET BY REVENUES | | | | | | |
| Matching Funds for Grants | \$ 174,272.00 | \$ 174,272.00 | \$ | | \$ 174,272.00 | \$ |
| 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 \$39,081.00) | 3,428,027.00 | 3,467,108.00 | 3,467,108.00 | | | |
| Match | 64,853.00 | 64,853.00 | 64,853.00 | | | |
| Program Income Nutrition | 135,609.00 | 135,609.00 | 135,609.00 | | | |
| Match | 186,057.00 | 186,057.00 | 186,057.00 | | | |
| 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-Aging | 85,262.00 | 85,262.00 | 85,262.00 | | | |
| 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 \$688,386.00) | 137,214.00 | 825,600.00 | 825,600.00 | | | |
| Community Care for the Elderly Title XX | 469,725.00 | 469,725.00 | 469,725.00 | | | |
| Intoxicated Driver Resource Center (40A:4-87 \$5,583.00) | 208,569.00 | 212,152.00 | 212,152.00 | | | |
| 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 | 1,355,906.00 | 1,355,906.00 | 1,355,906.00 | | | |
| Jail Diversion Pilot Program | 66,950.00 | 66,950.00 | 66,950.00 | | | |
| Countywide Comprehensive Alcohol Program | 929,792.00 | 929,792.00 | 929,792.00 | | | |
| Match | 200,000.00 | 200,000.00 | 200,000.00 | | | |
| Human Services Family Court | 252,748.00 | 252,748.00 | 252,748.00 | | | |
| Port Security Grant (40A:4-87 \$124,334.00) | 395,084.00 | 519,418.00 | 519,418.00 | | | |
| Match | 131,695.00 | 131,695.00 | 131,695.00 | | | |
| Port Security Grant - Hazmat Port (40A:4-87 \$93,750.00) | | 93,750.00 | 93,750.00 | | | |
| Match | 31,250.00 | 31,250.00 | 31,250.00 | | | |
| Port Security Grant - Marine Port (40A:4-87 \$24,000.00) | | 24,000.00 | 24,000.00 | | | |
| State/Community Partnership Program | 452,098.00 | 452,098.00 | 452,098.00 | | | |
| CCPED-Global Options (40A:4-87 \$64,880.00) | 710,920.00 | 775,800.00 | 775,800.00 | | | |
| Medicare Reimbursement Program Logistics | 102,000.00 | 102,000.00 | 102,000.00 | | | |
| Senior Farmer's Market (40A:4-87 \$1,000.00) | | 1,000.00 | 1,000.00 | | | |
| Personal Attendant Program | 869,811.00 | 869,811.00 | 869,811.00 | | | |
| Ryan White Title I HIV Emergency Relief Funds | 2,196,755.00 | 2,196,755.00 | 2,196,755.00 | | | |
| 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 | 20,000.00 | 20,000.00 | 20,000.00 | | | |
| Megan's Law (40A:4-87 \$17,290.00) | | 17,290.00 | 17,290.00 | | | |
| Community Homeless Assistance | 643,705.00 | 643,705.00 | 643,705.00 | | | |
| Supportive Housing Program - McKinney Vento Homeless (40A:4-87 \$493,441.00) | 3,386,103.00 | 3,879,544.00 | 3,879,544.00 | | | |
| Disaster Liaison (40A:4-87 \$1,200.00) | | 1,200.00 | 1,200.00 | | | |
| Veterans Transportation Program | 23,000.00 | 23,000.00 | 23,000.00 | | | |
| Union County Prosecutor's Office Forensic Lab (40A:4-87 \$40,322.00) | | 40,322.00 | 40,322.00 | | | |
| Chronic Disease Coalition Grant (40A:4-87 \$39,830.00) | | 39,830.00 | 39,830.00 | | | |
| State Health Insurance assistance Program SHIP (40A:4-87 \$57,000.00) | | 57,000.00 | 57,000.00 | | | |

COUNTY OF UNION

CURRENT FUND

STATEMENT OF EXPENDITURES - REGULATORY BASIS
YEAR ENDED DECEMBER 31, 2012

| | APPROPRIATIONS | | PAID OR CHARGED | EXPENDED | | UNEXPENDED BALANCE CANCELED |
|--|----------------|------------------------------|--------------------|------------------------|----------|-----------------------------------|
| | BUDGET | BUDGET AFTER MODIFICATION | | COMMITMENTS PAYABLE | RESERVED | |
| Juvenile Accountability Incentive Block Grant (JAIBG) | \$ 46,257.00 | \$ 46,257.00 | \$ 46,257.00 | \$ | \$ | \$ |
| Match | 5,140.00 | 5,140.00 | 5,140.00 | | | |
| Council on the Arts (40A:4-87 \$4,243.00) | 137,917.00 | 142,160.00 | 142,160.00 | | | |
| Match | 80,597.00 | 80,597.00 | 80,597.00 | | | |
| Law Enforcement Officers Training and Equipment Fund (40A:4-87 \$14,071.00) | 20,042.00 | 34,113.00 | 34,113.00 | | | |
| Continuum Approval Prevention Plan (40A:4-87 \$250,000.00) | | 250,000.00 | 250,000.00 | | | |
| Recycling Grant (40A:4-87 \$298,100.00) | | 298,100.00 | 298,100.00 | | | |
| County Environmental Health Act (CEHA) (40A:4-87 \$261,565.00) | | 261,565.00 | 261,565.00 | | | |
| NACCHO Health Officials Grant (40A:4-87 \$5,000.00) | | 5,000.00 | 5,000.00 | | | |
| Rape Prevention Education Grant (40A:4-87 \$9,752.00) | 18,248.00 | 28,000.00 | 28,000.00 | | | |
| Edward Byrne Memorial Justice Assistance Grant (40A:4-87 \$217,820.00) | | 217,820.00 | 217,820.00 | | | |
| Local Information Network Communication System(LINC) (40A:4-87 \$367,764.00) | | 367,764.00 | 367,764.00 | | | |
| Body Armor (40A:4-87 \$56,379.00) | | 56,379.00 | 56,379.00 | | | |
| TANF and Dislocated Workers | 65,292.00 | 65,292.00 | 65,292.00 | | | |
| DNA Backlog Reduction Program (40A:4-87 \$1,332,960.00) | | 1,422,960.00 | 1,422,960.00 | | | |
| Regrant Museum Attendants | 2,500.00 | 2,500.00 | 2,500.00 | | | |
| Jersey Assistance Community Caregivers (JACC) | 18,240.00 | 18,240.00 | 18,240.00 | | | |
| Work First New Jersey (40A: 4-87 \$2,612,722.00) | | 2,612,722.00 | 2,612,722.00 | | | |
| Workforce Learning Link Program (40A: 4-87 \$226,000.00) | | 226,000.00 | 226,000.00 | | | |
| Workforce Investment Act | 239,283.00 | 239,283.00 | 239,283.00 | | | |
| Work First New Jersey - TANF | 25,000.00 | 25,000.00 | 25,000.00 | | | |
| Workforce Investment Act-Adult Program (40A: 4-87 \$13,719.00) | 1,110,311.00 | 1,124,030.00 | 1,124,030.00 | | | |
| Workforce Investment Act-Dislocated Workers (40A: 4-87 \$14,913.00) | 1,392,174.00 | 1,407,087.00 | 1,407,087.00 | | | |
| Workforce Investment Act-Youth Program | 1,041,274.00 | 1,041,274.00 | 1,041,274.00 | | | |
| Workforce Development Partnership Program (40A: 4-87 \$27,112.00) | | 27,112.00 | 27,112.00 | | | |
| 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 | 30,000.00 | 30,000.00 | 30,000.00 | | | |
| Sexual Assault Nurse Examiner (SANE) (40A:4-87 \$85,420.00) | | 85,420.00 | 85,420.00 | | | |
| Match | 22,235.00 | 22,235.00 | 22,235.00 | | | |
| Sexual Assault Abuse and Rape Care (40A:4-87 \$25,941.00) | 15,000.00 | 40,941.00 | 40,941.00 | | | |
| Match | 5,000.00 | 5,000.00 | 5,000.00 | | | |
| Rape Care Sexual Assault | 12,971.00 | 12,971.00 | 12,971.00 | | | |
| Jobs Access and Reverse Computer Program (JARC) | 160,000.00 | 160,000.00 | 160,000.00 | | | |
| Match | 160,000.00 | 160,000.00 | 160,000.00 | | | |
| Clean Communities | 45,958.00 | 45,958.00 | 45,958.00 | | | |
| State Facilities Education Act | 144,000.00 | 144,000.00 | 144,000.00 | | | |
| NJ Builders Utilization Initiative for Labor Diversity | 7,500.00 | 7,500.00 | 7,500.00 | | | |
| Business Development Interdepartmental Funds | 11,764.00 | 11,764.00 | 11,764.00 | | | |
| State Homeland Security Grant (40A:4-87 \$311,681.00) | | 311,681.00 | 311,681.00 | | | |
| Housing Opportunities for People With Aids (HOPWA) | 541,679.00 | 541,679.00 | 541,679.00 | | | |
| Juvenile Justice Innovations Grant | 125,200.00 | 125,200.00 | 125,200.00 | | | |
| Insurance Fraud Reimbursement Program | 250,000.00 | 250,000.00 | 250,000.00 | | | |
| Narcotics Commanders Training Grant (40A:4-87 \$26,928.00) | | 26,928.00 | 26,928.00 | | | |
| Subregional Transportation Program (40A:4-87 \$105,155.00) | | 105,155.00 | 105,155.00 | | | |
| Match | 26,289.00 | 26,289.00 | 26,289.00 | | | |
| Historical Commission Grant (40A:4-87 \$61,826.00) | | 61,826.00 | 61,826.00 | | | |
| Match | 42,326.00 | 42,326.00 | 42,326.00 | | | |
| Drunk Driving Enforcement Fund (40A:4-87 \$6,064.00) | | 6,064.00 | 6,064.00 | | | |

COUNTY OF UNION

CURRENT FUND

STATEMENT OF EXPENDITURES - REGULATORY BASIS
YEAR ENDED DECEMBER 31, 2012

| | APPROPRIATIONS | | EXPENDED | | UNEXPENDED BALANCE CANCELED |
|---|--------------------------|------------------------------|--------------------------|-------------------------|-----------------------------------|
| | BUDGET | BUDGET AFTER MODIFICATION | PAID OR CHARGED | COMMITMENTS PAYABLE | |
| <u>PUBLIC AND PRIVATE PROGRAMS OFFSET BY REVENUES (CONTINUED)</u> | | | | | |
| CWA-Universal Service Grant | \$ 10,110.00 | 10,110.00 | \$ 10,110.00 | \$ | \$ |
| Child Passenger Safety | 45,000.00 | 45,000.00 | 45,000.00 | | |
| NJ Dept. of Law and Public Safety-Gang, Gun and Narcotics (40A:4-87 \$188,475.00) | | 188,475.00 | 188,475.00 | | |
| Smart Steps Program (40A:4-87 \$4,815.00) | | 4,815.00 | 4,815.00 | | |
| Hurricane Sandy Disaster National Emergency (40A:4-87 \$976,620.00) | | 976,620.00 | 976,620.00 | | |
| Victim Witness Advocacy Program | 100,158.00 | 100,158.00 | 100,158.00 | | |
| Match | 27,695.00 | 27,695.00 | 27,695.00 | | |
| Urban Area Security Initiative Program (40A:4-87 \$1,430,894.00) | 4,763,090.00 | 6,183,984.00 | 6,183,984.00 | | |
| <u>TOTAL PUBLIC AND PRIVATE PROGRAM OFFSET BY REVENUE</u> | <u>\$ 28,957,021.00</u> | <u>\$ 39,617,458.00</u> | <u>\$ 39,443,186.00</u> | <u>\$ 174,272.00</u> | <u>\$</u> |
| <u>CONTINGENT</u> | <u>\$ 50,000.00</u> | <u>\$ 50,000.00</u> | <u>\$</u> | <u>\$ 50,000.00</u> | <u>\$</u> |
| <u>TOTAL OPERATIONS INCLUDING CONTINGENT</u> | <u>\$ 393,941,833.00</u> | <u>\$ 404,773,270.00</u> | <u>\$ 382,282,109.75</u> | <u>\$ 16,781,449.43</u> | <u>\$ 89.07</u> |
| <u>CAPITAL IMPROVEMENTS</u> | | | | | |
| Capital Improvement Fund | \$ 900,000.00 | \$ 900,000.00 | 900,000.00 | \$ | \$ |
| Road Resurfacing | 2,500,000.00 | 2,500,000.00 | 2,500,000.00 | | |
| <u>TOTAL CAPITAL IMPROVEMENTS</u> | <u>\$ 3,400,000.00</u> | <u>\$ 3,400,000.00</u> | <u>\$ 3,400,000.00</u> | <u>\$</u> | <u>\$</u> |
| <u>COUNTY DEBT SERVICE</u> | | | | | |
| Payment of Bond Principal: | | | | | |
| County College Bonds | \$ 1,550,000.00 | \$ 1,550,000.00 | \$ 1,550,000.00 | \$ | \$ |
| Vocational School Bonds | 2,590,000.00 | 2,590,000.00 | 2,590,000.00 | | |
| Other Bonds | 19,220,000.00 | 19,220,000.00 | 19,220,000.00 | | |
| Payment of Bond Anticipation Notes | 13,000.00 | 13,000.00 | 12,650.00 | | 350.00 |
| Interest on Bonds: | | | | | |
| County College Bonds | 262,545.00 | 262,545.00 | 262,545.00 | | |
| Vocational School Bonds | 1,157,209.00 | 1,157,209.00 | 1,157,208.75 | | 0.25 |
| Other Bonds | 11,933,723.00 | 11,933,723.00 | 11,446,522.75 | | 487,200.25 |
| Interest on Notes | 1,960,000.00 | 1,960,000.00 | 1,939,166.58 | | 20,833.42 |
| Lease to Improvement Authority-Debt Service: | | | | | |
| U.C.I.A. | 7,591,844.00 | 7,591,844.00 | 7,366,960.75 | | 224,883.25 |
| U.C.I.A. - State Aid - County College Bonds | 3,631,410.00 | 3,631,410.00 | 3,611,447.03 | | 19,962.97 |

COUNTY OF UNION

CURRENT FUND

STATEMENT OF EXPENDITURES - REGULATORY BASIS
YEAR ENDED DECEMBER 31, 2012

| | APPROPRIATIONS | | EXPENDED | | UNEXPENDED |
|--|--------------------------|------------------------------|--------------------------|-------------------------|------------------------|
| | BUDGET | BUDGET AFTER MODIFICATION | PAID OR CHARGED | COMMITMENTS PAYABLE | BALANCE CANCELED |
| | | | | RESERVED | |
| <u>COUNTY DEBT SERVICE (CONTINUED)</u> | | | | | |
| DAM Restoration Loan: | | | | | |
| Loan Repayments for Principal and Interest | \$ 209,541.00 | \$ 209,541.00 | \$ 209,540.32 | \$ | \$ 0.68 |
| P.A.C.E. Debt | 576,553.00 | 576,553.00 | 576,553.00 | | |
| <u>TOTAL COUNTY DEBT SERVICE</u> | <u>\$ 50,695,825.00</u> | <u>\$ 50,695,825.00</u> | <u>\$ 49,942,594.16</u> | <u>\$</u> | <u>\$ 753,230.82</u> |
| <u>DEFERRED CHARGES AND STATUTORY EXPENDITURES</u> | | | | | |
| Deferred Charges to Future Taxation: | | | | | |
| Deferred Charges to Future Taxation - Unfunded | | | | | |
| Ordinance 223 West Brook | \$ 125,000.00 | \$ 125,000.00 | \$ 125,000.00 | \$ | \$ |
| Statutory Expenditures: | | | | | |
| Contribution To: | | | | | |
| Public Employees' Retirement System | 15,280,112.00 | 15,280,112.00 | 15,245,112.00 | | 35,000.00 |
| Social Security System (O.A.S.I.) | 11,650,000.00 | 11,650,000.00 | 11,084,093.15 | | 565,906.85 |
| Unemployment Compensation Insurance | | | | | |
| (N.J.S.A. 43:21-3 et. seq.) | 1,550,000.00 | 1,550,000.00 | 1,550,000.00 | | |
| Sheriff Officers' Pension Fund | 27,500.00 | 27,500.00 | 12,945.75 | | 14,554.25 |
| Police and Firemen's Retirement Fund of NJ | 12,258,608.00 | 12,258,608.00 | 12,223,608.00 | | 35,000.00 |
| Defined Contribution Retirement Program | 20,000.00 | 20,000.00 | 19,364.09 | | 635.91 |
| <u>TOTAL DEFERRED CHARGES AND STATUTORY EXPENDITURES</u> | <u>\$ 40,911,220.00</u> | <u>\$ 40,911,220.00</u> | <u>\$ 40,260,122.99</u> | <u>\$ 651,097.01</u> | <u>\$</u> |
| <u>TOTAL BUDGET APPROPRIATIONS</u> | <u>\$ 488,948,878.00</u> | <u>\$ 499,780,315.00</u> | <u>\$ 475,884,826.92</u> | <u>\$ 16,781,449.43</u> | <u>\$ 6,360,718.76</u> |
| | | | | | <u>\$ 753,319.89</u> |
| <u>REF.</u> | <u>A-2</u> | | <u>A-1</u> | <u>A:A-1</u> | <u>A:A-1</u> |
| Budget | A-3 | \$ 488,948,878.00 | \$ | | |
| Appropriation by 40A:4-87 | A-2 | 10,831,437.00 | | | |
| Disbursed | A-4 | | 434,603,591.68 | | |
| Matching Funds for Miscellaneous Grants | A-4:A-12 | | 1,075,728.00 | | |
| Petty Cash | A-5 | | 4,949.24 | | |
| Reserve For: | | | | | |
| Medicare Peer Group | A-10 | | 1,833,000.00 | | |
| Miscellaneous Grants | A-12 | | 38,367,458.00 | | |
| | | <u>\$ 499,780,315.00</u> | <u>\$ 475,884,826.92</u> | | |

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TRUST FUND

"B"

COUNTY OF UNION

TRUST FUND

BALANCE SHEETS - REGULATORY BASIS

| <u>ASSETS</u> | <u>REF.</u> | <u>BALANCE</u> <u>DECEMBER</u> <u>31, 2012</u> | <u>BALANCE</u> <u>DECEMBER</u> <u>31, 2011</u> |
|-------------------------------------|-------------|--|--|
| Trust Other Fund: | | | |
| Cash | B-2 | \$ 35,077,537.38 | \$ 30,058,258.71 |
| Accounts Receivable: | | | |
| Community Development Block Grants | B-3 | 8,515,855.04 | 9,445,530.99 |
| Home Investment Partnership Program | B-4 | 5,875,949.17 | 6,173,990.36 |
| Housing Assistance Voucher Program | B-5 | 3,572,068.72 | 3,636,645.02 |
| Emergency Shelter Program | B-6 | 618,375.98 | 255,379.17 |
| Due Grant Fund | B-7 | 1,444,426.88 | 1,462,384.75 |
| | | <u>\$ 55,104,213.17</u> | <u>\$ 51,032,189.00</u> |
| Open Space Preservation Trust Fund: | | | |
| Cash | B-2 | \$ 6,655,540.62 | \$ 10,835,158.66 |
| Due Grant Fund | B-2 | 2,975,000.00 | |
| Taxes Receivable | B-8 | 16,834.87 | 23,593.32 |
| | | <u>\$ 9,647,375.49</u> | <u>\$ 10,858,751.98</u> |
| | | <u>\$ 64,751,588.66</u> | <u>\$ 61,890,940.98</u> |

LIABILITIES, RESERVES AND FUND BALANCES

| | | | |
|---|------|-------------------------|-------------------------|
| Trust Other Fund: | | | |
| Reserve For: | | | |
| Neighborhood Housing Services | B-9 | \$ 150,069.19 | \$ 150,069.19 |
| Family Self Sufficiency Housing Program | B-10 | 25,360.45 | 25,360.45 |
| Home Investment Partnerships Program - Unappropriated | B-11 | 655,147.00 | 880,147.00 |
| Home Investment Partnerships Program - Appropriated | B-12 | 4,002,718.17 | 3,660,308.30 |
| 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 | 47,369.92 | 11,874.40 |
| Community Development Block Grants - Appropriated | B-16 | 1,776,015.63 | 2,153,324.44 |
| Community Development Block Grants Project Income - Unappropriated | B-17 | 184,765.95 | 131,404.67 |
| Housing Assistance Voucher Program Income (Administration) - Unappropriated | B-19 | 47,528.98 | 41,763.86 |
| Multi Jurisdictional Rehabilitation Loan Repayments Unappropriated | B-20 | 140.12 | 140.12 |
| Miscellaneous Deposits | B-22 | 31,972,898.72 | 29,924,327.84 |
| Motor Vehicle Fines | B-23 | 1,055,124.88 | |
| Commitments Payable | B-24 | 11,599,503.54 | 13,302,413.96 |
| 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 - Appropriated | B-28 | 611,587.13 | 67,315.12 |
| Emergency Shelter Program - Appropriated | B-30 | 570,417.51 | 95,109.48 |
| Housing Assistance Voucher Program Recaptured Funds - Unappropriated | B-31 | 31,786.00 | 27,217.00 |
| Community Development Block Grants Recaptured Funds - Unappropriated | B-35 | 286,612.78 | 183,113.63 |
| Due Current Fund | B-34 | 2,008,924.94 | 57.28 |
| Fund Balance | B-1 | | 300,000.00 |
| | | <u>\$ 55,104,213.17</u> | <u>\$ 51,032,189.00</u> |
| Open Space Preservation Trust Fund: | | | |
| Reserve for County Open Space, Recreation, Farmland and Historic Preservation | B-32 | \$ 8,693,123.36 | \$ 8,731,990.37 |
| Commitments Payable | B-33 | 954,252.13 | 2,126,761.61 |
| | | <u>\$ 9,647,375.49</u> | <u>\$ 10,858,751.98</u> |
| | | <u>\$ 64,751,588.66</u> | <u>\$ 61,890,940.98</u> |

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

COUNTY OF UNION

TRUST FUND

STATEMENT OF TRUST OTHER FUND BALANCE-REGULATORY BASIS

| | <u>REF.</u> | | |
|--|-------------|----|-------------------|
| Balance, December 31, 2011 | B | \$ | 300,000.00 |
| Decreased by: | | | |
| Payment to Current Fund as Anticipated Revenue | B-2 | \$ | <u>300,000.00</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, 2012 | BALANCE DECEMBER 31, 2011 |
|--------------------------------------|---------|---------------------------------|---------------------------------|
| <u>ASSETS</u> | | | |
| Cash | C-2:C-4 | \$ 62,211,366.08 | \$ 70,717,152.58 |
| Deferred Charges to Future Taxation: | | | |
| Funded | C-5 | 400,008,672.30 | 323,520,714.75 |
| Unfunded | C-6 | 169,976,336.11 | 243,439,002.85 |
| Accounts Receivable: | | | |
| Due from Grant Fund | C-2:C-4 | 1,475,000.00 | |
| State of New Jersey | C-12 | 9,665,924.03 | 6,165,924.03 |
| Federal Government | C-12 | 3,870,147.73 | 5,728,863.17 |
| | | <u>\$ 647,207,446.25</u> | <u>\$ 649,571,657.38</u> |

LIABILITIES, RESERVES, AND FUND BALANCE

| | | | |
|---|------|--------------------------|--------------------------|
| Serial Bonds | C-10 | \$ 391,133,000.00 | \$ 313,628,000.00 |
| Local Unit Refunding Bonds | C-11 | 6,115,000.00 | 6,980,000.00 |
| Bond Anticipation Notes | C-14 | 60,000,000.00 | 130,000,000.00 |
| New Jersey Dam Restoration Loan Program | C-16 | 2,760,672.30 | 2,912,714.75 |
| Improvement Authorizations: | | | |
| Funded | C-8 | 20,589,960.15 | 14,786,742.37 |
| Unfunded | C-8 | 86,560,673.95 | 92,818,607.86 |
| Commitments Payable | C-9 | 73,013,471.04 | 83,371,710.57 |
| Capital Improvement Fund | C-7 | 266,197.52 | 1,205,942.52 |
| Reserve for Preliminary Improvement Costs | C-3 | 850,000.00 | |
| Reserve to Pay Serial Bonds | C-13 | 3,892,647.39 | 80,645.61 |
| Reserve for Arbitrage | C-15 | 70,035.52 | 31,257.86 |
| Fund Balance | C-1 | 1,955,788.38 | 3,756,035.84 |
| | | <u>\$ 647,207,446.25</u> | <u>\$ 649,571,657.38</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, 2011 | C | | \$ 3,756,035.84 |
| Increased by: | | | |
| Premium on Sale of Notes | C-2 | \$ 483,600.00 | |
| Premium on Sale of Serial Bonds | C-2 | 216,152.50 | |
| Cancellation of Funded Improvement Authorizations | C-8 | <u>347,412.04</u> | |
| | | | <u>1,047,164.54</u> |
| | | | 4,803,200.38 |
| Decreased by: | | | |
| Payment to Current Fund as Anticipated Revenue | C-2 | \$ 2,500,000.00 | |
| Appropriated to Finance Improvement Authorizations | C-8 | <u>347,412.00</u> | |
| | | | <u>2,847,412.00</u> |
| Balance, December 31, 2012 | C | | \$ <u>1,955,788.38</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, 2012 AND 2011

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.A. 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, 2012:

| <u>Fund</u> | <u>Cash in Bank</u> | <u>Change Fund</u> | <u>Certificate of Deposits</u> | <u>Total</u> |
|------------------------------------|--------------------------|--------------------|--------------------------------|--------------------------|
| Current Fund | \$ 49,690,853.48 | \$ 3,335.00 | \$ | \$ 49,694,188.48 |
| Grant Fund | 1,633,746.31 | | | 1,633,746.31 |
| Trust Other Fund | 35,052,537.38 | | 25,000.00 | 35,077,537.38 |
| Open Space Preservation Trust Fund | 6,655,540.62 | | | 6,655,540.62 |
| General Capital Fund | 62,211,366.08 | | | 62,211,366.08 |
| | <u>\$ 155,244,043.87</u> | <u>\$ 3,335.00</u> | <u>\$ 25,000.00</u> | <u>\$ 155,272,378.87</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, 2012, 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, \$1,584,114.82 was covered by Federal Depository Insurance, \$27,500.25 was covered by Securities Investor Protection Corporation, 153,645,060.80 was covered under NJGUDPA, \$12,368.00 was covered under the provisions of 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, 2012. 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 2012</u> | <u>YEAR 2011</u> | <u>YEAR 2010</u> |
|-------------------------------|--------------------------|--------------------------|--------------------------|
| Issued | | | |
| General | | | |
| Bonds and Notes - County | \$ 457,248,000.00 | \$ 450,608,000.00 | \$ 442,819,250.00 |
| Bonds Guaranteed by | | | |
| County | 104,075,000.00 | 62,085,000.00 | 105,742,990.20 |
| Loans | <u>2,760,672.29</u> | <u>2,912,714.75</u> | <u>3,061,761.37</u> |
| | \$ <u>564,083,672.29</u> | \$ <u>515,605,714.75</u> | \$ <u>551,624,001.57</u> |
| Less: | | | |
| Cash on Hand to Pay | | | |
| Bonds | \$ 2,320,450.22 | \$ 80,645.61 | \$ 80,645.61 |
| Notes | 960.00 | 882,322.60 | |
| Refunding Bonds | 6,115,000.00 | 6,980,000.00 | 7,815,000.00 |
| Bonds Issued by Another | | | |
| Public Body | \$ <u>104,075,000.00</u> | \$ <u>62,085,000.00</u> | \$ <u>105,742,990.20</u> |
| Total Deductions | \$ <u>112,511,410.22</u> | \$ <u>70,027,968.21</u> | \$ <u>113,638,635.81</u> |
| Net Debt Issued | \$ <u>451,572,262.07</u> | \$ <u>445,577,746.54</u> | \$ <u>437,985,365.76</u> |
| Authorized But Not Issued | | | |
| Bonds and Notes | \$ 110,346,033.89 | \$ 114,321,325.45 | \$ 109,671,027.83 |
| Bonds Guaranteed by County | <u>25,905,000.00</u> | <u>24,030,000.00</u> | <u>39,220,000.00</u> |
| | \$ <u>136,251,033.89</u> | \$ <u>138,351,325.45</u> | \$ <u>148,891,027.83</u> |
| Less: | | | |
| Bonds Authorized by | | | |
| Another Public Body | \$ <u>25,905,000.00</u> | \$ <u>24,030,000.00</u> | \$ <u>39,220,000.00</u> |
| Net Authorized But | | | |
| Not Issued | \$ <u>110,346,033.89</u> | \$ <u>114,321,325.45</u> | \$ <u>109,671,027.83</u> |
| Net Bonds and Notes Issued | | | |
| And Authorized But Not Issued | \$ <u>561,918,295.96</u> | \$ <u>559,899,071.99</u> | \$ <u>547,656,393.59</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 .82%.

| | <u>GROSS DEBT</u> | <u>DEDUCTIONS</u> | <u>NET DEBT</u> |
|----------------------------|--------------------------|--------------------------|--------------------------|
| Bonds and Notes Issued | \$ 564,083,672.29 | \$ 112,511,410.22 | \$ 451,572,262.07 |
| Authorized But Not Issued: | | | |
| Bonds and Notes | <u>136,251,033.89</u> | <u>25,905,000.00</u> | <u>110,346,033.89</u> |
| | <u>\$ 700,334,706.18</u> | <u>\$ 138,416,410.22</u> | <u>\$ 561,918,295.96</u> |

NET DEBT \$ 561,918,295.96 DIVIDED BY EQUALIZED VALUATION BASIS PER
N.J.S.A. 40A:2-2 \$ 65,685,566,064.00 EQUALS .82%.

BORROWING POWER CALCULATION

| | |
|--|-----------------------------|
| Equalized Valuation Basis- December 31, 2012 | \$ <u>68,312,011,162.67</u> |
| 2% of Equalized Valuation Basis | \$ 1,366,240,223.25 |
| Net Debt | <u>561,918,295.96</u> |
| Remaining Borrowing Power | \$ <u>804,321,927.29</u> |

NOTE 3: LONG-TERM DEBT (CONTINUED)

COUNTY OF UNION
ANNUAL DEBT SERVICE PRINCIPAL AND INTEREST
SERIAL BONDS
2012

| <u>YEAR</u> | <u>PRINCIPAL</u> | <u>INTEREST</u> | <u>TOTAL</u> |
|-------------|--------------------------|--------------------------|--------------------------|
| 2013 | \$ 27,980,000.00 | \$ 14,792,264.86 | \$ 42,772,264.86 |
| 2014 | 28,678,000.00 | 13,216,755.00 | 41,894,755.00 |
| 2015 | 28,215,000.00 | 12,252,562.50 | 40,467,562.50 |
| 2016 | 27,035,000.00 | 11,237,318.75 | 38,272,318.75 |
| 2017 | 27,965,000.00 | 10,149,887.50 | 38,114,887.50 |
| 2018 | 28,320,000.00 | 9,033,037.50 | 37,353,037.50 |
| 2019 | 25,515,000.00 | 8,032,043.75 | 33,547,043.75 |
| 2020 | 25,527,000.00 | 7,146,995.00 | 32,673,995.00 |
| 2021 | 25,285,000.00 | 6,218,002.50 | 31,503,002.50 |
| 2022 | 25,178,000.00 | 5,254,513.75 | 30,432,513.75 |
| 2023 | 24,950,000.00 | 4,291,262.50 | 29,241,262.50 |
| 2024 | 20,400,000.00 | 3,425,275.00 | 23,825,275.00 |
| 2025 | 13,530,000.00 | 2,764,425.00 | 16,294,425.00 |
| 2026 | 13,530,000.00 | 2,212,025.00 | 15,742,025.00 |
| 2027 | 13,530,000.00 | 1,659,625.00 | 15,189,625.00 |
| 2028 | 13,530,000.00 | 1,104,250.00 | 14,634,250.00 |
| 2029 | 6,530,000.00 | 703,400.00 | 7,233,400.00 |
| 2030 | 6,530,000.00 | 457,075.00 | 6,987,075.00 |
| 2031 | 6,530,000.00 | 207,775.00 | 6,737,775.00 |
| 2032 | 2,375,000.00 | 41,562.50 | 2,416,562.50 |
| | <u>\$ 391,133,000.00</u> | <u>\$ 114,200,056.11</u> | <u>\$ 505,333,056.11</u> |

NOTE 3: LONG-TERM DEBT (CONTINUED)

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

OUTSTANDING
BALANCE DECEMBER
31, 2012

| ISSUE | |
|--|---------------|
| \$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, 2013 and ending December 15, 2014 with interest at 4.75%. | \$ 633,000.00 |
| \$7,935,000.00 County College Bonds, dated June 1, 2002, due in remaining annual installments of \$870,000.00 beginning March 1, 2013 and ending March 1, 2014 with interest at 4.00%. | 1,740,000.00 |
| \$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, 2013 and ending March 1, 2023 with interest from 3.50% to 4.25%. | 43,612,000.00 |
| \$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, 2013 and ending March 1, 2023 with interest from 3.50% to 4.25%. | 6,461,000.00 |
| \$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, 2013 and ending March 1, 2014 with interest at 3.50% | 77,000.00 |
| \$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, 2013 and ending February 15, 2028 with interest from 3.50% to 4.50%. | 80,651,000.00 |
| \$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, 2013 and ending February 15, 2022 with interest from 3.50% to 4.50%. | 11,249,000.00 |
| \$5,575,000.00 County Vocational School Bonds, dated February 20, 2008 due in remaining annual installments of \$550,000.00 beginning February 15, 2013 and ending February 15, 2028 with interest from 3.50% to 4.00%. | 3,300,000.00 |
| \$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, 2013 and ending March 1, 2018 with interest from 2.00% to 5.00%. | 66,115,000.00 |
| \$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, 2013 and ending March 1, 2031 with interest from 3.00% to 4.00%. | 63,580,000.00 |
| \$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, 2013 and ending March 1, 2024 with interest from 3.00% to 4.00%. | 9,740,000.00 |
| \$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, 2013 and ending March 1, 2031 with interest from 3.00% to 4.00%. | 2,910,000.00 |
| \$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, 2013 and ending March 1, 2021 with interest from 3.00% to 4.00%. | 1,065,000.00 |

NOTE 3: LONG-TERM DEBT (CONTINUED)

| <u>ISSUE</u> | OUTSTANDING BALANCE DECEMBER <u>31, 2012</u> |
|--|--|
| \$62,165,000.00 General Improvement Bonds, dated June 15, , 2012, due in remaining annual installments ranging between \$3,450,000.00 and \$6,900,000.00 beginning March 1, 2013 and ending March 1, 2024 with interest from 2.00% to 3.00%. | \$ 62,165,000.00 |
| \$23,190,000.00 County Vocational School Bonds, dated June 15, 2012 due in remaining annual installments ranging between \$820,000.00 and \$1,640,000.00 beginning March 1, 2013 and ending March 1, 2032 with interest from 2.00% to 3.50%. | 23,190,000.00 |
| \$10,355,000.00 Redevelopment Bonds, dated June 15, 2012, due in remaining annual installments ranging between \$370,000.00 and \$740,000.00 beginning March 1, 2013 and ending March 1, 2032 with interest from 2.00% to 3.50%. | 10,355,000.00 |
| \$2,353,000.00 County College Bonds, dated June 15, 2012, due in remaining annual installments ranging between \$235,000.00 and \$238,000.00 beginning March 1, 2013 and ending March 1, 2022 with interest from 2.00% to 3.00%. | 2,353,000.00 |
| \$1,937,000.00 County College Bonds, dated June 15, 2012, due in remaining annual installments ranging between \$240,000.00 and \$245,000.00 beginning March 1, 2013 and ending March 1, 2020 with interest from 2.00% to 3.00%. | <u>1,937,000.00</u> |
| | \$ <u><u>391,133,000.00</u></u> |

NOTE 3: LONG-TERM DEBT (CONTINUED)

ANNUAL DEBT SERVICE PRINCIPAL AND INTEREST
LOCAL UNIT BONDS
2012

| <u>YEAR</u> | <u>PRINCIPAL</u> | <u>INTEREST</u> | <u>TOTAL</u> |
|-------------|------------------------|------------------------|------------------------|
| 2013 | \$ 895,000.00 | \$ 298,020.75 | \$ 1,193,020.75 |
| 2014 | 940,000.00 | 251,275.00 | 1,191,275.00 |
| 2015 | 990,000.00 | 200,226.50 | 1,190,226.50 |
| 2016 | 1,040,000.00 | 146,533.00 | 1,186,533.00 |
| 2017 | 1,095,000.00 | 90,062.25 | 1,185,062.25 |
| 2018 | <u>1,155,000.00</u> | <u>30,549.75</u> | <u>1,185,549.75</u> |
| | \$ <u>6,115,000.00</u> | \$ <u>1,016,667.25</u> | \$ <u>7,131,667.25</u> |

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

| <u>ISSUE</u> | <u>OUTSTANDING BALANCE DECEMBER 31, 2012</u> |
|---|--|
| \$12,870,000.00 Unfunded ERI Liability, dated April 1, 2003, due in remaining annual installments ranging between \$895,000.00 and \$1,155,000.00 beginning April 1, 2013 and ending April 1, 2018 with interest ranging from 4.89% to 5.29%. | \$ <u>6,115,000.00</u> |

NOTE 3: LONG-TERM DEBT (CONTINUED)

ANNUAL DEBT SERVICE PRINCIPAL AND INTEREST
DAM RESTORATION LOANS
2012

| <u>YEAR</u> | <u>PRINCIPAL</u> | <u>INTEREST</u> | <u>TOTAL</u> |
|-------------|---------------------|----------------------|------------------------|
| 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>2,760,672.29</u> | \$ <u>462,350.80</u> | \$ <u>3,223,023.09</u> |

NOTE 4: FUND BALANCES APPROPRIATED

Fund balance at December 31, 2012, which was appropriated and included in the budget as anticipated revenue for the year ending December 31, 2013, was as follows:

| | |
|--------------|-----------------|
| Current Fund | \$19,000,000.00 |
|--------------|-----------------|

NOTE 5: PENSION PLANS

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

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 \$22,406,825.00 for 2010, \$27,321,263.82 for 2011 and \$27,468,720.00 for 2012.

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 \$45,483.88 for 2010, \$25,984.62 for 2011 and \$12,945.75 for 2012.

Pension Contribution Deferral

The State of New Jersey has enacted Public Law 2009, 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, 2012. 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>PFRS</u> | <u>PERS</u> | <u>Total</u> |
|----------------------------|------------------------|------------------------|------------------------|
| 2009 required Contribution | \$ 10,866,091.00 | \$ 6,871,247.00 | \$ 17,737,338.00 |
| 2009 Actual Contribution | 5,650,105.00 | 3,815,463.00 | 9,465,568.00 |
| 2012 Actual Contribution | <u>347,732.00</u> | <u>203,719.00</u> | <u>551,451.00</u> |
| Amount Deferred | \$ <u>4,868,254.00</u> | \$ <u>2,852,065.00</u> | \$ <u>7,720,319.00</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, June 1, 2003 and May 31, 2012 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, 2012. 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 2013 to 2015, \$711,713.00 from 2016 to 2040 and \$727,529.00 in 2041.
- H. Leases the Family Court Building 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 \$43,125,000.00 County Guaranteed Bonds on May 15, 2012.

COUNTY OF UNION
CAPITAL LEASES
12/31/2012

| | <u>TOTAL</u> | <u>CORRECTIONAL</u> <u>FACILITY</u> | <u>PARK</u> <u>MADISON</u> | <u>JUVENILE</u> <u>DETENTION</u> <u>CENTER</u> <u>2004</u> | <u>JUVENILE</u> <u>DETENTION</u> <u>CENTER</u> <u>2005</u> | <u>COUNTY</u> <u>PROSECUTOR'S</u> <u>OFFICE</u> | <u>UNION</u> <u>COUNTY</u> <u>COLLEGE</u> <u>EXPANSION</u> | <u>LINDEN</u> <u>THEATER</u> <u>REDEVELOPMENT</u> | <u>LINDEN</u> <u>THEATER</u> <u>REDEVELOPMENT</u> <u>2008</u> | <u>10 CHERRY</u> <u>STREET</u> | <u>CHILD</u> <u>ADVOCACY</u> <u>CENTER</u> | <u>PACE</u> <u>AGREEMENT</u> | <u>FAMILY</u> <u>COURT</u> |
|--------------------------------|--------------------------|--|-------------------------------|---|---|---|---|---|--|-----------------------------------|--|---------------------------------|-------------------------------|
| 2013 | \$ 11,898,380.80 | \$ 889,050.00 | \$ 1,529,654.50 | \$ 1,333,025.13 | \$ 2,043,696.88 | \$ 286,762.50 | \$ 4,403,825.04 | \$ 229,575.75 | \$ 232,286.00 | \$ 149,575.00 | \$ 224,375.00 | \$ 576,553.00 | |
| 2014 | 13,521,384.29 | 888,035.00 | 1,541,025.25 | 1,197,700.00 | 2,044,390.00 | 284,012.50 | 4,417,750.04 | 228,743.50 | 229,162.50 | 149,600.00 | 221,375.00 | 576,553.00 | 1,742,037.50 |
| 2015 | 12,870,118.54 | 884,575.00 | 1,983,821.00 | 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 | 1,742,037.50 |
| 2016 | 12,632,341.79 | 881,225.00 | 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 | 1,742,037.50 |
| 2017 | 12,641,306.54 | 884,475.00 | 1,962,324.50 | | 2,042,287.50 | 287,400.00 | 4,407,825.04 | 224,744.00 | | 163,000.00 | 225,500.00 | 711,713.00 | 1,742,037.50 |
| 2018 | 12,484,596.04 | 881,600.00 | 1,963,706.50 | | 2,040,300.00 | 287,200.00 | 4,405,425.04 | 227,064.00 | | | 225,550.00 | 711,713.00 | 1,742,037.50 |
| 2019 | 12,466,701.04 | 877,675.00 | 1,963,000.50 | | 2,036,100.00 | 286,800.00 | 4,400,125.04 | 224,000.00 | | | 225,450.00 | 711,713.00 | 1,742,037.50 |
| 2020 | 12,450,987.16 | 877,575.00 | 1,960,206.50 | | 2,035,600.00 | 285,600.00 | 4,387,503.16 | 225,552.00 | | | 225,200.00 | 711,713.00 | 1,742,037.50 |
| 2021 | 12,133,977.53 | 881,100.00 | 1,951,197.50 | | 2,038,600.00 | | 4,357,937.53 | 226,592.00 | | | 224,800.00 | 711,713.00 | 1,742,037.50 |
| 2022 | 8,549,086.77 | 873,375.00 | 1,946,010.00 | | 2,027,750.00 | | 798,681.27 | 227,120.00 | | | 222,400.00 | 711,713.00 | 1,742,037.50 |
| 2023 | 8,195,889.01 | 445,875.00 | 1,943,677.50 | | 2,105,137.50 | | 795,512.51 | 227,136.00 | | | 224,800.00 | 711,713.00 | 1,742,037.50 |
| 2024 | 7,729,450.51 | | 1,934,197.50 | | 2,097,300.00 | | 795,762.51 | 226,840.00 | | | 221,800.00 | 711,713.00 | 1,742,037.50 |
| 2025 | 9,411,967.51 | | 1,932,447.50 | | 2,091,300.00 | | 794,737.51 | 225,632.00 | | | 223,600.00 | 711,713.00 | 3,432,537.50 |
| 2026 | 9,365,226.13 | | 2,347,422.50 | | 2,082,000.00 | | 791,953.13 | | | | | 711,713.00 | 3,432,137.50 |
| 2027 | 8,567,520.50 | | 2,343,282.50 | | 2,074,262.50 | | | | | | | 711,713.00 | 3,438,262.50 |
| 2028 | 8,552,696.13 | | 2,340,230.00 | | 2,062,950.00 | | | | | | | 711,713.00 | 3,437,803.13 |
| 2029 | 8,476,175.51 | | 2,338,012.50 | | 1,989,712.50 | | | | | | | 711,713.00 | 3,436,737.51 |
| 2030 | 8,699,231.13 | | 2,331,502.50 | | 2,222,537.50 | | | | | | | 711,713.00 | 3,433,478.13 |
| 2031 | 8,684,328.63 | | 2,330,450.00 | | 2,209,225.00 | | | | | | | 711,713.00 | 3,432,940.63 |
| 2032 | 8,657,591.13 | | 2,324,600.00 | | 2,191,237.50 | | | | | | | 711,713.00 | 3,430,040.63 |
| 2033 | 8,617,163.00 | | 2,324,000.00 | | 2,158,850.00 | | | | | | | 711,713.00 | 3,422,600.00 |
| 2034 | 8,582,650.50 | | 2,318,875.00 | | 2,132,062.50 | | | | | | | 711,713.00 | 3,420,000.00 |
| 2035 | 4,130,413.00 | | | | | | | | | | | 711,713.00 | 3,418,700.00 |
| 2036 | 4,130,213.00 | | | | | | | | | | | 711,713.00 | 3,418,500.00 |
| 2037 | 4,126,013.00 | | | | | | | | | | | 711,713.00 | 3,414,300.00 |
| 2038 | 4,113,598.00 | | | | | | | | | | | 711,713.00 | 3,401,875.00 |
| 2039 | 4,111,938.00 | | | | | | | | | | | 711,713.00 | 3,400,225.00 |
| 2040 | 4,109,138.00 | | | | | | | | | | | 711,713.00 | 3,397,425.00 |
| 2041 | 4,120,729.00 | | | | | | | | | | | 727,529.00 | 3,393,200.00 |
| 2042 | <u>3,392,225.00</u> | | | | | | | | | | | | <u>3,392,225.00</u> |
| Minimum Lease | | | | | | | | | | | | | |
| Payments | \$ 257,423,027.19 | \$ 9,264,560.00 | \$ 45,553,630.00 | \$ 2,897,253.13 | \$ 45,810,581.88 | \$ 2,290,187.50 | \$ 43,572,162.90 | \$ 2,944,791.25 | 461,447.50 | \$ 750,275.00 | \$ 2,912,725.00 | \$ 20,250,013.00 | 80,715,400.03 |
| Less: Amount | | | | | | | | | | | | | |
| Representing Interest and Fees | <u>87,588,014.19</u> | <u>1,694,560.00</u> | <u>19,063,630.00</u> | <u>132,253.13</u> | <u>18,930,581.88</u> | <u>325,187.50</u> | <u>8,362,162.90</u> | <u>789,791.25</u> | <u>16,447.50</u> | <u>70,275.00</u> | <u>512,725.00</u> | | <u>37,590,400.03</u> |
| Present Value of | | | | | | | | | | | | | |
| Minimum Lease Payments | <u>\$ 169,835,013.00</u> | <u>\$ 7,570,000.00</u> | <u>\$ 26,490,000.00</u> | <u>\$ 2,765,000.00</u> | <u>\$ 26,880,000.00</u> | <u>\$ 1,965,000.00</u> | <u>\$ 35,210,000.00</u> | <u>\$ 2,155,000.00</u> | <u>445,000.00</u> | <u>\$ 680,000.00</u> | <u>\$ 2,300,000.00</u> | <u>\$ 20,250,013.00</u> | <u>43,125,000.00</u> |

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, 2012 that the accumulated cost of such unpaid compensation would approximate \$ 1,364,500.00 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, 2012. The County has provided from budget appropriations and has reserved in the Trust Fund, the amount of \$102,099.04 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 \$535,750.00 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, 2012</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 | 19,215,000.00 |
| 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 | 21,835,000.00 |
| | | <u>\$ 204,025,000.00</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, 2012</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 | 1,355,000.00 |
| The County of Union Guaranteed Revenue Bonds: Linden Theater Redevelopment Project Series 2004 (Federally Taxable) | March 1, 2004 | 2,900,000.00 |

NOTE 9: DEFICIENCY AND GUARANTEE AGREEMENTS (CONTINUED)

| <u>Title of Issue</u> | <u>Dated</u> | <u>Bonds Outstanding December 31, 2012</u> |
|--|--------------------|--|
| The County of Union Guaranteed Lease Revenue Bonds: Linden Theater Redevelopment Project Series 2006 | November 14, 2006 | \$ 445,000.00 |
| The County of Union Guaranteed Lease Revenue Bonds: Acquisition of 10 Cherry Street Series 2007 | May 17, 2007 | 680,000.00 |
| 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 | 2,300,000.00 |
| 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 | 14,175,000.00 |
| The County of Union Guaranteed Lease Revenue Bonds Union County Family Court Building Project Series 2012 | May 15, 2012 | 43,125,000.00 |
| | | <u>\$ 104,075,000.00</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 2012 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, 2012, the County does not believe that any material liabilities will result from such audit.

NOTE 12: RELATED PARTIES

During 2012, 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, 2012:

| <u>Fund</u> | <u>Interfund Receivable</u> | <u>Interfund Payable</u> |
|------------------|---------------------------------|------------------------------|
| Current Fund | \$ 2,018,403.65 | \$ |
| Grant Fund | | 5,903,905.59 |
| Trust Other Fund | 4,419,426.88 | 2,008,924.94 |
| Capital Fund | 1,475,000.00 | |
| | <u>\$ 7,912,830.53</u> | <u>\$ 7,912,830.53</u> |

All balances resulted from the time lag between the dates that short-term

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, 2011):

- 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 2012, 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 2012 and the preceding years are as follows:

| | | | | |
|------|-----------------|-----------------|--------|-----------------|
| 2012 | \$17,794,000.00 | \$53,057,000.00 | 33.54% | \$35,263,000.00 |
| 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 |

Funding Status and Funding Progress

The funded status of the plan as of December 31, 2012, was as follows:

| | | |
|--|----|----------------|
| Actuarial Accrued Liability (AAL) | \$ | 585,059,000.00 |
| Actuarial Value of Plan Assets | | 22,995,000.00 |
| Unfunded Actuarial Accrued Liability (UAAL) | \$ | 562,064,000.00 |
| Funded Ratio (Actuarial Value of Plan Assets (AAL) | | 3.93% |
| Covered Payroll (Active Plan Members) | \$ | 159,679,926.00 |
| UAAL as a Percentage of Covered Payroll | | 351.99% |

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 2012 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> |
|-------------|---|--|--|--|-------------------------|----------------------------|--|
| 2012 | 12/07 | \$22,995,000.00 | \$585,059,000.00 | \$562,064,000.00 | 3.93% | \$159,679,926 | 351.99% |
| 2011 | 12/07 | 17,546,000.00 | 550,602,000.00 | 533,056,000.00 | 3.19% | \$166,109,836 | 320.91% |
| 2010 | 12/07 | 12,505,000.00 | 516,920,000.00 | 504,415,000.00 | 2.42% | \$165,576,989 | 321.94% |

NOTE 16: ADVANCE REFUNDINGS

Forward Bond Purchase Agreements

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

NOTE 17: SUBSEQUENT EVENTS

Issuance of Debt

The Union County Improvement Authority issued \$3,460,000.00 of Revenue Refunding Bonds (Correctional Facility Project, series 2013) dated March 14, 2013 and also Issued \$21,645,000.00 of Revenue Refunding Bonds (City of Plainfield – Park Madison Redevelopment Project, Series 2013A). Both issues are payable from and secured by lease agreements between the Improvement Authority and the County.

Authorization of Debt

On February 21, 2013 the County adopted a refunding bond ordinance providing for the refunding of \$40,960,000.00 aggregate principal amount of outstanding bonds of the County, appropriating \$41,000,000.00 to pay the cost thereof and authorizing the issuance of not exceeding \$41,000,000.00 aggregate principal amount of refunding bonds.

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COUNTY OF UNION

SUPPLEMENTARY SCHEDULES – ALL FUNDS

YEAR ENDED DECEMBER 31, 2012

COUNTY OF UNION

CURRENT FUND

SCHEDULE OF CASH

| | <u>REF.</u> | <u>CURRENT FUND</u> | <u>GRANT FUND</u> |
|---|-------------|-------------------------|------------------------|
| Balance, December 31, 2011 | A | \$ 36,303,164.86 | \$ 783,271.10 |
| Increased by Receipts: | | | |
| Miscellaneous Revenue Not Anticipated | A-2 | \$ 6,405,267.83 | \$ |
| Petty Cash Funds Returned | A-5 | 6,225.76 | |
| Change Funds Returned | A-5 | 100.00 | |
| Taxes Receivable | A-6 | 303,300,081.34 | |
| Revenue Accounts Receivable | A-8 | 152,644,467.13 | |
| Miscellaneous Grants Receivable | A-9 | | 38,058,846.36 |
| Matching Funds for Miscellaneous Grants | A-12 | | 1,075,728.00 |
| Reserve for Grants Unappropriated | A-13 | | 33,760.50 |
| Union County Improvement Authority | A-14 | 321,827.07 | |
| Due Current Fund | A | | 9,478.71 |
| Due Open Space Preservation Fund | A | | 2,975,000.00 |
| Due Capital Fund | A | | 1,475,000.00 |
| | | <u>462,677,969.13</u> | <u>43,627,813.57</u> |
| | | \$ 498,981,133.99 | \$ 44,411,084.67 |
| Decreased by Disbursements: | | | |
| Expenditures without Appropriation- Hurricane Sandy | A | \$ 161,309.95 | \$ |
| Refund of Prior Year Revenue | A-1 | 842,654.08 | |
| 2012 Appropriations | A-3 | 434,603,691.68 | |
| Matching Funds for Miscellaneous Grants | A-3 | 1,075,728.00 | |
| Imprest and Change Funds Advanced | A-5 | 11,175.00 | |
| Accounts Payable | A-7 | 881,079.73 | |
| Reserve for Medicare Peer Group-Appropriated | A-10 | 1,874,931.46 | |
| 2011 Appropriation Reserves | A-11 | 7,509,778.85 | |
| Reserve for Miscellaneous Grants-Net | A-12 | | 42,759,380.49 |
| Union County Improvement Authority | A-14 | 311,585.39 | |
| Due Grant Fund | A-15 | 9,478.71 | |
| Due Trust Other Fund | A | 2,008,867.66 | 17,957.87 |
| | | <u>449,290,280.51</u> | <u>42,777,338.36</u> |
| Balance, December 31, 2012 | A | \$ <u>49,690,853.48</u> | \$ <u>1,633,746.31</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, 2011 | A | \$ -0- | \$ 3,435.00 |
| Increased by: | | | |
| Cash Advanced | A-4 | 11,175.00 | |
| | | <u>\$ 11,175.00</u> | <u>\$ 3,435.00</u> |
| Decreased by: | | | |
| Funds Returned | A-4 | \$ 6,225.76 | 100.00 |
| Charges to 2012 Appropriations | A-3 | 4,949.24 | |
| | | <u>\$ 11,175.00</u> | <u>100.00</u> |
| Balance, December 31, 2012 | A | <u>\$ -0-</u> | <u>\$ 3,335.00</u> |

ANALYSIS OF BALANCE, DECEMBER 31, 2012

| | |
|----------------------------------|--------------------|
| Surrogate | \$ 250.00 |
| Division of Parks and Recreation | 2,835.00 |
| County Clerk | 200.00 |
| Clerk of the Board | 50.00 |
| | <u>\$ 3,335.00</u> |

COUNTY OF UNION

CURRENT FUND

ANALYSIS OF TAX YIELD

REF.

| | | |
|--|---------|--------------------------|
| Amount to be Raised by Taxation | A-2:A-6 | \$ 302,497,451.00 |
| Added Taxes Per Chapter 397, P.L. 1941 | A-2 | <u>802,630.34</u> |
| | | <u>\$ 303,300,081.34</u> |

DETAIL OF PROPERTY TAXES FROM MUNICIPALITIES

| <u>MUNICIPALITY</u> | <u>BALANCE</u> <u>DECEMBER</u> <u>31, 2011</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, 2012</u> |
|---------------------|--|--------------------------|--|--------------------------|--|
| Berkeley Heights | \$ 22,783.17 | \$ 14,437,522.39 | \$ 18,485.51 | \$ 14,460,305.56 | \$ 18,485.51 |
| Clark | 33,414.67 | 11,328,999.07 | 16,660.71 | 11,379,074.45 | |
| Cranford | 31,531.34 | 17,932,995.61 | 30,981.50 | 17,964,526.95 | 30,981.50 |
| Elizabeth | 191,567.57 | 30,947,028.47 | 95,779.25 | 31,138,596.04 | 95,779.25 |
| Fanwood | 8,288.23 | 5,060,941.46 | 8,857.86 | 5,069,229.69 | 8,857.86 |
| Garwood | 4,695.23 | 3,032,021.34 | 775.88 | 3,036,716.57 | 775.88 |
| Hillside | | 8,284,645.94 | 13,346.29 | 8,284,645.94 | 13,346.29 |
| Kenilworth | 7,214.55 | 7,018,999.50 | 11,942.93 | 7,026,214.05 | 11,942.93 |
| Linden | 57,679.46 | 24,775,132.19 | 15,159.04 | 24,832,811.65 | 15,159.04 |
| Mountainside | 16,619.98 | 7,619,830.14 | 21,476.78 | 7,636,450.12 | 21,476.78 |
| New Providence | 17,671.27 | 11,282,741.95 | 21,203.36 | 11,300,413.22 | 21,203.36 |
| Plainfield | | 12,336,423.83 | 16,301.32 | 12,336,423.83 | 16,301.32 |
| Rahway | 2,685.03 | 13,787,573.22 | 14,402.99 | 13,790,258.25 | 14,402.99 |
| Roselle | | 6,569,110.88 | 7,670.96 | 6,569,110.88 | 7,670.96 |
| Roselle Park | 4,483.81 | 5,113,654.50 | 1,728.43 | 5,118,138.31 | 1,728.43 |
| Scotch Plains | 44,639.26 | 17,666,299.17 | 34,286.94 | 17,745,225.37 | |
| Springfield | 1,930.12 | 12,615,134.73 | 22,437.18 | 12,617,064.85 | 22,437.18 |
| Summit | 77,248.59 | 30,701,110.33 | 136,292.57 | 30,778,358.92 | 136,292.57 |
| Union | 28,440.49 | 29,995,927.53 | 57,995.56 | 30,024,368.02 | 57,995.56 |
| Westfield | 83,335.69 | 31,917,442.10 | 117,454.23 | 32,118,232.02 | |
| Winfield | | 73,916.65 | | 73,916.65 | |
| <u>TOTAL</u> | <u>\$ 634,228.46</u> | <u>\$ 302,497,451.00</u> | <u>\$ 663,239.29</u> | <u>\$ 303,300,081.34</u> | <u>\$ 494,837.41</u> |
| <u>REF.</u> | <u>A</u> | <u>A-6</u> | | <u>A-4</u> | <u>A</u> |

COUNTY OF UNION

CURRENT FUND

SCHEDULE OF ACCOUNTS PAYABLE

| | <u>REF.</u> | |
|--|-------------|-------------------------------|
| Balance, December 31, 2011 | A | \$ 2,316,780.53 |
| Increased by: | | |
| Transferred from 2011 Appropriation Reserves | A-11 | <u>2,241,377.74</u> |
| | | \$ <u>4,558,158.27</u> |
| Decreased by: | | |
| Payments | A-4 | <u>881,079.73</u> |
| Balance, December 31, 2012 | A | \$ <u><u>3,677,078.54</u></u> |

COUNTY OF UNIONCURRENT FUNDSCHEDULE OF REVENUE ACCOUNTS RECEIVABLE

| | <u>REF.</u> | <u>ACCRUED</u> <u>2012</u> | <u>COLLECTED</u> |
|---|-------------|-------------------------------|--------------------------|
| Fees: | | | |
| County Clerk | A-2 | \$ 1,969,614.20 | \$ 1,969,614.20 |
| Surrogate | A-2 | 191,915.84 | 191,915.84 |
| Sheriff | A-2 | 1,104,457.99 | 1,104,457.99 |
| Realty Transfer | A-2 | 3,235,314.66 | 3,235,314.66 |
| Medical Examiner | A-2 | 2,416.02 | 2,416.02 |
| Interest on Deposits and Investments | A-2 | 168,584.28 | 168,584.28 |
| Pay Patients-Runnells Specialized Hospital of Union County | A-2 | 32,649,110.06 | 32,649,110.06 |
| Permits: | | | |
| County Road Department | A-2 | 104,992.65 | 104,992.65 |
| Parks and Recreation Facilities Revenue | A-2 | 6,017,832.29 | 6,017,832.29 |
| Rent 921 Elizabeth Avenue | A-2 | 453,165.57 | 453,165.57 |
| Rental Beds - Juvenile Detention Center | A-2 | 1,615,353.89 | 1,615,353.89 |
| State Aid-County College Bonds (N.J.S.A.18A:64A-22.6) | A-2 | 1,805,729.69 | 1,805,729.69 |
| Social and Welfare Services: | | | |
| Division of Youth and Family Services | A-2 | 4,440,211.00 | 4,440,211.00 |
| Supplemental Social Security Income | A-2 | 1,076,411.00 | 1,076,411.00 |
| Maintenance of Patients in State Institutions for Mental Diseases | A-2 | 8,665,844.00 | 8,665,844.00 |
| Maintenance of Patients in State Institutions for Mentally Retarded | A-2 | 21,334,310.00 | 21,334,310.00 |
| Increased Fees: | | | |
| County Clerk | A-2 | 1,623,838.00 | 1,623,838.00 |
| Surrogate | A-2 | 296,622.85 | 296,622.85 |
| Sheriff | A-2 | 87,000.00 | 87,000.00 |
| Reimbursement From Grant Programs: | | | |
| 1. Fringe Benefit Expenditures | A-2 | 2,794,181.45 | 2,794,181.45 |
| 2. Indirect Costs | A-2 | 667,336.28 | 667,336.28 |
| Medicare-Peer Group | A-2 | 2,321,222.83 | 2,321,222.83 |
| Bail Forfeitures | A-2 | 352,632.50 | 352,632.50 |
| Reimbursement Plan For State Prisoners | A-2 | 159,687.86 | 159,687.86 |
| Educational Building Aid | A-2 | 476,473.00 | 476,473.00 |
| School Board Elections- County Clerk | A-2 | 89,161.19 | 89,161.19 |
| School Board Elections- Election Board | A-2 | 691,300.04 | 691,300.04 |
| New Jersey Division of Economic Assistance Earned Grant | A-2 | 36,200,071.90 | 36,200,071.90 |
| Service Fees - Courts | A-2 | 362,854.41 | 362,854.41 |
| Capital Fund Balance | A-2 | 2,500,000.00 | 2,500,000.00 |
| Franchise Fee - Jersey Gardens | A-2 | 511,193.26 | 511,193.26 |
| Title IVD Facility Reimbursement | A-2 | 1,073,563.36 | 1,073,563.36 |
| Debt Service - Open Space | A-2 | 5,288,400.09 | 5,288,400.09 |
| Leaf Composting | A-2 | 228,553.00 | 228,553.00 |
| Payments in Lieu of Taxes (PILOTS) | A-2 | 216,300.35 | 216,300.35 |
| State Reimbursements Delaney Hall | A-2 | 919,344.62 | 919,344.62 |
| Open Space | A-2 | 2,800,000.00 | 2,800,000.00 |
| Telephone Commissions | A-2 | 416,591.07 | 416,591.07 |
| Reimbursement Prosecutors Salary | A-2 | 65,000.00 | 65,000.00 |
| Division of Development Disabilities | A-2 | 593,652.12 | 593,652.12 |
| Rental Income UC College/ Trinatas Hospital Kellogg Building | A-2 | 208,936.82 | 208,936.82 |
| Accumulated Absence Trust | A-2 | 300,000.00 | 300,000.00 |
| Union County Utilities Authority | A-2 | 2,000,000.00 | 2,000,000.00 |
| Prescription Drug Rebate | A-2 | 1,103,523.19 | 1,103,523.19 |
| ILSA Traffic Control Monitoring | A-2 | 904,000.00 | 904,000.00 |
| Weight and Measures | A-2 | 174,961.00 | 174,961.00 |
| P.A.C.E. Agreement | A-2 | 576,552.80 | 576,552.80 |
| U.C.I.A. Sale of Assets | A-2 | 1,806,250.00 | 1,806,250.00 |
| | | <u>\$ 152,644,467.13</u> | <u>\$ 152,644,467.13</u> |

COUNTY OF UNION

GRANT FUND

SCHEDULE OF GRANTS RECEIVABLE

| <u>GRANT/PROGRAM</u> | BALANCE DECEMBER 31, 2011 | 2012 BUDGET | RECEIVED | BALANCE DECEMBER 31, 2012 |
|---|---------------------------------|-----------------|-----------------|---------------------------------|
| Ryan White I HIV Emergency Relief Grant | \$ 1,475,743.26 | \$ 2,196,755.00 | \$ 2,244,558.16 | \$ 1,427,940.10 |
| Housing Opportunities for Persons With Aids (HOPWA) | 228,440.28 | 541,679.00 | 141,048.28 | 629,071.00 |
| Economic Development Program | 54,436.00 | | | 54,436.00 |
| Union County Re-entry Program | 50,800.00 | | | 50,800.00 |
| Handicapped Recreation Program | 15,302.51 | | 14,764.06 | 538.45 |
| Deserted Village | 15,426.02 | | | 15,426.02 |
| Museum Services Regrant | | 2,500.00 | 1,875.00 | 625.00 |
| Masher's Barn | 7,362.50 | | | 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) | 477,616.00 | 100,158.00 | 249,376.00 | 328,398.00 |
| Gang, Gun and Narcotics | 305,794.00 | 188,475.00 | 305,794.00 | 188,475.00 |
| Insurance Fraud Reimbursement Program | 250,000.00 | 250,000.00 | 250,000.00 | 250,000.00 |
| Victim Witness Advocacy | 60,547.00 | | 24,233.00 | 36,314.00 |
| DNA Backlog Reduction Grant | | 1,422,960.00 | | 1,422,960.00 |
| Sexual Assault Nurse Examiner Response Team (SANE/SART) Project | 190,223.00 | 74,860.00 | 47,774.00 | 217,309.00 |
| Megan's Law | 15,047.00 | 17,290.00 | 15,047.00 | 17,290.00 |
| Law Enforcement Program - LEOTEF | | 34,113.00 | 34,113.00 | |
| Cordell Forensic Lab - Prosecutor's Office | | 40,322.00 | | 40,322.00 |
| Jail Diversion PILOT Program | 22,316.00 | 66,950.00 | 55,792.00 | 33,474.00 |
| Union County Auto Theft Task Force | 35,438.00 | | | 35,438.00 |
| Essex/Union Auto Theft Force | 9,646.00 | | | 9,646.00 |
| ARRA Victim Witness DV Advocate | 29,466.00 | | 29,466.00 | |
| Narcotics Commanders Training | 38,000.00 | 26,928.00 | 38,000.00 | 26,928.00 |
| Signs and Markings | 1,062,652.00 | | | 1,062,652.00 |
| Summit Transfer Station | 266,048.00 | | | 266,048.00 |
| Local Safety Program- Intersections on Broad and Summit Avenues Grant | 369,639.00 | | | 369,639.00 |
| Council on Arts | 20,687.00 | 137,917.00 | 141,524.00 | 17,080.00 |
| Historical Commission | 19,243.95 | 61,826.00 | 71,796.05 | 9,273.90 |
| Local Staffing - Arts Program | | 4,243.00 | | 4,243.00 |
| Sub-Regional Transportation Planning | 121,107.03 | 105,155.00 | 104,894.90 | 121,367.13 |
| Intermodal 2006 | 5,695.64 | | | 5,695.64 |
| Morris and Erie Railroad Project | 24,258.71 | | | 24,258.71 |

COUNTY OF UNION

GRANT FUND

SCHEDULE OF GRANTS RECEIVABLE

| <u>GRANT/PROGRAM (CONTINUED)</u> | BALANCE DECEMBER 31, 2011 | 2012 BUDGET | RECEIVED | BALANCE DECEMBER 31, 2012 |
|--|---------------------------------|----------------|--------------|---------------------------------|
| Route #27 Corridor Study | \$ 16,371.73 | \$ | \$ | \$ 16,371.73 |
| Route 1 and 9 Corridor Study | 46,727.27 | | 45,852.11 | 875.16 |
| MUTCD Traffic Sign Inventory and Assessment Program | 133,000.00 | | 115,274.58 | 17,725.42 |
| 2007 Rail Project | 2,196,723.95 | | | 2,196,723.95 |
| Staten Island Railroad | 79,281.92 | | | 79,281.92 |
| Conrail Project | 50,000.00 | | | 50,000.00 |
| North Atlantic Corridor Intersection-NACI Project | 103,880.82 | | | 103,880.82 |
| Elizabethtown Ferry Project | 9,500,000.00 | | | 9,500,000.00 |
| Senior Art Show | 4,912.00 | | 669.00 | 4,243.00 |
| Council on Arts - Special Project | 2,775.00 | | 2,775.00 | |
| Clean Communities | 1.46 | 45,958.00 | 45,957.19 | 2.27 |
| New Jersey Department of Health - Right to Know | 8,200.50 | 16,401.00 | 16,401.00 | 8,200.50 |
| Justice Assistance Grant (JAG) | 952,366.00 | 217,820.00 | 64,052.00 | 1,106,134.00 |
| Local Core Capacity for Public Health Emergency Preparedness (LINCS) | 276,858.00 | 367,764.00 | 119,703.00 | 524,919.00 |
| Chronic Disease | | 39,830.00 | | 39,830.00 |
| County Environmental Health Act (CEHA) | 130,864.75 | 261,565.00 | 341,679.00 | 50,750.75 |
| Solid Waste/Recycling | | 298,100.00 | 298,100.00 | |
| State Aid Appropriation - NJ Data Exchange Dex | 380.00 | | | 380.00 |
| Body Armor Grant | 2.02 | 56,379.00 | 56,378.33 | 2.69 |
| EPE Air Pollution | 7,316.00 | | | 7,316.00 |
| Raritan Water Shed | 24,151.55 | | 0.61 | 24,150.94 |
| Union County Medical Reserve - NAACHO- MRC | | 5,000.00 | 5,000.00 | |
| Urban Area Security Initiative - NIMS (UASI) | 59,498.61 | | 22,333.74 | 37,164.87 |
| 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 | 180.76 | | | 180.76 |
| State Homeland Security Grant-FY 2008 | 123,207.65 | | 122,372.22 | 835.43 |
| State Homeland Security Grant-FY 2009 | 954,858.33 | | 946,702.66 | 8,155.67 |
| State Homeland Security Grant-FY 2010 | 1,098,177.00 | | 211,724.21 | 886,452.79 |
| State Homeland Security Grant-FY 2011 | 543,301.00 | | 132,911.23 | 410,389.77 |
| State Homeland Security Grant-FY 2012 | | 311,681.00 | | 311,681.00 |
| Help Americans Vote Act of 2002 (HAVA) | 2,570.78 | | | 2,570.78 |
| Urban Area Security Initiative (UASI) | 2,277,749.71 | 6,183,984.00 | 2,205,555.17 | 6,256,178.54 |
| Underground Storage Tank Removal Program | 88,277.00 | | | 88,277.00 |
| Urban Area Security Initiative (UASI) | 40,790.56 | | | 40,790.56 |
| Interoperable Emergency Communication FFY 09 | 137,995.00 | | | 137,995.00 |
| NJHOA Mass Vaccination Exercise Mini grant | 8,572.34 | | | 8,572.34 |

COUNTY OF UNION

GRANT FUND

SCHEDULE OF GRANTS RECEIVABLE

| <u>GRANT/PROGRAM (CONTINUED)</u> | BALANCE DECEMBER 31, 2011 | 2012 BUDGET | RECEIVED | BALANCE DECEMBER 31, 2012 |
|--|---------------------------------|----------------|--------------|---------------------------------|
| Chemical Buffer Zone Protection Program Grant | \$ 34,022.40 | \$ | \$ | \$ 34,022.40 |
| Child Passenger Safety | 8,970.20 | 45,000.00 | 29,846.87 | 24,123.33 |
| Port Security Grant FY 07 | 416,625.00 | | 416,572.00 | 53.00 |
| Port Security Grant | 1,249,875.00 | | 1,249,865.00 | 10.00 |
| Urban Area Security Initiative Detection Project FFY09(UASI) | 20,800.62 | | 20,693.40 | 107.22 |
| Brownfield Development Project | 6,343.61 | | | 6,343.61 |
| Lead Hazard Control Grant (HUD) | 1,046,365.49 | | 200,862.00 | 845,503.49 |
| Union County Alliance Grant | 89,250.00 | | | 89,250.00 |
| State and Local All Hazard Emergency Operations | 20,000.47 | | | 20,000.47 |
| Port Authority Safe Boat | 372,201.02 | | 358,219.82 | 13,981.20 |
| Law Enforcement Terrorism Grant | 40,559.36 | | | 40,559.36 |
| County Share Grant | 6,710.43 | | | 6,710.43 |
| Port Security Grant | | 395,084.00 | | 395,084.00 |
| Energy Efficient and Conservation Block grant | 2,383,064.40 | | 2,383,064.40 | |
| Emergency Operations Center Grant | 491,887.96 | | 6,690.00 | 485,197.96 |
| Comprehensive Traffic and Safety Program | 49,307.18 | 20,000.00 | 4,968.75 | 64,338.43 |
| Drunk Driving Enforcement | | 6,064.00 | 6,063.93 | 0.07 |
| ARRA Neighborhood Stabilization Program HUD | 3,173,700.75 | | 1,351,538.65 | 1,822,162.10 |
| Port Authority NY and NJ Inflatable Boats | | 23,918.00 | | 23,918.00 |
| Port Authority NY and NJ Hazmat | | 93,750.00 | | 93,750.00 |
| Port Authority NY and NJ Marine Port | | 24,000.00 | | 24,000.00 |
| Port Authority NY and NJ Laptops | | 100,416.00 | | 100,416.00 |
| Community Care Elderly Title XX | 242,940.00 | 469,725.00 | 575,610.00 | 137,055.00 |
| U.S. Department of Agriculture- Nutrition Program | 47,943.38 | 135,609.00 | 115,720.57 | 67,831.81 |
| Older American Act Title III | 147,317.00 | 3,396,886.00 | 3,490,042.00 | 54,161.00 |
| U.S. Department of Agriculture | 1,187.00 | 70,222.00 | | 71,409.00 |
| Respite Care Program | 123,718.00 | 347,178.00 | 328,096.00 | 142,800.00 |
| State Health Insurance Assistance Program (SHIP) | 13,500.00 | 57,000.00 | 36,909.00 | 33,591.00 |
| Office on Aging- State Grant | 22,923.00 | 58,000.00 | 58,000.00 | 22,923.00 |
| Global Options/Community Care Persons Elderly and Disabled (CCPED) | 60,620.00 | 775,800.00 | 737,885.00 | 98,535.00 |
| Jersey Assistance for Community Caregiving (JACC) | 3,780.00 | 18,240.00 | 18,965.00 | 3,055.00 |
| Home Health Care Title XX | 201,414.18 | 100,000.00 | 72,490.13 | 228,924.05 |
| NJ Ease Program | 39,470.00 | | | 39,470.00 |
| Senior Farmers Market | | 1,000.00 | 1,000.00 | |
| Mercer Case -Supportive Assistance (SAIF) | 13,177.52 | | | 13,177.52 |
| Temporary Assistance for Needy Families (TANF) | 6,836.00 | | | 6,836.00 |
| Workforce Investment Program DOL WIA | 3,397,906.33 | 3,811,674.00 | 2,972,037.00 | 4,237,543.33 |
| Workforce Learning Link Program | 365,238.00 | 226,000.00 | 293,024.46 | 298,213.54 |

COUNTY OF UNION

GRANT FUND

SCHEDULE OF GRANTS RECEIVABLE

| GRANT/PROGRAM (CONTINUED) | BALANCE DECEMBER 31, 2011 | 2012 BUDGET | RECEIVED | BALANCE DECEMBER 31, 2012 |
|--|---------------------------------|----------------|--------------|---------------------------------|
| Work First New Jersey - GA SNAP | \$ | \$ 549,239.00 | \$ 63,961.00 | \$ 485,278.00 |
| Work First New Jersey - WFNJ/CAVP | 207,425.00 | 41,507.00 | (6,838.67) | 255,770.67 |
| Work First New Jersey - WFNJ Administration | 319,862.00 | 311,148.00 | 313,931.67 | 317,078.33 |
| Work First New Jersey - WFNJ GA/FS | 1,274,124.00 | 117,694.00 | 889,471.65 | 502,346.35 |
| Work First New Jersey - SNAP | | 117,694.00 | 3,709.00 | 113,985.00 |
| Work First New Jersey - WFNJ TANF | 1,703,467.00 | 1,439,524.00 | 1,652,383.89 | 1,490,607.11 |
| Work First New Jersey - Program Income | | 19,820.00 | 19,820.00 | |
| Work First New Jersey-Tank Vert | 47,897.00 | 41,096.00 | 55,328.00 | 33,665.00 |
| Workforce Development Partnership Program | 1,997.00 | 27,112.00 | 1,997.00 | 27,112.00 |
| Smart Steps | 34,551.00 | 4,815.00 | 8,025.00 | 31,341.00 |
| Financial sector National Emergency Grant | 148,000.00 | | | 148,000.00 |
| Disaster Mini-Neg Grant | 300,000.00 | | | 300,000.00 |
| Business Development Interdepartmental Funds | | 11,764.00 | 9,142.00 | 2,622.00 |
| NJ Builders Utilization - Initiative for Labor | | 7,500.00 | 5,000.00 | 2,500.00 |
| Hurricane Sandy National Emergency Grant | | 976,620.00 | | 976,620.00 |
| Special Initiatives | 40,650.00 | 65,292.00 | 77,860.00 | 28,082.00 |
| Green Skills Equals Green Jobs Grant | 515,889.30 | | 243,625.41 | 272,263.89 |
| Hurricane Irene Disaster National Emergency | 237,096.00 | | | 237,096.00 |
| Human Services Planning Advisory Council (HSPAC) | 5,121.30 | 93,163.00 | 77,984.00 | 20,300.30 |
| Continuum Approval Prevention Plan | | 250,000.00 | 85,000.00 | 165,000.00 |
| Intoxicated Drivers | 12,278.00 | 212,152.00 | 199,470.00 | 24,960.00 |
| County Wide Comprehensive Alcohol Program (CWCAP) | 479,507.85 | 929,792.00 | 651,672.00 | 757,627.85 |
| Alliance to Prevent Alcoholism and Drug Abuse | 572,681.00 | 582,910.00 | 402,189.03 | 753,401.97 |
| Rape Crisis Program | 5,110.54 | 25,941.00 | 15,127.00 | 15,924.54 |
| Rape Counseling Program | 19,763.17 | 12,971.00 | 23,927.93 | 8,806.24 |
| Rape Prevention Education | 28,000.00 | 28,000.00 | 56,000.00 | |
| Community Homeless Assistance Program | 70,949.00 | 643,705.00 | 626,033.00 | 88,621.00 |
| Supportive Housing Program - McKinney Vento Homeless | 7,138,907.58 | 3,879,544.00 | 3,205,420.35 | 7,813,031.23 |
| CWA Universal Services | | 10,110.00 | 10,110.00 | |
| Personal Attendant Program | 174.65 | 869,811.00 | 517,004.44 | 352,981.21 |
| Mental Health Program | 733.84 | | | 733.84 |
| Mental Health - Disaster Liaison | | 1,200.00 | 1,200.00 | |
| Supportive Housing Program | 50,725.00 | | | 50,725.00 |
| YMCA - McKinney- Vento | 1,101,229.00 | | | 1,101,229.00 |
| ARRA - WIA Social Services/Food Stamps | 88,970.00 | | | 88,970.00 |
| Community Services Block Grant (CSBG) | 817,031.28 | 825,600.00 | 954,248.28 | 688,383.00 |
| Sexual Violence Services Project 10VAWA-94 | | 15,000.00 | | 15,000.00 |
| Sexual Assault Advocate | | 10,560.00 | | 10,560.00 |
| ARRA - Homeless Prevention and Rapid Rehousing | 402,492.29 | | 402,492.29 | |
| Human Services Family Court-Youth Services | 98,445.91 | 252,748.00 | 178,538.22 | 172,655.69 |

COUNTY OF UNION

GRANT FUND

SCHEDULE OF GRANTS RECEIVABLE

| <u>GRANT/PROGRAM (CONTINUED)</u> | BALANCE DECEMBER 31, 2011 | 2012 BUDGET | RECEIVED | BALANCE DECEMBER 31, 2012 |
|--|---------------------------------|-------------------------|-------------------------|---------------------------------|
| State Community Partnership Program | \$ 322,175.29 | \$ 452,098.00 | \$ 331,750.22 | \$ 442,523.07 |
| State Facility Education Act (SFEA) | 83,250.00 | 144,000.00 | 227,250.00 | |
| Juvenile Accountability Incentive Block Grant | 164,662.58 | 46,257.00 | 45,792.17 | 165,127.41 |
| State Incentive Program (SIP) | 753.09 | | | 753.09 |
| Job Access and Reverse Compute (JARC) | 94,339.00 | 160,000.00 | 191,268.14 | 63,070.86 |
| New Jersey Transit Transportation Assistance Program | 157,134.70 | 1,355,906.00 | 1,232,668.36 | 280,372.34 |
| Paratransit Medical Transportation for Elderly Title XIX | 0.15 | | | 0.15 |
| Elderly Transportation Program Title XX | | 142,524.00 | 142,524.00 | |
| Veterans Paratransit Program | 6,000.67 | 23,000.00 | 23,000.00 | 6,000.67 |
| Juvenile Justice Innovation Grant | | 125,200.00 | 125,200.00 | |
| Paratransit Fares | 6,276.56 | 75,000.00 | 76,811.00 | 4,465.56 |
| Paratransit/ Aging Maintenance/Repairs | 7,152.00 | 85,262.00 | 84,438.72 | 7,975.28 |
| Medical Reimbursement Program Logistics | 6,830.00 | 102,000.00 | 86,250.00 | 22,580.00 |
| Respite Care-Program Income (Co-Payments) | 40,524.05 | 30,000.00 | 21,400.78 | 49,123.27 |
| Co-Payments-Paratransit Donations | 7,734.03 | | | 7,734.03 |
| | <u>\$ 59,270,572.70</u> | <u>\$ 38,367,458.00</u> | <u>\$ 38,058,846.36</u> | <u>\$ 59,579,184.34</u> |

Ref.

A

A-2

A-4

A

COUNTY OF UNION

CURRENT FUND

SCHEDULE OF RESERVE FOR MEDICARE
PEER GROUP-APPROPRIATED

| | <u>REF.</u> | |
|----------------------------|-------------|-----------------------------|
| Balance, December 31, 2011 | A | \$ 581,858.52 |
| Increased by: | | |
| 2012 Budget Appropriation | A-3 | <u>1,833,000.00</u> |
| | | \$ <u>2,414,858.52</u> |
| Decreased by: | | |
| Disbursements | A-4 | <u>1,874,931.46</u> |
| Balance, December 31, 2012 | A | \$ <u><u>539,927.06</u></u> |

COUNTY OF UNION

CURRENT FUND

SCHEDULE OF 2011 APPROPRIATION RESERVES

| | BALANCE DECEMBER 31, 2011 | | | BALANCE AFTER TRANSFERS | EXPENDED | | BALANCE LAPSED |
|---|------------------------------|-------------|--------------|-------------------------------|------------|---------------------|-------------------|
| | COMMITMENTS PAYABLE | RESERVED | TRANSFERS | | NET CASH | ACCOUNTS PAYABLE | |
| <u>SALARIES AND WAGES</u> | | | | | | | |
| County Managers Office | \$ | \$ 7,745.71 | \$ | \$ 7,745.71 | \$ | \$ | 7,745.71 |
| Board of Chosen Freeholders | | 3,097.23 | | 3,097.23 | | | 3,097.23 |
| Clerk of the Board | | 2,009.06 | | 2,009.06 | | | 2,009.06 |
| County Clerk | | 11,243.23 | | 11,243.23 | | | 11,243.23 |
| Board of Elections | | 21,503.19 | | 21,503.19 | | | 21,503.19 |
| Elections (County Clerk) | | 4,686.69 | | 4,686.69 | | | 4,686.69 |
| Department of Finance: | | | | | | | |
| Office of Director | | 3,387.82 | | 3,387.82 | | | 3,387.82 |
| Division of Reimbursement | | 99.56 | | 99.56 | | | 99.56 |
| Division of Treasurer | | 0.80 | | 0.80 | | | 0.80 |
| Division of Comptroller | | 4,893.14 | | 4,893.14 | | | 4,893.14 |
| Division of Internal Audit | | 99.44 | | 99.44 | | | 99.44 |
| Department of Law: | | | | | | | |
| Office of County Counsel | | 19,509.37 | | 19,509.37 | | | 19,509.37 |
| Division of County Adjuster | | 0.92 | | 0.92 | | | 0.92 |
| Department of Administrative Services: | | 6,016.36 | | 6,016.36 | | | 6,016.36 |
| Division of Motor Vehicles | | 37,990.55 | (30,000.00) | 7,990.55 | | | 7,990.55 |
| Division of Personnel Management and Labor Relations | | 26,439.22 | | 26,439.22 | | | 26,439.22 |
| Division of Purchasing | | 6,220.40 | | 6,220.40 | | | 6,220.40 |
| Board of Taxation | | 7,211.45 | | 7,211.45 | | | 7,211.45 |
| County Surrogate | | 21,311.07 | | 21,311.07 | | | 21,311.07 |
| Department of Parks and Community Renewal: | | | | | | | |
| Office of Director | | 4,490.63 | | 4,490.63 | | | 4,490.63 |
| Division of Planning and Community Development | | 14,289.11 | | 14,289.11 | | | 14,289.11 |
| Division of Cultural and Heritage Affairs | | 13,869.94 | | 13,869.94 | | | 13,869.94 |
| Division of Information Technologies | | 23,084.07 | | 23,084.07 | | | 23,084.07 |
| Division of Golf Operations | | 12,075.74 | | 12,075.74 | | | 12,075.74 |
| Division of Planning and Environmental Services | | 9,204.33 | | 9,204.33 | | | 9,204.33 |
| Sheriff's Office | | 405,222.71 | (117,500.00) | 287,722.71 | 279,187.00 | | 8,535.71 |
| Department of Public Safety: | | | | | | | |
| Office of Director | | 15,324.02 | | 15,324.02 | | | 15,324.02 |
| Division of Weights and Measurers | | 1,647.15 | 2,500.00 | 4,147.15 | | 4,147.15 | |
| Division of Consumer Affairs | | 402.16 | | 402.16 | | | 402.16 |
| Division of Medical Examiner | | 14,227.01 | | 14,227.01 | | | 14,227.01 |
| Division of Emergency Management | | 472.00 | | 472.00 | | | 472.00 |
| Division of Police | | 23,218.88 | | 23,218.88 | | | 23,218.88 |
| County Prosecutor | | 335,467.93 | | 335,467.93 | | 335,467.93 | |
| Department of Corrections | | 86,844.75 | 115,000.00 | 201,844.75 | 151,235.20 | | 50,609.55 |
| Department Engineering, Public Works and Facilities Management: | | | | | | | |
| Office of Director | | 100.22 | | 100.22 | | | 100.22 |
| Division of Public Works | | 17,429.99 | | 17,429.99 | | | 17,429.99 |
| Division of Facilities Management | | 27,190.26 | | 27,190.26 | | | 27,190.26 |
| Division of Park Maintenance | | 27,347.85 | | 27,347.85 | | | 27,347.85 |

COUNTY OF UNION

CURRENT FUND

SCHEDULE OF 2011 APPROPRIATION RESERVES

| | BALANCE DECEMBER 31, 2011 | | | BALANCE AFTER TRANSFERS | EXPENDED | | BALANCE LAPSED |
|--|------------------------------|---------------|--------------|-------------------------------|-------------|---------------------|-------------------|
| | COMMITMENTS PAYABLE | RESERVED | TRANSFERS | | NET CASH | ACCOUNTS PAYABLE | |
| <u>SALARIES AND WAGES (CONTINUED)</u> | | | | | | | |
| Runnells Specialized Hospital | \$ | \$ 177,355.74 | \$ | \$ 177,355.74 | \$ | \$ | \$ 177,355.74 |
| Department of Human Services: | | | | | | | |
| Office of Director | | 19,839.00 | | 19,839.00 | | | 19,839.00 |
| Division of Aging | | 14,806.51 | | 14,806.51 | | | 14,806.51 |
| Division of Youth Services | | 16,825.11 | | 16,825.11 | | | 16,825.11 |
| Division of Social Services | | 543,882.02 | | 543,882.02 | -338,096.99 | | 881,979.01 |
| Division of Planning | | 29,028.75 | | 29,028.75 | | | 29,028.75 |
| Office of County Superintendent of Schools | | 25,821.98 | | 25,821.98 | | | 25,821.98 |
| County Extension Service in Agriculture and Home Economics and 4-H | | 181.94 | | 181.94 | | | 181.94 |
| <u>OTHER EXPENSES</u> | | | | | | | |
| County Managers Office: | | | | | | | |
| Special Studies and Initiatives | 36,227.50 | 34,232.85 | | 70,460.35 | 39,727.50 | 500.00 | 30,232.85 |
| Miscellaneous | 6,186.23 | 23,172.52 | | 29,358.75 | 211.58 | 5,574.22 | 23,572.95 |
| Board of Chosen Freeholders: | | | | | | | |
| Annual Audit | 185,339.00 | 2,919.00 | | 188,258.00 | 185,339.00 | | 2,919.00 |
| Other Accounting and Audit Fees | 112,636.00 | | | 112,636.00 | 112,636.00 | | |
| Miscellaneous | 5,514.25 | 31,973.56 | | 37,487.81 | 745.01 | 5,003.74 | 31,739.06 |
| Clerk of the Board: | | | | | | | |
| Miscellaneous | 34,727.85 | 51,022.56 | (35,000.00) | 50,750.41 | 16,106.61 | 13,018.12 | 21,625.68 |
| Advisory Boards, Committees and Commissions | | 5,500.00 | | 5,500.00 | | | 5,500.00 |
| County Clerk | 18,432.27 | 27,704.85 | | 46,137.12 | 5,391.54 | 13,135.77 | 27,609.81 |
| Board of Elections | 74,756.63 | 18,966.32 | 25,000.00 | 118,722.95 | 51,956.92 | 21,892.42 | 44,873.61 |
| Elections (County Clerk) | 10,327.23 | 148,621.16 | (107,000.00) | 51,948.39 | | 10,327.23 | 41,621.16 |
| Department of Finance: | | | | | | | |
| Office of Director | 806.94 | 1,396.06 | | 2,203.00 | 713.94 | 93.00 | 1,396.06 |
| Public Obligations Registration Act | | | | | | | |
| P. L. 1983 Ch. 243 | | 86,000.00 | | 86,000.00 | 85,136.75 | | 863.25 |
| Division of Reimbursement | | 2,126.00 | | 2,126.00 | | | 2,126.00 |
| Division of Treasurer | | 2,155.00 | | 2,155.00 | | | 2,155.00 |
| Division of Comptroller | 1,036.97 | 8,467.31 | | 9,504.28 | 702.92 | 334.05 | 8,467.31 |
| Division of Internal Audit | | 2,000.00 | | 2,000.00 | | | 2,000.00 |
| Department of Law: | | | | | | | |
| Office of County Counsel | 149,108.85 | 10,364.38 | | 159,473.23 | 85,513.90 | 32,340.25 | 41,619.08 |
| Division of County Adjuster | 882.21 | 3,095.90 | | 3,978.11 | 582.50 | 576.11 | 2,819.50 |
| Department of Administrative Services: | | | | | | | |
| Office of Director | 10,000.00 | 8,000.00 | | 18,000.00 | | 10,000.00 | 8,000.00 |
| Division of Motor Vehicles | 417,463.00 | 782.62 | 7,000.00 | 425,245.62 | 355,768.34 | 294.00 | 69,183.28 |
| Division of Personnel Management and Labor Relations | 96,952.49 | 71,234.31 | | 168,186.80 | 88,376.48 | 26,751.51 | 53,058.81 |
| Division of Purchasing | 43,377.53 | 10,620.93 | | 53,998.46 | 29,281.42 | | 24,717.04 |
| Board of Taxation | 1,218.75 | 565.43 | | 1,784.18 | 125.86 | 18.75 | 1,639.57 |
| County Surrogate | 2,762.45 | 23,334.60 | | 26,097.05 | 566.60 | 2,195.85 | 23,334.60 |

COUNTY OF UNION

CURRENT FUND

SCHEDULE OF 2011 APPROPRIATION RESERVES

| | BALANCE DECEMBER 31, 2011 | | TRANSFERS | BALANCE AFTER TRANSFERS | EXPENDED | | BALANCE LAPSED |
|--|------------------------------|--------------|-------------|-------------------------------|--------------|---------------------|-------------------|
| | COMMITMENTS PAYABLE | RESERVED | | | NET CASH | ACCOUNTS PAYABLE | |
| OTHER EXPENSES (CONTINUED) | | | | | | | |
| Engineering, Land and Facilities Planning | \$ 31,757.57 | \$ 10,109.85 | | \$ 41,867.42 | \$ 12,233.47 | \$ 6,776.42 | 22,857.53 |
| Department of Parks and Community Renewal: | | | | | | | |
| Office of Director | 110,821.24 | 3,509.08 | 20,000.00 | 134,330.32 | 119,260.38 | 2,774.00 | 12,295.94 |
| Division of Planning and Community Development | 54,055.08 | 4,463.02 | | 58,518.10 | 46,628.41 | | 11,889.69 |
| Division of Cultural and Heritage Affairs | 2,686.05 | 3,381.31 | | 6,067.36 | 139.91 | | 5,927.45 |
| Division of Information Technologies | 278,960.77 | 61,783.77 | (20,000.00) | 320,744.54 | 151,656.88 | 13,401.16 | 155,686.50 |
| Division of Golf Operations | 6,777.49 | 56,724.95 | | 63,502.44 | 57,764.06 | | 5,738.38 |
| Insurance: | | | | | | | |
| Group Insurance Plan for Employees | 21,871.85 | 9,000.00 | | 30,871.85 | 5,822.15 | | 25,049.70 |
| Surety Bond Premiums | | 6,590.00 | | 6,590.00 | | | 6,590.00 |
| Other Insurance Premiums | 431,253.03 | 5,431.54 | 120,000.00 | 556,684.57 | 523,258.70 | | 33,425.87 |
| Medicare for Employees | | 20,000.00 | | 20,000.00 | | | 20,000.00 |
| Employee's Prescription Plan | 98,829.22 | 174,399.62 | | 273,228.84 | | | 273,228.84 |
| Dental Plan | 131,682.28 | 199,795.29 | | 331,477.57 | 131,682.28 | | 199,795.29 |
| Health Waivers | | 1,222.07 | | 1,222.07 | | | 1,222.07 |
| Sheriff's Office | 41,800.57 | 55,535.23 | | 97,335.80 | 33,260.23 | 1,210.20 | 62,865.37 |
| Department of Public Safety: | | | | | | | |
| Office of Director | 125.00 | 4,755.00 | | 4,880.00 | 125.00 | | 4,755.00 |
| Division of Consumer Affairs | 25.00 | 3,267.60 | | 3,292.60 | | 25.00 | 3,267.60 |
| Division of Medical Examiner | 61,598.93 | 29,492.67 | | 91,091.60 | 30,439.20 | 34,694.76 | 25,957.64 |
| Division of Emergency Management | 105,526.15 | 36,619.08 | | 142,145.23 | 79,378.83 | 12,494.50 | 50,271.90 |
| Division of Police | 47,421.70 | 65,804.22 | | 113,225.92 | 30,823.99 | 18,367.89 | 64,034.04 |
| Division of Health | 21,522.36 | 21,195.35 | | 42,717.71 | 20,133.44 | 1,388.92 | 21,195.35 |
| Division of Corrections | 1,570,267.16 | 101,494.00 | | 1,671,761.16 | 1,366,517.56 | 203,749.60 | 101,494.00 |
| County Prosecutor | 157,418.02 | 45,104.82 | | 202,520.84 | 108,612.03 | 52,211.31 | 41,697.50 |
| Department of Engineering Public Works and Facilities Management: | | | | | | | |
| Division of Public Works | 1,601.84 | 45,586.35 | | 47,188.19 | 13,711.81 | 58.77 | 33,417.61 |
| Division of Facilities Management | 1,613,910.66 | 111,278.13 | | 1,725,188.79 | 496,613.40 | 1,042,815.14 | 185,760.25 |
| Division of Park Maintenance | 70,736.15 | 5,844.84 | | 76,580.99 | 26,832.68 | 10,113.61 | 39,634.70 |
| Contribution for Flood Control | | 0.72 | | 0.72 | | | 0.72 |
| Crippled Children | 9,800.00 | | | 9,800.00 | 9,800.00 | | |
| Runnells Specialized Hospital | 1,124,026.13 | 113,152.75 | (40,000.00) | 1,197,178.88 | 707,296.94 | 22,146.91 | 467,735.03 |
| Adult Diagnostic Center | | 9,000.00 | | 9,000.00 | | | 9,000.00 |
| Psychiatric Treatment | | 5,000.00 | | 5,000.00 | | | 5,000.00 |
| Maintenance of Patients in State Institutions for Mental Diseases (N.J.S.A. 30:4-79) | | 33,640.38 | | 33,640.38 | | | 33,640.38 |
| Department of Human Services: | | | | | | | |
| Office of Director | 250,541.06 | 288,038.10 | 60,000.00 | 598,579.16 | 529,869.02 | 56,859.19 | 11,850.95 |
| Division on Aging | 445,729.73 | 9,271.00 | | 455,000.73 | 371,491.64 | 74,238.09 | 9,271.00 |
| Division of Youth Services | 6,430.56 | 56,558.15 | | 62,988.71 | 9,946.93 | 176.51 | 52,865.27 |
| Division of Social Services | 298,914.30 | 155,889.75 | | 454,804.05 | 347,375.10 | 93,537.89 | 13,891.06 |
| Division of Planning | 1,871.67 | 617.67 | | 2,489.34 | 878.90 | | 1,610.44 |
| Office of County Superintendent of Schools | 198.21 | 8,200.29 | | 8,398.50 | 198.21 | | 8,200.29 |
| Vocational Schools | | 25,555.00 | | 25,555.00 | | | 25,555.00 |

COUNTY OF UNION

CURRENT FUND

SCHEDULE OF 2011 APPROPRIATION RESERVES

| | BALANCE DECEMBER 31, 2011 | | TRANSFERS | BALANCE AFTER TRANSFERS | EXPENDED | | BALANCE LAPSED |
|--|------------------------------|------------------------|-----------|-------------------------------|------------------------|------------------------|------------------------|
| | COMMITMENTS PAYABLE | RESERVED | | | NET CASH | ACCOUNTS PAYABLE | |
| <u>OTHER EXPENSES (CONTINUED)</u> | | | | | | | |
| Union County Extension Services in Agriculture, Home Economics and 4-H | \$ 1,706.85 | \$ 22,233.79 | | \$ 23,940.64 | \$ 1,536.85 | \$ 170.00 | \$ 22,233.79 |
| Union County Community College System Scholarship Program | | 116,879.48 | | 116,879.48 | | | 116,879.48 |
| | | 259,989.40 | | 259,989.40 | 109,614.20 | | 150,375.20 |
| Two-year Colleges and Vocational Technical Schools N.J.S. 18A:64A-23.4 and N.J.S. 18A:54-23.4 | 46,218.85 | 10,270.14 | | 56,488.99 | 55,937.22 | | 551.77 |
| Utilities | 1,239,356.44 | 393,430.39 | | 1,632,786.83 | 950,487.00 | 112,497.77 | 569,802.06 |
| Matching Funds for Grants | | 267,360.00 | | 267,360.00 | | | 267,360.00 |
| Contingent | | 50,000.00 | | 50,000.00 | | | 50,000.00 |
| Public Employees' Retirement System | | 2,700.18 | | 2,700.18 | | | 2,700.18 |
| Social Security System | | 27,758.12 | | 27,758.12 | 5,520.72 | | 22,237.40 |
| Sheriff Officers' Pension Fund | | 49,015.38 | | 49,015.38 | | | 49,015.38 |
| Police and Firemen's Retirement Fund of N.J. | | 75,000.00 | | 75,000.00 | | | 75,000.00 |
| Defined Contribution Retirement Program | | 86,509.18 | | 86,509.18 | 3,723.63 | | 82,785.55 |
| <u>TOTAL</u> | <u>\$ 9,493,196.07</u> | <u>\$ 5,765,828.03</u> | | <u>15,259,024.10</u> | <u>\$ 7,509,778.85</u> | <u>\$ 2,241,377.74</u> | <u>\$ 5,507,867.51</u> |
| <u>REF.</u> | A | A | | | A-4 | A-7 | A-1 |

COUNTY OF UNION

GRANT FUND

SCHEDULE OF RESERVE FOR GRANTS APPROPRIATED

| | BALANCE DECEMBER 31, 2011 | BUDGET | NET PAID OR CHARGED | TRANSFERRED | COMMITMENTS PAYABLE | BALANCE DECEMBER 31, 2012 |
|--|---------------------------------|-----------------|---------------------------|-------------|------------------------|---------------------------------|
| Ryan White HIV-Aids | \$ 1,143,527.56 | \$ 2,196,755.00 | \$ 2,328,008.10 | | \$ 970,222.09 | \$ 42,052.37 |
| Housing Opportunities for People With Aids (HOPWA) | 87,392.00 | 541,679.00 | 501,656.35 | | 68,812.40 | 58,602.25 |
| Green Acres Grant | 1,500,000.00 | | | | | 1,500,000.00 |
| Green Acres Redevelopment Grant | 1,475,000.00 | | 1,475,000.00 | | | |
| Recreational Opportunities for Individuals with Disabilities | 12,611.10 | | 6,599.10 | | 1,000.00 | 5,012.00 |
| Deserted Village II | 189,175.00 | | | | | 189,175.00 |
| Green Communities Grant | 3,000.00 | | | | | 3,000.00 |
| Echo Lake Grant | 102,248.02 | | | | 27,731.31 | 74,516.71 |
| Master Gardens Greenhouse | 13,000.00 | | | | | 13,000.00 |
| Sperry Park Easement | 30,000.00 | | | | | 30,000.00 |
| Warinanco Park Lagoon | 13,220.66 | | | | | 13,220.66 |
| Wetlands Mitigation | 14,448.45 | | | | | 14,448.45 |
| Parkland Boundaries | 29,543.60 | | | | 2,350.00 | 27,193.60 |
| Victim Assistance Grant | 281,705.54 | 68,291.00 | 268,707.28 | | 8,250.00 | 73,039.26 |
| Gang Gun and Narcotics | 192,266.15 | 188,475.00 | 240,310.03 | | 42,719.09 | 97,712.03 |
| Child Advocacy Expansion | 26,587.54 | | | | 26,587.54 | |
| Megan's Law | 13,883.12 | 17,290.00 | 19,435.12 | | | 11,738.00 |
| Insurance Fraud Grant | | 250,000.00 | 242,520.50 | | | 7,479.50 |
| Law Enforcement Program | 62,028.25 | 34,113.00 | 16,766.69 | | 13,641.53 | 65,733.03 |
| Victim and Witness Advocacy | 74,721.00 | | 50,289.00 | | 7,540.00 | 16,892.00 |
| Jail Diversion Program | 33.47 | 66,950.00 | 66,950.00 | | | 33.47 |
| DNA Backlog Reduction Grant | | 1,422,960.00 | 27,459.79 | | 416,109.20 | 979,391.01 |
| Cordell Forensic Lab | | 40,322.00 | 35,355.45 | | | 4,966.55 |
| Sexual Assault - Nurses Examiner (SANE) | 152,427.28 | 74,860.00 | 24,114.18 | | 10,427.03 | 192,746.07 |
| Auto Theft | 51,343.53 | | | | | 51,343.53 |
| Narcotics Commanders Training | 23,645.80 | 26,928.00 | 1,471.80 | | 22,174.00 | 26,928.00 |
| Union County Re-Entry Prisoner Program | 38,031.71 | | | | | 38,031.71 |
| Sign Shop Grant | 581,359.36 | | 571,559.19 | | 5,668.47 | 4,131.70 |
| 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, 2011 | BUDGET | NET PAID OR CHARGED | TRANSFERRED | COMMITMENTS PAYABLE | BALANCE DECEMBER 31, 2012 |
|---|---------------------------------|--------------|---------------------------|-------------|------------------------|---------------------------------|
| Local Safety Program- Local and Summit | \$ 369,639.00 | \$ | \$ | \$ | \$ | \$ 369,639.00 |
| Council on the Arts | 138,234.53 | 137,917.00 | 249,205.46 | | 13,848.00 | 13,098.07 |
| Historical Commission Grant | 82,368.36 | 61,826.00 | 81,232.07 | | 20,443.75 | 42,518.54 |
| Elizabeth Ferry Project | 9,500,000.00 | | | | | 9,500,000.00 |
| Sub-Regional Transportation Planning | 105,197.04 | 105,155.00 | 52,959.64 | | 375.10 | 157,017.30 |
| Senior Citizen Art Show/Arts Staffing | 6,769.71 | 4,243.00 | 5,720.27 | | 335.20 | 4,957.24 |
| 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 |
| NACI Project | 1,377.11 | | | | | 1,377.11 |
| Morristown and 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 |
| MUTCD | 114,621.26 | | 109,114.71 | | 399.12 | 5,107.43 |
| Route 1 and 9 Corridor | 875.16 | | | | 649.47 | 225.69 |
| Clean Communities Program | 54,370.82 | 45,958.00 | 36,698.30 | | 24,069.36 | 39,561.16 |
| Right to Know Project | 8,783.92 | 16,401.00 | 17,734.02 | | | 7,450.90 |
| County Environmental Health Act (CEHA) | 64,633.19 | 261,565.00 | 252,725.30 | | | 73,472.89 |
| Solid Waste Service Grant | 434.26 | | 99.35 | | 244.74 | 90.17 |
| Recycling Enhancement Grant | 623,140.31 | 298,100.00 | 242,101.18 | | 107,762.92 | 571,376.21 |
| Scrap Tire | 6,073.15 | | 836.60 | | 1,877.90 | 3,358.65 |
| UASI - Urban Area Security Initiative | 10.72 | | | | | 10.72 |
| UASI - Urban Area Security Initiative - FFY 07 | 85,126.01 | | | | | 85,126.01 |
| Urban Area Security Initiative - FFY 08 | 103,194.67 | | 103,068.53 | | 0.16 | 125.98 |
| 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 | 104,908.80 | | 23,092.40 | | 10.80 | 81,805.60 |
| Urban Area Security Initiative - FFY 10 | 1,631,600.66 | 345,000.00 | 435,181.42 | | 501,280.62 | 1,040,138.62 |
| Urban Area Security Initiative - FFY 11 | | 4,408,090.00 | 1,754,901.78 | | 835,896.01 | 1,817,292.21 |
| Urban Area Security Initiative - FFY 12 | | 1,430,894.00 | | | | 1,430,894.00 |
| NJ State Appropriation - NJ De-x | 380.00 | | | | | 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, 2011 | BUDGET | NET PAID OR CHARGED | TRANSFERRED | COMMITMENTS PAYABLE | BALANCE DECEMBER 31, 2012 |
|--|---------------------------------|---------------|---------------------------|-------------|------------------------|---------------------------------|
| Homeland Security Grant | \$ 2,448,727.12 | \$ 311,681.00 | \$ 1,710,686.52 | | \$ 28,992.98 | \$ 1,020,728.62 |
| Chronic Disease Grant | | 39,830.00 | | | | 39,830.00 |
| 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 | 305,085.32 | 367,764.00 | 358,837.38 | | 277.98 | 313,733.96 |
| Justice Assistance Grant JAG | 912,389.98 | 217,820.00 | 47,029.79 | | 528,355.35 | 554,824.84 |
| Port Authority - Port Security Grant | 150,202.02 | | 141,876.00 | | | 8,326.02 |
| NAACHO - UC Medical Reserve Corp. | 14,982.55 | 5,000.00 | 2,057.71 | | 3,760.45 | 14,164.39 |
| Emergency Operations Center (EOC) | 491,887.96 | | 7,590.00 | | | 484,297.96 |
| Drunk Driving | | 6,064.00 | | | 4,450.00 | 1,614.00 |
| Port Authority - SFY 10 | 32,670.60 | | 32,617.60 | | | 53.00 |
| Port Authority - Port Security Grant | 10.00 | 395,084.00 | | | 68,700.25 | 326,393.75 |
| Interoperable Emergency Communications Grant | 137,995.00 | | | | | 137,995.00 |
| Port Authority | 221,980.00 | | 216,343.82 | | | 5,636.18 |
| NJ Mass Vaccinations Grant | 12,422.44 | | 130.52 | | 3,719.58 | 8,572.34 |
| Public Archives (PARIS) Grant | 9,531.25 | | | | | 9,531.25 |
| 911 Program | 40,735.30 | | 2,651.05 | | 23,238.63 | 14,845.62 |
| Child Passenger Program | 2,957.12 | 45,000.00 | 31,114.00 | | | 16,843.12 |
| 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 | 21,953.22 | 20,000.00 | 4,968.75 | | 50.00 | 36,934.47 |
| Body Armor Grant | 117,838.04 | 56,379.00 | 30,258.65 | | 26,196.90 | 117,761.49 |
| Municipal Storm Water Program | 20,000.00 | | | | | 20,000.00 |
| Museum Attendants Regrant | | 2,500.00 | 1,542.33 | | | 957.67 |
| Port Authority NY and NJ Inflatable Boats | | 23,918.00 | 19,849.40 | | | 4,068.60 |
| Port Authority NY and NJ Laptops | | 100,416.00 | | | | 100,416.00 |
| Port Authority NY and NJ Marine Port | | 24,000.00 | | | | 24,000.00 |
| Port Authority NY and NJ Hazmat Port | | 93,750.00 | | | | 93,750.00 |
| 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 | 10,110.00 | | | | 20,347.00 |
| Share/Count Grant | 90,088.71 | | | | | 90,088.71 |
| HEA CWA Grant | 49,746.00 | | | | | 49,746.00 |
| Community Care Program for the Elderly Title XX | 80,892.96 | 469,725.00 | 536,570.87 | 65,503.00 | 52,101.02 | 27,449.07 |
| Older Americans Act Title III | 633,310.51 | 3,602,717.00 | 3,185,071.17 | (65,503.00) | 665,736.07 | 319,717.27 |

COUNTY OF UNION

GRANT FUND

SCHEDULE OF RESERVE FOR GRANTS APPROPRIATED

| | BALANCE DECEMBER 31, 2011 | BUDGET | NET PAID OR CHARGED | TRANSFERRED | COMMITMENTS PAYABLE | BALANCE DECEMBER 31, 2012 |
|---|---------------------------------|---------------|---------------------------|-------------|------------------------|---------------------------------|
| Respite Care Program | \$ 183,773.79 | \$ 377,178.00 | \$ 339,733.93 | \$ | \$ 78,388.65 | \$ 142,829.21 |
| CHIME/SHIP Program | 14,270.17 | 57,000.00 | 37,679.22 | | 33,590.55 | 0.40 |
| State Aging Program | 7,203.97 | 58,000.00 | 63,925.46 | | | 1,278.51 |
| Farmers Market Grant | | 1,000.00 | 1,000.00 | | | |
| CCPED Program | 76,976.04 | 775,800.00 | 679,950.36 | | 34,436.00 | 138,389.68 |
| JACC Program | 17,100.00 | 18,240.00 | 11,547.67 | | | 23,792.33 |
| Home Health Care Program | 31,286.70 | 100,000.00 | 79,487.17 | | 22,361.50 | 29,438.03 |
| Department of Labor - Workforce Investment Act | 3,250,456.49 | 3,831,494.00 | 3,424,642.83 | | 1,381,826.94 | 2,275,480.72 |
| Department of Labor - Workforce Learning Link | 358,461.85 | 226,000.00 | 337,524.74 | | 70.12 | 246,866.99 |
| 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 WFNJ | 3,425,251.88 | 2,617,902.00 | 3,131,653.43 | | 1,653,712.71 | 1,257,787.74 |
| Financial Sector National Emergency Grant | 148,000.00 | | | | | 148,000.00 |
| Workforce Development partnership Program WFPP | | 27,112.00 | | | | 27,112.00 |
| Department of Health and Human Services Special Initiatives | 35,934.70 | 65,292.00 | 63,311.58 | | 25,908.44 | 12,006.68 |
| Disability Navigator | 0.60 | | | | | 0.60 |
| Business Development Funds | | 11,764.00 | 9,142.05 | | | 2,621.95 |
| NJ Builders Utilization | | 7,500.00 | | | | 7,500.00 |
| Dislocated Workers - TANK | 6,836.04 | | | | | 6,836.04 |
| SuperStorm Sandy (National Emergency Grant) | | 976,620.00 | | | | 976,620.00 |
| Smart Steps | 11,235.00 | 4,815.00 | 8,025.00 | | | 8,025.00 |
| Case Management - Mercer/Union | 139,063.93 | | | | | 139,063.93 |
| Green Skills = Green Jobs | 411,371.46 | | 139,107.57 | | | 272,263.89 |
| Human Services Planning Council | 19,774.98 | 93,163.00 | 83,280.76 | | 2,032.69 | 27,624.53 |
| Aid to Homeless | 145,595.89 | 643,705.00 | 707,587.53 | | 73,998.75 | 7,714.61 |
| Intoxicated Driver Resource Center | 202,254.71 | 212,152.00 | 206,230.83 | | 4,359.27 | 203,816.61 |
| Alcohol Program | 255,952.40 | 929,792.00 | 902,019.15 | | 118,183.78 | 165,541.47 |
| Governor's Alliance to Prevent Alcoholism | 494,479.80 | 582,910.00 | 481,472.48 | | 377,497.69 | 218,419.63 |
| Sexual Assault Nurse Examiner/Response Team (SANE/SART) | | 10,560.00 | 9,467.10 | | | 1,092.90 |
| Sexual Assault, Abuse and Rape Care Program (SAARC) | 3,224.74 | 25,941.00 | 7,634.36 | | 2,787.54 | 18,743.84 |
| Rape Prevention and Education (RPE) | 21,742.73 | 28,000.00 | 49,742.73 | | | |
| SAARC-Rape Care | 4,429.67 | 12,971.00 | 17,399.62 | | | 1.05 |
| Rape Counseling Program | 906.21 | | | | | 906.21 |
| HUD Emergency Shelter Program (ESP) | 247.83 | | | | | 247.83 |
| HUD Supportive Housing Program | 8,103,197.00 | 3,879,544.00 | 3,098,990.03 | | 4,150,782.34 | 4,732,968.63 |

COUNTY OF UNION

GRANT FUND

SCHEDULE OF RESERVE FOR GRANTS APPROPRIATED

| | BALANCE DECEMBER 31, 2011 | BUDGET | NET PAID OR CHARGED | TRANSFERRED | COMMITMENTS PAYABLE | BALANCE DECEMBER 31, 2012 |
|--|---------------------------------|---------------|---------------------------|-------------|------------------------|---------------------------------|
| Personal Attendant Demonstration Program | \$ 98,783.26 | \$ 869,811.00 | \$ 613,631.33 | \$ | \$ 4,235.24 | \$ 350,727.69 |
| Mental Health Program | 733.84 | | | | | 733.84 |
| Community Service Block Grant | 612,489.15 | 825,600.00 | 821,205.87 | | 151,854.11 | 465,029.17 |
| Violence Against Women | 3.00 | 15,000.00 | 13,939.17 | | | 1,063.83 |
| Juvenile Detention Center Supplemental | 0.04 | | | | 0.04 | |
| Juvenile Justice Innovations Grant | 10,397.45 | 125,200.00 | 125,066.33 | | 9,654.37 | 876.75 |
| Mental Health - Disaster Liaison Grant | 600.00 | 1,200.00 | 195.29 | | 600.00 | 1,004.71 |
| Youth Services/ Family Court | 49,929.43 | 252,748.00 | 241,283.54 | | 12,384.80 | 49,009.09 |
| Community Partnership Grant | 120,105.33 | 452,098.00 | 432,665.81 | | 82,428.26 | 57,109.26 |
| Paratransit Fares | 56,754.49 | 75,000.00 | 50,424.07 | | | 81,330.42 |
| Juvenile Accountability (JAIBG) Grant | 56,686.70 | 46,257.00 | 27,464.10 | | 23,816.52 | 51,663.08 |
| Juvenile Justice Education Program | 166,500.00 | 144,000.00 | 214,500.00 | | | 96,000.00 |
| State Incentive Program | 754.99 | | | | | 754.99 |
| Senior Citizen Transportation Program | 29,496.42 | 1,355,906.00 | 1,364,693.66 | | 9,859.45 | 10,849.31 |
| Elderly Transportation - Title XX | | 142,524.00 | 142,524.00 | | | |
| Transportation for Elderly Title XIX | 85,313.59 | | 807.70 | | | 84,505.89 |
| Veterans Paratransit Program | 12,000.00 | 23,000.00 | 23,000.00 | | | 12,000.00 |
| Disability Grant | 7,064.92 | | | | 3,600.00 | 3,464.92 |
| Job Access and Reverse Compute Program (JARC) | 51,023.10 | 160,000.00 | 192,184.34 | | 18,838.76 | |
| Medical Reimbursement (Logistics) | 99,314.31 | 102,000.00 | 39,752.22 | | 4,602.58 | 156,959.51 |
| Community Development-Lead Grant | 267,949.14 | | 267,949.14 | | | |
| HUD Hazard Lead Program | 1,074,101.60 | | 228,598.40 | | | 845,503.20 |
| Summit Transfer Station | 173,103.06 | | | | 100,549.79 | 72,553.27 |
| Paratransit - Aging Program | 19,499.96 | 85,262.00 | 95,157.41 | | 5,020.95 | 4,583.60 |
| Energy, Efficiency and Conservation Grant - Department of Energy | 2,354,644.40 | | 2,204,763.75 | | 127,359.00 | 22,521.65 |
| Continuum Approval Prevention Plan | | 250,000.00 | 31,111.00 | | 218,889.00 | |
| ARRA - Victim Witness Advocacy - DV Advocate | 16,066.47 | 31,867.00 | 34,335.73 | | | 13,597.74 |
| ARRA - WIA Youth Program | 5,932.06 | | 5,931.52 | | | 0.54 |
| ARRA - WIA Admin Program | 0.01 | | | | | 0.01 |
| ARRA - Social Services - Food Stamps | 222.65 | | | | 175.95 | 46.70 |
| ARRA - Neighborhood Stabilization Program (NSP) | 2,743,114.86 | | 1,167,727.14 | | 407,583.54 | 1,167,804.18 |
| ARRA - Community Service Block Grant | 0.08 | | | | | 0.08 |
| ARRA - Homeless Prevention and Rapid Re-Housing (HPRR) | 332,072.11 | | 332,072.11 | | | (0.00) |
| ARRA - Justice Assistance Program | 851,529.02 | | 322,594.05 | | 475,341.18 | 53,593.79 |

COUNTY OF UNION

GRANT FUND

SCHEDULE OF RESERVE FOR GRANTS APPROPRIATED

| | BALANCE DECEMBER 31, 2011 | BUDGET | NET PAID OR CHARGED | TRANSFERRED | COMMITMENTS PAYABLE | BALANCE DECEMBER 31, 2012 |
|--|---------------------------------|------------|---------------------------|-------------|------------------------|---------------------------------|
| ARRA - Gang, Guns and Narcotics | \$ 26,930.07 | \$ | \$ 26,618.61 | \$ | \$ 46.99 | \$ 264.47 |
| ARRA - Recycling Grant Bonus | 179,191.27 | | 98,722.00 | | | 80,469.27 |
| ARRA - BSF Forestry Grant | 7,000.00 | | | | | 7,000.00 |
| Victim Witness Assistance Grant - Match | 73,563.07 | 17,073.00 | 16,503.07 | | | 74,133.00 |
| Handicapped Persons Program - Match | 1,758.46 | | 1,076.62 | | 200.00 | 481.84 |
| Council on the Arts - Match | 153,483.46 | 80,597.00 | 158,326.93 | | 1,925.00 | 73,828.53 |
| Historical Commission - Match | 109,941.00 | 42,326.00 | 61,654.79 | | 249.00 | 90,363.21 |
| Gang, Gun and Narcotics-Match | 1,031.26 | | | | 1,031.26 | |
| Sub-Regional Transportation Planning-Match | 9,159.29 | 26,289.00 | 7,697.75 | | | 27,750.54 |
| Megan's Law - Match | 4,629.15 | | 3,764.50 | | | 864.65 |
| County Share Grant-Match | 23,812.75 | | | | | 23,812.75 |
| Sexual Assault - Nurses Examiner (SANE) - Match | 14,493.60 | 18,715.00 | 10,143.10 | | 1,572.30 | 21,493.20 |
| Port Security- Match | | 131,695.00 | 12,259.96 | | | 119,435.04 |
| Route 27 Corridor Study - Match | 636.84 | | | | | 636.84 |
| Port Security Safe Boat - Match | 54,867.00 | | 52,092.00 | | | 2,775.00 |
| Port Security Hazmat - Match | 12,043.58 | | 7,300.00 | | 2,000.00 | 2,743.58 |
| Port Security Hazmat Port - Match | | 31,250.00 | | | | 31,250.00 |
| Route 1 and 9 Corridor - Match | 142.81 | | | | | 142.81 |
| ARRA - Victim Witness Advocacy DV Advocate - Match | 14,521.50 | 10,622.00 | 14,521.50 | | | 10,622.00 |
| Job Access and Reverse Compute Program-Match | 51,023.11 | 160,000.00 | 192,184.34 | | 18,838.77 | |
| Community Care Elderly Title XX - Match | 2,559.00 | 186,057.00 | 144,720.00 | | 43,896.00 | |
| Home Delivered Meals - Match | 5,333.22 | 17,544.00 | 1,279.00 | | 3,659.75 | 17,938.47 |
| Human Services Planning Advisory Council - Match | 3,671.14 | 15,900.00 | 16,044.27 | | 285.33 | 3,241.54 |
| Alcohol Program - Match | 73,439.83 | 200,000.00 | 204,751.55 | | 17,846.78 | 50,841.50 |
| Safe Housing Program- Match | 12,783.00 | 47,309.00 | 46,845.60 | | 10,874.80 | 2,371.60 |
| Juvenile Accountability Incentive Program - Match | 4,525.00 | 5,140.00 | 9,665.00 | | | |
| Transportation for the Elderly - Match | | 30,955.00 | 30,955.00 | | | |
| Violence Against Women- Match | 2,496.00 | | | | | 2,496.00 |
| Council on Arts - Special Project - Match | 9,250.00 | | | | | 9,250.00 |

COUNTY OF UNION

GRANT FUND

SCHEDULE OF RESERVE FOR GRANTS APPROPRIATED

| | BALANCE DECEMBER 31, 2011 | BUDGET | NET PAID OR CHARGED | TRANSFERRED | COMMITMENTS PAYABLE | BALANCE DECEMBER 31, 2012 |
|---|---------------------------------|-------------------------|---------------------------|-------------|-------------------------|---------------------------------|
| Respite Care - Match | \$ 45,736.00 | \$ 45,736.00 | \$ 28,800.45 | \$ | \$ | \$ 62,671.55 |
| 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 | | | |
| Sexual Assault, Abuse and Rape Care - Match | | 5,000.00 | | | | 5,000.00 |
| Sexual Advocate - Match | | 3,520.00 | | | | 3,520.00 |
| | <u>\$ 58,591,459.05</u> | <u>\$ 39,443,186.00</u> | <u>\$ 42,759,380.49</u> | <u>\$</u> | <u>\$ 16,329,097.74</u> | <u>\$ 38,946,166.82</u> |
| REF. | | | A-4 | | A | A |
| Federal and State Grants | A \$ 41,382,033.91 | | | | | |
| Commitments Payable | A <u>17,209,425.14</u> | | | | | |
| | <u>\$ 58,591,459.05</u> | | | | | |
| Federal and State Grants | A-3 \$ 38,867,458.00 | | | | | |
| Matching Funds for Grants | A-3:A-4 <u>1,075,728.00</u> | | | | | |
| | <u>\$ 39,943,186.00</u> | | | | | |

COUNTY OF UNION

GRANT FUND

SCHEDULE OF RESERVE FOR GRANTS-UNAPPROPRIATED

| <u>GRANT</u> | <u>RECEIPTS</u> | <u>BALANCE DECEMBER 31, 2012</u> |
|------------------------|---------------------|--|
| Para Transit Fares | \$ 15,787.50 | \$ 15,787.50 |
| CWA Universal Services | 17,973.00 | 17,973.00 |
| | <u>\$ 33,760.50</u> | <u>\$ 33,760.50</u> |
| <u>REF.</u> | A-4 | A |

"A-14"

COUNTY OF UNION

CURRENT FUND

SCHEDULE OF DUE FROM UNION COUNTY IMPROVEMENT AUTHORITY

| | <u>REF.</u> | |
|----------------------------|-------------|----------------------|
| Balance, December 31, 2011 | A | \$ 348,115.93 |
| Increased by: | | |
| Disbursements | A-4 | 311,585.39 |
| | | <u>659,701.32</u> |
| Decreased by: | | |
| Receipts | A-4 | 321,827.07 |
| | | <u>321,827.07</u> |
| Balance, December 31, 2012 | A | \$ <u>337,874.25</u> |

"A-15"

SCHEDULE OF DUE FROM GRANT FUND

| | | |
|----------------------------|-----|--------------------|
| Increased by: | | |
| Disbursed | A-4 | \$ 9,478.71 |
| | | <u>9,478.71</u> |
| Balance, December 31, 2012 | A | \$ <u>9,478.71</u> |

COUNTY OF UNIONTRUST FUNDSCHEDULE OF TRUST CASH

| | <u>REF.</u> | <u>TRUST OTHER</u> | <u>OPEN SPACE PRESERVATION TRUST</u> |
|--|-------------|-------------------------|--|
| Balance, December 31, 2011 | B | \$ 30,058,258.71 | \$ 10,835,158.66 |
| Increased by Receipts: | | | |
| Housing and Community Development Act | B-3 | 4,916,584.95 | |
| Home Investment Partnerships Program | B-4 | 1,144,188.19 | |
| Housing Assistance Voucher Program | B-5 | 3,946,780.30 | |
| Emergency Shelter Program | B-6 | 191,935.19 | |
| Due Grant Fund | B-7 | 17,957.87 | |
| Open Space Preservation Taxes | B-8 | | 10,317,863.09 |
| Refunds-Home Investment Partnership Program | B-12 | 22,139.67 | |
| Refunds-Community Development Block Grants | B-16 | 44,484.92 | |
| Community Development Block Grants - Project Income | B-17 | 207,495.00 | |
| Housing Assistance Voucher Program Income (Administration) - Unappropriated | B-19 | 5,765.12 | |
| Miscellaneous Deposits | B-22 | 29,269,211.23 | |
| Motor Vehicle Fines | B-23 | 6,815,061.14 | |
| Housing Assistance Voucher Program - Appropriated | B-28 | 88,747.85 | |
| Housing Assistance Voucher Program - Unappropriated | B-31 | 4,569.00 | |
| Return of Matching Funds from Grant Fund | B-32 | | 2,975,000.00 |
| Due Current Fund | B-34 | 2,094,179.27 | |
| Community Development Block Grants Recaptured Funds | B-35 | 238,864.90 | |
| | | <u>\$ 49,007,964.60</u> | <u>\$ 13,292,863.09</u> |
| Decreased by Disbursements: | | | |
| Trust Fund Balance to Current Fund | B-1 | \$ 300,000.00 | \$ |
| Weights and Measures to Current Fund | B-22 | 174,961.00 | |
| Accumulated Absences to Current Fund | B-22 | 300,000.00 | |
| Commitments Payable | B-24 | 43,128,413.32 | |
| Transfer to Capital Fund | B-32 | | 1,700,000.00 |
| Open Space Preservation Trust to Current Fund | B-32 | | 2,800,000.00 |
| Open Space Preservation Commitments Payable | B-33 | | 9,997,481.13 |
| Due Current Fund | B-34 | 85,311.61 | |
| Due Grant Fund | B | | 2,975,000.00 |
| | | <u>\$ 43,988,685.93</u> | <u>\$ 17,472,481.13</u> |
| Balance, December 31, 2012 | B | <u>\$ 35,077,537.38</u> | <u>\$ 6,655,540.62</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, 2011 | B | \$ 9,445,530.99 |
| Increased by: | | |
| Authorized Funding | B-15 | <u>3,986,909.00</u> |
| | | \$ 13,432,439.99 |
| Decreased by: | | |
| Receipts | B-2 | <u>4,916,584.95</u> |
| Balance, December 31, 2012 | B | <u><u>\$ 8,515,855.04</u></u> |

"B-4"

SCHEDULE OF ACCOUNTS RECEIVABLE FOR
HOME INVESTMENT PARTNERSHIP PROGRAM

| | | |
|----------------------------|------|-------------------------------|
| Balance, December 31, 2011 | B | \$ 6,173,990.36 |
| Increased by: | | |
| Authorized Funding - 2012 | B-11 | <u>846,147.00</u> |
| | | \$ 7,020,137.36 |
| Decreased by: | | |
| Receipts | B-2 | <u>1,144,188.19</u> |
| Balance, December 31, 2012 | B | <u><u>\$ 5,875,949.17</u></u> |

"B-5"

COUNTY OF UNION

TRUST FUND

SCHEDULE OF ACCOUNTS RECEIVABLE FOR
HOUSING ASSISTANCE VOUCHER PROGRAM

| | <u>REF.</u> | |
|----------------------------|-------------|-------------------------------|
| Balance, December 31, 2011 | B | \$ 3,636,645.02 |
| Increased by: | | |
| Authorized Funding | B-27 | <u>3,882,204.00</u> |
| | | \$ <u>7,518,849.02</u> |
| Decreased by: | | |
| Receipts | B-2 | <u>3,946,780.30</u> |
| Balance, December 31, 2012 | B | \$ <u><u>3,572,068.72</u></u> |

"B-6"

SCHEDULE OF ACCOUNTS RECEIVABLE FOR
EMERGENCY SHELTER PROGRAM

| | | |
|----------------------------|------|-----------------------------|
| Balance, December 31, 2011 | B | \$ 255,379.17 |
| Increased by: | | |
| Authorized Funding | B-29 | <u>554,932.00</u> |
| | | \$ <u>810,311.17</u> |
| Decreased by: | | |
| Cash Receipts | B-2 | <u>191,935.19</u> |
| Balance, December 31, 2012 | B | \$ <u><u>618,375.98</u></u> |

COUNTY OF UNION

TRUST FUND

SCHEDULE OF DUE FROM GRANT FUND

| | <u>REF.</u> | | |
|----------------------------|-------------|----|----------------------------|
| Balance, December 31, 2011 | B | \$ | 1,462,384.75 |
| Decreased by: | | | |
| Cash Receipts | B-2 | | <u>17,957.87</u> |
| Balance, December 31, 2012 | B | \$ | <u><u>1,444,426.88</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, 2011</u> | <u>PROPERTY TAX LEVIED</u> | <u>ADDED TAXES</u> | <u>COLLECTED</u> | <u>BALANCE DECEMBER 31, 2012</u> |
|---------------------|--|--------------------------------|------------------------|-------------------------|--|
| Berkeley Heights | \$ 811.39 | \$ 495,780.94 | \$ 638.45 | \$ 496,592.33 | \$ 638.45 |
| Clark | 1,206.66 | 383,270.52 | 558.12 | 385,035.30 | |
| Cranford | 1,147.94 | 610,196.08 | 1,052.86 | 611,344.02 | 1,052.86 |
| Elizabeth | 7,381.41 | 1,063,490.36 | 3,329.12 | 1,070,871.77 | 3,329.12 |
| Fanwood | 300.52 | 171,113.89 | 300.33 | 171,414.41 | 300.33 |
| Garwood | 179.34 | 102,368.63 | 26.02 | 102,547.97 | 26.02 |
| Hillside | | 280,708.05 | 458.28 | 280,708.05 | 458.28 |
| Kenilworth | 264.70 | 237,197.86 | 405.51 | 237,462.56 | 405.51 |
| Linden | 2,173.10 | 839,725.14 | 516.61 | 841,898.24 | 516.61 |
| Mountainside | 612.31 | 259,654.77 | 726.58 | 260,267.08 | 726.58 |
| New Providence | 666.43 | 380,918.67 | 714.59 | 381,585.10 | 714.59 |
| Plainfield | | 418,548.39 | 580.43 | 418,548.39 | 580.43 |
| Rahway | 97.63 | 475,276.14 | 490.32 | 475,373.77 | 490.32 |
| Roselle | | 223,193.36 | 268.62 | 223,193.36 | 268.62 |
| Roselle Park | 166.83 | 173,610.05 | 58.14 | 173,776.88 | 58.14 |
| Scotch Plains | 1,626.59 | 598,294.09 | 1,153.87 | 601,074.55 | |
| Springfield | 71.75 | 426,729.94 | 749.23 | 426,801.69 | 749.23 |
| Summit | 2,798.22 | 1,042,759.77 | 4,554.08 | 1,045,557.99 | 4,554.08 |
| Union | 1,028.86 | 1,016,058.21 | 1,965.70 | 1,017,087.07 | 1,965.70 |
| Westfield | 3,059.64 | 1,087,204.55 | 3,966.24 | 1,094,230.43 | |
| Winfield | | 2,492.13 | | 2,492.13 | |
| | <u>\$ 23,593.32</u> | <u>\$ 10,288,591.54</u> | <u>\$ 22,513.10</u> | <u>\$ 10,317,863.09</u> | <u>\$ 16,834.87</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

REF.

Balance, December 31, 2011
and December 31, 2012

B

\$ 150,069.19

"B-10"

SCHEDULE OF RESERVE FOR FAMILY SELF SUFFICIENCY
HOUSING PROGRAM

Balance, December 31, 2011
and December 31, 2012

B

\$ 25,360.45

"B-11"

COUNTY OF UNION

TRUST FUND

SCHEDULE OF RESERVE FOR HOME INVESTMENT
PARTNERSHIP PROGRAM (UNAPPROPRIATED)

| | <u>REF.</u> | |
|----------------------------|-------------|-----------------------------|
| Balance, December 31, 2011 | B | \$ 880,147.00 |
| Increased by: | | |
| Authorized Funding - 2012 | B-4 | 846,147.00 |
| | | <u>\$ 1,726,294.00</u> |
| Decreased by: | | |
| Contract Awards | B-12 | <u>1,071,147.00</u> |
| Balance, December 31, 2012 | B | <u><u>\$ 655,147.00</u></u> |

"B-12"

SCHEDULE OF RESERVE FOR HOME INVESTMENT
PARTNERSHIP PROGRAM (APPROPRIATED)

| | | |
|---|------|-------------------------------|
| Balance, December 31, 2011 | B | \$ 3,660,308.30 |
| Increased by: | | |
| Contract Awards-Home Investment Partnership | B-11 | \$ 1,071,147.00 |
| Refunds | B-2 | <u>22,139.67</u> |
| | | <u>1,093,286.67</u> |
| | | <u>\$ 4,753,594.97</u> |
| Decreased by: | | |
| Commitments Payable | B-24 | <u>750,876.80</u> |
| Balance, December 31, 2012 | B | <u><u>\$ 4,002,718.17</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</u> <u>FUNDS</u> | <u>INTEREST</u> |
|---|-------------|------------------------|----------------------------------|-----------------|
| Balance, December 31, 2011 and December 31, 2012 | 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, 2011 and December 31, 2012 | B | \$ <u>20,000.00</u> |
|---|---|---------------------|

"B-15"

COUNTY OF UNION

TRUST FUND

RESERVE FOR COMMUNITY
DEVELOPMENT BLOCK GRANTS (UNAPPROPRIATED)

| | <u>REF.</u> | | |
|----------------------------|-------------|----|-------------------------|
| Balance, December 31, 2011 | B | \$ | 11,874.40 |
| Increased by: | | | |
| Funding Authorized | B-3 | \$ | 3,986,909.00 |
| Contracts Award Cancelled | B-16 | | <u>35,495.52</u> |
| | | | 4,022,404.52 |
| | | \$ | <u>4,034,278.92</u> |
| Decreased by: | | | |
| Contracts Awarded | B-16 | | <u>3,986,909.00</u> |
| Balance, December 31, 2012 | B | \$ | <u><u>47,369.92</u></u> |

"B-16"

RESERVE FOR COMMUNITY
DEVELOPMENT BLOCK GRANTS (APPROPRIATED)

| | | | |
|----------------------------|------|----|----------------------------|
| Balance, December 31, 2011 | B | \$ | 2,153,324.44 |
| Increased by: | | | |
| Refunds | B-2 | \$ | 44,484.92 |
| Contracts Awarded | B-15 | | 3,986,909.00 |
| Transfers | B-18 | | 20,578.34 |
| Transfers | B-21 | | <u>23,021.47</u> |
| | | | 4,074,993.73 |
| | | \$ | <u>6,228,318.17</u> |
| Decreased by: | | | |
| Cancelled | B-15 | \$ | 35,495.52 |
| Commitments | B-24 | | <u>4,416,807.02</u> |
| | | | <u>4,452,302.54</u> |
| Balance, December 31, 2012 | B | \$ | <u><u>1,776,015.63</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, 2011 | B | | \$ 131,404.67 |
| Increased by: | | | |
| Receipts | B-2 | \$ 207,495.00 | |
| Cancelled Contract Awards | B-21 | <u>130,866.28</u> | |
| | | | 338,361.28 |
| | | | <u>\$ 469,765.95</u> |
| Decreased by: | | | |
| Contract Awards | B-18 | | <u>285,000.00</u> |
| Balance, December 31, 2012 | B | | <u>\$ 184,765.95</u> |

"B-18"

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

| | | | |
|---------------------|------|------------------|----------------------|
| Increased by: | | | |
| Contract Awards | B-17 | | \$ 285,000.00 |
| Decreased by: | | | |
| Commitments Payable | B-24 | \$ 264,421.66 | |
| Transfers | B-16 | <u>20,578.34</u> | |
| | | | <u>\$ 285,000.00</u> |

"B-19"

COUNTY OF UNION

TRUST FUND

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

REF.

| | | |
|----------------------------|-----|---------------------|
| Balance, December 31, 2011 | B | \$ 41,763.86 |
| Increased by: | | |
| Receipts | B-2 | <u>5,765.12</u> |
| Balance, December 31, 2012 | B | <u>\$ 47,528.98</u> |

COUNTY OF UNION

TRUST FUND

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

| | <u>REF.</u> | |
|---|-------------|------------------|
| Balance, December 31, 2011 and December 31, 2012 | B | \$ <u>140.12</u> |

COUNTY OF UNION

TRUST FUND

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

| | <u>REF.</u> | | |
|-----------------------|-------------|----|--------------------------|
| Increased by : | | | |
| Cancelled Commitments | B-24 | \$ | 153,887.75 |
| Decreased by: | | | |
| Transfers | B-16 | \$ | 23,021.47 |
| Cancelled | B-17 | | <u>130,866.28</u> |
| | | \$ | <u><u>153,887.75</u></u> |

COUNTY OF UNION

TRUST FUND

SCHEDULE OF RESERVE FOR MISCELLANEOUS DEPOSITS

| | BALANCE DECEMBER 31, 2011 | TRANSFER | INCREASE | DECREASE | BALANCE DECEMBER 31, 2012 |
|---|---------------------------------|--------------|---------------|---------------|---------------------------------|
| United States Savings Bonds | \$ 3,151.39 | \$ | \$ | \$ | \$ 3,151.39 |
| Public Employees' Retirement System | 983,227.67 | | 10,210,518.32 | 10,259,357.93 | 934,388.06 |
| PERS Contributory Group Insurance | 114,559.71 | | 535,126.76 | 538,793.64 | 110,892.83 |
| PERS Supplemental Annuity | 40,650.89 | | 41,204.64 | 41,227.00 | 40,628.53 |
| Police and Firemen's Retirement System | 625,651.49 | | 7,515,408.65 | 7,441,359.12 | 699,701.02 |
| Police and Fire SA | 731.97 | | | | 731.97 |
| Employee Disability Insurance | 330,113.25 | (75,100.00) | 427,837.44 | 306,774.60 | 376,076.09 |
| Income Protection | 2,260.81 | | | | 2,260.81 |
| State Unemployment Tax | 309,565.05 | | 1,954,745.57 | 1,126,227.45 | 1,138,083.17 |
| Third Party Sick Pay C.N.A | 8.80 | | | | 8.80 |
| Wells Fargo Motivano Voluntary Benefits | 53,287.29 | | 619,453.47 | 586,855.47 | 85,885.29 |
| Disability Insurance | 4,408.82 | 40,000.00 | 19,431.69 | 38,792.78 | 25,047.73 |
| Provident Life Disability | 14,574.85 | 35,100.00 | 13,593.83 | 28,532.57 | 34,736.11 |
| Flex Benefits- Health | 9,378.46 | | 82,338.09 | 87,490.66 | 4,225.89 |
| Flex Benefits- Dependent | 16,369.76 | | 36,938.28 | 15,452.44 | 37,855.60 |
| Sheriff Fees | 16,442.71 | (16,442.71) | | | |
| Payroll- Police Academy | 104.07 | 29,238.88 | | 29,342.95 | |
| Prosecutor Justice Dept.- Salaries | 16,417.40 | | | 2,640.00 | 13,777.40 |
| Weights and Measures | | 88,942.88 | 82,101.12 | 82,589.82 | 88,454.18 |
| Tax Board Salaries | | 7,820.00 | | 7,488.00 | 332.00 |
| Prosecutor Federal Forfeiture | 13,669.33 | 48,512.54 | | 62,181.87 | |
| Jobs in Blue | | 542,719.50 | | 542,719.50 | |
| Environmental Quality Enforcement Fund- Salaries | 2,172.58 | 206,718.70 | 12,796.10 | 221,687.38 | |
| Due to Prisoners | 90,918.33 | | | | 90,918.33 |
| Due to Employees | 431,997.47 | | | 16,531.15 | 415,466.32 |
| Due C.E.T.A. Employees | 15,788.50 | | | | 15,788.50 |
| Road Opening Permits | 140,423.74 | | 165,113.80 | 105,007.75 | 200,529.79 |
| Security Deposit Account-Principal | 39,719.70 | | 30,000.00 | 5,000.00 | 64,719.70 |
| Dr. Watson B. Morris Bequest | 8,609.60 | | 150.55 | 4,363.29 | 4,396.86 |
| Sheriff-Fees | 132,178.71 | 16,442.71 | 31,796.75 | 1,049.99 | 179,368.18 |
| Sheriff-State Forfeiture | 20,823.51 | | 1,887.48 | | 22,710.99 |
| County Clerk | 2,174,463.60 | | 197,376.94 | 377,705.06 | 1,994,135.48 |
| Confiscated Moneys | 940.52 | | | | 940.52 |
| Union County Prosecutor Office -Seized Asset Trust | 1,881,910.83 | | 701,081.63 | 783,909.54 | 1,799,082.92 |
| Union County Prosecutor Office -Law Enforcement Trust | 1,154,476.36 | | 618,690.29 | 556,604.05 | 1,216,562.60 |
| Prosecutor-Police Academy Training | 60,997.97 | (29,238.88) | 99,891.06 | 29,495.91 | 102,154.24 |
| Prosecutor-Forensic Lab Fees | 25,460.19 | | 80,319.41 | 58,456.29 | 47,323.31 |
| Prosecutor-Justice Department | 526,196.49 | | 166,130.28 | 15,211.09 | 677,115.68 |
| Division of Weights and Measures | 369,053.27 | (88,942.88) | 63,526.50 | 198,930.92 | 144,705.97 |
| Union County Tax Board- Tax Appeals | 126,828.07 | (7,820.00) | 114,040.00 | 133,886.69 | 99,161.38 |
| Security Deposits | 136,469.32 | | | | 136,469.32 |
| Recreational Activities | 40,824.22 | | 71,848.94 | 61,868.51 | 50,804.65 |
| Trailside Museum | 59,996.85 | | 27,980.25 | 26,256.74 | 61,720.36 |
| Summer Arts Festival | 15,545.45 | | | 10,470.75 | 5,074.70 |
| Cultural Heritage Commission Advisory Board | 57,478.16 | | 40,521.00 | 34,290.09 | 63,709.07 |
| Union County Prosecutors- Asset Maintenance Account | 280,222.24 | | 1,292.49 | 1,367.11 | 280,147.62 |
| Union County Prosecutors-Federal Forfeited Fund | 1,528,064.02 | (48,512.54) | 390,006.68 | 169,143.18 | 1,700,414.98 |
| Donations-Child Advocacy | 21,607.57 | | 2,853.73 | 5,079.84 | 19,381.46 |
| Park Improvements | 33,799.00 | | 4,250.00 | 5,773.40 | 32,275.60 |
| Self Insurance Liability | 3,999,963.32 | | 390,451.05 | 740,227.78 | 3,650,186.59 |
| Accumulated Absences | 1,101,439.00 | | | 999,339.96 | 102,099.04 |
| Sheriff-Special Services Lifesaver | 25,435.00 | | 2,790.00 | | 28,225.00 |
| Surrogate-Trust | 192,122.53 | | 42,798.36 | 6,600.00 | 228,320.89 |
| Sheriff-Federal Forfeitures | 14,931.05 | | 26,468.82 | 1,683.78 | 39,716.09 |
| Security Deposit - Interest | 8.39 | | 94.90 | 100.26 | 3.03 |
| Jobs in Blue | 30,477.25 | (542,719.50) | 645,153.78 | 62,846.25 | 70,065.28 |
| Police - Federal Forfeiture | 24,096.34 | | 11,080.88 | 11,071.93 | 24,105.29 |
| Police-Special Enforcement | 129,370.98 | | 2,787.95 | 21,945.55 | 110,213.38 |
| Rape Crisis Center | 10,019.51 | | 1,933.76 | 2,817.69 | 9,135.58 |
| Drunk Driving | 965.75 | | | | 965.75 |

COUNTY OF UNION

TRUST FUND

SCHEDULE OF RESERVE FOR MISCELLANEOUS DEPOSITS

| | BALANCE DECEMBER 31, 2011 | TRANSFER | INCREASE | DECREASE | BALANCE DECEMBER 31, 2012 |
|---|---------------------------------|--------------|-------------------------|-------------------------|---------------------------------|
| Donations | \$ 134,455.63 | \$ | \$ 19,025.60 | \$ 92,185.78 | \$ 61,295.45 |
| Inmate Welfare Account | 200,554.43 | | 136,787.11 | 127,756.88 | 209,584.66 |
| Employee Recreation Program | 2,552.84 | | | | 2,552.84 |
| Repair Escrow | 27,592.38 | | | 92.13 | 27,500.25 |
| Correction Law Enforcement | 6,450.41 | | 16.23 | | 6,466.64 |
| Insurance Reimbursement - Arts Center | 87,958.34 | | | | 87,958.34 |
| Personal Attendant Program | 45,225.64 | | 39,272.62 | 74,115.88 | 10,382.38 |
| Environmental Quality Enforcement Fund | 237,058.96 | (206,718.70) | 147,533.75 | 3,728.99 | 174,145.02 |
| GIGNA Health Insurance | 929.10 | | 1,198,855.05 | | 1,199,784.15 |
| Donation- 150 Anniversary | 2,000.00 | | | | 2,000.00 |
| | | | 32,591.35 | 20,492.96 | 12,098.39 |
| Waste Flow Enforcement | 23,199.64 | | 10,098.58 | 20,000.00 | 13,298.22 |
| Donation-Cinderella's Closet | 200.00 | | | | 200.00 |
| Wheeler Park Diversion | 500.00 | | | | 500.00 |
| Donations- 9/11 Memorial | 10,073.93 | | | | 10,073.93 |
| Kids Recreation - Scholarships | 504,305.51 | 178,846.31 | 1,177,375.50 | 29,262.50 | 1,831,264.82 |
| Kids Recreation - Equipment | 33,160.12 | 243,564.17 | | 149,377.10 | 127,347.19 |
| Kids Recreation - Improvements | 2,755,564.53 | (422,410.48) | 323,508.31 | 792,484.09 | 1,864,178.27 |
| Sheriff | 56,967.87 | | | | 56,967.87 |
| County Clerk | 127,775.38 | | 321.53 | | 128,096.91 |
| Security Deposit Account-Interest | 998.98 | | | | 998.98 |
| Insurance Reimbursement-Water Damage Courthouse | 19,170.00 | | | | 19,170.00 |
| Donations-Pistol Range | 10,499.00 | | 15,330.00 | 2,200.00 | 23,629.00 |
| County Homeless Trust Fund | 224,310.00 | | 179,277.89 | | 403,587.89 |
| 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 | 1,413,000.00 | | | | 1,413,000.00 |
| Union County Civil War Trust | 11,989.63 | | | 9,982.50 | 2,007.13 |
| First Alert | 4,529.68 | | 30,121.81 | 32,413.81 | 2,237.68 |
| Interest on Contractual Obligations | 1,686.24 | | 9,556.77 | | 11,243.01 |
| Escrow for Sublease Smith Motors Property | | | 465,727.89 | | 465,727.89 |
| | <u>\$ 29,924,327.84</u> | <u>\$</u> | <u>\$ 29,269,211.23</u> | <u>\$ 27,220,640.35</u> | <u>\$ 31,972,898.72</u> |

| REF. | B | B-2 | B |
|---|------|-----|-------------------------|
| Paid to Current Fund - Weights and Measures | B-2 | | \$ 174,961.00 |
| Paid to Current Fund - Accumulated Absences | B-2 | | 300,000.00 |
| Commitments Payable | B-24 | | <u>26,920,640.35</u> |
| | | | <u>\$ 27,220,640.35</u> |

COUNTY OF UNION

TRUST FUND

SCHEDULE OF RESERVE FOR MOTOR VEHICLE FINES

REF.

Increased by:

Receipts:

| | | | |
|---------------------------------|------|-------------------|-----------------|
| Municipalities | B-2 | \$ 4,315,061.14 | |
| General Capital Fund | B-2 | 2,500,000.00 | |
| Commitments Payable - Cancelled | B-24 | <u>149,379.74</u> | \$ 6,964,440.88 |

Decreased by:

| | | | |
|---------------------|------|--|---------------------|
| Commitments Payable | B-24 | | <u>5,909,316.00</u> |
|---------------------|------|--|---------------------|

| | | | |
|----------------------------|---|--|-------------------------------|
| Balance, December 31, 2012 | B | | \$ <u><u>1,055,124.88</u></u> |
|----------------------------|---|--|-------------------------------|

COUNTY OF UNION

TRUST FUND

SCHEDULE OF COMMITMENTS PAYABLE

| | <u>REF.</u> | | |
|--|-------------|----|-----------------------------|
| Balance, December 31, 2011 | B | \$ | 13,302,413.96 |
| Increased by Commitments: | | | |
| Home Investment Partnership Program | B-12 | \$ | 750,876.80 |
| Community Development Block Grants | B-16 | | 4,416,807.02 |
| Community Development Block Grants - Project Income | B-18 | | 264,421.66 |
| Miscellaneous Deposits | B-22 | | 26,745,679.35 |
| Motor Vehicle Fines | B-23 | | 5,909,316.00 |
| Housing Assistance Voucher Program Appropriated | B-28 | | 3,426,679.84 |
| Emergency Shelter Program | B-30 | | 79,623.97 |
| Community Development Block Grants - Recaptured Funds | B-36 | | <u>135,365.75</u> |
| | | | 41,728,770.39 |
| | | \$ | <u>55,031,184.35</u> |
| Decreased by: | | | |
| Disbursements | B-2 | \$ | 43,128,413.32 |
| Cancelled -Multi Jurisdictional Rehabilitation Loan Repayments | B-21 | | 153,887.75 |
| Cancelled -Motor Vehicle Fines | B-23 | | <u>149,379.74</u> |
| | | | 43,431,680.81 |
| Balance, December 31, 2012 | B | \$ | <u><u>11,599,503.54</u></u> |

"B-25"

COUNTY OF UNION

TRUST FUND

SCHEDULE OF RESERVE FOR MULTI-JURISDICTIONAL
HOUSING REVOLVING LOAN FUND

REF.

Balance, December 31, 2011
and December 31, 2012

B

\$ 15,100.40

"B-26"

SCHEDULE OF RESERVE FOR RENTAL ASSISTANCE APPROPRIATED

Balance, December 31, 2011
and December 31, 2012

B

\$ 11,527.60

"B-27"

COUNTY OF UNION

TRUST FUND

SCHEDULE OF RESERVE FOR HOUSING ASSISTANCE
VOUCHER PROGRAM UNAPPROPRIATED

REF.

| | | | |
|--------------------|------|----|---------------------|
| Increased by: | | | |
| Authorized Funding | B-5 | \$ | 3,882,204.00 |
| Decreased by: | | | |
| Contract Awards | B-28 | \$ | <u>3,882,204.00</u> |

"B-28"

SCHEDULE OF RESERVE FOR HOUSING ASSISTANCE
VOUCHER PROGRAM APPROPRIATED

| | | | |
|----------------------------|------|----|---------------------|
| Balance, December 31, 2011 | B | \$ | 67,315.12 |
| Increased by: | | | |
| Refunds (Port Ins) | B-2 | \$ | 88,747.85 |
| Contract Awards | B-27 | | <u>3,882,204.00</u> |
| | | | 3,970,951.85 |
| | | \$ | <u>4,038,266.97</u> |
| Decreased by: | | | |
| Commitments | B-24 | \$ | <u>3,426,679.84</u> |
| Balance, December 31, 2012 | B | \$ | <u>611,587.13</u> |

"B-29"

COUNTY OF UNION

TRUST FUND

SCHEDULE OF RESERVE FOR EMERGENCY
SHELTER PROGRAM UNAPPROPRIATED

REF.

| | | |
|--------------------|------|----------------------|
| Increased by: | | |
| Authorized Funding | B-6 | \$ 554,932.00 |
| Decreased by: | | |
| Contract Awards | B-30 | \$ <u>554,932.00</u> |

"B-30"

SCHEDULE OF RESERVE FOR EMERGENCY
SHELTER PROGRAM APPROPRIATED

| | | |
|----------------------------|------|----------------------|
| Balance, December 31, 2011 | B | \$ 95,109.48 |
| Increased by: | | |
| Contract Awards | B-29 | <u>554,932.00</u> |
| | | \$ 650,041.48 |
| Decreased by: | | |
| Commitments | B-24 | <u>79,623.97</u> |
| Balance, December 31, 2012 | B | \$ <u>570,417.51</u> |

COUNTY OF UNION

TRUST FUND

SCHEDULE OF RESERVE FOR HOUSING ASSISTANCE
VOUCHER PROGRAM RECAPTURED FUNDS UNAPPROPRIATED

| | <u>REF.</u> | |
|----------------------------|-------------|----------------------------|
| Balance, December 31, 2011 | B | \$ 27,217.00 |
| Increased by: | | |
| Receipts | B-2 | <u>4,569.00</u> |
| Balance, December 31, 2012 | B | <u><u>\$ 31,786.00</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, 2011 | B | \$ | 8,731,990.37 |
| Increased by: | | | |
| 2012 Tax Levy | B-8 | \$ | 10,288,591.54 |
| 2012 Added Taxes | B-8 | | 22,513.10 |
| Return of Matching Funds from Grant Fund | B-2 | | <u>2,975,000.00</u> |
| | | | 13,286,104.64 |
| | | \$ | <u>22,018,095.01</u> |
| Decreased by: | | | |
| Commitments | B-33 | \$ | 8,824,971.65 |
| Transfer to Capital Fund - Green Trust | B-2 | | 1,700,000.00 |
| Payment to Current Fund as Anticipated Revenue | B-2 | | <u>2,800,000.00</u> |
| | | | <u>13,324,971.65</u> |
| Balance, December 31, 2012 | B | \$ | <u>8,693,123.36</u> |

"B-33"

SCHEDULE OF COMMITMENTS PAYABLE

| | | | |
|----------------------------|------|----|----------------------|
| Balance, December 31, 2011 | B | \$ | 2,126,761.61 |
| Increased by: | | | |
| Commitments Payable | B-32 | | <u>8,824,971.65</u> |
| | | \$ | <u>10,951,733.26</u> |
| Decreased by: | | | |
| Disbursements | B-2 | | <u>9,997,481.13</u> |
| Balance, December 31, 2012 | B | \$ | <u>954,252.13</u> |

"B-34"

COUNTY OF UNION

TRUST FUND

SCHEDULE OF DUE CURRENT FUND

| | <u>REF.</u> | |
|----------------------------|-------------|---------------------------------|
| Balance, December 31, 2011 | B | \$ (57.28) |
| Increased by: | | |
| Cash Disbursements | B-2 | <u>85,311.61</u> |
| | | 85,254.33 |
| Decreased by: | | |
| Cash Receipts | B-2 | <u>2,094,179.27</u> |
| Balance, December 31, 2012 | B | \$ <u><u>(2,008,924.94)</u></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, 2011 | B | \$ | 183,113.63 |
| Increased by: | | | |
| Receipts | B-2 | \$ | 238,864.90 |
| Cancelled | B-36 | | <u>105,044.13</u> |
| | | | 343,909.03 |
| Decreased by: | | \$ | <u>527,022.66</u> |
| Contract Awards | B-36 | | <u>240,409.88</u> |
| Balance, December 31, 2012 | B | \$ | <u>286,612.78</u> |
| <u>Analysis of Balance</u> | | | |
| City of Linden | | \$ | 47,273.34 |
| City of Rahway | | | 14,587.81 |
| City of Plainfield | | | <u>224,751.63</u> |
| | | \$ | <u>286,612.78</u> |

"B-36"

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

| | <u>REF.</u> | | |
|---------------------|-------------|----|-------------------|
| Increased by: | | | |
| Contract Awards | B-35 | \$ | 240,409.88 |
| Decreased by: | | | |
| Commitments Payable | B-24 | \$ | 135,365.75 |
| Cancelled | B-35 | | <u>105,044.13</u> |
| | | \$ | <u>240,409.88</u> |

COUNTY OF UNION

GENERAL CAPITAL FUND

SCHEDULE OF CASH-TREASURER

| | <u>REF.</u> | | |
|---|-------------|-----------------|-------------------------|
| Balance, December 31, 2011 | C | | \$ 70,717,152.58 |
| Increased by Receipts: | | | |
| Premium on Sale of Notes | C-1 | \$ 483,600.00 | |
| Premium on Sale of Serial Bonds | C-1 | 216,152.50 | |
| State Aid - Deferred Unfunded | | 438,826.74 | |
| Budget Appropriations: | | | |
| Improvement Costs - Deferred Unfunded | | 125,000.00 | |
| Capital Improvement Fund | C-7 | 900,000.00 | |
| Serial Bonds | C-10 | 100,000,000.00 | |
| Miscellaneous Receivable - Federal Government | C-12 | 1,858,715.44 | |
| Reserve to Pay Serial Bonds: | | | |
| State Aid | C-13 | 2,112,001.78 | |
| Open Space Trust Fund | C-13 | 1,700,000.00 | |
| Bond Anticipation Notes | C-14 | 60,000,000.00 | |
| Reserve for Arbitrage | C-15 | 38,777.66 | |
| | | | <u>167,873,074.12</u> |
| | | | \$ 238,590,226.70 |
| Decreased by Disbursements: | | | |
| Due Grant Fund | C | \$ 1,475,000.00 | |
| Capital Fund Balance to Current Fund | C-1 | 2,500,000.00 | |
| Commitments Payable | C-9 | 42,403,860.62 | |
| Bond Anticipation Notes | C-14 | 130,000,000.00 | |
| | | | <u>176,378,860.62</u> |
| Balance, December 31, 2012 | C | | \$ <u>62,211,366.08</u> |

COUNTY OF UNION

GENERAL CAPITAL FUND

SCHEDULE OF RESERVE FOR PRELIMINARY IMPROVEMENT COSTS

| | <u>REF.</u> | |
|---|-------------|-----------------------------|
| Increased by: | | |
| Transfer from Capital Improvement Fund - Vocational School West Hall Expansion (Resolution 2012-920) | C-7 | \$ <u>850,000.00</u> |
| Balance, December 31, 2012 | C | \$ <u><u>850,000.00</u></u> |

"C-4"

COUNTY OF UNION

GENERAL CAPITAL FUND

ANALYSIS OF CASH AND INVESTMENTS

BALANCE
DECEMBER
31, 2012

| | |
|--|-------------------------|
| Fund Balance | \$ 1,955,788.38 |
| Capital Improvement Fund | 266,197.52 |
| Commitments Payable | 73,013,471.04 |
| Reserve for Preliminary Improvement Costs | 850,000.00 |
| Reserve to Pay Serial Bonds | 3,892,647.39 |
| Reserve for Arbitrage | 70,035.52 |
| Due From Grant Fund | (1,475,000.00) |
| Due From State of New Jersey | (9,665,924.03) |
| Due From Federal Government | (3,870,147.73) |
| Improvement Authorizations Funded As Set Forth on "C-8" | 20,589,960.15 |
| Improvement Authorizations Expended As Set Forth on "C-6" | (28,689,624.61) |
| Cash on hand to Pay Notes As Set Forth on "C-6" | 960.00 |
| Unexpended Proceeds of Bond Anticipation Notes As Set Forth on "C-6" | <u>5,273,002.45</u> |
| | <u>\$ 62,211,366.08</u> |

REF.

C

COUNTY OF UNION

GENERAL CAPITAL FUND

SCHEDULE OF DEFERRED CHARGES TO
FUTURE TAXATION-FUNDED

| | <u>REF.</u> | | |
|---|-------------|-------------------|--------------------------|
| Balance, December 31, 2011 | C | | \$ 323,520,714.75 |
| Increased by: | | | |
| Sale of Serial Bonds | C-10 | | <u>100,000,000.00</u> |
| | | | 423,520,714.75 |
| Decreased by: | | | |
| 2012 Budget Appropriation to Pay Bonds | C-10 | \$ 22,495,000.00 | |
| 2012 Budget Appropriation to Pay Local Unit Refunding Bonds | C-11 | 865,000.00 | |
| 2012 Budget Appropriation to Pay Dam Restoration Loans | C-16 | <u>152,042.45</u> | |
| | | | <u>23,512,042.45</u> |
| Balance, December 31, 2012 | C | | \$ <u>400,008,672.30</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, 2012 | ANALYSIS OF BALANCE DECEMBER 31, 2012 | | |
|---------------------|----------------------|---|---------------------------------|---------------------------------------|-----------------------------------|---|
| | | | | BOND ANTICIPATION NOTES | EXPENDITURES OR COMMITMENTS | UNEXPENDED IMPROVEMENT AUTHORIZATIONS |
| 233 A | 7/1/1985 | West Brook Channel | \$ 611,161.62 | \$ | \$ 611,161.62 | \$ |
| 480 D | 7/23/1998 | Oak Ridge Golf Course | 200.00 | | | 200.00 |
| 480 O | 7/23/1998 | Communication and Signal Equipment | 79,300.00 | | 2.22 | 79,297.78 |
| 516 E | 10/1/2000 | Seniors in Motion | 116,200.00 | | 116,200.00 | |
| 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 P | 8/22/2002 | Improvement to Building | 750.00 | | | 750.00 |
| 565 A | 2/20/2003 | Refunding of Unfunded Pension Liabilities | 55,555.67 | | 55,555.67 | |
| 578 I | 8/21/2003 | Operational Services - Sewer Projects | 500.00 | 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 | 283,750.00 | | |
| 578 P | 8/21/2003 | Parks and Recreation Improvements | 870.00 | | | 870.00 |
| 578 Y | 8/21/2003 | Surrogate Offices, Renovations and Improvements | 32,387.00 | | | 32,387.00 |
| 601 CC | 8/19/2004 | Sheriff - Firearms Range, Machinery and Equipment | 34.00 | | | 34.00 |
| 601 G | 8/19/2004 | Repair of Various Bridges | 115.83 | | | 115.83 |
| 601 H | 8/19/2004 | Engineering Services and Culvert Repairs | 1,456,000.00 | | 725,258.32 | 730,741.68 |
| 601 II | 8/19/2004 | County Voc Tech Schools - Various Improvements | 11,250.00 | | | 11,250.00 |
| 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 R | 8/19/2004 | Various Departments - Equipment and Machinery | 249,006.58 | 249,006.58 | | |
| 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 | 123,840.00 | 123,840.00 | | |
| 601 V | 8/19/2004 | Parks and Recreation - Furniture and Fixtures | 18,550.00 | 18,550.00 | | |
| 601 W | 8/19/2004 | Parks and Recreation - Upgrade Alarms and Sprinklers | 112,517.00 | 112,517.00 | | |
| 616 AA | 8/18/2005 | Union County College - Equipment and Machinery | 68,500.00 | 68,500.00 | | |
| 616 BB | 8/18/2005 | Union County Vocational/Technical Schools - Facility Improvements | 22,750.00 | 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 | 469,777.35 | 45,405.00 | | 424,372.35 |
| 616 G | 8/18/2005 | Engineer - Culvert Repair | 1,221,750.00 | 18,483.00 | 0.05 | 1,203,266.95 |
| 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 | 89,944.00 | 89,944.00 | | |
| 616 P | 8/18/2005 | Park and Recreation Improvements | 429,189.00 | | 303,156.27 | 126,032.73 |
| 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 | | |
| 632 AA | 8/1/2006 | College - Equipment and Machinery | 35,061.00 | | 6,956.75 | 28,104.25 |
| 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 | 35,250.00 | | | 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 | 5,750.00 | 5,750.00 | | |
| 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 | 229.57 | 229.57 | | |
| 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 | | 498,189.66 | 479,329.85 |
| 632 J | 8/1/2006 | Engineering - Equipment and Machinery | 1,925.00 | 1,925.00 | | |
| 632 K | 8/1/2006 | Park Improvements | 50.00 | | | 50.00 |
| 632 L | 8/1/2006 | Park Improvements | 59,905.00 | 59,905.00 | | |

COUNTY OF UNION

GENERAL CAPITAL FUND

SCHEDULE OF DEFERRED CHARGES TO FUTURE TAXATION-UNFUNDED

| ORDINANCE NUMBER | DATE OF ORDINANCE | IMPROVEMENT DESCRIPTION | BALANCE DECEMBER 31, 2012 | ANALYSIS OF BALANCE DECEMBER 31, 2012 | | |
|---------------------|----------------------|---|---------------------------------|---------------------------------------|-----------------------------------|---|
| | | | | BOND ANTICIPATION NOTES | EXPENDITURES OR COMMITMENTS | UNEXPENDED IMPROVEMENT AUTHORIZATIONS |
| 632 M | 8/1/2006 | Parks - Equipment and Machinery | \$ 56,955.00 | \$ 56,955.00 | \$ | |
| 632 N | 8/1/2006 | Parks - Vehicles | 84,176.00 | 84,176.00 | | |
| 632 O | 8/1/2006 | Parks - Facilities-Improvement to Buildings | 789,025.00 | | 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 | 550.00 | | | 550.00 |
| 632 T | 8/1/2006 | Human Services - Vehicles, Equipment | 243,835.00 | 768.00 | 78,906.00 | 164,161.00 |
| 632 U | 8/1/2006 | Various Departments - Vehicles | 802.00 | | | 802.00 |
| 632 V | 8/1/2006 | Public Safety - Equipment and Machinery | 503,540.00 | 503,540.00 | | |
| 632 W | 8/1/2006 | Sheriff-Firearms Range | 227.00 | | | 227.00 |
| 632 X | 8/1/2006 | Prosecutor - Equipment and Machinery | 51,909.00 | 44,362.00 | 44.51 | 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 | 47,000.00 | 47,000.00 | | |
| 653 C | 8/23/2007 | Runnells - Cali System, Wall Guards and Equipment | 268,382.00 | 268,382.00 | | |
| 653 D | 8/23/2007 | Engineering - Repair or Replace Bridges | 1,411,262.22 | | 375,451.68 | 1,035,810.54 |
| 653 F | 8/23/2007 | Engineering - Traffic Signals | 500.00 | | | 500.00 |
| 653 G | 8/23/2007 | Engineering - Environmental Monitoring | 297,100.00 | 297,100.00 | | |
| 653 H | 8/23/2007 | Engineering - Inspect Dams | 155,000.00 | 3,030.00 | 128,600.00 | 23,370.00 |
| 653 I | 8/23/2007 | Park and Recreation Improvements | 708,584.00 | 708,584.00 | | |
| 653 J | 8/23/2007 | Park and Recreation Improvements | 541,092.00 | 541,092.00 | | |
| 653 K | 8/23/2007 | Parks - Equipment | 47,710.00 | 47,710.00 | | |
| 653 L | 8/23/2007 | Parks - Equipment and Machinery | 215,270.00 | 215,270.00 | | |
| 653 M | 8/23/2007 | Parks - Vehicles | 48,212.00 | 398.00 | | 47,814.00 |
| 653 N | 8/23/2007 | Facilities Management - Improvements to Buildings | 162,925.00 | | | 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 | 64,066.00 | 47,416.00 | | 16,650.00 |
| 653 R | 8/23/2007 | Human Services - Equipment and Machinery | 127,778.00 | 127,778.00 | | |
| 653 S | 8/23/2007 | Various - Equipment, Machinery and Vehicles | 255,315.00 | 255,315.00 | | |
| 653 T | 8/23/2007 | Public Safety - Equipment and Machinery | 180,470.00 | 180,470.00 | | |
| 653 U | 8/23/2007 | Public Safety - Equipment and Machinery | 32,850.00 | 402.00 | 28,822.26 | 3,625.74 |
| 653 V | 8/23/2007 | Emergency Management - Equipment and Machinery | 367.00 | | | 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 | 89,209.00 | 257.00 | 0.49 | 88,951.51 |
| 665 A | 2/28/2008 | Additional Construction-Venieri Building-Westfield | 9,000.00 | | | 9,000.00 |
| 669 A | 5/29/2008 | Engineering Services | 72,500.00 | 72,500.00 | | |
| 669 B | 5/29/2008 | Engineering - Resurface Roads | 115,300.00 | 115,300.00 | | |
| 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 | 466.00 | 466.00 | | |
| 671 A | 10/9/2008 | Information Tech -Tech and Communications Equipment | 450.00 | | | 450.00 |
| 671 B | 10/9/2008 | Communications - Communication and Signal Equipment | 192,119.00 | 192,119.00 | | |
| 671 C | 10/9/2008 | Runnells - Improvements and Equipment | 406,772.00 | 406,772.00 | | |
| 671 D | 10/9/2008 | Engineering - Traffic Signal Rehabilitation | 1,642,444.76 | | 814,920.76 | 827,524.00 |
| 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 | | 6,180.52 | 41,319.48 |
| 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 | | 171,375.00 | 562,500.00 |
| 671 I | 10/9/2008 | Facilities - Fire Safety Upgrades | 500.00 | | | 500.00 |
| 671 J | 10/9/2008 | Parks - Park and Recreation Improvements | 749.00 | | | 749.00 |
| 671 K | 10/9/2008 | Parks - Recreation Equipment | 400.00 | | | 400.00 |
| 671 L | 10/9/2008 | Public Works - Equipment and Machinery | 18,600.00 | | | 18,600.00 |
| 671 M | 10/9/2008 | Various - Automotive Vehicles | 512.00 | | | 512.00 |
| 671 N | 10/9/2008 | Human Services - Equipment and Machinery | 37,665.00 | | | 37,665.00 |

COUNTY OF UNION

GENERAL CAPITAL FUND

SCHEDULE OF DEFERRED CHARGES TO FUTURE TAXATION-UNFUNDED

| ORDINANCE NUMBER | DATE OF ORDINANCE | IMPROVEMENT DESCRIPTION | BALANCE DECEMBER 31, 2012 | ANALYSIS OF BALANCE DECEMBER 31, 2012 | | |
|---------------------|----------------------|--|---------------------------------|---------------------------------------|-----------------------------------|---|
| | | | | BOND ANTICIPATION NOTES | EXPENDITURES OR COMMITMENTS | UNEXPENDED IMPROVEMENT AUTHORIZATIONS |
| 671 O | 10/9/2008 | Police - Equipment and Machinery | \$ 150.00 | \$ | \$ | \$ 150.00 |
| 671 P | 10/9/2008 | Police - Technology Equipment | 8,420.00 | 8,420.00 | | |
| 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 | 45,085.02 | 87,634.98 |
| 671 S | 10/9/2008 | Sheriff - Reconstruct Fire Arms Range | 144,012.00 | 144,012.00 | | |
| 684 A | 5/28/2009 | Construct Park Stanford Drive BH | 1,200,000.00 | 1,200,000.00 | | |
| 687 A | 7/30/2009 | Parks - IT Equip | 374.00 | | | 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 | 43,675.00 | 43,675.00 | | |
| 687 B | 7/30/2009 | College - It and Communications Equipment | 656,439.00 | 656,439.00 | | |
| 687 C | 7/30/2009 | Runnells Hospital - Upgrade Elevators, Etc. | 664,240.00 | | 142,202.53 | 522,037.47 |
| 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 | 7,900.00 | 581,100.00 | |
| 687 F | 7/30/2009 | Engineering - Inspect and Rehab Dams | 33,250.00 | | 33,250.00 | |
| 687 H | 7/30/2009 | Engineering - Equipment and Machinery | 345.00 | | | 345.00 |
| 687 I | 7/30/2009 | Engineering - Facilities - Improve Buildings | 14,677,500.00 | 11,673,164.85 | 2,598,814.95 | 405,520.20 |
| 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 | 331,090.00 | | 1,038,809.00 |
| 687 M | 7/30/2009 | Park and Recreation Improvements | 380,475.00 | 170,325.00 | 199,650.00 | 10,500.00 |
| 687 N | 7/30/2009 | Parks - Recreation Equipment | 365,797.00 | 365,797.00 | | |
| 687 P | 7/30/2009 | Various - New Automotive Vehicles | 298.00 | | | 298.00 |
| 687 Q | 7/30/2009 | Human Services - Equipment and Machinery | 54,250.00 | | | 54,250.00 |
| 687 R | 7/30/2009 | Public Safety-Police - Equipment and Machinery | 338,095.00 | 185,488.00 | 25,198.64 | 127,408.36 |
| 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 | 32,557.00 | 58,670.10 | 43,197.90 |
| 687 V | 7/30/2009 | Public Safety Emergency Management - Equipment | 171,902.00 | 41,049.00 | 57,394.00 | 73,459.00 |
| 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 | 443.00 | | | 443.00 |
| 687 Z | 7/30/2009 | Prosecutor - Communication Equipment | 808.00 | | | 808.00 |
| 691 A | 9/9/2009 | Easement - Parking Garage | 1,332,350.00 | 734,070.00 | 0.60 | 598,279.40 |
| 713 A | 12/8/2010 | Parks and Community Renewal - IT Acquisition of IT Equip | 336,300.00 | 152,978.00 | 74,908.33 | 108,414.67 |
| 713 AA | 12/8/2010 | Vocational School - Renovations and Improvements | 900,000.00 | 677,693.00 | 9,543.13 | 212,763.87 |
| 713 B | 12/8/2010 | Parks and Community Renewal - IT Acquisition 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 | 200,000.00 | 363,616.00 |
| 713 CC | 12/8/2010 | College - Renovations and Improvements | 1,868,000.00 | 939,561.00 | 685,600.01 | 242,838.99 |
| 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 | 204,762.00 | 791,015.63 | 639,304.37 |
| 713 E | 12/8/2010 | Engineering - Engineering Services | 760,000.00 | 760,000.00 | | |
| 713 F | 12/8/2010 | Engineering - Improvements to Dams | 587,100.00 | 278,259.00 | 107,895.15 | 200,945.85 |
| 713 G | 12/8/2010 | Engineering - Facilities - Improvements to Buildings | 5,186,050.00 | 3,727,050.00 | 503,483.88 | 955,516.12 |
| 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 | 138,733.00 | 3,712.44 | 151,104.56 |
| 713 K | 12/8/2010 | Engineering - Facilities - Engineering Services | 237,500.00 | | 212,900.00 | 24,600.00 |
| 713 Li | 12/8/2010 | Engineering - Park Maintenance - Park and Recreation Improvements | 993,178.00 | | 899,027.00 | 294,151.00 |
| 713 Lii | 12/8/2010 | Engineering - Park Maintenance - Park and Recreation Improvements | 2,431,572.00 | | 1,351,930.50 | 1,079,641.50 |
| 713 M | 12/8/2010 | Parks and Community Renewal - Admin - Park and Recreation Improvements | 8,806,500.00 | 5,542,008.00 | 1,790,922.13 | 1,473,569.87 |

COUNTY OF UNION

GENERAL CAPITAL FUND

SCHEDULE OF DEFERRED CHARGES TO FUTURE TAXATION-UNFUNDED

| ORDINANCE NUMBER | DATE OF ORDINANCE | IMPROVEMENT DESCRIPTION | BALANCE DECEMBER 31, 2012 | ANALYSIS OF BALANCE DECEMBER 31, 2012 | | |
|---------------------|----------------------|--|---------------------------------|---------------------------------------|-----------------------------------|---|
| | | | | BOND ANTICIPATION NOTES | EXPENDITURES OR COMMITMENTS | UNEXPENDED IMPROVEMENT AUTHORIZATIONS |
| 713 N | 12/8/2010 | Parks and Community Renewal - Admin-Park and Rec Equipment | \$ 82,650.00 | \$ | \$ | \$ 82,650.00 |
| 713 O | 12/8/2010 | Parks and Community Renewal - Admin-Park and 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 | 768,290.00 | 611,931.29 | 1,842,955.71 |
| 713 Q | 12/8/2010 | Human Services - Equipment and Machinery | 64,125.00 | 38,323.00 | 0.25 | 25,801.75 |
| 713 R | 12/8/2010 | Public Safety - Police - Equipment and Machinery | 343,234.00 | 245,522.00 | 2,032.41 | 95,679.59 |
| 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 and Machinery | 23,750.00 | | | 23,750.00 |
| 713 U | 12/8/2010 | Public Safety - Emergency Management - Equipment and Machinery | 1,755,125.00 | | 213,287.10 | 1,541,837.90 |
| 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 | 89,497.00 | | 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 | 40,000.00 | 1,994.00 |
| 713 Z | 12/8/2010 | Prosecutor - Comm. Equipment | 124,640.00 | 27,379.00 | 10,500.60 | 86,760.40 |
| 723 A | 8/25/2011 | PCR - Info Tech-IT and Telecom Equipment | 261,259.00 | | 227,522.93 | 33,736.07 |
| 723 AA | 8/25/2011 | Sheriff - IT Equipment | 282,364.00 | 1,074.00 | 8,949.16 | 272,340.84 |
| 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 | 22,497.00 | 0.50 | 25,002.50 |
| 723 CC | 8/25/2011 | Prosecutor - Equipment and Machinery | 98,230.00 | 2,440.00 | 16,951.10 | 78,838.90 |
| 723 DD | 8/25/2011 | Vocational - Renovate and improve Buildings | 1,250,000.00 | | 275,413.31 | 974,586.69 |
| 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 | 416,719.00 | 489,993.55 | 43,287.45 |
| 723 GG | 8/25/2011 | College - Renovation and Improvements | 1,214,000.00 | 76,386.00 | 38,537.16 | 1,099,076.84 |
| 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 | | 9,930.29 | 577,869.71 |
| 723 I | 8/25/2011 | Engineering - Environmental Monitoring | 195,700.00 | | | 195,700.00 |
| 723 II | 8/25/2011 | College - IT, Communication Equipment and Vehicles | 990,000.00 | | 795,839.36 | 194,160.64 |
| 723 J | 8/25/2011 | Engineering - Facilities - Improve Buildings | 5,283,900.00 | | 1,966,900.00 | 3,317,000.00 |
| 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 | | 354,048.14 | 14,710,576.86 |
| 723 P | 8/25/2011 | Parks - Recreational Equipment | 626,240.00 | 74,661.00 | 280,031.50 | 271,547.50 |
| 723 Q | 8/25/2011 | Engineering - Park and Recreation Improvements | 2,788,725.00 | | 1,610,596.50 | 1,178,128.50 |
| 723 R | 8/25/2011 | Engineering - Park Maintenance - Recreation Equipment | 1,443,287.00 | 119,435.00 | 640,645.96 | 683,206.04 |
| 723 S | 8/25/2011 | Various - New Automotive Vehicles | 1,869,028.00 | | 227,563.64 | 1,641,464.36 |
| 723 T | 8/25/2011 | Public Safety - Police - Equipment and Machinery | 377,150.00 | 238,450.00 | 23,899.10 | 114,800.90 |
| 723 U | 8/25/2011 | Corrections - Furnishings and Equipment | 24,700.00 | | 6,350.63 | 18,349.37 |
| 723 V | 8/25/2011 | Corrections - Equipment and Machinery | 14,250.00 | | | 14,250.00 |
| 723 W | 8/25/2011 | Public Safety - Emergency Management - Communications Equipment | 2,869,475.00 | 1,762,286.00 | 890,661.48 | 216,527.52 |
| 723 X | 8/25/2011 | Public Safety - Emergency Management - 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 |
| 740 A | 9/13/2012 | Parks and Community Renewal-Info.Teck.-IT and Comm. Equipment | 586,387.00 | | 19,137.00 | 567,250.00 |
| 740 AA | 9/13/2012 | Vocational - Covered Walkways | 623,631.00 | | | 623,631.00 |
| 740 B | 9/13/2012 | Parks and Community Renwal-Info.Teck.-Comm. and Signal Equipment | 342,475.00 | | | 342,475.00 |
| 740 C | 9/13/2012 | Runnells Hospital - Equipment and Machinery | 608,000.00 | | | 608,000.00 |
| 740 CC | 9/13/2012 | College-Renovation of Plainfield Campus | 1,543,356.00 | | | 1,543,356.00 |
| 740 D | 9/13/2012 | Runnells Hospital - Equipment and Machinery | 71,250.00 | | | 71,250.00 |
| 740 DD | 9/13/2012 | College - Renovation of Facilities | 4,042,750.00 | | 719,256.52 | 3,323,493.48 |

COUNTY OF UNION

GENERAL CAPITAL FUND

SCHEDULE OF DEFERRED CHARGES TO FUTURE TAXATION-UNFUNDED

| ORDINANCE NUMBER | DATE OF ORDINANCE | IMPROVEMENT DESCRIPTION | BALANCE DECEMBER 31, 2012 | ANALYSIS OF BALANCE DECEMBER 31, 2012 | | |
|---------------------------------------|----------------------|--|---------------------------------|---------------------------------------|-----------------------------------|---|
| | | | | BOND ANTICIPATION NOTES | EXPENDITURES OR COMMITMENTS | UNEXPENDED IMPROVEMENT AUTHORIZATIONS |
| 740 E | 9/13/2012 | Engineering, Public Works-Engineering Road and Bridge | \$ 686,850.00 | \$ | \$ | \$ 686,850.00 |
| 740 EE | 9/13/2012 | College - Equipment and Machinery | 798,868.00 | | | 798,868.00 |
| 740 F | 9/13/2012 | Engineering, Public Works-Engineering Architectural | 1,425,000.00 | | 166,020.00 | 1,258,980.00 |
| 740 FF | 9/13/2012 | College - Acquisition of Property - Plainfield | 1,287,500.00 | | 11,750.00 | 1,275,750.00 |
| 740 G | 9/13/2012 | Engineering, Public Works-Facilities-Improve Buildings | 2,446,250.00 | | | 2,446,250.00 |
| 740 H | 9/13/2012 | Engineering, Public Works-Facilities-Fire Alarms | 489,250.00 | | | 489,250.00 |
| 740 I | 9/13/2012 | Engineering, Public Works-Facilities-Vehicles | 71,250.00 | | 71,250.00 | |
| 740 J | 9/13/2012 | Finance - IT Equipment | 97,850.00 | | 97,850.00 | |
| 740 K | 9/13/2012 | Parks and Community Renewal-Parks-Park and Recreation Improvements | 2,177,162.00 | | 185,412.00 | 1,991,750.00 |
| 740 L | 9/13/2012 | Parks and Community Renewal-Parks-Furnishings and Equipment | 1,410,547.00 | | 607,239.11 | 803,307.89 |
| 740 M | 9/13/2012 | Engineering, Public Works-Park Maintenance-Park and Recreation Improvement | 3,267,857.00 | | | 3,267,857.00 |
| 740 N | 9/13/2012 | Engineering, Public Works-Park Maintenance-Playground Equipment | 1,149,167.00 | | | 1,149,167.00 |
| 740 O | 9/13/2012 | Various-Acquisition of Vehicles | 2,091,171.00 | | | 2,091,171.00 |
| 740 P | 9/13/2012 | Public Safety-Police-Equipment and Machinery | 266,266.00 | | | 266,266.00 |
| 740 Q | 9/13/2012 | Public Safety-Police-Comm. and Signal Equipment | 489,250.00 | | | 489,250.00 |
| 740 R | 9/13/2012 | Corrections-IT Equipment | 143,839.00 | | | 143,839.00 |
| 740 S | 9/13/2012 | Public Safety-Emergency Management-Radio Equipment | 146,775.00 | | | 146,775.00 |
| 740 T | 9/13/2012 | Public Safety-Emergency Maintenance-Ambulance | 171,237.00 | | | 171,237.00 |
| 740 U | 9/13/2012 | Human Services-Equipment and Machinery | 146,775.00 | | | 146,775.00 |
| 740 V | 9/13/2012 | Sheriff-Comm and Signal Equipment | 23,750.00 | | | 23,750.00 |
| 740 W | 9/13/2012 | Sheriff-Comm and Signal Equipment | 26,125.00 | | | 26,125.00 |
| 740 X | 9/13/2012 | Sheriff-IT Equipment and Vehicles | 197,571.00 | | | 197,571.00 |
| 740 Y | 9/13/2012 | Prosecutor-IT Equipment | 126,226.00 | | | 126,226.00 |
| 740 Z | 9/13/2012 | Prosecutor-IT Equipment and Machinery | 146,775.00 | | | 146,775.00 |
| | | | \$ 169,976,336.11 | \$ 59,999,040.00 | \$ 28,689,624.61 | \$ 81,287,671.50 |
| | | | REF. C | | C-4 | C-6 |
| Bond Anticipation Notes | | | C-14 | \$ 60,000,000.00 | | |
| Less Cash on Hand to Pay Notes: | | | 6161 C-4 | 960.00 | | |
| | | | | \$ 59,999,040.00 | | |
| Improvement Authorizations - Unfunded | | | C-8 | | | \$ 86,560,673.95 |
| Less: Unexpended Proceeds of | | | | | | |
| Bond Anticipation Notes: | | | | | | |
| | | | 601 N | \$ 712.00 | | |
| | | | 601R | 244,513.45 | | |
| | | | 601 U | 97,090.98 | | |
| | | | 601 V | 18,054.00 | | |
| | | | 601 W | 112,033.58 | | |
| | | | 616 AA | 19,785.65 | | |
| | | | 616 F | 45,405.00 | | |
| | | | 616 T | 3,643.03 | | |
| | | | 616 Y | 59,336.22 | | |
| | | | 632 C | 178,342.28 | | |
| | | | 632 CC | 830.00 | | |
| | | | 632 L | 9,900.00 | | |
| | | | 632 M | 12,924.12 | | |
| | | | 632 N | 68,015.54 | | |

COUNTY OF UNION

GENERAL CAPITAL FUND

SCHEDULE OF DEFERRED CHARGES TO FUTURE TAXATION-UNFUNDED

| ORDINANCE NUMBER | DATE OF ORDINANCE | IMPROVEMENT DESCRIPTION | BALANCE DECEMBER 31, 2012 | REF. | ANALYSIS OF BALANCE DECEMBER 31, 2012 | | |
|---------------------|----------------------|-------------------------|---------------------------------|------|---------------------------------------|-----------------------------------|---|
| | | | | | BOND ANTICIPATION NOTES | EXPENDITURES OR COMMITMENTS | UNEXPENDED IMPROVEMENT AUTHORIZATIONS |
| | | | | | | \$ | |
| | | 632 P | | | | 31,500.00 | |
| | | 632 V | | | | 454,171.57 | |
| | | 653 A | | | | 22,188.40 | |
| | | 653 AA | | | | 31,774.62 | |
| | | 653 C | | | | 125,568.15 | |
| | | 653 I | | | | 5,425.36 | |
| | | 653 J | | | | 229,108.42 | |
| | | 653 K | | | | 10,312.36 | |
| | | 653 L | | | | 72,612.31 | |
| | | 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 X | | | | 193,736.00 | |
| | | 669 A | | | | 637.32 | |
| | | 671 B | | | | 158,203.56 | |
| | | 671 C | | | | 362,102.91 | |
| | | 671 G | | | | 67,500.00 | |
| | | 671 P | | | | 8,100.00 | |
| | | 671 S | | | | 9,750.26 | |
| | | 684 A | | | | 1,200,000.00 | |
| | | 687 AA | | | | 301,072.86 | |
| | | 687 B | | | | 9,774.26 | |
| | | 687 BB | | | | 86,454.87 | |
| | | 687 J | | | | 265,000.00 | |
| | | 687 K | | | | 150,000.00 | |
| | | 687 N | | | | 11,920.34 | |
| | | 687 T | | | | 235.26 | |
| | | 687 X | | | | 4,640.00 | |
| | | 713 T | | | | | |
| | | | | C-4 | | | 5,273,002.45 |
| | | | | C-6 | | \$ | 81,287,671.5 |

COUNTY OF UNION

GENERAL CAPITAL FUND

SCHEDULE OF CAPITAL IMPROVEMENT FUND

| | <u>REF.</u> | | |
|---|-------------|----|--------------------------|
| Balance, December 31, 2011 | C | \$ | 1,205,942.52 |
| Increased by: | | | |
| 2012 Budget Appropriation | C-2 | | <u>900,000.00</u> |
| | | \$ | 2,105,942.52 |
| Decreased by: | | | |
| Appropriation to Finance Improvement Authorizations | C-8 | \$ | 989,745.00 |
| Transfer to Reserve for Preliminary Improvement Costs | C-3 | | <u>850,000.00</u> |
| | | | <u>1,839,745.00</u> |
| Balance, December 31, 2012 | C | \$ | <u><u>266,197.52</u></u> |

COUNTY OF UNION

GENERAL CAPITAL FUND

SCHEDULE OF IMPROVEMENT AUTHORIZATIONS

| IMPROVEMENT DESCRIPTION | ORDINANCE DATE | APPROPRIATION | BALANCE DECEMBER 31, 2011 | | 2012 AUTHORIZATIONS | NET EXPENDITURES | AUTHORIZATIONS CANCELLED | BALANCE DECEMBER 31, 2012 | |
|---|-----------------------|---------------|------------------------------|------------|------------------------|---------------------|-----------------------------|------------------------------|-----------|
| | | | FUNDED | UNFUNDED | | | | FUNDED | UNFUNDED |
| 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 | 102,529.18 | | | 14,990.00 | | 87,539.18 | |
| Architectural and Engineering for the Improvement of Galloping Hill Service Yard | 6/17/1993 | 200,000.00 | 167,480.22 | | | | | 167,480.22 | |
| Inmate Property System | 8/17/1995 | 666,750.00 | 11,509.86 | | | | | 11,509.86 | |
| 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 Rahway and Wheeler Pools | 10/16/1997 | 2,758,000.00 | 11,130.05 | | | | | 11,130.05 | |
| Various Improvements and Acquisitions - College | 3/12/1998 | 1,560,000.00 | 31,913.03 | | | 31,913.03 | | | |
| Oak Ridge Golf Course | 7/23/1998 | 3,060,000.00 | | 368.71 | | | | 168.71 | 200.00 |
| Various Parks and Recreation Improvements | 7/23/1998 | 2,911,800.00 | 1,900.00 | | | (3,431.29) | | 5,331.29 | |
| Acquisition of New Communication and Signal Systems | 7/23/1998 | 968,000.00 | | 79,297.78 | | | | | 79,297.78 |
| Improvements of County Police and Forensic Laboratory Complex | 7/22/1999 | 16,000,000.00 | 30,121.77 | | | | | 30,121.77 | |
| 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 | |
| Acquisition of New Automotive Vehicles - Public Works | 7/22/1999 | 646,800.00 | 50,869.96 | | | | | 50,869.96 | |
| Acquisition of Instructional Equipment and Various Improvements - Vocational - Technical Schools | 7/22/1999 | 1,160,500.00 | 88,283.87 | | | 13,865.00 | | 74,388.87 | |
| Computer Equipment-Surrogate's Office | 7/22/1999 | 55,550.00 | | 15,543.37 | | 3,688.03 | | 11,855.34 | |
| Seniors in Motion | 10/11/2000 | 400,000.00 | 814.00 | 116,200.00 | | 117,014.00 | | | |
| Replacement of Bridges | 12/14/2000 | 4,871,288.00 | 5,433.16 | | | | | 5,433.16 | |
| Underground Storage Tank Monitoring | 12/14/2000 | 400,000.00 | | | | (34.64) | | 34.64 | |
| Improvement to Park Facilities | 12/14/2000 | 1,535,000.00 | | | | (5,244.27) | | 5,244.27 | |
| Equipment and Machinery - Surrogate | 12/14/2000 | 97,318.00 | 1,753.39 | | | | | 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 | |
| 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 | 40,128.00 | | | (28,001.19) | | 68,128.19 | |
| Various Improvements - Union County College | 8/28/2001 | 3,000,000.00 | 653,629.64 | | | 379,512.64 | | 274,117.00 | |
| Loan - U.C.I.A. | 10/25/2001 | 1,000,000.00 | | 20,000.00 | | | | | 20,000.00 |
| Replace Vauxhall Road Bridge | 2/28/2002 | 2,400,000.00 | | | | (50,518.34) | | 50,518.34 | |
| Communication and Signal Equipment | 8/22/2002 | 1,635,000.00 | 43,661.33 | | | 7,035.00 | | 36,626.33 | |
| Improvement to Building | 8/22/2002 | 1,785,000.00 | | 6,532.94 | | | | 5,782.94 | 750.00 |
| 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 | | | 31,646.99 | | 25,000.00 | |
| Parks and Recreation Improvements | 8/22/2002 | 4,680,000.00 | 139,346.11 | | | | | 139,346.11 | |
| Clerk - Equipment and Machinery | 8/22/2002 | 159,800.00 | 5,000.00 | | | | | 5,000.00 | |
| Surrogate - Furnishings and Equipment | 8/22/2002 | 22,000.00 | | 3,917.78 | | | | 3,917.78 | |
| College - Equipment and Machinery | 8/22/2002 | 3,250,000.00 | 4,639.20 | | | | | 4,639.20 | |
| Vocational - Computers, Equipment and Machinery | 8/22/2002 | 1,215,000.00 | 15,000.00 | | | | | 15,000.00 | |

COUNTY OF UNION

GENERAL CAPITAL FUND

SCHEDULE OF IMPROVEMENT AUTHORIZATIONS

| IMPROVEMENT DESCRIPTION | ORDINANCE DATE | APPROPRIATION | BALANCE DECEMBER 31, 2011 | | 2012 AUTHORIZATIONS | NET EXPENDITURES | AUTHORIZATIONS CANCELLED | BALANCE DECEMBER 31, 2012 | |
|---|-------------------|-----------------|------------------------------|--------------|------------------------|---------------------|-----------------------------|------------------------------|------------|
| | | | FUNDED | UNFUNDED | | | | FUNDED | UNFUNDED |
| Bridge and Culvert Improvements | 5/29/2003 | \$ 4,715,000.00 | \$ 20,023.49 | \$ | \$ | \$ | \$ | 20,023.49 | \$ |
| 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 | 54,250.00 | | | | | 54,250.00 | |
| Operational Services - Improvements to Building | 8/21/2003 | 5,025,000.00 | 278,747.58 | 95,750.00 | | 192,413.19 | | 86,334.37 | 95,750.00 |
| Improvement to Buildings Fire Alarms | 8/21/2003 | 1,825,000.00 | | 37,569.66 | | 37,569.66 | | | |
| Operational Services - Furniture, Carpet | 8/21/2003 | 500,000.00 | | 35,000.00 | | 35,000.00 | | | |
| Parks and Recreation Improvements | 8/21/2003 | 1,394,600.00 | 275,869.14 | 870.00 | | 221,582.99 | | 54,286.15 | 870.00 |
| 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 | |
| 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 | 4,065.88 | | | | | 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 | 336.84 | 32,387.00 | | | | 336.84 | 32,387.00 |
| Union County College - Various Improvements | 8/21/2003 | 3,687,601.00 | 211,066.47 | | | | | 211,066.47 | |
| Public Safety Medical Examiner Equipment | 8/19/2004 | 15,450.00 | 450.00 | | | | | 450.00 | |
| Economic Development - Equipment and Machinery | 8/19/2004 | 916,700.00 | 5,137.00 | | | | | 5,137.00 | |
| Public Safety - Floor, Radio System | 8/19/2004 | 602,046.00 | | 17,535.00 | | | | 17,535.00 | |
| Sheriff - Firearms Range, Machinery and Equipment | 8/19/2004 | 683,194.00 | 18,765.00 | 34.00 | | | | 18,765.00 | 34.00 |
| Runnells - Renovate Long-Term Care Units | 8/19/2004 | 1,336,165.00 | | 440,278.72 | | 394,119.76 | | 46,158.96 | |
| Prosecutor - Equipment and Machinery | 8/19/2004 | 749,918.00 | 64,511.00 | | | | | 64,511.00 | |
| Human Services - Equipment and Machinery | 8/19/2004 | 348,804.00 | 45,541.41 | | | | | 45,541.41 | |
| Clerk - Renovation of Records Room, Equipment | 8/19/2004 | 175,100.00 | | 5,278.21 | | | | 5,278.21 | |
| Surrogate - Furniture, Computers and Office Equipment | 8/19/2004 | 28,840.00 | | 21,283.21 | | | | 21,283.21 | |
| Repair of Various Bridges | 8/19/2004 | 4,679,336.00 | | 318,195.26 | | 86,562.00 | | 231,517.43 | 115.83 |
| Union County College - Various Improvements and Equipment | 8/19/2004 | 2,033,563.00 | 16,672.61 | | | | | 16,672.61 | |
| Engineering Services and Culvert Repairs | 8/19/2004 | 2,060,000.00 | 42,983.68 | 1,456,000.00 | | 768,242.00 | | | 730,741.68 |
| 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 | 30,482.82 | | | (459.66) | | 30,842.28 | |
| 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 | |
| Environmental Monitoring | 8/19/2004 | 540,750.00 | | | | (11,949.00) | | 11,237.00 | 712.00 |
| Various Improvements to Public Buildings | 8/19/2004 | 11,252,000.00 | 64,800.10 | 400.00 | | 506.66 | | 64,293.44 | 400.00 |
| Various Improvements to Public Buildings | 8/19/2004 | 1,045,000.00 | | 29,950.00 | | 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 | | 290,380.47 | | 45,877.02 | | | 244,513.45 |
| Various Improvements - Parks and Recreation | 8/19/2004 | 231,750.00 | 5,178.07 | 7,162.00 | | | | 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 | 1,030.00 | | | | | 1,030.00 | |
| Public Safety - Equipment | 8/19/2004 | 123,600.00 | 44,516.90 | | | | | 44,616.90 | |
| Vocational - Baxel and West Halls | 3/10/2005 | 20,000,000.00 | 347,412.04 | | | | 347,412.04 | | |
| Union County Vocational/Technical Schools - Instructional Equipment | 8/18/2005 | 772,500.00 | | 63,038.32 | | 43,252.67 | | | 19,785.65 |

COUNTY OF UNION

GENERAL CAPITAL FUND

SCHEDULE OF IMPROVEMENT AUTHORIZATIONS

| IMPROVEMENT DESCRIPTION | ORDINANCE DATE | APPROPRIATION | BALANCE | | 2012 AUTHORIZATIONS | NET EXPENDITURES | AUTHORIZATIONS CANCELLED | BALANCE | |
|---|-------------------|---------------|-------------------|--------------|------------------------|---------------------|-----------------------------|-------------------|--------------|
| | | | DECEMBER 31, 2011 | | | | | DECEMBER 31, 2012 | |
| | | | FUNDED | UNFUNDED | | | | FUNDED | UNFUNDED |
| 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 |
| Runnells - Renovate Long-Term Care Units | 8/18/2005 | 946,364.00 | 156,389.84 | | | | | 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 | | 505,791.55 | | | | 36,014.20 | 468,777.35 |
| 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 | 7,669.00 | | | | | 7,669.00 | |
| Operations and Facilities - Improvement to Public Buildings | 8/18/2005 | 1,611,950.00 | 46,598.00 | 352.00 | | (25,992.04) | | 72,590.04 | 352.00 |
| Operations and Facilities - Improvement to Public Buildings | 8/18/2005 | 1,313,250.00 | 37,663.00 | 587.00 | | (0.04) | | 37,663.04 | 587.00 |
| New Automotive Vehicles and Communication Equipment | 8/18/2005 | 1,217,838.00 | | 35,471.00 | | 35,471.00 | | | |
| Park and Recreation Improvements | 8/18/2005 | 1,380,200.00 | 96,843.73 | 429,189.00 | | 400,000.00 | | | 128,032.73 |
| Sheriff - Equipment and Machinery | 8/18/2005 | 120,510.00 | | 3,643.03 | | | | | 3,643.03 |
| 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 | | 61,793.23 | | 2,457.01 | | | 59,336.22 |
| Union County College - Equipment and Machinery | 8/18/2005 | 772,500.00 | 22,500.00 | | | | | 22,500.00 | |
| 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 | | 6,956.36 | | | 28,104.25 |
| Communications and Signal Equipment | 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 | | 219,142.28 | | 40,800.00 | | | 178,342.28 |
| Vocational-Equipment and Vehicles | 8/17/2006 | 128,750.00 | | 830.00 | | | | | 830.00 |
| Engineering-Bridges | 8/17/2006 | 1,905,500.00 | 1,123,383.35 | 225.00 | | 534,193.23 | | 589,190.12 | 225.00 |
| Engineering-Culverts | 8/17/2006 | 1,287,500.00 | 262,069.00 | 669,125.00 | | | | 262,069.00 | 669,125.00 |
| Underground Storage Tanks | 8/17/2006 | 2,364,750.00 | 174,143.25 | 512.00 | | | | 174,143.25 | 512.00 |
| West Brook Flood Control Phase 4 | 8/17/2006 | 1,030,000.00 | 969,500.00 | 30,500.00 | | | | 969,500.00 | 30,500.00 |
| Resurface Roads | 8/17/2006 | 4,120,000.00 | | 479,329.85 | | | | | 479,329.85 |
| Ash Brook and Galloping Hill | 8/17/2006 | 1,339,000.00 | 6,362.60 | 50.00 | | (9,091.40) | | 15,444.00 | 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 | 1,534,889.00 | 86,676.98 | 34,228.50 | | 21,304.38 | | 86,676.98 | 12,924.12 |
| Parks-Vehicles | 8/17/2006 | 853,870.00 | | 68,015.54 | | | | | 68,015.54 |
| Improvements to Various Buildings | 8/17/2006 | 2,729,500.00 | | 79,500.00 | | | | | 79,500.00 |
| Upgrade Fire Detection System | 8/17/2006 | 1,081,500.00 | | 31,500.00 | | | | | 31,500.00 |
| Construction New Building Westfield | 8/17/2006 | 8,240,000.00 | 107,120.00 | | | | | 107,120.00 | |
| Furniture Carpets | 8/17/2006 | 309,000.00 | | 159,000.00 | | 117,346.65 | | 41,103.35 | 550.00 |
| 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 | | 78,906.00 | | | 164,161.00 |
| New Vehicles | 8/17/2006 | 608,215.00 | | 90,363.50 | | 59,635.00 | | 29,926.50 | 802.00 |
| Public Safety-New Equipment | 8/17/2006 | 932,150.00 | | 477,531.07 | | 23,459.50 | | | 454,171.57 |
| Sheriff-Fire arm Range, Equipment | 8/17/2006 | 324,460.00 | | 700.50 | | | | 473.50 | 227.00 |
| Prosecutor-Equipment | 8/17/2006 | 256,746.00 | | 7,502.49 | | | | | 7,502.49 |
| Clerk-Equipment | 8/17/2006 | 208,047.00 | 6,073.10 | | | | | 6,073.10 | |
| Surrogate-Equipment | 8/17/2006 | 17,845.00 | 17,845.00 | | | | | 17,845.00 | |

COUNTY OF UNION

GENERAL CAPITAL FUND

SCHEDULE OF IMPROVEMENT AUTHORIZATIONS

| IMPROVEMENT DESCRIPTION | ORDINANCE DATE | APPROPRIATION | BALANCE DECEMBER 31, 2011 | | 2012 AUTHORIZATIONS | NET EXPENDITURES | AUTHORIZATIONS CANCELLED | BALANCE DECEMBER 31, 2012 | |
|--|-------------------|-----------------|------------------------------|--------------|------------------------|---------------------|-----------------------------|------------------------------|--------------|
| | | | FUNDED | UNFUNDED | | | | FUNDED | UNFUNDED |
| Restoration of Lakes | 5/10/2007 | \$ 5,281,609.00 | \$ 5,406.00 | \$ | \$ | | | \$ 5,406.00 | \$ |
| Info Tech IT and Tele Equipment | 9/8/2007 | 758,080.00 | | 22,188.40 | | | | | 22,188.40 |
| Vocational - Renovate and Improve Buildings | 9/8/2007 | 1,050,000.00 | | 31,774.62 | | | | | 31,774.62 |
| Info Tech Communication Equipment | 9/8/2007 | 293,550.00 | 21,356.50 | | | | | 21,356.50 | |
| Runnells-Call System, Wall Guards and Equipment | 9/8/2007 | 662,510.00 | | 128,568.15 | | 3,000.00 | | | 125,568.15 |
| Engineering-Repair or Replace Bridges | 9/8/2007 | 6,400,000.00 | 153,948.84 | 1,530,000.00 | 648,138.30 | | | | 1,035,910.54 |
| Engineering-Culvert Repairs | 9/8/2007 | 1,000,000.00 | | 650,000.00 | | | | 650,000.00 | |
| Engineering-Traffic Signals | 9/8/2007 | 2,850,000.00 | | 1,108,168.36 | | 143,321.07 | | 984,347.29 | 500.00 |
| Engineering-Environmental Monitoring | 9/8/2007 | 2,098,000.00 | | 12,283.35 | | 12,283.35 | | | |
| Engineering-Inspect and Rehabilitate Dams | 9/8/2007 | 580,000.00 | | 151,970.00 | | 128,600.00 | | | 23,370.00 |
| Parks - Park Improvements | 9/8/2007 | 834,300.00 | | 107,621.00 | | 102,195.64 | | | 5,426.36 |
| Parks - Park and Recreation Improvements | 9/8/2007 | 1,241,150.00 | | 288,065.00 | | 58,957.58 | | | 229,108.42 |
| Parks - Information Technology Equipment | 9/8/2007 | 61,800.00 | | 9,433.91 | | (878.45) | | | 10,312.36 |
| Parks - Equipment and Machinery | 9/8/2007 | 226,600.00 | | 72,612.31 | | | | | 72,612.31 |
| Parks - Vehicles | 9/8/2007 | 1,504,434.00 | | 47,814.00 | | | | | 47,814.00 |
| Facilities - Improve Buildings | 9/8/2007 | 4,171,500.00 | | 262,935.00 | | (82,151.94) | | 182,161.94 | 162,925.00 |
| Facilities - Improve Buildings | 9/8/2007 | 669,500.00 | | 19,500.00 | | | | | 19,500.00 |
| Facilities - Furniture and Carpets | 9/8/2007 | 309,000.00 | | 167,777.19 | | | | | 167,777.19 |
| Public Works - Equipment, Machinery and Vehicles | 9/8/2007 | 571,650.00 | | 16,650.00 | | | | | 16,650.00 |
| Human Services - Equipment and Machinery | 9/8/2007 | 418,714.00 | | 89,500.27 | | | | | 89,500.27 |
| Various - Equipment, Machinery and Vehicles | 9/8/2007 | 703,480.00 | | 230,302.42 | | | | | 230,302.42 |
| Public Safety - Equipment and Machinery | 9/8/2007 | 393,130.00 | | 83,547.89 | | | | | 83,547.89 |
| Public Safety - Equipment and Machinery | 9/8/2007 | 103,000.00 | | 32,447.95 | | 28,822.21 | | | 3,625.74 |
| Emergency Management - Equipment and Machinery | 9/8/2007 | 265,650.00 | | 102,337.54 | | | | 101,970.54 | 367.00 |
| Emergency Management - Equipment and Machinery | 9/8/2007 | 72,100.00 | 9,149.87 | | | | | 9,149.87 | |
| Sheriff - Firearms Range, Equipment and Machinery | 9/8/2007 | 257,500.00 | | 193,736.00 | | | | | 193,736.00 |
| Prosecutor - Equipment and Machinery | 9/8/2007 | 159,167.00 | | 88,951.51 | | | | | 88,951.51 |
| Additional Construction-Venlen Bldg.-Westfield | 2/28/2008 | 3,000,000.00 | 415,500.00 | 9,000.00 | | 64,467.29 | | 351,032.71 | 9,000.00 |
| Engineering Services | 5/29/2008 | 750,000.00 | | 637.32 | | | | | 637.32 |
| Engineering-Resurface Roads | 5/29/2008 | 3,914,000.00 | | 66,529.38 | | 68,529.38 | | | |
| Vocational-Construction-Performing Arts Program | 5/29/2008 | 20,000,000.00 | | 362,722.68 | | | | 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 |
| Information Tech-Tech and Communications Equipment | 10/9/2008 | 911,000.00 | | 19,980.37 | | 16,447.27 | | 3,083.10 | 450.00 |
| Communications-Communication and Signal Equipment | 10/9/2008 | 258,020.00 | | 158,203.56 | | | | | 158,203.56 |
| Runnells-Improvements and Equipment | 10/9/2008 | 815,550.00 | | 371,934.91 | | 9,832.00 | | | 362,102.91 |
| Engineering-Traffic Signal Rehabilitation | 10/9/2008 | 2,639,890.00 | | 2,097,337.90 | 1,269,813.90 | | | | 827,524.00 |
| 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 | 60,000.00 | 2,500.00 | 47,500.00 | | 8,980.52 | | | 41,319.48 |
| Facilities-Improvement to Buildings | 10/9/2008 | 2,317,500.00 | | 93,487.91 | | 25,987.91 | | | 67,500.00 |
| Facilities-Improvement to Buildings | 10/9/2008 | 772,500.00 | 38,825.00 | 733,875.00 | 210,000.00 | | | | 562,500.00 |
| Facilities-Fire Safety Upgrades | 10/9/2008 | 15,080,000.00 | | 90,000.00 | | | | 89,500.00 | 500.00 |
| Parks-Park and Rec Improvements | 10/9/2008 | 4,120,000.00 | | 1,793,875.91 | 463,854.60 | | | 1,329,272.31 | 749.00 |
| Parks-Recreation Equipment | 10/9/2008 | 412,000.00 | | 12,000.00 | | | | 11,600.00 | 400.00 |
| Public Works-Equipment and Machinery | 10/9/2008 | 748,000.00 | | 23,613.00 | | | | 5,013.00 | 18,600.00 |

COUNTY OF UNION

GENERAL CAPITAL FUND

SCHEDULE OF IMPROVEMENT AUTHORIZATIONS

| IMPROVEMENT DESCRIPTION | ORDINANCE DATE | APPROPRIATION | BALANCE DECEMBER 31, 2011 | | 2012 AUTHORIZATIONS | NET EXPENDITURES | AUTHORIZATIONS CANCELLED | BALANCE DECEMBER 31, 2012 | |
|---|-------------------|-----------------|------------------------------|---------------|------------------------|---------------------|-----------------------------|------------------------------|--------------|
| | | | FUNDED | UNFUNDED | | | | FUNDED | UNFUNDED |
| Various-Automotive Vehicles | 10/9/2008 | \$ 1,224,750.00 | \$ | \$ 464,729.36 | \$ | \$ | \$ | \$ 464,217.36 | \$ 512.00 |
| Human Services-Equipment and Machinery | 10/9/2008 | 480,700.00 | | 362,219.91 | | 225,230.72 | | 99,324.19 | 37,665.00 |
| Police-Equipment and Machinery | 10/9/2008 | 577,000.00 | | 190,556.77 | | 1,565.00 | | 188,841.77 | 150.00 |
| 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 | | 2,000.00 | | 10,875.00 | 244,625.00 |
| Clerk-Index Records Preservation | 10/9/2008 | 154,500.00 | | 131,619.98 | | 43,965.00 | | | 87,634.98 |
| 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 | | 168,491.37 | | 24,089.00 | | 144,422.37 | |
| Construct Park Stanford Drive BH | 2/28/2009 | 6,000,000.00 | | 1,347,994.79 | | 0.89 | | 147,993.80 | 1,200,000.00 |
| Parks-IT Equipment | 7/30/2009 | 282,500.00 | | 29,353.25 | | | | 28,979.25 | 374.00 |
| Vocational-Renovate and Improve Buildings | 7/30/2009 | 1,400,000.00 | | 404,615.06 | | 103,542.20 | | | 301,072.86 |
| Parks-Communications-Equipment | 7/30/2009 | 116,500.00 | | 1,500.00 | | (8,274.26) | | | 9,774.26 |
| College-IT and Communications Equipment | 7/30/2009 | 860,000.00 | | 86,454.87 | | | | | 86,454.87 |
| Runnells Hospital-Upgrade Elevators, etc. | 7/30/2009 | 699,200.00 | | 662,037.47 | | 140,000.00 | | | 522,037.47 |
| College-Equipment and Machinery | 7/30/2009 | 340,000.00 | | 193,060.16 | | 193,060.16 | | | |
| Engineering-Traffic Signals | 7/30/2009 | 3,407,240.00 | 71,122.00 | 3,236,878.00 | | 3,306,000.00 | | | |
| Engineering-Engineering Services | 7/30/2009 | 1,200,000.00 | | 1,612.65 | | (2,450.42) | | 4,063.07 | |
| Engineering-Equipment and Machinery | 7/30/2009 | 175,100.00 | | 5,100.00 | | | | 4,755.00 | 345.00 |
| Engineering-Facilities-Improve Buildings | 7/30/2009 | 15,450,000.00 | | 856,010.85 | | 450,490.75 | | | 405,520.20 |
| 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 | | 162,350.00 | | 12,350.00 | | | 150,000.00 |
| Engineering-Park and Recreation Improvements | 7/30/2009 | 1,442,000.00 | | 1,038,809.00 | | | | | 1,038,809.00 |
| Park and Recreation Improvements | 7/30/2009 | 400,500.00 | | 210,150.00 | | 199,650.00 | | | 10,500.00 |
| Parks-Recreational Equipment | 7/30/2009 | 385,050.00 | | 21,457.47 | | 9,537.13 | | | 11,920.34 |
| Parks-Club House Galloping Hill GC | 7/30/2009 | 4,120,000.00 | | 22,821.05 | | 18,477.40 | | 4,343.65 | |
| Various- New Automotive Vehicles | 7/30/2009 | 2,121,367.00 | | 764,299.65 | | (98,722.00) | | 862,723.65 | 298.00 |
| Human Services-Equipment and Machinery | 7/30/2009 | 123,421.00 | | 105,502.79 | | | | 51,252.79 | 54,250.00 |
| Public Safety-Police-Equipment and Machinery | 7/30/2009 | 355,890.00 | | 152,605.80 | | 25,198.44 | | | 127,408.36 |
| Public Safety-Police-Furnishings | 7/30/2009 | 87,550.00 | | 79,985.00 | | | | | 79,985.00 |
| Corrections-Furnishings and Equipment | 7/30/2009 | 26,000.00 | | 235.26 | | | | | 235.26 |
| Corrections-Communications and Signal Equipment | 7/30/2009 | 141,500.00 | | 101,867.85 | | 58,658.95 | | | 43,197.90 |
| Public Safety-Emergency Management - Equipment | 7/30/2009 | 180,850.00 | | 130,852.10 | | 57,393.10 | | | 73,459.00 |
| Clerk-Equipment and Machinery | 7/30/2009 | 22,300.00 | | 18,877.65 | | | | | 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 | | 39,774.90 | | | | 39,331.90 | 443.00 |
| Prosecutor - Communications Equipment | 7/30/2009 | 228,220.00 | | 83,563.87 | | | | 82,755.87 | 808.00 |
| Acquisition of Property-Child Advocacy Center | 7/30/2009 | 2,400,000.00 | 41,242.32 | 80,000.00 | | | | 121,242.32 | |
| Easement-Parking Garage | 9/9/2009 | 14,700,000.00 | | 598,279.40 | | | | | 598,279.40 |
| Engineering-Rehabilitate and Replace Bridges | 2/11/2010 | 3,000,000.00 | 1,000,000.00 | | | 643,906.00 | | 356,084.00 | |
| Engineering-Road Resurfacing Projects | 2/11/2010 | 5,853,380.00 | 1,274,949.30 | | | 1,266,824.70 | | 8,124.60 | |
| Construct Bunkers Galloping Hill | 4/22/2010 | 200,000.00 | 90,410.13 | | | 75,567.20 | | 14,842.93 | |
| Parks and Community Renewal-IT Acquisition of IT Equipment | 12/8/2010 | 354,000.00 | | 183,320.36 | | 74,905.69 | | | 108,414.67 |
| Vocational School-Renovations and Improvements | 12/8/2010 | 900,000.00 | | 222,305.12 | | 9,541.25 | | | 212,763.87 |
| Parks and Community Renewal-IT Acquisition of Communication Equipment | 12/8/2010 | 515,000.00 | 24,853.95 | 489,250.00 | | 14,103.95 | | 10,750.00 | 489,250.00 |

COUNTY OF UNION

GENERAL CAPITAL FUND

SCHEDULE OF IMPROVEMENT AUTHORIZATIONS

| IMPROVEMENT DESCRIPTION | ORDINANCE DATE | APPROPRIATION | BALANCE DECEMBER 31, 2011 | | 2012 AUTHORIZATIONS | NET EXPENDITURES | AUTHORIZATIONS CANCELLED | BALANCE DECEMBER 31, 2011 | |
|--|-------------------|---------------|------------------------------|---------------|------------------------|---------------------|-----------------------------|------------------------------|---------------|
| | | | FUNDED | UNFUNDED | | | | FUNDED | UNFUNDED |
| Vocational School-IT Equipment | 12/8/2010 | \$ 500,000.00 | \$ | \$ 497,799.00 | \$ | | \$ | \$ | \$ 497,799.00 |
| Runnells Hospital-Replacement of Elevators, etc. | 12/8/2010 | 618,000.00 | | 563,616.00 | | 200,000.00 | | | 363,616.00 |
| College-Renovations and Improvements | 12/8/2010 | 1,868,000.00 | | 928,438.86 | | 685,599.87 | | | 242,838.99 |
| 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 | | 1,430,319.88 | | 791,015.51 | | | 639,304.37 |
| Engineering-Improvements to Dams | 12/8/2010 | 618,000.00 | | 308,840.85 | | 107,895.00 | | | 200,845.85 |
| Engineering-Facilities-Improvements to Buildings | 12/8/2010 | 5,459,000.00 | | 1,459,000.00 | | 503,483.88 | | | 955,516.12 |
| 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 | | 154,616.88 | | 3,712.32 | | | 151,104.56 |
| Engineering-Facilities-Engineering Services | 12/8/2010 | 250,000.00 | 12,100.00 | 237,500.00 | | 225,000.00 | | | 24,600.00 |
| Engineering-Park Maintenance-Park and Recreation Improvements | 12/8/2010 | 1,030,000.00 | 36,822.00 | 993,178.00 | | 735,849.00 | | | 294,151.00 |
| Engineering-Park Maintenance-Park and Recreation Improvements | 12/8/2010 | 2,575,000.00 | 143,428.00 | 2,431,572.00 | | 1,485,358.50 | | | 1,078,641.50 |
| Parks and Community Renewal-Admin-Park and Recreation Improvements | 12/8/2010 | 9,270,000.00 | | 3,264,491.87 | | 1,790,922.00 | | | 1,473,569.87 |
| 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 |
| Various-New Automotive Vehicles | 12/8/2010 | 3,392,820.00 | | 2,454,886.77 | | 611,931.06 | | | 1,842,955.71 |
| Human Services-Equipment and Machinery | 12/8/2010 | 67,500.00 | | 25,801.75 | | | | | 25,801.75 |
| Public Safety-Police-Equipment and Machinery | 12/8/2010 | 361,299.00 | | 97,711.59 | | 2,032.00 | | | 95,678.59 |
| Corrections-Furnishings and Equipment | 12/8/2010 | 26,000.00 | | 22,446.74 | | | | | 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 | 58,145.00 | 1,755,125.00 | | 271,432.10 | | | 1,541,837.90 |
| Sheriff-Communication Equipment | 12/8/2010 | 128,000.00 | | 103,064.00 | | | | | 103,064.00 |
| Sheriff-Equipment and Machinery | 12/8/2010 | 132,868.00 | | 36,728.00 | | | | | 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 | | 41,994.00 | | 40,000.00 | | | 1,994.00 |
| Prosecutor-Communication Equipment | 12/8/2010 | 131,200.00 | | 97,260.40 | | 10,500.00 | | | 85,760.40 |
| PCR-Info Tech-IT and Telecom Equipment | 8/25/2011 | 275,010.00 | 13,751.00 | 261,259.00 | | 241,273.93 | | | 33,736.07 |
| Sheriff-IT Equipment | 8/25/2011 | 297,225.00 | | 281,289.11 | | 8,948.27 | | | 272,340.84 |
| Runnells-A/C units-Equipment and Machinery | 8/25/2011 | 548,000.00 | 1,199.96 | 520,600.00 | | | | 1,199.96 | 520,600.00 |
| Prosecutor-IT equipment | 8/25/2011 | 128,720.00 | | 1,920.00 | | | | | 1,920.00 |
| Runnells-Equipment and Machinery | 8/25/2011 | 50,000.00 | | 25,002.50 | | | | | 25,002.50 |
| Prosecutor-Equipment and Machinery | 8/25/2011 | 103,400.00 | | 95,789.10 | | 16,950.20 | | | 78,838.90 |
| Vocational-Renovate and Improve Buildings | 8/25/2011 | 1,250,000.00 | | 1,250,000.00 | | 275,413.31 | | | 974,586.69 |
| Engineering-Culvert | 8/25/2011 | 381,000.00 | 34,207.63 | | | 24,839.79 | | 9,367.84 | |
| 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 | | 533,280.01 | | 489,992.56 | | | 43,287.45 |
| College-Renovation and Improvements | 8/25/2011 | 1,214,000.00 | | 1,137,613.45 | | 38,536.61 | | | 1,099,076.84 |
| Engineering-Improvement to Dams | 8/25/2011 | 2,060,000.00 | 103,000.00 | 1,957,000.00 | | | | 103,000.00 | 1,957,000.00 |
| College-Equipment and Machinery | 8/25/2011 | 587,800.00 | | 587,800.00 | | 9,930.29 | | | 577,869.71 |
| Engineering-Environmental Monitoring | 8/25/2011 | 206,000.00 | 10,300.00 | 195,700.00 | | 6,000.00 | | 4,300.00 | 195,700.00 |
| College-IT, Communication Equipment and Vehicles | 8/25/2011 | 990,000.00 | | 990,000.00 | | 795,839.36 | | | 194,160.64 |
| Engineering-Facilities-Improve Buildings | 8/25/2011 | 5,562,000.00 | 278,100.00 | 5,283,900.00 | | 2,245,000.00 | | | 3,317,000.00 |

COUNTY OF UNION

GENERAL CAPITAL FUND

SCHEDULE OF IMPROVEMENT AUTHORIZATIONS

| IMPROVEMENT DESCRIPTION | ORDINANCE DATE | APPROPRIATION | BALANCE | | 2012 AUTHORIZATIONS | NET EXPENDITURES | AUTHORIZATIONS CANCELLED | BALANCE | |
|--|-------------------|---------------|-------------------|---------------|------------------------|---------------------|-----------------------------|-------------------|---------------|
| | | | DECEMBER 31, 2011 | | | | | DECEMBER 31, 2012 | |
| | | | FUNDED | UNFUNDED | | | | FUNDED | UNFUNDED |
| Engineering-Facilities-Fire Alarm Systems | 8/25/2011 | \$ 309,000.00 | \$ 15,450.00 | \$ 293,550.00 | \$ | \$ | \$ | 15,450.00 | \$ 293,550.00 |
| Engineering-Facilities-Fire Safety Renovations | 8/25/2011 | 1,030,000.00 | 51,500.00 | 978,500.00 | | | | 51,500.00 | 978,500.00 |
| Engineering-Facilities-Furniture, Carpets | 8/25/2011 | 515,000.00 | 25,750.00 | 489,250.00 | | | | 25,750.00 | 489,250.00 |
| Engineering-Engineering Services | 8/25/2011 | 250,000.00 | 12,500.00 | 237,500.00 | | | | 12,500.00 | 237,500.00 |
| Parks-Park and Recreation Improvements | 8/25/2011 | 15,857,500.00 | 500,875.00 | 15,064,625.00 | | 854,923.14 | | | 14,710,576.86 |
| Parks-Recreational Equipment | 8/25/2011 | 659,200.00 | | 551,578.85 | | 280,031.35 | | | 271,547.50 |
| Engineering-Park and Recreation Improvements | 8/25/2011 | 2,935,500.00 | 96,775.00 | 2,788,725.00 | | 1,707,371.50 | | | 1,178,128.50 |
| Engineering-Park Maint-Recreation Equipment | 8/25/2011 | 1,519,250.00 | | 1,323,852.00 | | 640,645.96 | | | 683,206.04 |
| Various-New Automotive Vehicles | 8/25/2011 | 1,987,400.00 | 98,372.00 | 1,869,028.00 | | 325,935.64 | | | 1,641,484.36 |
| Public Safety-Police-Equipment and Machinery | 8/25/2011 | 397,000.00 | | 138,699.75 | | 23,898.85 | | | 114,800.80 |
| Corrections-Furnishings and Equipment | 8/25/2011 | 26,000.00 | 1,055.00 | 24,700.00 | | 7,405.63 | | | 18,349.37 |
| Corrections-Equipment and Machinery | 8/25/2011 | 15,000.00 | 750.00 | 14,250.00 | | | | 750.00 | 14,250.00 |
| Public Safety-Emergency Mgmt-Communications Equip | 8/25/2011 | 3,020,500.00 | | 1,107,188.37 | | 890,660.85 | | | 216,527.52 |
| Public Safety-Emergency Mgmt-IT Equipment | 8/25/2011 | 25,000.00 | 1,250.00 | 23,750.00 | | | | 1,250.00 | 23,750.00 |
| Sheriff-Equipment and Machinery | 8/25/2011 | 689,500.00 | 34,475.00 | 655,025.00 | | | | 34,475.00 | 655,025.00 |
| Sheriff-Equipment and Machinery | 8/25/2011 | 138,450.00 | 6,923.00 | 131,527.00 | | | | 6,923.00 | 131,527.00 |
| Parks and Community Renewal-Info Tech -IT and Comm. Equipment | 9/13/2012 | 617,250.00 | | | 617,250.00 | 50,000.00 | | | 567,250.00 |
| Vocational-Covered Walkways | 9/13/2012 | 623,631.00 | | | 623,631.00 | | | | 623,631.00 |
| Parks and Community Renewal-Info Tech -IT and Comm. Equipment | 9/13/2012 | 360,500.00 | | | 360,500.00 | | | 18,025.00 | 342,475.00 |
| Vocational-Equipment and Machinery | 9/13/2012 | 347,412.00 | | | 347,412.00 | | | 347,412.00 | |
| Runnells Hospital-Equipment and Machinery | 9/13/2012 | 640,000.00 | | | 640,000.00 | 400.00 | | 31,600.00 | 608,000.00 |
| College-Renovations Plainfield Campus | 9/13/2012 | 1,543,356.00 | | | 1,543,356.00 | | | | 1,543,356.00 |
| Runnells Hospital-Equipment and Machinery | 9/13/2012 | 75,000.00 | | | 75,000.00 | | | 3,750.00 | 71,250.00 |
| College-Renovations and Improvements | 9/13/2012 | 4,042,750.00 | | | 4,042,750.00 | 719,266.52 | | | 3,323,483.48 |
| Engineering and Public Works-Engineering-Road and Bridge | 9/13/2012 | 4,223,000.00 | | | 4,223,000.00 | | | 3,536,150.00 | 686,850.00 |
| College- Equipment and Machinery | 9/13/2012 | 798,868.00 | | | 798,868.00 | | | | 798,868.00 |
| Engineering and Public Works-Engineering-Architectural | 9/13/2012 | 1,500,000.00 | | | 1,500,000.00 | 241,020.00 | | | 1,258,980.00 |
| College- Acquisition of Property-Plainfield | 9/13/2012 | 1,287,500.00 | | | 1,287,500.00 | 11,750.00 | | | 1,275,750.00 |
| Engineering and Public Works-Facilities-Improve Buildings | 9/13/2012 | 2,575,000.00 | | | 2,575,000.00 | | | 128,750.00 | 2,446,250.00 |
| Engineering and Public Works-Facilities-Fire Alarms | 9/13/2012 | 515,000.00 | | | 515,000.00 | | | 25,750.00 | 489,250.00 |
| Engineering and Public Works-Facilities-Vehicles | 9/13/2012 | 75,000.00 | | | 75,000.00 | | | 75,000.00 | |
| Finance-Info Tech Equipment | 9/13/2012 | 103,000.00 | | | 103,000.00 | | | 103,000.00 | |
| Parks and Community Renewal-Park and Rec. Improvements | 9/13/2012 | 2,291,750.00 | | | 2,291,750.00 | 300,000.00 | | | 1,991,750.00 |
| Parks and Community Renewal-Furnishings and Equipment | 9/13/2012 | 1,484,786.00 | | | 1,484,786.00 | 681,478.11 | | | 803,307.89 |
| Engineering and Public Works-Park Maint-Park and Rec. Improve. | 9/13/2012 | 3,439,650.00 | | | 3,439,650.00 | | | 171,993.00 | 3,267,657.00 |
| Engineering and Public Works-Park Maint-Playground Equipment | 9/13/2012 | 1,209,650.00 | | | 1,209,650.00 | | | 60,483.00 | 1,149,167.00 |
| Various-Automotive Vehicles | 9/13/2012 | 2,201,234.00 | | | 2,201,234.00 | | | 110,083.00 | 2,091,171.00 |
| Public Safety-Police-Equipment and Machinery | 9/13/2012 | 280,280.00 | | | 280,280.00 | | | 14,014.00 | 266,266.00 |
| Public Safety-Police-Comm and Signal Equipment | 9/13/2012 | 515,000.00 | | | 515,000.00 | | | 25,750.00 | 489,250.00 |
| Corrections- IT Equipment | 9/13/2012 | 151,410.00 | | | 151,410.00 | | | 7,571.00 | 143,839.00 |
| Public Safety-Emerg Mgmt-Comm and Signal Equipment | 9/13/2012 | 154,500.00 | | | 154,500.00 | | | 7,725.00 | 146,775.00 |
| Public Safety-Emerg Mgmt-Ambulance | 9/13/2012 | 180,250.00 | | | 180,250.00 | | | 9,013.00 | 171,237.00 |
| Human Services-Equipment and Machinery | 9/13/2012 | 154,500.00 | | | 154,500.00 | | | 7,725.00 | 146,775.00 |
| Sheriff-Comm and Signal Equipment | 9/13/2012 | 25,000.00 | | | 25,000.00 | | | 1,250.00 | 23,750.00 |

COUNTY OF UNION

GENERAL CAPITAL FUND

SCHEDULE OF IMPROVEMENT AUTHORIZATIONS

| IMPROVEMENT DESCRIPTION | ORDINANCE DATE | APPROPRIATION | BALANCE DECEMBER 31, 2011 | | 2012 AUTHORIZATIONS | NET EXPENDITURES | AUTHORIZATIONS CANCELLED | BALANCE DECEMBER 31, 2012 | |
|--|-------------------|---------------|------------------------------|------------------|------------------------|---------------------|-----------------------------|------------------------------|------------------|
| | | | FUNDED | UNFUNDED | | | | FUNDED | UNFUNDED |
| Sheriff-Equipment and Machinery | 9/13/2012 | \$ 27,500.00 | \$ | \$ | \$ 27,500.00 | \$ | \$ | \$ 1,375.00 | \$ 26,125.00 |
| Sheriff-IT Equipment, Vehicles | 9/13/2012 | 207,970.00 | | | 207,970.00 | | | 10,388.00 | 197,571.00 |
| Prosecutor-IT Equipment | 9/13/2012 | 132,870.00 | | | 132,870.00 | | | 6,844.00 | 126,226.00 |
| Prosecutor-Equipment and Machinery | 9/13/2012 | 154,500.00 | | | 154,500.00 | | | 7,725.00 | 146,775.00 |
| | | | \$ 14,786,742.37 | \$ 92,818,607.86 | \$ 31,938,317.00 | \$ 32,045,621.09 | \$ 347,412.04 | \$ 20,589,880.15 | \$ 86,580,673.95 |
| | | | REF. | C | C | C-8 | | C/C-4 | C/C-6 |
| Deferred Charges to Future Taxation-Unfunded | | | | | \$ 27,101,160.00 | | \$ | | |
| Fund Balance | | | C-1 | | 347,412.00 | | 347,412.04 | | |
| Capital Improvement Fund | | | C-7 | | 989,745.00 | | | | |
| Miscellaneous Receivable | | | C-12 | | 3,500,000.00 | | | | |
| | | | | | \$ 31,938,317.00 | | \$ 347,412.04 | | |

COUNTY OF UNION

GENERAL CAPITAL FUND

SCHEDULE OF COMMITMENTS PAYABLE

| | <u>REF.</u> | |
|----------------------------|-------------|--------------------------------|
| Balance, December 31, 2011 | C | \$ 83,371,710.57 |
| Increased by: | | |
| Expenditures | C-8 | 32,045,621.09 |
| | | <u>\$ 115,417,331.66</u> |
| Decreased by: | | |
| Disbursed | C-2 | <u>42,403,860.62</u> |
| Balance, December 31, 2012 | C | <u><u>\$ 73,013,471.04</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, 2012</u> | | <u>INTEREST RATE</u> | <u>BALANCE DECEMBER 31, 2011</u> | <u>INCREASED</u> | <u>DECREASED</u> | <u>BALANCE DECEMBER 31, 2012</u> |
|--------------------------|--------------------------|-------------------------------------|--|---------------|--------------------------|--|------------------|------------------|--|
| | | | <u>DATE</u> | <u>AMOUNT</u> | | | | | |
| County Vocational School | 12/15/97 | \$ 5,158,000.00 | 12/15/2013 | \$ 325,000.00 | 4.75% | \$ 958,000.00 | \$ | \$ 325,000.00 | \$ 633,000.00 |
| | | | 12/15/2014 | 308,000.00 | 4.75% | | | | |
| County College | 6/01/02 | 7,935,000.00 | 3/1/2013-2014 | | 870,000.00 | 4.00% | 2,610,000.00 | 870,000.00 | 1,740,000.00 |
| General Improvement | 6/01/02 | 73,663,000.00 | | | | 7,130,000.00 | 7,130,000.00 | | |
| General Improvement | 3/1/04 | 70,277,000.00 | 3/1/2013 | 3,955,000.00 | 3.50% | 47,562,000.00 | | 3,950,000.00 | 43,612,000.00 |
| | | | 3/1/2014 | 3,958,000.00 | 3.50% | | | | |
| | | | 3/1/2015 | 3,960,000.00 | 3.50% | | | | |
| | | | 3/1/2016-2017 | 3,950,000.00 | 3.625% | | | | |
| | | | 3/1/2018 | 3,950,000.00 | 3.75% | | | | |
| | | | 3/1/2019 | 3,950,000.00 | 3.875% | | | | |
| | | | 3/1/2020-2021 | 3,950,000.00 | 4.00% | | | | |
| | | | 3/1/2022 | 3,950,000.00 | 4.125% | | | | |
| | | | 3/1/2023 | 4,089,000.00 | 4.25% | | | | |
| County Vocational School | 3/1/04 | 11,261,000.00 | 3/1/2013-2015 | 600,000.00 | 3.50% | 7,061,000.00 | | 600,000.00 | 6,461,000.00 |
| | | | 3/1/2016-2017 | 600,000.00 | 3.625% | | | | |
| | | | 3/1/2018 | 600,000.00 | 3.75% | | | | |
| | | | 3/1/2019 | 600,000.00 | 3.875% | | | | |
| | | | 3/1/2020-2021 | 600,000.00 | 4.00% | | | | |
| | | | 3/1/2022 | 600,000.00 | 4.125% | | | | |
| | | | 3/1/2023 | 461,000.00 | 4.25% | | | | |
| County College | 3/1/04 | \$ 362,000.00 | 3/1/2013 | 40,000.00 | 3.50% | 117,000.00 | | 40,000.00 | 77,000.00 |
| | | | 3/1/2014 | 37,000.00 | 3.50% | | | | |

COUNTY OF UNION
GENERAL CAPITAL FUND
SCHEDULE OF SERIAL BONDS

| PURPOSE | DATE OF ISSUE | AMOUNT OF ORIGINAL ISSUE | MATURITIES OF BONDS OUTSTANDING DECEMBER 31, 2012 | | INTEREST RATE | BALANCE DECEMBER 31, 2011 | INCREASED | DECREASED | BALANCE DECEMBER 31, 2012 |
|--------------------------|------------------|-----------------------------|---|-----------------|------------------|---------------------------------|-----------|--------------|---------------------------------|
| | | | DATE | AMOUNT | | | | | |
| General Improvement | 2/20/08 | \$ 83,726,000.00 | 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% | | | | |
| | | | | | | 82,076,000.00 | | 1,425,000.00 | 80,651,000.00 |
| County Vocational School | 2/20/08 | 15,699,000.00 | 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% | | | | |
| | | | | | | 12,374,000.00 | | 1,125,000.00 | 11,249,000.00 |
| County College | 2/20/08 | 5,575,000.00 | 2/15/2013-17 | 550,000.00 | 3.50% | | | | |
| | | | 2/15/2018 | 550,000.00 | 4.00% | | | | |
| | | | | | | 3,850,000.00 | | 550,000.00 | 3,300,000.00 |
| Refunding Bonds | 3/1/2009 | 75,770,000.00 | 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% | | | | |
| | | | | | | 69,890,000.00 | | 3,775,000.00 | 66,115,000.00 |

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, 2012</u> | | <u>INTEREST RATE</u> | <u>BALANCE DECEMBER 31, 2011</u> | <u>INCREASED</u> | <u>DECREASED</u> | <u>BALANCE DECEMBER 31, 2012</u> |
|--------------------------|--------------------------|-------------------------------------|--|-----------------|--------------------------|--|------------------|------------------|--|
| | | | <u>DATE</u> | <u>AMOUNT</u> | | | | | |
| General Improvement | 7/1/2011 | \$ 65,565,000.00 | 3/1/2013-17 | \$ 1,985,000.00 | 3.00% | \$ 65,565,000.00 | \$ | \$ | \$ |
| | | | 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% | | | | |
| | | | | | | | | 1,985,000.00 | 63,580,000.00 |
| County Vocational School | 7/1/2011 | 10,280,000.00 | 3/1/2013-17 | 540,000.00 | 3.00% | 10,280,000.00 | | | |
| | | | 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% | | | | |
| | | | | | | | | 540,000.00 | 9,740,000.00 |
| Redevelopment | 7/1/2011 | 3,000,000.00 | 3/1/2013-17 | 90,000.00 | 3.00% | 3,000,000.00 | | | |
| | | | 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% | | | | |
| | | | | | | | | 90,000.00 | 2,910,000.00 |
| County College | 7/1/2011 | 1,155,000.00 | 3/1/2013-17 | 90,000.00 | 3.00% | 1,155,000.00 | | | |
| | | | 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% | | | | |
| | | | | | | | | 90,000.00 | 1,065,000.00 |
| General Improvement | 6/15/2012 | 62,165,000.00 | 3/1/2013 | 3,450,000.00 | 2.00% | | | | |
| | | | 3/1/2014-15 | 3,450,000.00 | 3.00% | | | | |
| | | | 3/1/2016-17 | 3,470,000.00 | 3.00% | | | | |
| | | | 3/1/2018 | 3,475,000.00 | 3.00% | | | | |
| | | | 3/1/2019-24 | 6,900,000.00 | 3.00% | | | | |
| | | | | | | | 62,165,000.00 | | 62,165,000.00 |
| County Vocational School | 6/15/2012 | 23,190,000.00 | 3/1/2013 | 820,000.00 | 2.00% | | | | |
| | | | 3/1/2014-21 | 820,000.00 | 3.00% | | | | |
| | | | 3/1/2022 | 890,000.00 | 3.00% | | | | |
| | | | 3/1/2023-24 | 900,000.00 | 3.00% | | | | |
| | | | 3/1/2025-27 | 1,640,000.00 | 3.00% | | | | |
| | | | 3/1/2028-29 | 1,640,000.00 | 3.25% | | | | |
| | | | 3/1/2030-32 | 1,640,000.00 | 3.50% | | 23,190,000.00 | | 23,190,000.00 |

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, 2012</u> | | <u>INTEREST RATE</u> | <u>BALANCE DECEMBER 31, 2011</u> | <u>INCREASED</u> | <u>DECREASED</u> | <u>BALANCE DECEMBER 31, 2012</u> |
|-----------------------------|--------------------------|-------------------------------------|--|---------------|--------------------------|--|-------------------|------------------|--|
| | | | <u>DATE</u> | <u>AMOUNT</u> | | | | | |
| Redevelopment | 6/15/2012 | \$ 10,355,000.00 | 3/1/2013 | \$ 370,000.00 | 2.00% | \$ | \$ | \$ | \$ |
| | | | 3/1/2014-24 | 370,000.00 | 3.00% | | | | |
| | | | 3/1/2025-27 | 740,000.00 | 3.00% | | | | |
| | | | 3/1/2028-29 | 740,000.00 | 3.25% | | | | |
| | | | 3/1/2030-32 | 740,000.00 | 3.50% | | | | |
| | | | | | | | 10,355,000.00 | | 10,355,000.00 |
| County College | 6/15/2012 | 2,353,000.00 | 3/1/2013 | 235,000.00 | 2.00% | | | | |
| | | | 3/1/2014-21 | 235,000.00 | 3.00% | | | | |
| | | | 3/1/2022 | 238,000.00 | 3.00% | | | | |
| | | | | | | | 2,353,000.00 | | 2,353,000.00 |
| County College | 6/15/2012 | 1,937,000.00 | 3/1/2013 | 240,000.00 | 2.00% | | | | |
| | | | 3/1/2014-16 | 240,000.00 | 3.00% | | | | |
| | | | 3/1/2017-19 | 245,000.00 | 3.00% | | | | |
| | | | 3/1/2020 | 242,000.00 | 3.00% | | | | |
| | | | | | | | 1,937,000.00 | | 1,937,000.00 |
| | | | | | | \$ 313,628,000.00 | \$ 100,000,000.00 | \$ 22,495,000.00 | \$ 391,133,000.00 |
| | | | | | | <u>REF</u> | <u>C</u> | <u>C-2:C-5</u> | <u>C-5</u> |
| | | | | | | | | | <u>C</u> |
| <u>SUMMARY</u> | | | | | | | | | |
| County College | | | | | | \$ 7,732,000.00 | \$ 4,290,000.00 | \$ 1,550,000.00 | \$ 10,472,000.00 |
| County Vocational School | | | | | | 30,673,000.00 | 23,190,000.00 | 2,590,000.00 | 51,273,000.00 |
| General County Improvements | | | | | | 202,333,000.00 | 62,165,000.00 | 14,490,000.00 | 250,008,000.00 |
| Refunding Bonds | | | | | | 69,890,000.00 | | 3,775,000.00 | 66,115,000.00 |
| Redevelopment | | | | | | 3,000,000.00 | 10,355,000.00 | 90,000.00 | 13,265,000.00 |
| | | | | | | \$ 313,628,000.00 | \$ 100,000,000.00 | \$ 22,495,000.00 | \$ 391,133,000.00 |

COUNTY OF UNION

GENERAL CAPITAL FUND

SCHEDULE OF LOCAL UNIT REFUNDING BONDS

| <u>PURPOSE</u> | <u>DATE OF ISSUE</u> | <u>AMOUNT OF ORIGINAL ISSUE</u> | <u>MATURITIES OF BONDS OUTSTANDING</u> | | <u>INTEREST RATE</u> | <u>BALANCE DECEMBER 31, 2011</u> | <u>DECREASED</u> | <u>BALANCE DECEMBER 31, 2012</u> |
|------------------------|--------------------------|-------------------------------------|--|---------------|--------------------------|--|----------------------|--|
| | | | <u>DATE</u> | <u>AMOUNT</u> | | | | |
| Unfunded ERI Liability | 4/1/03 | \$ 12,870,000.00 | 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>6,980,000.00</u> | <u>865,000.00</u> | <u>6,115,000.00</u> |
| | | | | | | <u>\$ 6,980,000.00</u> | <u>\$ 865,000.00</u> | <u>\$ 6,115,000.00</u> |
| | | | | | <u>REF.</u> | C | C-5 | C |

COUNTY OF UNION

GENERAL CAPITAL FUND

SCHEDULE OF MISCELLANEOUS RECEIVABLES

| | REF. | FEDERAL GOVERNMENT | STATE OF NEW JERSEY |
|----------------------------|------|------------------------|------------------------|
| Balance, December 31, 2011 | C | \$ 5,728,863.17 | \$ 6,165,924.03 |
| Increased by: | | | |
| Improvement Authorizations | C-8 | <u>3,500,000.00</u> | <u>3,500,000.00</u> |
| | | \$ 5,728,863.17 | \$ 9,665,924.03 |
| Decreased by: | | | |
| Cash Receipts | C-2 | <u>1,858,715.44</u> | |
| Balance, December 31, 2012 | C | <u>\$ 3,870,147.73</u> | <u>\$ 9,665,924.03</u> |

ANALYSIS OF BALANCE, DECEMBER 31, 2012

| <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 |
| | 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 | 2,732,214.07 | |
| Department of Transportation | 723-E | | 173,405.72 |
| Department of Transportation | 723-F | | 1,000,000.00 |
| | 740-E | | <u>3,500,000.00</u> |
| | | <u>\$ 3,870,147.73</u> | <u>\$ 9,665,924.03</u> |

COUNTY OF UNION

GENERAL CAPITAL FUND

SCHEDULE OF RESERVE TO PAY SERIAL BONDS

| | <u>REF.</u> | | |
|--|-------------|---------------------|------------------------|
| Balance, December 31, 2011 | C | | \$ 80,645.61 |
| Increased by: | | | |
| State Aid on Funded Ordinances | C-2 | \$ 2,112,001.78 | |
| Transfer from Open Space Trust Fund- Green Acres | C-2 | <u>1,700,000.00</u> | |
| | | | <u>3,812,001.78</u> |
| Balance, December 31, 2012 | C | | \$ <u>3,892,647.39</u> |

COUNTY OF UNION

GENERAL CAPITAL FUND

SCHEDULE OF BOND ANTICIPATION NOTES

| ORDINANCE NUMBER | ACCOUNT NUMBER | DATE OF ORDINANCE | IMPROVEMENT DESCRIPTION | DATE OF ORIGINAL ISSUE | DATE OF ISSUE | DATE OF MATURITY | INTEREST RATE | BALANCE DECEMBER 31, 2011 | INCREASED | DECREASED | BALANCE DECEMBER 31, 2012 |
|---------------------|-------------------|-------------------------|---|------------------------------|---------------------|------------------------|------------------|---------------------------------|------------|-----------------|---------------------------------|
| 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 | \$ |
| 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 | |
| 501 Z | 819-900 | 07/22/1999 | Surrogate- Equipment and machinery | 07/01/2011 | 07/01/2011 | 06/29/2012 | 1.50% | 19,600.00 | | 19,600.00 | |
| 552 A | 921-107 | 05/09/2002 | Vocational- Construction Building | 06/29/2012 | 06/29/2012 | 06/28/2013 | 1.00% | | 257,000.00 | | 257,000.00 |
| 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 | |
| 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 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 | |
| 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 | |
| 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 | |
| 555 X | 919-903 | 08/22/2002 | Surrogate-Furnishings and Equipment | 07/01/2011 | 07/01/2011 | 06/29/2012 | 1.50% | 9,500.00 | | 9,500.00 | |
| 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 | |
| 578 I | 908-350 | 8/21/2003 | Operational Services - Sewer Projects | 06/29/2012 | 06/29/2012 | 06/28/2013 | 1.00% | | 500.00 | | 500.00 |
| 578 M | 909-715 | 8/21/2003 | Operational Services - Improvement to Buildings | 06/29/2012 | 06/29/2012 | 06/28/2013 | 1.00% | | 283,750.00 | | 283,750.00 |
| 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 | |
| 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 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 | |
| 601 D | 905-509 | 8/19/2004 | Runnels - Renovate Long-Term Care Units | 07/01/2011 | 07/01/2011 | 06/29/2012 | 1.50% | 754,355.00 | | 754,355.00 | |
| 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 | |
| 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 | |
| 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 | 06/29/2012 | 06/29/2012 | 06/28/2013 | 1.00% | | 712.00 | | 712.00 |
| 601 P | 909-718 | 8/19/2004 | Building Services - Improvement to Buildings | 06/29/2012 | 06/29/2012 | 06/28/2013 | 1.00% | | 671,800.00 | | 671,800.00 |
| 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 | |
| 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 | 07/01/2011 | 07/01/2011 | 06/29/2012 | 1.50% | 327,494.00 | | 327,494.00 | |
| 601 R | 910-105 | 8/19/2004 | Various - Equipment, Machinery, Vehicles | 06/29/2012 | 06/29/2012 | 06/28/2013 | 1.00% | | 249,006.58 | | 249,006.58 |
| 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 | |
| 601 U | 912-221 | 8/19/2004 | Parks and Recreation - Equipment and Machinery | 07/01/2011 | 06/29/2012 | 06/28/2013 | 1.00% | 123,840.00 | 123,840.00 | 123,840.00 | 123,840.00 |
| 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 | |
| 601 V | 912-222 | 8/19/2004 | Parks and Recreation - Furniture and Fixtures | 07/01/2011 | 06/29/2012 | 06/28/2013 | 1.00% | 18,550.00 | 18,550.00 | 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 | |
| 601 W | 912-223 | 8/19/2004 | Parks and Recreation - Communication and Signal Systems | 07/01/2011 | 06/29/2012 | 06/28/2013 | 1.00% | 112,517.00 | 112,517.00 | 112,517.00 | 112,517.00 |
| 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 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 ff | 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 | |
| 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 | |
| 616 AA | 921-116 | 8/18/2005 | Vocational - Computers, Equipment and Machinery | 07/01/2011 | 06/29/2012 | 06/28/2013 | 1.00% | 68,500.00 | 68,500.00 | 68,500.00 | 68,500.00 |
| 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 | |
| 616 BB | 921-117 | 8/18/2005 | Vocational - Improvements | 07/01/2011 | 06/29/2012 | 06/28/2013 | 1.00% | 805.00 | 805.00 | 805.00 | 805.00 |
| 616 E | 908-608 | 8/18/2005 | Human Services-Equipment and Machinery | 06/29/2012 | 06/29/2012 | 06/28/2013 | 1.00% | | 661.00 | | 661.00 |
| 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 | |
| 616 F | 908-361 | 8/18/2005 | Engineering and Public Works - Repair and Replace Bridges | 07/01/2011 | 06/29/2012 | 06/29/2012 | 1.00% | 4,555.00 | 4,555.00 | 4,555.00 | 4,555.00 |
| 616 F | 908-361 | 8/18/2005 | Engineering and Public Works - Repair and Replace Bridges | 06/29/2012 | 06/29/2012 | 06/28/2013 | 1.00% | 40,850.00 | 40,850.00 | 40,850.00 | 40,850.00 |
| 616 G | 908-362 | 8/18/2005 | Engineer - Culver Repair | 07/01/2011 | 06/29/2012 | 06/28/2013 | 1.00% | 18,483.00 | 18,483.00 | 18,483.00 | 18,483.00 |
| 616 I | 908-364 | 8/18/2005 | Engineering and Public Works - Traffic Signals | 07/01/2011 | 06/29/2012 | 06/28/2013 | 1.00% | 960.00 | 960.00 | 960.00 | 960.00 |
| 616 K | 908-366 | 8/18/2005 | Engineering and Public Works - Environmental Monitoring | 07/01/2011 | 06/29/2012 | 06/28/2013 | 1.00% | 275.00 | 275.00 | 275.00 | 275.00 |
| 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 | |
| 616 O | 910-106 | 8/18/2005 | Various - New Automobiles | 07/01/2011 | 06/29/2012 | 06/28/2013 | 1.00% | 89,944.00 | 89,944.00 | 89,944.00 | 89,944.00 |
| 616 T | 916-806 | 8/18/2005 | Sheriff - Equipment and Machinery | 07/01/2011 | 06/29/2012 | 06/28/2013 | 1.00% | 74,484.00 | 74,484.00 | 74,484.00 | 74,484.00 |
| 616 Y | 918-805 | 8/18/2005 | Clerk - Furnishings and Equipment | 07/01/2011 | 06/29/2012 | 06/28/2013 | 1.00% | 88,065.00 | 88,065.00 | 88,065.00 | 88,065.00 |
| 632 AA | 922-122 | 8/1/2006 | College-Equipment and Machinery | 07/01/2009 | 07/01/2011 | 06/29/2012 | 1.50% | 140,000.00 | | 140,000.00 | |
| 632 AA | 922-122 | 8/1/2006 | College-Equipment and 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 | 07/01/2009 | 07/01/2010 | 07/01/2011 | 1.50% | 76,000.00 | | 76,000.00 | |
| 632 C | 905-511 | 8/1/2006 | Runnels-Renovate Long Term Units | 07/01/2011 | 06/29/2012 | 06/28/2013 | 1.00% | 321,980.00 | 321,980.00 | 321,980.00 | 321,980.00 |
| 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 | |
| 632 CC | 921-121 | 8/1/2006 | Vocational-Equipment and Machinery | 07/01/2011 | 06/29/2012 | 06/28/2013 | 1.00% | 5,750.00 | 5,750.00 | 5,750.00 | 5,750.00 |
| 632 F | 908-370 | 8/1/2006 | Engineering-Traffic Signals | 07/01/2010 | 07/01/2011 | 06/29/2012 | 1.50% | 1,972,570.43 | | 1,972,570.43 | |
| 632 F | 908-370 | 8/1/2006 | Engineering-Traffic Signals | 07/01/2011 | 06/29/2012 | 06/28/2013 | 1.00% | 229.57 | 229.57 | 229.57 | 229.57 |
| 632 I | 908-375 | 8/1/2006 | Engineering-Resurface County Roads | 07/01/2009 | 07/01/2011 | 06/28/2012 | 1.50% | 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 | |
| 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 | |
| 632 J | 908-376 | 8/1/2006 | Engineering-Equipment and Machinery | 07/01/2011 | 06/29/2012 | 06/28/2013 | 1.00% | 1,925.00 | 1,925.00 | 1,925.00 | 1,925.00 |
| 632 L | 912-228 | 8/1/2006 | Park Improvements | 07/01/2011 | 06/29/2012 | 06/28/2013 | 1.00% | 59,905.00 | 59,905.00 | 59,905.00 | 59,905.00 |

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, 2011 | INCREASED | DECREASED | BALANCE DECEMBER 31, 2012 |
|---------------------|-------------------|-------------------------|--|------------------------------|---------------------|------------------------|------------------|---------------------------------|--------------|--------------|---------------------------------|
| 632 M | 912-229 | 8/1/2006 | Parks-Equipment and Machinery | 07/01/2011 | 06/29/2012 | 06/28/2013 | 1.00% | \$ 56,955.00 | \$ 56,955.00 | \$ 56,955.00 | \$ 56,955.00 |
| 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 |
| 632 N | 912-231 | 8/1/2008 | Parks-Vehicles | 07/01/2011 | 06/29/2012 | 06/28/2013 | 1.00% | 84,176.00 | 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 |
| 632 P | 909-724 | 8/1/2006 | Parks-Facilities-Improvement to Buildings | 07/01/2011 | 06/29/2012 | 06/28/2013 | 1.00% | 1,027,425.00 | 1,027,425.00 | | 1,027,425.00 |
| 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 |
| 632 T | 910-108 | 8/17/2006 | Human Services-Vehicles and Equipment | 06/29/2012 | 06/29/2012 | 06/28/2013 | 1.00% | | 768.00 | | 768.00 |
| 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 |
| 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 |
| 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 |
| 632 V | 913-307 | 8/1/2006 | Public Safety-Equipment and Machinery | 07/01/2011 | 06/29/2012 | 06/28/2013 | 1.00% | 503,540.00 | 503,540.00 | | 503,540.00 |
| 632 W | 916-606 | 8/1/2006 | Sheriff-Firearms Range | 07/01/2010 | 07/01/2011 | 06/29/2012 | 1.50% | 225,000.00 | | | 225,000.00 |
| 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 |
| 632 X | 917-613 | 8/1/2006 | Prosecutor-Equipment and Machinery | 07/01/2011 | 06/29/2012 | 06/29/2012 | 1.00% | 462.00 | 462.00 | | 462.00 |
| 632 X | 917-613 | 8/1/2006 | Prosecutor-Equipment and Machinery | 06/29/2012 | 06/29/2012 | 06/28/2013 | 1.00% | | 43,900.00 | | 43,900.00 |
| 653 A | 902-613 | 9/6/2007 | Info Tech Communication Equipment | 07/01/2011 | 06/29/2012 | 06/28/2013 | 1.00% | 720,176.00 | 720,176.00 | | 720,176.00 |
| 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 |
| 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 |
| 653 AA | 921-122 | 9/6/2007 | Vocational - Renovations and Improvements | 07/01/2011 | 06/29/2012 | 06/28/2013 | 1.00% | 47,000.00 | 47,000.00 | | 47,000.00 |
| 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 |
| 653 C | 905-512 | 9/6/2007 | Runnels-Call System, Wall Guards and Equipment | 07/01/2009 | 07/01/2011 | 06/29/2012 | 1.50% | 147,000.00 | | | 147,000.00 |
| 653 C | 905-512 | 9/6/2007 | Runnels-Call System, Wall Guards and Equipment | 07/01/2010 | 07/01/2011 | 06/29/2012 | 1.50% | 69,000.00 | | | 69,000.00 |
| 653 C | 905-512 | 9/6/2007 | Runnels-Call System, Wall Guards and Equipment | 06/29/2012 | 06/29/2012 | 06/28/2013 | 1.00% | 268,382.00 | 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 |
| 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 |
| 653 G | 908-381 | 9/6/2007 | Engineering-Environmental Monitoring | 06/29/2012 | 06/29/2012 | 06/28/2013 | 1.00% | 297,100.00 | 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 |
| 653 H | 908-382 | 9/6/2007 | Engineering-Inspect Dams | 07/01/2011 | 06/29/2012 | 06/29/2012 | 1.00% | 230.00 | 230.00 | | 230.00 |
| 653 H | 908-382 | 9/6/2007 | Engineering-Inspect Dams | 06/29/2012 | 06/29/2012 | 06/28/2013 | 1.00% | | 2,800.00 | | 2,800.00 |
| 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 |
| 653 I | 912-232 | 9/6/2007 | Parks-Park and Recreation Improvements | 07/01/2011 | 06/29/2012 | 06/28/2013 | 1.00% | 708,584.00 | 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 |
| 653 J | 912-233 | 9/6/2007 | Parks-Park and Recreation Improvements | 07/01/2011 | 06/29/2012 | 06/28/2013 | 1.00% | 541,092.00 | 541,092.00 | | 541,092.00 |
| 653 J | 912-233 | 9/6/2007 | Parks-Park and Recreation Improvements | 07/01/2010 | 06/29/2012 | 06/29/2012 | 1.50% | 11,000.00 | | | 11,000.00 |
| 653 K | 912-234 | 9/6/2007 | Parks-Equipment | 07/01/2009 | 07/01/2011 | 06/29/2012 | 1.50% | 47,710.00 | 47,710.00 | | 47,710.00 |
| 653 K | 912-234 | 9/6/2007 | Parks-Equipment | 07/01/2011 | 06/29/2012 | 06/28/2013 | 1.00% | 215,270.00 | 215,270.00 | | 215,270.00 |
| 653 L | 912-235 | 9/6/2007 | Parks-Equipment | 07/01/2010 | 06/29/2012 | 06/28/2013 | 1.50% | 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 |
| 653 M | 910-110 | 9/6/2007 | Parks-Vehicles | 07/01/2011 | 06/29/2012 | 06/28/2013 | 1.00% | 398.00 | 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 |
| 653 O | 909-728 | 9/6/2007 | Facilities Management- Improvement to Buildings | 07/01/2011 | 06/29/2012 | 06/28/2013 | 1.00% | 636,025.00 | 636,025.00 | | 636,025.00 |
| 653 P | 909-729 | 9/6/2007 | Facilities Management- Furniture, Carpets | 07/01/2011 | 06/29/2012 | 06/28/2013 | 1.00% | 293,550.00 | 293,550.00 | | 293,550.00 |
| 653 Q | 910-111 | 9/6/2007 | Public Works - Equipment and Machinery | 06/29/2012 | 06/29/2012 | 06/28/2013 | 1.00% | | 47,416.00 | | 47,416.00 |
| 653 Q | 910-111 | 9/6/2007 | Public Works - Equipment and Machinery | 07/01/2009 | 07/01/2011 | 06/29/2012 | 1.50% | 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 |
| 653 R | 906-609 | 9/6/2007 | Human Services - Equipment and Machinery | 06/29/2012 | 06/29/2012 | 06/28/2013 | 1.00% | 127,778.00 | 127,778.00 | | 127,778.00 |
| 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 |
| 653 S | 910-112 | 9/6/2007 | Various - Equipment, Machinery and Vehicles | 07/01/2011 | 06/29/2012 | 06/28/2013 | 1.00% | 255,315.00 | 255,315.00 | | 255,315.00 |
| 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 |
| 653 T | 914-610 | 9/6/2007 | Public Safety - Equipment and Machinery | 07/01/2011 | 06/29/2012 | 06/28/2013 | 1.00% | 180,470.00 | 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 |
| 653 U | 914-611 | 9/6/2007 | Public Safety - Equipment and Machinery | 07/01/2011 | 06/29/2012 | 06/28/2013 | 1.00% | 402.00 | 402.00 | | 402.00 |
| 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 |
| 653 X | 916-610 | 9/6/2007 | Sheriff- Firearms Range, Equipment and Machinery | 07/01/2011 | 06/29/2012 | 06/28/2013 | 1.00% | 244,624.00 | 244,624.00 | | 244,624.00 |
| 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 |
| 653 Y | 917-614 | 9/6/2007 | Prosecutor - Equipment and Machinery | 07/01/2011 | 06/29/2012 | 06/28/2013 | 1.00% | 257.00 | 257.00 | | 257.00 |
| 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 |
| 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 |
| 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 |
| 669 A | 908-383 | 6/26/2008 | Engineering Services | 07/01/2011 | 06/29/2012 | 06/28/2013 | 1.00% | 72,500.00 | 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 |
| 669 B | 908-384 | 6/26/2008 | Engineering Services-Resurface Roads | 07/01/2011 | 06/29/2012 | 06/28/2013 | 1.00% | 115,300.00 | 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 |
| 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 |

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, 2011 | INCREASED | DECREASED | BALANCE DECEMBER 31, 2012 |
|---------------------|-------------------|-------------------------|---|------------------------------|---------------------|------------------------|------------------|---------------------------------|--------------|---------------|---------------------------------|
| 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 | \$ |
| 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 | |
| 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 | |
| 670 B | 900-020 | 7/24/2008 | Open Space - Hungarian Club | 07/01/2009 | 07/01/2011 | 06/28/2012 | 1.50% | 595,000.00 | | 595,000.00 | |
| 670 B | 900-020 | 7/24/2008 | Open Space - Hungarian Club | 07/01/2011 | 06/29/2012 | 06/28/2013 | 1.00% | 466.00 | 466.00 | 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 | |
| 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 | |
| 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 | |
| 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 | |
| 671 B | 903-311 | 10/9/2008 | Communications - Communication and Signal Equipment | 07/01/2011 | 06/29/2012 | 06/28/2013 | 1.00% | 192,119.00 | 192,119.00 | 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 | |
| 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 | |
| 671 C | 905-513 | 10/9/2008 | Runnells - Improvements and Equipment | 07/01/2011 | 06/29/2012 | 06/28/2013 | 1.00% | 406,772.00 | 406,772.00 | 406,772.00 | 406,772.00 |
| 671 D | 906-385 | 10/9/2008 | Engineering- Traffic Signal Rehabilitation | 07/01/2010 | 07/01/2011 | 06/29/2012 | 1.50% | 367,000.00 | | 367,000.00 | |
| 671 G | 909-732 | 10/9/2008 | Facilities - Improvement to Buildings | 07/01/2011 | 06/29/2012 | 06/28/2013 | 1.00% | 2,201,625.00 | 2,201,625.00 | 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 | |
| 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 | |
| 671 J | 912-235 | 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 | |
| 671 J | 912-235 | 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 | |
| 671 J | 912-235 | 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 | |
| 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 | |
| 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 | |
| 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 | |
| 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 | |
| 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 | |
| 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 | |
| 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 | |
| 671 P | 914-613 | 10/9/2008 | Police-Technology Equipment | 07/01/2011 | 06/29/2012 | 06/28/2013 | 1.00% | 8,420.00 | 8,420.00 | 8,420.00 | |
| 671 R | 918-807 | 10/9/2008 | Clerk - Index Records Preservation | 07/01/2011 | 06/29/2012 | 06/28/2013 | 1.00% | 14,045.00 | 14,045.00 | 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 | |
| 671 S | 914-611 | 10/9/2008 | Sheriff- Reconstruct Firearms Range | 07/01/2011 | 06/29/2012 | 06/28/2013 | 1.00% | 144,012.00 | 144,012.00 | 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 | |
| 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 | |
| 684 A | 925-100 | 5/28/2009 | County Park at Stanford Drive, Berkeley Heights | 07/01/2011 | 06/29/2012 | 06/28/2013 | 1.00% | 1,200,000.00 | 1,200,000.00 | 1,200,000.00 | 1,200,000.00 |
| 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 | |
| 687 AA | 921-127 | 7/30/2009 | Vocational - Renovate and Improve Buildings | 07/01/2011 | 06/29/2012 | 06/28/2013 | 1.00% | 1,400,000.00 | 1,400,000.00 | 1,400,000.00 | 1,400,000.00 |
| 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 | |
| 687 B | 902-918 | 7/30/2009 | Parks - Communications Equipment | 07/01/2011 | 06/29/2012 | 06/28/2013 | 1.00% | 43,675.00 | 43,675.00 | 43,675.00 | 43,675.00 |
| 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 BB | 921-126 | 7/30/2009 | College - IT and Communications Equipment | 06/29/2012 | 06/29/2012 | 06/28/2013 | 1.00% | 656,439.00 | 656,439.00 | 656,439.00 | 656,439.00 |
| 687 CC | 922-127 | 7/30/2009 | College - Equipment and Machinery | 07/01/2011 | 06/29/2012 | 06/28/2013 | 1.00% | 340,000.00 | 340,000.00 | 340,000.00 | 340,000.00 |
| 687 E | 906-390 | 7/30/2009 | Engineering - Resurface Roads | 07/01/2011 | 07/01/2011 | 06/29/2012 | 1.50% | 17,870.00 | | 17,870.00 | |
| 687 E | 906-390 | 7/30/2009 | Engineering - Resurface Roads | 06/29/2012 | 06/29/2012 | 06/28/2013 | 1.00% | 7,900.00 | 7,900.00 | 7,900.00 | 7,900.00 |
| 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 | |
| 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 | |
| 687 I | 909-735 | 7/30/2009 | Engineering - Facilities, Improve Buildings | 07/01/2011 | 06/29/2012 | 06/29/2012 | 1.00% | 2,316,612.18 | 2,316,612.18 | 2,316,612.18 | 2,316,612.18 |
| 687 I | 909-735 | 7/30/2009 | Engineering - Facilities, Improve Buildings | 06/29/2012 | 06/29/2012 | 06/28/2013 | 1.00% | 9,356,552.67 | 9,356,552.67 | 9,356,552.67 | 9,356,552.67 |
| 687 J | 909-736 | 7/30/2009 | Engineering - Facilities, Fire Alarm Systems | 07/01/2011 | 06/29/2012 | 06/28/2013 | 1.00% | 489,250.00 | 489,250.00 | 489,250.00 | 489,250.00 |
| 687 K | 909-737 | 7/30/2009 | Engineering - Facilities, Fire Safety Renovations | 07/01/2011 | 06/29/2012 | 06/28/2013 | 1.00% | 4,892,500.00 | 4,892,500.00 | 4,892,500.00 | 4,892,500.00 |
| 687 L | 911-721 | 7/30/2009 | Engineering - Park and Recreation Improvements | 07/01/2011 | 06/29/2012 | 06/29/2012 | 1.00% | 90,003.00 | 90,003.00 | 90,003.00 | 90,003.00 |
| 687 L | 911-721 | 7/30/2009 | Engineering - Park and Recreation Improvements | 06/29/2012 | 06/29/2012 | 06/28/2013 | 1.00% | 241,087.00 | 241,087.00 | 241,087.00 | 241,087.00 |
| 687 M | 912-238 | 7/30/2009 | Park and Recreation Improvements | 06/29/2012 | 06/29/2012 | 06/28/2013 | 1.00% | 170,325.00 | 170,325.00 | 170,325.00 | 170,325.00 |
| 687 N | 912-239 | 7/30/2009 | Parks - Recreation Equipment | 07/01/2011 | 06/29/2012 | 06/28/2013 | 1.00% | 365,797.00 | 365,797.00 | 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 | |
| 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 | |
| 687 R | 914-614 | 7/30/2009 | Public Safety - Police Equipment and Machinery | 07/01/2011 | 06/29/2012 | 06/28/2013 | 1.00% | 185,488.00 | 185,488.00 | 185,488.00 | 185,488.00 |
| 687 S | 914-615 | 7/30/2009 | Public Safety - Police Furnishings | 07/01/2011 | 06/29/2012 | 06/28/2013 | 1.00% | 3,177.00 | 3,177.00 | 3,177.00 | 3,177.00 |
| 687 T | 915-506 | 7/30/2009 | Corrections - Furnishings and Equipment | 07/01/2011 | 06/29/2012 | 06/28/2013 | 1.00% | 24,700.00 | 24,700.00 | 24,700.00 | 24,700.00 |
| 687 U | 915-507 | 7/30/2009 | Corrections - Communications and Signal Equipment | 07/01/2011 | 06/29/2012 | 06/29/2012 | 1.00% | 27,337.00 | 27,337.00 | 27,337.00 | 27,337.00 |
| 687 U | 915-507 | 7/30/2009 | Corrections - Communications and Signal Equipment | 06/29/2012 | 06/29/2012 | 06/28/2013 | 1.00% | 5,220.00 | 5,220.00 | 5,220.00 | 5,220.00 |
| 687 V | 913-311 | 7/30/2009 | Public Safety - Emergency Management - Equipment | 07/01/2011 | 06/29/2012 | 06/28/2013 | 1.00% | 41,049.00 | 41,049.00 | 41,049.00 | 41,049.00 |
| 687 W | 918-808 | 7/30/2009 | Clerk - Equipment and Machinery | 07/01/2011 | 06/29/2012 | 06/28/2013 | 1.00% | 2,307.00 | 2,307.00 | 2,307.00 | 2,307.00 |
| 687 X | 918-812 | 7/30/2009 | Sheriff - Communications Equipment | 07/01/2011 | 06/29/2012 | 06/28/2013 | 1.00% | 23,750.00 | 23,750.00 | 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 | |

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, 2011 | INCREASED | DECREASED | BALANCE DECEMBER 31, 2012 | |
|---------------------|-------------------|-------------------------|--|------------------------------|---------------------|------------------------|------------------|---------------------------------|------------------|-------------------|---------------------------------|---|
| 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 | \$ | |
| 688 A | 917-617 | 8/20/2009 | Acquisition of Property - Child Advocacy Center | 12/08/2009 | 07/01/2011 | 06/29/2012 | 1.50% | 80,000.00 | | 80,000.00 | | |
| 691 A | 900-023 | 9/9/2009 | Parking Garage Easement | 10/20/2009 | 07/01/2011 | 06/29/2012 | 1.50% | 5,746,250.00 | | 5,746,250.00 | | |
| 691 A | 900-023 | 9/9/2009 | Parking Garage Easement | 12/08/2009 | 06/29/2012 | 06/29/2013 | 1.00% | 5,353,750.00 | 732,350.00 | 5,353,750.00 | 732,350.00 | |
| 691 A | 900-023 | 9/9/2009 | Parking Garage Easement | 07/01/2011 | 06/29/2012 | 06/29/2013 | 1.00% | 1,720.00 | 1,720.00 | 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 | | |
| 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 | | |
| 713 A | 902-919 | 12/8/2010 | Parks and Community Renewal - Acquisition of IT Equipment | 07/01/2011 | 06/29/2012 | 06/29/2012 | 1.00% | 22,979.00 | 22,979.00 | 22,979.00 | 22,979.00 | |
| 713 A | 902-919 | 12/8/2010 | Parks and Community Renewal - Acquisition of IT Equipment | 06/29/2012 | 06/29/2012 | 06/28/2013 | 1.00% | | 130,000.00 | | 130,000.00 | |
| 713 AA | 908-895 | 12/8/2010 | Vocational School - Renovations and Improvements | 07/01/2011 | 06/29/2012 | 06/29/2012 | 1.00% | 563,493.00 | 563,493.00 | 563,493.00 | 563,493.00 | |
| 713 AA | 908-895 | 12/8/2010 | Vocational School - Renovations and Improvements | 06/29/2012 | 06/29/2012 | 06/28/2013 | 1.00% | | 114,200.00 | | 114,200.00 | |
| 713 BB | 921-129 | 12/8/2010 | Vocational School - IT Equipment | 06/29/2012 | 06/29/2012 | 06/28/2013 | 1.00% | | 2,201.00 | | 2,201.00 | |
| 713 C | 905-515 | 12/8/2010 | Runnels Hospital- Replacement of Elevators, etc | 06/29/2012 | 06/29/2012 | 06/28/2013 | 1.00% | | 23,484.00 | | 23,484.00 | |
| 713 CC | 922-129 | 12/8/2010 | College Renovations and Improvements | 06/29/2012 | 06/29/2012 | 06/28/2013 | 1.00% | | 939,561.00 | | 939,561.00 | |
| 713 DD | 922-130 | 12/8/2010 | College Equipment and Machinery | 06/29/2012 | 06/29/2012 | 06/28/2013 | 1.00% | | 204,762.00 | | 204,762.00 | |
| 713 E | 908-895 | 12/8/2010 | Engineering - Engineering Services | 07/01/2011 | 06/29/2012 | 06/29/2012 | 1.00% | 378,021.00 | | 378,021.00 | 378,021.00 | |
| 713 E | 908-895 | 12/8/2010 | Engineering - Engineering Services | 06/29/2012 | 06/29/2012 | 06/28/2013 | 1.00% | | 381,979.00 | | 381,979.00 | |
| 713 F | 906-896 | 12/8/2010 | Engineering- Improvements to Dams | 06/29/2012 | 06/29/2012 | 06/28/2013 | 1.00% | | 278,259.00 | | 278,259.00 | |
| 713 G | 909-913 | 12/8/2010 | Engineering - Facilities, Improvement to Buildings | 07/01/2011 | 06/29/2012 | 06/28/2013 | 1.00% | 3,727,050.00 | 3,727,050.00 | 3,727,050.00 | 3,727,050.00 | |
| 713 J | 909-910 | 12/8/2010 | Engineering Facilities- Furniture, Carpets | 06/29/2012 | 06/29/2012 | 06/28/2013 | 1.00% | | 138,733.00 | | 138,733.00 | |
| 713 M | 912-242 | 12/8/2010 | Parks and Community Renewal - Park and Recreation Improvements | 07/01/2011 | 06/29/2012 | 06/29/2012 | 1.00% | 594,477.00 | 594,477.00 | 594,477.00 | 594,477.00 | |
| 713 M | 912-242 | 12/8/2010 | Parks and Community Renewal - Park and Recreation Improvements | 06/29/2012 | 06/29/2012 | 06/28/2013 | 1.00% | | 4,947,531.00 | | 4,947,531.00 | |
| 713 O | 912-243 | 12/8/2010 | Parks and CR- Administration- Parks and Rec New Club House | 06/29/2012 | 06/29/2012 | 06/28/2013 | 1.00% | | 8,806,500.00 | | 8,806,500.00 | |
| 713 P | 910-116 | 12/8/2010 | Various - Automotive Vehicles | 07/01/2011 | 06/29/2012 | 06/29/2012 | 1.00% | 67,945.00 | 67,945.00 | 67,945.00 | 67,945.00 | |
| 713 P | 910-116 | 12/8/2010 | Various - Automotive Vehicles | 06/29/2012 | 06/29/2012 | 06/28/2013 | 1.00% | | 700,345.00 | | 700,345.00 | |
| 713 Q | 906-612 | 12/8/2010 | Human Services - Equipment and Machinery | 07/01/2011 | 06/29/2012 | 06/29/2012 | 1.00% | 35,949.00 | 35,949.00 | 35,949.00 | 35,949.00 | |
| 713 Q | 906-612 | 12/8/2010 | Human Services - Equipment and Machinery | 06/29/2012 | 06/29/2012 | 06/28/2013 | 1.00% | | 2,374.00 | | 2,374.00 | |
| 713 R | 914-616 | 12/8/2010 | Public Safety- Police, Equipment and Machinery | 06/29/2012 | 06/29/2012 | 06/28/2013 | 1.00% | | 245,522.00 | | 245,522.00 | |
| 713 S | 915-508 | 12/8/2010 | Corrections - Furnishings and Equipment | 07/01/2011 | 06/29/2012 | 06/28/2013 | 1.00% | 2,253.00 | | 2,253.00 | 2,253.00 | |
| 713 V | 916-613 | 12/8/2010 | Sheriff - Communications Equipment | 07/01/2011 | 06/29/2012 | 06/28/2013 | 1.00% | 18,536.00 | | 18,536.00 | 18,536.00 | |
| 713 W | 916-614 | 12/8/2010 | Sheriff - Equipment and Machinery | 07/01/2011 | 06/29/2012 | 06/29/2012 | 1.00% | 45,132.00 | | 45,132.00 | 45,132.00 | |
| 713 W | 916-614 | 12/8/2010 | Sheriff - Equipment and Machinery | 06/29/2012 | 06/29/2012 | 06/28/2013 | 1.00% | | 44,365.00 | | 44,365.00 | |
| 713 Y | 917-618 | 12/8/2010 | Prosecutor - IT Equipment | 07/01/2011 | 06/29/2012 | 06/28/2013 | 1.00% | 103,308.00 | 103,308.00 | 103,308.00 | 103,308.00 | |
| 713 Z | 917-619 | 12/8/2010 | Prosecutor- Communications Equipment | 06/29/2012 | 06/29/2012 | 06/28/2013 | 1.00% | | 27,379.00 | | 27,379.00 | |
| 723 AA | 916-618 | 8/25/2011 | Sheriff- Info Tech Equipment | 06/29/2012 | 06/29/2012 | 06/28/2013 | 1.00% | | 1,074.00 | | 1,074.00 | |
| 723 BB | 917-620 | 8/25/2011 | Prosecutor - IT Equipment | 06/29/2012 | 06/29/2012 | 06/28/2013 | 1.00% | | 120,364.00 | | 120,364.00 | |
| 723 C | 905-518 | 8/25/2011 | Runnels- Equipment and Machinery | 06/29/2012 | 06/29/2012 | 06/28/2013 | 1.00% | | 22,497.00 | | 22,497.00 | |
| 723 CC | 917-621 | 8/25/2011 | Prosecutor- Equipment and Machinery | 06/29/2012 | 06/29/2012 | 06/28/2013 | 1.00% | | 2,440.00 | | 2,440.00 | |
| 723 G | 908-404 | 8/25/2011 | Engineer- Engineering Services | 06/29/2012 | 06/29/2012 | 06/28/2013 | 1.00% | | 416,719.00 | | 416,719.00 | |
| 723 GG | 922-132 | 8/25/2011 | College- Renovations and Improvements | 06/29/2012 | 06/29/2012 | 06/28/2013 | 1.00% | | 76,386.00 | | 76,386.00 | |
| 723 P | 912-246 | 8/25/2011 | Parks and Community Renewal- Recreational Equipment | 06/29/2012 | 06/29/2012 | 06/28/2013 | 1.00% | | 74,661.00 | | 74,661.00 | |
| 723 R | 911-725 | 8/25/2011 | Engineering- Park Maintenance- Playground Equipment | 06/29/2012 | 06/29/2012 | 06/28/2013 | 1.00% | | 119,435.00 | | 119,435.00 | |
| 723 T | 914-617 | 8/25/2011 | Public Safety- Police- Equipment and Machinery | 06/29/2012 | 06/29/2012 | 06/28/2013 | 1.00% | | 238,450.00 | | 238,450.00 | |
| 723 W | 913-314 | 8/25/2011 | Public Safety- Emergency Management- Equipment and Machinery | 06/29/2012 | 06/29/2012 | 06/28/2013 | 1.00% | | 1,762,286.00 | | 1,762,286.00 | |
| | | | | | | | | \$ 130,000,000.00 | \$ 60,000,000.00 | \$ 130,000,000.00 | \$ 60,000,000.00 | |
| | | | | | | | | REF. | C | C-2 | C-2 | C |

"C-15"

COUNTY OF UNION

GENERAL CAPITAL FUND

SCHEDULE OF RESERVE FOR ARBITRAGE

| | <u>REF.</u> | |
|----------------------------|-------------|----------------------------|
| Balance, December 31, 2011 | C | \$ 31,257.86 |
| Increased By: | | |
| Interest | C-2 | \$ <u>38,777.66</u> |
| Balance, December 31, 2012 | C | \$ <u><u>70,035.52</u></u> |

"C-16"

SCHEDULE OF NEW JERSEY DAM RESTORATION LOAN PROGRAM

| | | |
|----------------------------|-----|-------------------------------|
| Balance, December 31, 2011 | C | \$ 2,912,714.75 |
| Decreased By: | | |
| Loans Paid | C-5 | <u>152,042.45</u> |
| Balance, December 31, 2012 | C | \$ <u><u>2,760,672.30</u></u> |

COUNTY OF UNION

GENERAL CAPITAL FUND

SCHEDULE OF BONDS AND NOTES AUTHORIZED BUT NOT ISSUED

| <u>ORDINANCE NUMBER</u> | <u>DATE OF ORDINANCE</u> | <u>IMPROVEMENT DESCRIPTION</u> | <u>BALANCE DECEMBER 31, 2012</u> |
|-----------------------------|------------------------------|---|--|
| 223 A | 7/11/1985 | Improve West Brook Channel | \$ 611,161.62 |
| 480 D | 7/23/1998 | Oak Ridge Golf Course | 200.00 |
| 480 O | 7/23/1998 | Communication and 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 |
| 555 P | 8/22/2002 | Improvement to Building | 750.00 |
| 565 A | 2/20/2003 | Refunding of Unfunded Pension Liabilities | 55,555.67 |
| 578 L | 8/21/2003 | Operational Services - Improvement to Buildings | 95,750.00 |
| 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 O | 8/19/2004 | Various Improvements to Public Buildings | 400.00 |
| 601 P | 8/19/2004 | Various Improvements to Public Buildings | 29,950.00 |
| 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 | 154,254.00 |
| 616 F | 8/18/2005 | Engineer - Replace Bridges | 424,372.35 |
| 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 and 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 | 977,519.51 |
| 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 | 243,067.00 |
| 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 | 7,547.00 |
| 653 D | 8/23/2007 | Engineering-Repair or Replace Bridges | 1,411,262.22 |
| 653 F | 8/23/2007 | Engineering-Traffic Signals | 500.00 |
| 653 H | 8/23/2007 | Engineering-Inspect Dams | 151,970.00 |
| 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 | 16,650.00 |
| 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 |
| 665 A | 2/28/2008 | Additional Construction-Venieri Building-Westfield | 9,000.00 |
| 670 A | 7/24/2008 | Public Safety-Fire Academy | 1,187,500.00 |

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, 2012</u> |
|-----------------------------|------------------------------|---|--|
| 671 A | 10/9/2008 | Information Tech-Tech and Communications Equipment | \$ 450.00 |
| 671 D | 10/9/2008 | Engineering-Traffic Signal Rehabilitation | 1,642,444.76 |
| 671 E | 10/9/2008 | Engineering-Lenape Park Bike Trail | 47,500.00 |
| 671 F | 10/9/2008 | Engineering-Info Tech Equipment | 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-Equipment and 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 | 581,100.00 |
| 687 F | 7/30/2009 | Engineering-Inspect and Rehab Dams | 33,250.00 |
| 687 H | 7/30/2009 | Engineering-Equipment and Machinery | 345.00 |
| 687 I | 7/30/2009 | Engineering-Facilities-Improve Buildings | 3,004,335.15 |
| 687 L | 7/30/2009 | Engineering-Park and Recreation Improvements | 1,038,809.00 |
| 687 M | 7/30/2009 | Park and Recreation Improvements | 210,150.00 |
| 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 | 101,868.00 |
| 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 and Community Renewal-IT Acquisition of IT Equip | 183,321.00 |
| 713 AA | 12/8/2010 | Vocational School-Renovations and Improvements | 222,307.00 |
| 713 B | 12/8/2010 | Parks and Community Renewal-IT Acquisition of Comm. Equipment | 489,250.00 |
| 713 BB | 12/8/2010 | Vocational School-IT Equipment | 497,799.00 |
| 713 C | 12/8/2010 | Runnells Hospital-Replacement of Elevators, etc. | 563,616.00 |
| 713 CC | 12/8/2010 | College-Renovations and Improvements | 928,439.00 |
| 713 D | 12/8/2010 | Runnells-Replacement of Equipment and Machinery | 61,750.00 |
| 713 DD | 12/8/2010 | College-Equipment and Machinery | 1,430,320.00 |
| 713 F | 12/8/2010 | Engineering-Improvements to Dams | 308,841.00 |
| 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 | 154,817.00 |
| 713 K | 12/8/2010 | Engineering-Facilities-Engineering Services | 237,500.00 |
| 713 L i | 12/8/2010 | Engineering-Park Maint.-Park and Recreation Improvements | 993,178.00 |
| 713 L ii | 12/8/2010 | Parks and Community Renewal-Admin-Park and Rec Improvements | 2,431,572.00 |
| 713 M | 12/8/2010 | Parks and Community Renewal-Admin-Park and Rec Equipment | 3,264,492.00 |
| 713 N | 12/8/2010 | Parks and Community Renewal-Admin-Park and Rec Equipment | 82,650.00 |

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, 2012</u> |
|-----------------------------|------------------------------|--|--|
| 713 P | 12/8/2010 | Parks and Community Renewal-Admin-Park and Rec New Club House-GH | \$ 2,454,887.00 |
| 713 Q | 12/8/2010 | Human Services-Equipment and Machinery | 25,802.00 |
| 713 R | 12/8/2010 | Public Safety-Police-Equipment and Machinery | 97,712.00 |
| 713 S | 12/8/2010 | Corrections-Furnishings and Equipment | 22,447.00 |
| 713 T | 12/8/2010 | Corrections- Equipment and Machinery | 23,750.00 |
| 713 U | 12/8/2010 | Public Safety-Emerg. Mgmt- Equipment and Machinery | 1,755,125.00 |
| 713 V | 12/8/2010 | Sheriff-Communication Equipment | 103,064.00 |
| 713 W | 12/8/2010 | Sheriff-Equipment and Machinery | 36,728.00 |
| 713 X | 12/8/2010 | Sheriff-IT Equipment | 58,710.00 |
| 713 Y | 12/8/2010 | Prosecutor-IT Equipment | 41,994.00 |
| 713 Z | 12/8/2010 | Prosecutor-Comm. Equipment | 97,261.00 |
| 723 A | 8/25/2011 | PCR-Info. Teck-Equipment | 261,259.00 |
| 723 AA | 8/25/2011 | Sheriff-Info Teck Equipment | 281,290.00 |
| 723 B | 8/25/2011 | Runnells-Equip and Machinery | 520,600.00 |
| 723 BB | 8/25/2011 | Prosecutor-Info Teck Equipment | 1,920.00 |
| 723 C | 8/25/2011 | Runnells-Equip and Machinery | 25,003.00 |
| 723 CC | 8/25/2011 | Prosecutor-Equipment and Machinery | 95,790.00 |
| 723 DD | 8/25/2011 | Vocational-Renovate and Improve Buildings | 1,250,000.00 |
| 723 EE | 8/25/2011 | Vocational-Furnishings | 50,000.00 |
| 723 FF | 8/25/2011 | College-Renovation and Construction Lessner | 1,000,000.00 |
| 723 G | 8/25/2011 | Engineer-Engineering Services | 533,281.00 |
| 723 GG | 8/25/2011 | College-Renovations and Improvements | 1,137,614.00 |
| 723 H | 8/25/2011 | Engineer-Improve Dams | 1,957,000.00 |
| 723 HH | 8/25/2011 | College- Equipment and Machinery | 587,800.00 |
| 723 I | 8/25/2011 | Engineering-Environmental Monitoring | 195,700.00 |
| 723 II | 8/25/2011 | College-Info Teck Equipment | 990,000.00 |
| 723 J | 8/25/2011 | Engineering-Facilities-Improve Buildings | 5,283,900.00 |
| 723 K | 8/25/2011 | Engineering-Facilities-Fire Alarm Systems | 293,550.00 |
| 723 L | 8/25/2011 | Engineering-Facilities-Fire Safety Renovations | 978,500.00 |
| 723 M | 8/25/2011 | Engineering-Facilities-Furniture, Carpets | 489,250.00 |
| 723 N | 8/25/2011 | Engineering-Facilities-Engineering Services | 237,500.00 |
| 723 O | 8/25/2011 | Parks and Community Renewal-Park Improvements | 15,064,625.00 |
| 723 P | 8/25/2011 | Parks and Community Renewal-Recreational Equipment | 551,579.00 |
| 723 Q | 8/25/2011 | Engineering-Park Maint.-Park and Recreation Improvements | 2,788,725.00 |
| 723 R | 8/25/2011 | Engineering-Park Maint.-Playground Equipment | 1,323,852.00 |
| 723 S | 8/25/2011 | Various-Automotive Vehicles | 1,869,028.00 |
| 723 T | 8/25/2011 | Public Safety-Police-Equipment and Machinery | 138,700.00 |
| 723 U | 8/25/2011 | Corrections-Furnishings and Equipment | 24,700.00 |
| 723 V | 8/25/2011 | Corrections-Equipment and Machinery | 14,250.00 |
| 723 W | 8/25/2011 | Public Safety-Emerg. Mgmt- Equipment and Machinery | 1,107,189.00 |
| 723 X | 8/25/2011 | Public Safety-Emerg. Mgmt-Info Teck Equipment | 23,750.00 |
| 723 Y | 8/25/2011 | Sheriff-Renovation of Classrooms | 655,025.00 |
| 723 Z | 8/25/2011 | Sheriff-Equipment and Machinery | 131,527.00 |
| 740 A | 9/13/2012 | Parks and Community Renewal-Info.Teck.-IT and Comm. Equipment | 586,387.00 |
| 740 AA | 9/13/2012 | Vocational-Covered Walkways | 623,631.00 |
| 740 B | 9/13/2012 | Parks and Community Renewal-Info.Teck.-Comm and Signal Equipment | 342,475.00 |
| 740 C | 9/13/2012 | Runnells Hospital-Equipment and Machinery | 608,000.00 |
| 740 CC | 9/13/2012 | College-Renovation of Plainfield Campus | 1,543,356.00 |
| 740 D | 9/13/2012 | Runnells Hospital-Equipment and Machinery | 71,250.00 |
| 740 DD | 9/13/2012 | College-Renovation of Facilities | 4,042,750.00 |
| 740 E | 9/13/2012 | Engineering, Public Works-Engineering Road and Bridge | 686,850.00 |

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, 2012</u> |
|-----------------------------|------------------------------|---|--|
| 740 EE | 9/13/2012 | College-Equipment and Machinery | \$ 798,868.00 |
| 740 F | 9/13/2012 | Engineering, Public Works-Engineering Architectural | 1,425,000.00 |
| 740 FF | 9/13/2012 | College-Acquisition of Property-Plainfield | 1,287,500.00 |
| 740 G | 9/13/2012 | Engineering, Public Works-Facilities-Improve Buildings | 2,446,250.00 |
| 740 H | 9/13/2012 | Engineering, Public Works-Facilities-Fire Alarms | 489,250.00 |
| 740 I | 9/13/2012 | Engineering, Public Works-Facilities-Vehicles | 71,250.00 |
| 740 J | 9/13/2012 | Finance-IT Equipment | 97,850.00 |
| 740 K | 9/13/2012 | Parks and Community Renewal-Parks-Park and Rec. Improvements | 2,177,162.00 |
| 740 L | 9/13/2012 | Parks and Community Renewal-Parks-Furnishings and Equipment | 1,410,547.00 |
| 740 M | 9/13/2012 | Engineering, Public Works-Park Maintenance-Park and Rec. Improvements | 3,267,857.00 |
| 740 N | 9/13/2012 | Engineering, Public Works-Park Maintenance-Playground Equipment | 1,149,167.00 |
| 740 O | 9/13/2012 | Various-Acquisition of Vehicles | 2,091,171.00 |
| 740 P | 9/13/2012 | Public Safety-Police-Equipment and Machinery | 266,266.00 |
| 740 Q | 9/13/2012 | Public Safety-Police-Comm. and Signal Equipment | 489,250.00 |
| 740 R | 9/13/2012 | Corrections-IT Equipment | 143,839.00 |
| 740 S | 9/13/2012 | Public Safety-Emergency Mgmt.-Radio Equipment | 146,775.00 |
| 740 T | 9/13/2012 | Public Safety-Emergency Mgmt.-Ambulance | 171,237.00 |
| 740 U | 9/13/2012 | Human Services-Equipment and Machinery | 146,775.00 |
| 740 V | 9/13/2012 | Sheriff-Comm and Signal Equipment | 23,750.00 |
| 740 W | 9/13/2012 | Sheriff-Comm and Signal Equipment | 26,125.00 |
| 740 X | 9/13/2012 | Sheriff-IT Equipment and Vehicles | 197,571.00 |
| 740 Y | 9/13/2012 | Prosecutor-IT Equipment | 126,226.00 |
| 740 Z | 9/13/2012 | Prosecutor-IT Equipment and Machinery | 146,775.00 |
| | | | <u>\$ 109,977,296.11</u> |

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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

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**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, 2012 and have issued our report thereon dated August 30, 2013. 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.

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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 #12-1.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the County of Union's financial statements - regulatory 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 #12-2. 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

August 30, 2013



SUPLEE, CLOONEY & COMPANY

CERTIFIED PUBLIC ACCOUNTANTS

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INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE
WITH REQUIREMENTS APPLICABLE TO MAJOR FEDERAL
AND STATE FINANCIAL ASSISTANCE PROGRAMS AND
INTERNAL CONTROL OVER COMPLIANCE IN ACCORDANCE
WITH OMB CIRCULAR A -133 AND STATE
OF NEW JERSEY OMB CIRCULAR 04-04

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

Compliance

We have audited the compliance of the County of Union, with the types of compliance requirements described in the U.S. Office of Management and Budget (OMB) Circular A-133 Compliance Supplement and the compliance requirements described in the State of New Jersey, Department of Treasury, Office of Management and Budget, State Grant Compliance Supplement that is applicable to each of its major federal and state programs for the year ended December 31, 2012. 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, 2012. 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 #12-3.

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 #12-4, #12-5 and #12-6. 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

August 30, 2013

COUNTY OF UNION

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED DECEMBER 31, 2012

| FEDERAL GRANTOR/PASS THROUGH GRANTOR/PROGRAM TITLE | FEDERAL C.F.D.A. NUMBER | STATE ACCOUNT NUMBER | GRANTOR'S NUMBER | GRANT PERIOD | | GRANT AWARD AMOUNT | 2012 FUNDS RECEIVED | 2012 EXPENDITURES | CUMULATIVE EXPENDITURES DECEMBER 31, 2012 |
|---|-------------------------------|-------------------------|---------------------|--------------|---------|--------------------------|---------------------------|----------------------|--|
| | | | | FROM | TO | | | | |
| <u>Direct Programs</u> | | | | | | | | | |
| United State Department of Housing and Urban Development: | | | | | | | | | |
| Community Development Block Grant | 14.218 | | B-12-UC-34-0106 | 8/1/12 | 7/31/13 | \$ 3,985,909.00 | \$ | 236,636.01 | \$ 236,636.01 |
| Community Development Block Grant | 14.218 | | B-11-UC-34-0106 | 8/1/11 | 7/31/12 | 4,869,487.00 | | 3,685,596.81 | 3,686,291.73 |
| Community Development Block Grant | 14.218 | | B-10-UC-34-0106 | 8/1/10 | 7/31/11 | 5,846,679.00 | | 659,615.62 | 5,905,719.66 |
| Community Development Block Grant | 14.218 | | B-09-UC-34-0106 | 8/1/09 | 7/31/10 | 5,372,863.00 | | 11,537.29 | 5,682,840.54 |
| Community Development Block Grant | 14.218 | | B-08-UC-34-0106 | 8/1/08 | 7/31/09 | 5,223,826.00 | | 2,431.00 | 4,955,830.95 |
| Community Development Block Grant | 14.218 | | B-07-UC-34-0106 | 8/1/07 | 7/31/08 | 5,418,816.00 | | 24,831.00 | 6,391,601.15 |
| Community Development Block Grant | 14.218 | | B-06-UC-34-0106 | 8/1/06 | 7/31/07 | 5,378,614.00 | | 16,495.00 | 5,114,488.97 |
| Community Development Block Grant | 14.218 | | B-05-UC-34-0106 | 8/1/05 | 7/31/06 | 5,989,071.00 | | | 5,822,675.34 |
| Community Development Block Grant | 14.218 | | B-04-UC-34-0106 | 8/1/04 | 7/31/05 | 6,336,000.00 | | | 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 | | | 6,063,656.59 |
| Community Development Block Grant | 14.218 | | B-01-UC-34-0106 | 8/1/01 | 7/31/02 | 6,473,000.00 | | | 6,356,349.23 |
| | | | | | | | \$ 4,816,584.65 | \$ 4,837,141.73 | \$ 61,889,869.52 |
| ARRA-Neighborhood Stabilization Program | 14.256 | | | 3/10/11 | 3/10/14 | 1,574,051.00 | \$ 400,000.00 | \$ 409,776.40 | \$ 409,776.40 |
| ARRA-Neighborhood Stabilization Program | 14.256 | | | 8/1/09 | 7/31/10 | 2,601,755.00 | 951,538.65 | 757,950.74 | 2,190,641.88 |
| | | | | | | | \$ 1,351,538.65 | \$ 1,167,727.14 | \$ 2,600,418.28 |
| ARRA-Homeless Prevention and Rapid ReHousing Program | 14.257 | | | 10/1/08 | 9/30/12 | 2,169,536.00 | \$ 402,492.29 | \$ 332,072.11 | \$ 2,169,536.00 |
| Title II National Affordable Housing Act: | | | | | | | | | |
| Home Investment Partnership Program | 14.239 | | M-12-DC-34-0222 | 9/20/12 | 9/20/13 | 846,147.00 | \$ | 25,599.54 | \$ 25,599.54 |
| Home Investment Partnership Program | 14.239 | | M-11-DC-34-0222 | 9/20/11 | 9/20/12 | 1,331,822.00 | | 570,440.47 | 597,439.06 |
| Home Investment Partnership Program | 14.239 | | M-10-DC-34-0222 | 9/20/10 | 9/20/11 | 1,508,634.00 | | 136,998.76 | 748,671.19 |
| Home Investment Partnership Program | 14.239 | | M-09-DC-34-0222 | 9/20/09 | 9/20/10 | 1,519,355.00 | | 220,964.00 | 1,949,570.33 |
| Home Investment Partnership Program | 14.239 | | M-08-DC-34-0222 | 9/20/08 | 9/20/09 | 1,363,984.00 | | 176,210.45 | 1,466,429.67 |
| Home Investment Partnership Program | 14.239 | | M-07-DC-34-0222 | 9/20/07 | 9/20/08 | 1,418,153.00 | | | 666,445.28 |
| 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 | | | 2,639,558.34 |
| Home Investment Partnership Program | 14.239 | | M-03-DC-34-0222 | 9/20/03 | 9/20/04 | 1,552,638.00 | | | 1,085,802.91 |
| 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 | 1,880,871.35 | | | 1,049,621.35 |
| | | | | | | | \$ 1,144,188.19 | \$ 1,130,213.22 | \$ 17,366,447.47 |

COUNTY OF UNION

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED DECEMBER 31, 2012

| FEDERAL GRANTOR/PASS THROUGH GRANTOR/PROGRAM TITLE | FEDERAL C.F.D.A. NUMBER | STATE ACCOUNT NUMBER | GRANTOR'S NUMBER | GRANT PERIOD | | GRANT AWARD AMOUNT | 2012 FUNDS RECEIVED | 2012 EXPENDITURES | CUMULATIVE EXPENDITURES DECEMBER 31, 2012 |
|---|-------------------------------|-------------------------|---------------------|--------------|----------|--------------------------|---------------------------|----------------------|--|
| | | | | FROM | TO | | | | |
| Emergency Food and Shelter | 14.231 | | S-12-UC-34-0021 | 8/1/12 | 7/31/13 | \$ 421,685.00 | \$ | \$ 2,816.41 | \$ 2,816.41 |
| Emergency Food and Shelter | 14.231 | | S-11-UC-34-0021 | 8/1/11 | 7/31/12 | 370,130.00 | 181,935.19 | 215,943.06 | 234,278.58 |
| Emergency Food and Shelter | 14.231 | | S-10-UC-34-0021 | 8/1/10 | 7/31/11 | 235,253.00 | | | 235,141.00 |
| Emergency Food and Shelter | 14.231 | | S-09-UC-34-0021 | 8/1/09 | 7/31/10 | 232,582.00 | | | 230,854.00 |
| 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 | | | 230,062.00 |
| 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 | 235,316.00 | | | 232,468.33 |
| 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 |
| | | | | | | | \$ 191,935.19 | \$ 218,759.47 | \$ 2,287,442.53 |
| Supportive Housing Program | 14.235 | | | 5/1/12 | 11/20/15 | 3,608,824.00 | \$ 563,533.15 | \$ 614,643.64 | \$ 614,643.64 |
| Supportive Housing Program | 14.235 | | | 5/1/11 | 11/30/14 | 3,966,244.00 | 2,250,363.93 | 2,040,027.29 | 2,510,345.38 |
| Supportive Housing Program | 14.235 | | | 5/1/10 | 10/31/11 | 2,668,803.00 | 85,699.59 | 58,478.53 | 2,173,132.29 |
| Supportive Housing Program | 14.235 | | | 5/1/09 | 10/31/14 | 3,161,935.00 | 14,386.55 | 14,498.66 | 2,135,148.11 |
| Supportive Housing Program | 14.235 | | | 5/1/08 | 7/31/13 | 2,985,020.00 | 291,447.13 | 278,674.82 | 2,075,634.01 |
| Supportive Housing Program | 14.235 | | | 5/1/07 | 4/30/08 | 1,305,964.00 | | | 1,096,969.18 |
| Supportive Housing Program | 14.235 | | | 5/1/06 | 7/31/12 | 3,878,486.00 | | 92,867.09 | 3,320,037.46 |
| Supportive Housing Program | 14.235 | | | 5/1/05 | 4/30/08 | 3,792,411.00 | | | 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 |
| | | | | | | | \$ 3,205,420.35 | \$ 3,088,990.03 | \$ 23,243,360.29 |
| Lead Hazard Control Grant | 14.905 | | | 11/1/07 | 10/31/10 | 2,032,702.00 | \$ 200,862.00 | \$ 228,598.40 | \$ 1,187,198.80 |
| Section 8 Housing Choice Voucher Program | 14.871 | | | 1/1/13 | 12/31/13 | 4,499,939.05 | | 955,637.60 | 955,637.60 |
| Section 8 Housing Choice Voucher Program | 14.871 | | | 1/1/12 | 12/31/12 | 4,499,939.05 | | 3,576,009.11 | 4,522,050.46 |
| Section 8 Housing Choice Voucher Program | 14.871 | | | 1/1/11 | 12/31/11 | 3,634,046.12 | | (306,253.90) | 3,597,663.70 |
| Section 8 Housing Choice Voucher Program | 14.871 | | | 1/1/10 | 12/31/10 | 3,255,255.26 | | (271,370.06) | 2,937,059.38 |
| 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 | | | 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 | | | 3,109,241.73 |
| Section 8 Housing Choice Voucher Program | 14.871 | | | 1/1/05 | 12/31/05 | 3,099,105.75 | | | 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 |
| | | | | | | | \$ 3,946,780.30 | \$ 3,954,022.75 | \$ 30,523,843.70 |

COUNTY OF UNION

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED DECEMBER 31, 2012

| FEDERAL GRANTOR/PASS THROUGH GRANTOR/PROGRAM TITLE | FEDERAL C.F.D.A. NUMBER | STATE ACCOUNT NUMBER | GRANTOR'S NUMBER | GRANT PERIOD | | GRANT AWARD AMOUNT | 2012 FUNDS RECEIVED | 2012 EXPENDITURES | CUMULATIVE EXPENDITURES DECEMBER 31, 2012 |
|---|-------------------------------|---------------------------------|---------------------|--------------|----------|--------------------------|---------------------------|----------------------|--|
| | | | | FROM | TO | | | | |
| Pass-Through City of Newark: | | | | | | | | | |
| Housing Opportunities for People With Aids: | | | | | | | | | |
| (HOPWA I) | 14.241 | | | 1/01/12 | 12/31/12 | \$ 560,929.00 | \$ | \$ 474,386.60 | \$ 474,386.60 |
| (HOPWA I) | 14.241 | | | 1/01/11 | 12/31/11 | 560,929.00 | 114,350.28 | 27,269.75 | 505,325.75 |
| (HOPWA I) | 14.241 | | | 1/01/10 | 12/31/10 | 287,715.00 | 26,698.00 | | 283,195.00 |
| | | | | | | | \$ 141,048.28 | \$ 501,656.35 | \$ 1,262,906.35 |
| <u>Total Department of Housing and Urban Development</u> | | | | | | | \$ 15,500,850.20 | \$ 15,469,161.20 | \$ 142,531,024.94 |
| United State Department of Transportation: | | | | | | | | | |
| Pass-Through State of New Jersey Department of Transportation: | | | | | | | | | |
| ARRA- Park Avenue Corridor Improvements | 20.205 | 2010-DT-BLA-219 /FS-7390 (103) | | 1/20/10 | 1/20/12 | 565,804.14 | \$ 284,833.81 | \$ | \$ 291,424.31 |
| ARRA -Springfield Avenue Intersection Improvements- Cranford | 20.205 | 2010-DT-BLA-208/FS-7543 (104) | | 1/26/10 | 1/26/12 | 341,693.65 | | | 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 | 666,002.30 | 33,398.92 | | 653,085.89 |
| ARRA -Elizabeth Intersection Improvements, Contract 1 | 20.205 | 2010-DT-BLA-222/ FS-BOOS (915) | | 1/14/10 | 1/14/12 | 478,470.97 | | 127,090.87 | 478,470.97 |
| ARRA -Elizabeth/ Hillside Intersection Improvements | 20.205 | 2010-DT-BLA-225/ FS-BOOS (916) | | 1/19/10 | 1/19/12 | 245,099.95 | | | 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 | | | 410,854.26 |
| ARRA -Roadway Improvements and Handicapped Ramps | 20.205 | 2010-DT-BLA-214 FS-BOOS (933) | | 1/26/10 | 1/26/12 | 4,428,005.63 | 1,858,715.44 | 594,017.58 | 3,715,183.51 |
| ARRA -Terrill Road Corridor Improvements | 20.205 | 2010-DT-BLA- 215/ FS-BOOS (958) | | 2/1/10 | 2/1/12 | 1,118,000.00 | | | 1,078,635.49 |
| 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 | | | 250,000.00 |
| South First Bridge Design | 20.205 | 05-20 TD #1 /STP-7506(106) | | 3/27/06 | 9/30/08 | 653,355.00 | 81,422.85 | | 653,355.00 |
| South First Bridge Construction | 20.205 | 2009-DT-BLA-206 /STP-7506(107) | | 11/28/08 | 11/30/11 | 3,901,670.00 | | | 3,901,670.00 |
| Summit Ave./Springfield Ave. and Summit Ave./Broad Street Intersection Improvements | 20.205 | 2009-DT-BLA-225 /STP-BOOS(954) | | 11/24/09 | 11/24/12 | 375,208.00 | 260,950.24 | 48,397.78 | 309,348.02 |
| Prospect Street Culvert- Summit | 20.205 | 2011-DT-BLA-213 -HPP-7589 | | 7/7/11 | 7/7/13 | 287,968.00 | 118,737.78 | 118,737.78 | 118,737.78 |
| | | | | | | | \$ 2,638,058.84 | \$ 888,244.01 | \$ 12,433,852.13 |
| Pass-Through North Jersey Transportation Planning Authority: | | | | | | | | | |
| Transportation, Engineering and Sub-Regional | | | | | | | | | |
| Transportation Planning Work Program | 20.505 | 6200-218-022361-36 | | 7/1/12 | 6/30/13 | 105,155.00 | \$ | \$ 14,765.60 | \$ 14,765.60 |
| Transportation, Engineering and Sub-Regional | | | | | | | | | |
| Transportation Planning Work Program | 20.505 | 6200-218-022361-36 | | 7/1/11 | 6/30/12 | 105,155.00 | 104,894.90 | 38,194.04 | 104,779.90 |
| Transportation, Engineering and Sub-Regional | | | | | | | | | |
| Transportation Planning Work Program | 20.505 | 6200-218-022361-36 | | 7/1/10 | 6/30/11 | 105,155.00 | | | 102,496.38 |
| 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 |
| | | | | | | | \$ 104,894.90 | \$ 52,959.64 | \$ 368,362.60 |

COUNTY OF UNION

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED DECEMBER 31, 2012

| FEDERAL GRANTOR/PASS THROUGH GRANTOR/PROGRAM TITLE | FEDERAL C.F.D.A. NUMBER | STATE ACCOUNT NUMBER | GRANTOR'S NUMBER | GRANT PERIOD | | GRANT AWARD AMOUNT | 2012 FUNDS RECEIVED | 2012 EXPENDITURES | CUMULATIVE EXPENDITURES DECEMBER 31, 2012 |
|---|-------------------------------|-------------------------|---------------------|--------------|----------|--------------------------|---------------------------|----------------------|--|
| | | | | FROM | TO | | | | |
| Pass-Through North Jersey Transportation Planning Authority: | | | | | | | | | |
| Gordon Street Bridge | 20.505 | | | 10/28/08 | 10/28/10 | \$ 330,000.00 | \$ | \$ | \$ 292,687.34 |
| Route 27 Corridor Safety Study | 20.505 | | | | | 212,000.00 | | | 211,698.11 |
| Broad and Summit | 20.505 | | | | | 369,639.00 | | | |
| Route 1 and 9 Corridor Safety Study | 20.505 | | | | | 176,000.00 | 45,852.11 | | 175,124.84 |
| | | | | | | \$ | 45,852.11 | \$ | \$ 679,610.29 |
| MUTCD Traffic Sign Inventory and Assessment Program | 20.933 | | | 7/1/11 | 6/30/12 | 133,000.00 | 115,274.58 | 109,114.71 | 127,493.45 |
| <u>Total Department of Transportation</u> | | | | | | | \$ 2,904,080.43 | \$ 1,050,318.36 | \$ 13,609,038.47 |
| United States Department of Labor | | | | | | | | | |
| Pass-Through State of New Jersey Department of Labor: | | | | | | | | | |
| Workforce Investment Act | 17.258 | | | 7/1/12 | 6/30/13 | 1,110,311.00 | \$ 95,890.00 | 276,871.12 | \$ 276,871.12 |
| Workforce Investment Act | 17.258 | | | 7/1/11 | 6/30/12 | 1,128,513.00 | 440,432.00 | 420,310.91 | 910,310.72 |
| Workforce Investment Act | 17.258 | | | 7/1/10 | 6/30/11 | 1,079,026.00 | 400,414.00 | 434,354.91 | 1,079,026.00 |
| Workforce Investment Act | 17.258 | | | 7/1/09 | 6/30/10 | 927,803.00 | | | 927,802.00 |
| | | | | | | \$ | 936,736.00 | \$ 1,131,536.94 | \$ 3,194,009.84 |
| Workforce Investment Act | 17.259 | | | 7/1/12 | 6/30/13 | 1,041,274.00 | \$ 173,045.00 | 208,813.72 | \$ 208,813.72 |
| Workforce Investment Act | 17.259 | | | 7/1/11 | 6/30/12 | 1,067,746.00 | 266,072.00 | 328,940.96 | 778,000.75 |
| Workforce Investment Act | 17.259 | | | 7/1/10 | 6/30/11 | 1,028,055.00 | 340,339.00 | 414,398.85 | 1,028,055.00 |
| ARRA-Workforce Investment Act | 17.259 | | | 7/1/10 | 6/30/11 | 107,670.00 | | 5,931.52 | 107,669.46 |
| Workforce Investment Act | 17.259 | | | 7/1/09 | 6/30/10 | 475,858.00 | | | 475,857.99 |
| | | | | | | \$ | 779,456.00 | \$ 958,065.05 | \$ 2,595,396.92 |
| Workforce Investment Act | 17.260 | | | 7/1/12 | 6/30/13 | 1,392,174.00 | 72,610.00 | 173,628.55 | 173,628.55 |
| Workforce Investment Act | 17.260 | | | 7/1/11 | 6/30/12 | 1,401,225.00 | 723,910.00 | 725,599.18 | 1,159,131.48 |
| Workforce Investment Act | 17.260 | | | 7/1/10 | 6/30/11 | 1,320,484.00 | 469,325.00 | 441,724.63 | 1,320,484.00 |
| 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 | | | 62,963.61 |
| Post Temporary Assistance for Needy Families(TANF) Dislocated Worker Grant | 17.260 | | | 7/1/09 | 6/30/10 | 66,000.00 | | | 62,300.35 |
| | | | | | | \$ | 1,255,845.00 | \$ 1,340,952.36 | \$ 2,780,407.99 |
| Workforce Learning Link | 84.002A | | | 7/1/10 | 6/30/12 | 161,500.00 | | | 78,678.43 |
| Hurricane Sandy Disaster National Emergency Grant | 17.277 | | | 10/29/12 | 4/29/13 | 976,620.00 | | | |
| Pass-Through Utility Workers Union of America | | | | | | | | | |
| Green Skills | 17.279 | | | 1/16/11 | 1/12/12 | 1,000,840.00 | 243,625.41 | 139,107.57 | 728,576.11 |
| <u>Total Department of Labor</u> | | | | | | | \$ 3,215,662.41 | \$ 3,569,681.92 | \$ 9,377,069.29 |

COUNTY OF UNION

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED DECEMBER 31, 2012

| FEDERAL GRANTOR/PASS THROUGH GRANTOR/PROGRAM TITLE | FEDERAL C.F.D.A. NUMBER | STATE ACCOUNT NUMBER | GRANTOR'S NUMBER | GRANT PERIOD | | GRANT AWARD AMOUNT | 2012 FUNDS RECEIVED | 2012 EXPENDITURES | CUMULATIVE EXPENDITURES DECEMBER 31, 2012 |
|--|-------------------------------|---------------------------------|---------------------|--------------|----------|--------------------------|---------------------------|----------------------|--|
| | | | | FROM | TO | | | | |
| United States Department of Justice: | | | | | | | | | |
| Pass-Through From State of New Jersey Department of Law and Public Safety: | | | | | | | | | |
| NJS FY 2012 DNA Backlog Reduction Program | 16.741 | 2012-DN-BX-0044 | | 10/1/12 | 3/31/14 | \$ 1,332,960.00 | \$ | \$ 20,462.50 | \$ 20,462.50 |
| NJS FY 2011 DNA Backlog Reduction Program | 16.741 | 2012-DN-BX-K470 | | 10/1/11 | 3/31/13 | 90,000.00 | | 6,997.29 | 8,997.29 |
| | | | | | | | \$ | \$ 27,459.79 | \$ 27,459.79 |
| Gang, Gun and Narcotics | 16.579 | 1020-100-066-1020-157-40PR-6010 | JAG1-20TF-11 | 7/1/12 | 8/31/13 | 188,475.00 | \$ | \$ 56,430.64 | \$ 58,430.64 |
| Gang, Gun and Narcotics | 16.579 | 1020-100-066-1020-157-40PR-6010 | JAG1-20TF-10 | 7/1/11 | 6/30/12 | 215,104.00 | 215,104.00 | 169,379.39 | 205,074.00 |
| Gang, Gun and Narcotics | 16.579 | 1020-100-066-1020-157-40PR-6010 | JAG1-20TF-09 | 7/1/10 | 9/30/11 | 231,264.00 | 90,690.00 | 12,500.00 | 230,907.76 |
| Gang, Gun and Narcotics | 16.579 | 1020-100-066-1020-157-40PR-6010 | JAG1-20TF-08 | 7/1/09 | 6/30/10 | 63,605.00 | | | 63,604.48 |
| | | | | | | | \$ 305,794.00 | \$ 240,310.03 | \$ 558,016.88 |
| Narcotics Commanders Association Training Initiative - ARRA | 16.579 | | | 5/1/12 | 9/30/13 | 26,928.00 | \$ | \$ | \$ |
| Narcotics Commanders Association Training Initiative - ARRA | 16.579 | | | 5/1/11 | 6/30/12 | 38,000.00 | 38,000.00 | 1,471.80 | 15,826.00 |
| | | | | | | | \$ 38,000.00 | \$ 1,471.80 | \$ 15,826.00 |
| ARRA-Gang, Gun and Narcotics Task Force | 16.579 | | RJAG 1-20TF-09A | 1/1/10 | 9/30/10 | 94,638.00 | \$ | \$ 4,331.51 | \$ 94,328.34 |
| ARRA-Gang, Gun and Narcotics Task Force | 16.579 | | RJAG 1-20TF-09A | 7/1/09 | 12/31/09 | 94,638.00 | | 22,287.00 | 94,635.20 |
| | | | | | | | \$ | \$ 26,618.61 | \$ 188,964.54 |
| ARRA-Edward Byrne Memorial Justice Assistance | 16.803 | | | 3/1/09 | 2/28/13 | 1,315,718.00 | \$ | \$ 322,594.05 | \$ 786,783.03 |
| Justice Assistance Program | 16.575 | 1020-100-066-1020-143-YCJS-6010 | 2008-DJ-BX-0982 | 1/1/12 | 12/31/12 | 217,820.00 | \$ | \$ | \$ |
| Justice Assistance Program | 16.575 | 1020-100-066-1020-143-YCJS-6010 | 2008-DJ-BX-0982 | 1/1/11 | 12/31/11 | 269,863.00 | | | |
| Justice Assistance Program | 16.575 | 1020-100-066-1020-143-YCJS-6010 | 2008-DJ-BX-0982 | 1/1/10 | 12/31/10 | 308,957.00 | | 24,930.79 | 32,492.58 |
| Justice Assistance Program | 16.575 | 1020-100-066-1020-143-YCJS-6010 | 2008-DJ-BX-0982 | 1/1/09 | 12/31/09 | 309,494.00 | | 22,099.00 | 77,154.96 |
| 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 | 64,052.00 | | 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 | | | 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 |
| | | | | | | | \$ 64,052.00 | \$ 47,029.79 | \$ 507,583.78 |
| 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 | \$ 29,466.00 | \$ 15,331.36 | \$ 29,466.00 |
| 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 | | 735.11 | 68,500.00 |
| | | | | | | | \$ 29,466.00 | \$ 16,066.47 | \$ 97,986.00 |
| Sexual Assault Advocate Project | 16.588 | 2010-WFAX0058 | 10VAWA-S3 | 10/1/11 | 9/30/12 | 10,560.00 | | 9,467.10 | 9,467.10 |
| Sexual Violence Services Project | 16.588 | | 10VAWA-94 | 1/1/12 | 12/31/12 | 15,000.00 | | 13,939.17 | 13,939.17 |
| | | | | | | | \$ | \$ 23,406.27 | \$ 23,406.27 |

COUNTY OF UNION

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED DECEMBER 31, 2012

| FEDERAL GRANTOR/PASS THROUGH GRANTOR/PROGRAM TITLE | FEDERAL C.F.D.A. NUMBER | STATE ACCOUNT NUMBER | GRANTOR'S NUMBER | GRANT PERIOD | | GRANT AWARD AMOUNT | 2012 FUNDS RECEIVED | 2012 EXPENDITURES | CUMULATIVE EXPENDITURES DECEMBER 31, 2012 |
|--|-------------------------------|---------------------------------|---------------------|--------------|----------|--------------------------|---------------------------|----------------------|--|
| | | | | FROM | TO | | | | |
| Victim Assistance Program | 16.575 | 1020-100-066-1020-143-YCJS-6010 | V-20-09 | 10/1/10 | 9/30/11 | \$ 296,531.00 | \$ (33,902.00) | \$ 215,241.74 | \$ 215,241.74 |
| Victim Assistance Program | 16.575 | 1020-100-066-1020-143-YCJS-6010 | V-2-09 | 10/1/10 | 9/30/11 | 283,278.00 | 283,278.00 | 53,465.54 | 283,278.00 |
| Victim Assistance Program | 16.575 | 1020-100-066-1020-143-YCJS-6010 | V-14-08 | 10/1/09 | 9/30/10 | 196,382.00 | | | 196,382.00 |
| Victim Witness DV Advocacy Program | 16.575 | 1020-100-066-1020-143-YCJS-6010 | 10VAWA | 10/1/11 | 9/30/12 | 31,867.00 | | 18,269.26 | 18,269.26 |
| Victim Assistance Program | 16.575 | 1020-100-066-1020-143-YCJS-6010 | VWAFPS-20 | 10/1/09 | 9/30/10 | 60,547.00 | 24,233.00 | 50,289.00 | 53,007.00 |
| Victim Assistance Program | 16.575 | 1020-100-066-1020-143-YCJS-6010 | VWAFPS-20 | 10/1/08 | 9/30/09 | 71,840.00 | | | 54,748.00 |
| | | | | | | | \$ 273,608.00 | \$ 337,265.54 | \$ 820,926.00 |
| Paul Cordell Forensic Science Improvement Grant | 16.742 | | | 10/01/11 | 9/30/12 | 40,322.00 | | 35,355.45 | 35,355.45 |
| Total Department of Justice | | | | | | | \$ 710,921.00 | \$ 1,077,577.80 | \$ 3,062,287.74 |
| 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 | | 1/1/12 | 12/31/12 | 3,647,777.00 | \$ 3,533,435.07 | \$ 2,815,208.74 | \$ 2,815,208.74 |
| Older Americans Act Title III | 93.044 | 100-046-4144-262-J004-6110 | | 1/1/11 | 12/31/11 | 3,497,588.00 | 72,327.50 | 355,282.43 | 3,418,978.49 |
| Older Americans Act Title III | 93.044 | 100-046-4144-262-J004-6110 | | 1/1/10 | 12/31/10 | 3,512,327.00 | | 14,600.00 | 3,501,792.06 |
| Older Americans Act Title III | 93.044 | 100-046-4144-262-J004-6110 | | 1/1/09 | 12/31/09 | 3,473,293.00 | | | 3,438,775.38 |
| 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 | | | 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 | | | 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 | | | 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 | 3,725,080.28 | | | 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 | | | 2,654,362.48 |
| 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 |
| | | | | | | | \$ 3,605,782.57 | \$ 3,185,071.17 | \$ 42,856,527.97 |
| Pass-Through State of New Jersey Department of Human Services: | | | | | | | | | |
| Transportation of Elderly Title XIX | 93.667 | 7570-100-054-7570-048-LLLL-6130 | | 1/1/12 | 12/31/12 | 65,262.00 | \$ 77,386.72 | \$ 77,838.04 | \$ 77,838.04 |
| Transportation of Elderly Title XIX | 93.667 | 7570-100-054-7570-048-LLLL-6130 | | 1/1/11 | 12/31/11 | 86,862.00 | 7,052.00 | 13,173.81 | 83,308.66 |
| Transportation of Elderly Title XIX | 93.667 | 7570-100-054-7570-048-LLLL-6130 | | 1/1/10 | 12/31/10 | 611,795.00 | | 4,953.26 | 603,155.26 |
| 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 |
| | | | | | | 783,919.00 | \$ 84,438.72 | \$ 95,965.11 | \$ 1,189,808.58 |
| Elderly Handicapped Transportation Title XX | 93.667 | 5120-100-034-5120-131-H370-6130 | | 1/1/12 | 12/31/12 | 142,524.00 | \$ 142,524.00 | \$ 142,524.00 | \$ 142,524.00 |
| | | | | | | | \$ 142,524.00 | \$ 142,524.00 | \$ 142,524.00 |

COUNTY OF UNION

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED DECEMBER 31, 2012

| FEDERAL GRANTOR/PASS THROUGH GRANTOR/PROGRAM TITLE | FEDERAL C.F.D.A. NUMBER | STATE ACCOUNT NUMBER | GRANTOR'S NUMBER | GRANT PERIOD | | GRANT AWARD AMOUNT | 2012 FUNDS RECEIVED | 2012 EXPENDITURES | CUMULATIVE EXPENDITURES DECEMBER 31, 2012 |
|---|-------------------------------|--------------------------------------|---------------------|--------------|----------|--------------------------|---------------------------|----------------------|--|
| | | | | FROM | TO | | | | |
| Home Health Care - Title XX | 93.667 | | | 1/1/12 | 12/31/12 | \$ 100,000.00 | \$ 72,480.13 | \$ 77,638.50 | \$ 77,638.50 |
| Home Health Care - Title XX | 93.667 | | | 1/1/11 | 12/31/11 | 100,000.00 | | 1,848.67 | 72,490.13 |
| Home Health Care - Title XX | 93.667 | | | 1/1/10 | 12/31/10 | 100,000.00 | | | 98,071.84 |
| Home Health Care - Title XX | 93.667 | | | 1/1/09 | 12/31/09 | 99,948.84 | | | 99,948.84 |
| | | | | | | | \$ 72,480.13 | \$ 79,487.17 | \$ 348,149.31 |
| 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 |
| | 93.569 | 8050-100-022-8050-184-F235-6130 | 01-1981-00 | 10/01/11 | 9/30/12 | 827,905.00 | \$ 137,217.00 | \$ 208,716.72 | \$ 208,716.72 |
| 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 | 817,031.28 | 612,489.15 | 827,905.00 |
| | | | | | | | \$ 954,248.28 | \$ 821,205.87 | \$ 1,036,821.72 |
| Pass-Through City of Newark: | | | | | | | | | |
| Ryan White Title I HIV | 93.915 | | | 3/1/12 | 2/28/13 | 2,195,755.00 | \$ 769,611.28 | \$ 1,185,276.92 | \$ 1,185,276.92 |
| Ryan White Title I HIV | 93.915 | | | 3/1/11 | 2/29/12 | 2,153,383.00 | 1,474,946.88 | 1,142,731.18 | 2,153,383.00 |
| Ryan White Title I HIV | 93.915 | | | 3/1/10 | 2/28/11 | 2,235,735.00 | | | 2,234,938.62 |
| | | | | | | | \$ 2,244,558.16 | \$ 2,328,008.10 | \$ 5,573,598.54 |
| Pass-Through Union County College Health Professions Opportunity Grant | 93.670 | | 90FX001/01 | 9/30/10 | 9/29/15 | 19,820.00 | 19,820.00 | | |
| Federal Center for Disease Control: Pass-Through State of New Jersey Department of Community Affairs: Rape Prevention, Education and Crisis Hotlines 2012 | 93.136 | 2011-100-022-8051-048-F555-2010-6130 | | 11/1/11 | 9/30/12 | 56,000.00 | \$ 56,000.00 | \$ 49,742.73 | \$ 56,000.00 |
| <u>Total Department of Health and Human services</u> | | | | | | | \$ 7,179,841.86 | \$ 6,702,004.15 | \$ 51,238,897.64 |
| US Department of Homeland Security (DHS), Federal Emergency Management Agency (FEMA): Pass-Through the Port Authority of NY and NJ: | | | | | | | | | |
| Small Inflatable Boats | 97.056 | | 2010-PU-70-K-005 | 2/10/10 | 5/31/13 | 23,918.00 | \$ | \$ 19,849.40 | \$ 19,849.40 |
| Port Security Grant Program- Hazmat | 97.056 | | EMW-2012-PU-00358 | 9/1/12 | 8/31/14 | 93,750.00 | | | |
| Port Security Grant Program-Marine Port | 97.056 | | 2012-SL-PSG-1000-4 | 9/1/12 | 8/31/14 | 24,000.00 | | | |
| Port Security Grant Program- Leptops | 97.056 | | EMW 2012-PU-00263 | 9/1/12 | 8/31/14 | 100,416.00 | | | |
| Port Security Program Grant | 97.056 | | 2011-GB-T7-K012 | 7/1/11 | 6/30/12 | 385,084.00 | | | |
| Port Security Program Grant | 97.056 | | 2010-GB-T7-K012 | 7/1/10 | 6/30/11 | 1,249,875.00 | 1,249,665.00 | | 1,249,665.00 |
| Port Security Program Grant | 97.056 | | 2009-PU-T9-K019 | 7/1/09 | 6/30/10 | 325,228.00 | 141,876.00 | | 316,901.98 |
| 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 |
| | | | | | | | \$ 1,391,741.00 | \$ 19,849.40 | \$ 1,720,116.38 |
| ARRA- Port Security Grant Program | 97.116 | 70-0563-0-1-402-TAFS:70 0563 | | 3/16/11 | 5/31/13 | 221,980.00 | \$ 216,343.82 | \$ 216,343.82 | \$ 216,343.82 |

COUNTY OF UNION

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED DECEMBER 31, 2012

| FEDERAL GRANTOR/PASS THROUGH GRANTOR/PROGRAM TITLE | FEDERAL C.F.D.A. NUMBER | STATE ACCOUNT NUMBER | GRANTOR'S NUMBER | GRANT PERIOD | | GRANT AWARD AMOUNT | 2012 FUNDS RECEIVED | 2012 EXPENDITURES | CUMULATIVE EXPENDITURES DECEMBER 31, 2012 |
|---|-------------------------------|--------------------------------------|---------------------|--------------|----------|--------------------------|---------------------------|----------------------|--|
| | | | | FROM | TO | | | | |
| Home Health Care - Title XX | 93.667 | | | 1/1/12 | 12/31/12 | \$ 100,000.00 | \$ 72,490.13 | \$ 77,638.50 | \$ 77,638.50 |
| Home Health Care - Title XX | 93.667 | | | 1/1/11 | 12/31/11 | 100,000.00 | | 1,848.67 | 72,490.13 |
| Home Health Care - Title XX | 93.667 | | | 1/1/10 | 12/31/10 | 100,000.00 | | | 98,071.84 |
| Home Health Care - Title XX | 93.667 | | | 1/1/09 | 12/31/09 | 99,948.84 | | | 99,948.84 |
| | | | | | | | \$ 72,490.13 | \$ 79,487.17 | \$ 345,149.31 |
| 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 |
| | 93.569 | 8050-100-022-8050-184-F235-6130 | 01-1981-00 | 10/01/11 | 9/30/12 | 827,905.00 | \$ 137,217.00 | \$ 208,716.72 | \$ 208,716.72 |
| 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 | 817,031.28 | 612,489.15 | 827,905.00 |
| | | | | | | | \$ 954,248.28 | \$ 821,205.87 | \$ 1,035,621.72 |
| Pass-Through City of Newark: | | | | | | | | | |
| Ryan White Title I HIV | 93.915 | | | 3/1/12 | 2/28/13 | 2,196,755.00 | \$ 769,611.26 | \$ 1,185,276.92 | \$ 1,185,276.92 |
| Ryan White Title I HIV | 93.915 | | | 3/1/11 | 2/29/12 | 2,153,383.00 | 1,474,946.88 | 1,142,731.18 | 2,153,383.00 |
| Ryan White Title I HIV | 93.915 | | | 3/1/10 | 2/28/11 | 2,235,735.00 | | | 2,234,938.62 |
| | | | | | | | \$ 2,244,558.16 | \$ 2,328,008.10 | \$ 5,573,598.54 |
| Pass-Through Union County College Health Professions Opportunity Grant | 93.670 | | 90FX001/01 | 9/30/10 | 9/29/15 | 19,820.00 | 19,820.00 | | |
| Federal Center for Disease Control: Pass-Through State of New Jersey Department of Community Affairs: Rape Prevention, Education and Crisis Hotlines 2012 | 93.136 | 2011-100-022-8051-048-F855-2010-6130 | | 11/1/11 | 9/30/12 | 56,000.00 | \$ 56,000.00 | \$ 49,742.73 | \$ 56,000.00 |
| <u>Total Department of Health and Human Services</u> | | | | | | | \$ 7,179,841.86 | \$ 6,702,004.15 | \$ 51,238,897.64 |
| US Department of Homeland Security (DHS), Federal Emergency Management Agency (FEMA): Pass-Through the Port Authority of NY and NJ: | | | | | | | | | |
| Small Inflatable Boats | 97.056 | | 2010-PU-70-K-005 | 2/10/10 | 5/31/13 | 23,918.00 | \$ | \$ 19,849.40 | \$ 19,849.40 |
| Port Security Grant Program- Hazmat | 97.056 | | EMW-2012-PU-00358 | 9/1/12 | 8/31/14 | 93,750.00 | | | |
| Port Security Grant Program- Marine Port | 97.056 | | 2012-SL-PSG-1000-4 | 9/1/12 | 8/31/14 | 24,000.00 | | | |
| Port Security Grant Program- Laptops | 97.056 | | EMW 2012-PU-00263 | 9/1/12 | 8/31/14 | 100,416.00 | | | |
| Port Security Program Grant | 97.056 | | 2011-GB-T7-K012 | 7/1/11 | 6/30/12 | 395,084.00 | | | |
| Port Security Program Grant | 97.056 | | 2010-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 | 141,876.00 | | 316,901.96 |
| 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 |
| | | | | | | | \$ 1,391,741.00 | \$ 19,849.40 | \$ 1,720,116.38 |
| ARRA- Port Security Grant Program | 97.116 | 70-0563-0-1-402-TAFS:70 0563 | | 3/16/11 | 5/31/13 | 221,980.00 | \$ 216,343.82 | \$ 216,343.82 | \$ 216,343.82 |

COUNTY OF UNION

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED DECEMBER 31, 2012

| FEDERAL GRANTOR/PASS THROUGH GRANTOR/PROGRAM TITLE | FEDERAL C.F.D.A. NUMBER | STATE ACCOUNT NUMBER | GRANTOR'S NUMBER | GRANT PERIOD | | GRANT AWARD AMOUNT | 2012 FUNDS RECEIVED | 2012 EXPENDITURES | CUMULATIVE EXPENDITURES DECEMBER 31, 2012 |
|--|-------------------------------|---------------------------------|---------------------|--------------|----------|--------------------------|---------------------------|----------------------|--|
| | | | | FROM | TO | | | | |
| 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-T6-0015 | 7/1/12 | 6/30/13 | \$ 1,430,894.00 | \$ | \$ | |
| Urban Area Security Initiative | 97.067 | 1200-100-066-1200-879-AAAC-6110 | 2008-GE-T6-0015 | 7/1/11 | 6/30/12 | 4,408,090.00 | 1,529,336.84 | 1,754,901.78 | 1,754,901.78 |
| Urban Area Security Initiative | 97.067 | 1200-100-066-1200-879-AAAC-6110 | 2008-GE-T6-0015 | 7/1/10 | 6/30/11 | 2,041,348.00 | 349,841.92 | 435,181.42 | 499,928.76 |
| Urban Area Security Initiative | 97.067 | 1200-100-066-1200-879-AAAC-6110 | 2008-GE-T6-0015 | 7/1/09 | 6/30/10 | 323,725.00 | | | 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 | 326,376.41 | 103,068.53 | 694,437.86 |
| 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 | | | 598,556.28 |
| Urban Area Security Initiative -Fire Decontamination Project | 97.067 | | | 7/1/05 | 2/3/09 | 7,000.00 | | | 3,260.83 |
| Urban Area Security Initiative -Fire Decontamination-Neptune Project | 97.067 | | 2007-GE-T7-0056 | 7/1/11 | 3/20/11 | 410,170.00 | 43,027.14 | 23,092.40 | 328,353.60 |
| Urban Area Security Initiative -Fire Decontamination-Neptune Project | 97.067 | | 2006-GE-T6-0048 | 1/1/0/08 | 12/31/08 | 33,156.00 | | | 33,155.12 |
| | | | | | | | \$ 2,248,582.31 | \$ 2,316,244.13 | \$ 4,151,213.22 |
| Homeland Security FY 12 | 97.073 | | | 1/1/12 | 12/31/12 | 311,681.00 | \$ | \$ | \$ |
| Homeland Security FY 11 | 97.073 | | | 1/1/11 | 12/31/11 | 543,301.00 | 132,911.23 | 300,684.08 | 300,684.08 |
| Homeland Security FY 10 | 97.073 | | | 1/1/10 | 12/31/10 | 1,098,177.00 | 211,724.21 | 445,315.76 | 651,788.16 |
| Homeland Security FY 09 | 97.073 | | | 1/1/09 | 12/31/09 | 1,289,949.00 | 946,702.66 | 906,502.60 | 1,274,135.83 |
| Homeland Security FY 08 | 97.073 | | | 1/1/08 | 12/31/08 | 1,409,861.00 | 122,372.22 | 58,204.08 | 1,409,791.32 |
| Homeland Security FY 07 | 97.073 | | | 1/1/07 | 12/31/07 | 1,064,550.00 | | | 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 |
| | | | | | | | \$ 1,413,710.32 | \$ 1,710,686.52 | \$ 8,734,836.80 |
| New Jersey Data Exchange (NJ-Dex) | 97.094 | 1005-100-066-1005-003-YYYY-6030 | | 7/1/09 | 6/30/11 | 150,000.00 | \$ | | \$ 148,620.00 |
| 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 | \$ 6,890.00 | 7,590.00 | 15,702.04 |
| 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: | | | | | | | \$ 5,277,067.45 | \$ 4,270,713.87 | \$ 15,018,384.96 |
| 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 | | | 139,065.79 |
| | | | | | | | \$ | \$ | \$ 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 | \$ | \$ | \$ |
| Total Department of Agriculture | | | | | | | \$ | \$ | \$ 222,479.35 |

COUNTY OF UNION

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED DECEMBER 31, 2012

| FEDERAL GRANTOR/PASS THROUGH GRANTOR/PROGRAM TITLE | FEDERAL C.F.D.A. NUMBER | STATE ACCOUNT NUMBER | GRANTOR'S NUMBER | GRANT PERIOD | | GRANT AWARD AMOUNT | 2012 FUNDS RECEIVED | 2012 EXPENDITURES | CUMULATIVE EXPENDITURES DECEMBER 31, 2012 |
|---|-------------------------------|-------------------------|---------------------|--------------|---------|--------------------------|---------------------------|----------------------|--|
| | | | | FROM | TO | | | | |
| United States Department of Energy ARRA- Energy Efficient and Conservation Block Grant | 81.128 | | 89-0331-2-1-272 | 7/1/09 | 9/30/12 | \$ 2,485,400.00 | \$ 2,383,064.40 | \$ 2,204,763.75 | \$ 2,335,519.35 |
| Total Department of Energy | | | | | | | \$ 2,383,064.40 | \$ 2,204,763.75 | \$ 2,335,519.35 |
| TOTAL EXPENDITURE OF FEDERAL AWARDS | | | | | | | \$ 37,171,487.75 | \$ 34,344,241.05 | \$ 237,384,701.74 |

COUNTY OF UNION
SCHEDULE OF EXPENDITURES OF STATE FINANCIAL ASSISTANCE
FOR THE YEAR ENDED DECEMBER 31, 2012

| STATE GRANTOR DEPARTMENT PROGRAM TITLE | STATE ACCOUNT NUMBER | GRANT PERIOD | | PROGRAM AMOUNT | 2012 | 2012 | CUMULATIVE |
|--|--------------------------------------|--------------|----------|-------------------|-------------------|---------------|--------------------------------------|
| | | FROM | TO | | FUNDS RECEIVED | EXPENDITURES | EXPENDITURES DECEMBER 31, 2012 |
| 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 | \$ 14,764.06 | \$ 6,599.10 | \$ 18,900.00 |
| Handicapped Person's Recreational Program | 8050-100-022-8050-035-F157-6130 | 1/1/10 | 12/31/10 | 18,900.00 | | | 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 | | | 7,010.00 |
| | | | | | \$ 14,764.06 | \$ 6,599.10 | \$ 84,538.00 |
| Office on Aging | 4275-100-046-4110-227-J004-6010 | 1/1/12 | 12/31/12 | 58,000.00 | \$ 58,000.00 | \$ 56,721.92 | \$ 56,721.92 |
| Office on Aging | 4275-100-046-4110-227-J004-6010 | 1/1/11 | 12/31/11 | 58,000.00 | | 7,203.54 | 58,000.00 |
| | | | | | \$ 58,000.00 | \$ 63,925.46 | \$ 114,721.92 |
| Senior Health Insurance Program | 8060-100-022-8060-056-F239 | 1/1/12 | 12/31/12 | 57,000.00 | \$ 23,409.00 | \$ 23,409.48 | \$ 23,409.48 |
| Senior Health Insurance Program | 8060-100-022-8060-056-F239 | 1/1/11 | 12/31/11 | 33,053.00 | 13,500.00 | 14,269.74 | 33,052.97 |
| Senior Health Insurance Program | 8060-100-022-8060-056-F239 | 1/1/10 | 12/31/10 | 29,708.00 | | | 29,707.60 |
| | | | | | \$ 36,909.00 | \$ 37,679.22 | \$ 86,170.05 |
| 2012 Universal Service Fund CWA Administration | 2012-100-022-8030-B030-B13-FCWA-6110 | 7/1/11 | 6/30/12 | 10,110.00 | \$ 10,110.00 | \$ | \$ |
| 2011 Universal Service Fund CWA Administration | 2011-100-022-8030-B030-B13-FCWA-6110 | 7/1/10 | 6/30/11 | 10,237.00 | | | |
| | | | | | 10,110.00 | | |
| HEA CWA | | 06/01/11 | 09/30/11 | 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 |
| | | | | | \$ | \$ | \$ 30,734.00 |
| Farmers Market | LIHEAP CWA 07-1699 | 06/01/12 | 09/30/12 | 1,000.00 | \$ | \$ 1,000.00 | \$ 1,000.00 |
| Child Advocacy Expansion | 1610-100-016-1610-016-MMMM-6130 | 1/1/07 | 12/31/07 | 500,000.00 | \$ | \$ | \$ 473,412.46 |
| Economic Development | | 6/01 | 10/01 | 64,995.00 | \$ | \$ | \$ 64,995.00 |
| Total Department of Community Affairs | | | | | \$ 119,783.06 | \$ 109,203.78 | \$ 835,571.43 |
| Department of Children and Families: | | | | | | | |
| Continuum Partnership Services | | 7/1/12 | 6/30/13 | 250,000.00 | \$ 85,000.00 | \$ 31,111.00 | \$ 31,111.00 |
| Total Department of Children and Families | | | | | \$ 85,000.00 | \$ 31,111.00 | \$ 31,111.00 |
| Department of State: | | | | | | | |
| New Jersey State Council on the Arts: | | | | | | | |
| Cultural Projects Block Grants | 2530-100-074-2530-032-S003-6130 | 1/1/12 | 12/31/12 | 137,917.00 | \$ 120,837.00 | \$ 112,332.37 | \$ 112,332.37 |
| Cultural Projects Block Grants | 2530-100-074-2530-032-S003-6130 | 1/1/11 | 12/31/11 | 137,917.00 | 20,687.00 | 90,860.09 | 137,665.09 |
| Cultural Projects Block Grants | 2530-100-074-2530-032-S003-6130 | 1/1/10 | 12/31/10 | 127,701.00 | | 46,013.00 | 127,513.50 |
| Cultural Projects Block Grants | 2530-100-074-2530-032-S003-6130 | 1/1/09 | 12/31/09 | 170,268.00 | | | 169,346.00 |
| | | | | | \$ 141,524.00 | \$ 249,205.46 | \$ 546,856.96 |

COUNTY OF UNION

SCHEDULE OF EXPENDITURES OF STATE FINANCIAL ASSISTANCE

FOR THE YEAR ENDED DECEMBER 31, 2012

| FOR THE PERIOD DECEMBER 31, 2012 | | | | | | | |
|---|---------------------------------|--------------|----------|----------------|----------------------|----------------------|--------------------------------|
| STATE GRANTOR DEPARTMENT | STATE ACCOUNT NUMBER | GRANT PERIOD | | PROGRAM AMOUNT | 2012 FUNDS | 2012 | CUMULATIVE |
| | | FROM | TO | | RECEIVED | EXPENDITURES | EXPENDITURES DECEMBER 31, 2012 |
| <u>PROGRAM TITLE</u> | | | | | | | |
| Senior Arts Contest | | 7/1/12 | 11/30/12 | \$ 4,243.00 | \$ | \$ | \$ |
| Senior Arts Contest | | 7/1/11 | 11/30/11 | 4,243.00 | | 4,220.27 | 4,220.27 |
| Senior Arts Contest | | 7/1/10 | 11/30/10 | 4,466.00 | 669.00 | 1,500.00 | 4,110.55 |
| Senior Arts Contest | | 7/1/09 | 11/30/09 | 4,060.00 | | | 3,388.74 |
| | | | | | <u>\$ 669.00</u> | <u>\$ 5,720.27</u> | <u>\$ 11,719.56</u> |
| Archival Collection | | 1/1/05 | 12/31/05 | 15,000.00 | \$ | \$ | \$ 15,000.00 |
| | | | | | <u>\$</u> | <u>\$</u> | <u>\$ 15,000.00</u> |
| Public Archive Records Infrastructure Support | 2545-100-074-2545-033 | 1/1/0 | 12/31/09 | 333,137.00 | \$ | \$ | \$ 333,137.00 |
| Public Archive Records Infrastructure Support | 2545-100-074-2545-033 | 1/1/08 | 12/31/08 | 166,961.00 | | | 157,429.75 |
| | | | | | <u>\$</u> | <u>\$</u> | <u>\$ 490,566.75</u> |
| <u>Total Department of State:</u> | | | | | <u>\$ 142,193.00</u> | <u>\$ 254,925.73</u> | <u>\$ 1,064,143.27</u> |
| <u>Department of Health and Senior Services:</u> | | | | | | | |
| Sex Assault Abuse and Rape Care/ Coordinated Rape Care | 1020-100-066-1020-143-YCJS-6010 | 11/1/11 | 10/31/12 | 25,941.00 | \$ 15,127.00 | \$ 7,634.36 | \$ 7,634.36 |
| 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 | | | 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 |
| | | | | | <u>\$ 15,127.00</u> | <u>\$ 7,634.36</u> | <u>\$ 211,292.36</u> |
| Community Care Program for Elderly and Disabled | 4275-100-046-4M16-297-J004-6110 | 1/1/12 | 12/31/12 | 794,040.00 | \$ 754,760.00 | \$ 665,244.32 | \$ 665,244.32 |
| Community Care Program for Elderly and Disabled | 4275-100-046-4M16-297-J004-6110 | 1/1/11 | 12/31/11 | 676,500.00 | 2,090.00 | 26,253.71 | 676,041.89 |
| Community Care Program for Elderly and Disabled | 4275-100-046-4M16-297-J004-6110 | 1/1/10 | 12/31/10 | 722,823.37 | | | 655,459.15 |
| | | | | | <u>\$ 756,850.00</u> | <u>\$ 691,498.03</u> | <u>\$ 1,996,745.36</u> |
| Community Care for the Elderly - Title XX (Social Services Block Grant) | 7570-100-054-7570-048-LLL-6130 | 1/1/12 | 12/31/12 | 535,228.00 | \$ 332,670.00 | \$ 482,564.68 | \$ 482,564.68 |
| 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 | 242,940.00 | 54,006.19 | 502,509.23 |
| | | | | | <u>\$ 575,610.00</u> | <u>\$ 536,570.87</u> | <u>\$ 985,073.91</u> |
| Comprehensive Substance Abuse Treatment and Prevention Services | 4240-100-046-4252-024-J002-6110 | 1/1/12 | 12/31/12 | 929,792.00 | \$ 415,509.00 | \$ 804,400.16 | \$ 804,400.16 |
| Comprehensive Substance Abuse Treatment and Prevention Services | 4240-100-046-4252-024-J002-6110 | 1/1/11 | 12/31/11 | 1,077,560.00 | 236,163.00 | 97,618.99 | 1,008,517.20 |
| | | | | | <u>\$ 651,672.00</u> | <u>\$ 902,019.15</u> | <u>\$ 1,812,917.36</u> |

COUNTY OF UNION

SCHEDULE OF EXPENDITURES OF STATE FINANCIAL ASSISTANCE

FOR THE YEAR ENDED DECEMBER 31, 2012

| STATE GRANTOR DEPARTMENT | STATE ACCOUNT NUMBER | GRANT PERIOD | | PROGRAM AMOUNT | 2012 FUNDS RECEIVED | 2012 EXPENDITURES | CUMULATIVE EXPENDITURES DECEMBER 31, 2012 |
|---|---------------------------------|--------------|----------|-------------------|---------------------------|----------------------|--|
| | | FROM | TO | | | | |
| <u>PROGRAM TITLE</u> | | | | | | | |
| Right To Know Program | 4230-100-046-4742-105-J002-6110 | 1/1/12 | 12/31/12 | \$ 16,401.00 | \$ 8,200.50 | \$ 10,035.69 | \$ 10,035.69 |
| Right To Know Program | 4230-100-046-4742-105-J002-6110 | 1/1/11 | 12/31/11 | 16,401.00 | 8,200.50 | 7,698.33 | 16,288.83 |
| Right To Know Program | 4230-100-046-4742-105-J002-6110 | 1/1/10 | 12/31/10 | 16,401.00 | | | 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 |
| | | | | | \$ 16,401.00 | \$ 17,734.02 | \$ 74,554.10 |
| Respite Care Program | 4275-4910-6411-082-J004-6140 | 1/1/12 | 12/31/12 | 377,178.00 | \$ 347,559.52 | \$ 339,733.93 | \$ 339,733.93 |
| Respite Care Program | 4275-4910-6411-082-J004-6140 | 1/1/11 | 12/31/11 | 372,178.00 | 1,937.26 | | 284,708.16 |
| | | | | | \$ 349,496.78 | \$ 339,733.93 | \$ 624,442.09 |
| LINCS - Health Service Grant | 4230-100-046-4798-315-6120 | 9/1/12 | 8/31/13 | 367,784.00 | \$ | \$ 83,922.57 | \$ 83,922.57 |
| LINCS - Health Service Grant | 4230-100-046-4798-315-6120 | 9/1/11 | 8/31/12 | 362,343.00 | 119,703.00 | 274,914.81 | 357,894.04 |
| LINCS - Health Service Grant | 4230-100-046-4798-315-6120 | 9/1/10 | 8/31/11 | 549,981.00 | | | 524,259.45 |
| LINCS - Health Service Grant | 4230-100-046-4798-315-6120 | 9/1/09 | 8/31/10 | 519,981.00 | | | 519,981.00 |
| LINCS - Health Service Grant | 4230-100-046-4798-315-6120 | 9/1/08 | 8/31/09 | 481,775.92 | | | 481,775.92 |
| | | | | | \$ 119,703.00 | \$ 358,837.38 | \$ 1,967,832.98 |
| <u>Total Department of Health and Senior Services</u> | | | | | \$ 2,484,859.78 | \$ 2,854,027.74 | \$ 7,672,858.16 |
| Department of Human Services: | | | | | | | |
| Governor's Alliance on Drugs | 2000-100-082-C001-044-U999-6010 | 1/1/12 | 12/31/12 | 582,910.00 | \$ 36,725.03 | \$ 194,210.12 | \$ 194,210.12 |
| Governor's Alliance on Drugs | 2000-100-082-C001-044-U999-6010 | 1/1/11 | 12/31/11 | 582,910.00 | 365,464.00 | 287,262.36 | 506,596.32 |
| Governor's Alliance on Drugs | 2000-100-082-C001-044-U999-6010 | 1/1/10 | 12/31/10 | 582,910.00 | | | 452,006.24 |
| | | | | | \$ 402,189.03 | \$ 481,472.48 | \$ 1,152,812.68 |
| 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 | | 1/1/12 | 12/31/12 | 1,200.00 | 1,200.00 | 195.29 | 195.29 |
| Mental Health - Disaster Liaison | | 1/1/10 | 12/31/10 | 2,500.00 | | | 2,500.00 |
| Mental Health - Disaster Liaison | | 1/1/08 | 12/31/08 | 2,500.00 | | | 1,900.00 |
| | | | | | \$ 1,200.00 | \$ 195.29 | \$ 4,595.29 |
| Sexual Assault Abuse and Rape Care/ Rape Counseling Program | 8051-100-022-8051-048-FFFF-6130 | 1/1/12 | 12/31/12 | 12,971.00 | \$ 12,970.50 | \$ 12,970.50 | \$ 12,970.50 |
| 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 | 10,957.43 | 4,429.12 | 26,160.00 |
| | | | | | \$ 23,927.93 | \$ 17,399.62 | \$ 39,130.50 |
| Local Share Count Program | | 1/1/08 | 12/31/08 | 300,000.00 | \$ | \$ | \$ 210,663.66 |
| Local Share Count Program | | 1/1/07 | 12/31/07 | 104,500.00 | | | 103,747.63 |
| | | | | | | | \$ 314,411.29 |
| Family Court Services | 7570-100-054-7570-064-LLLL-6130 | 1/1/12 | 12/31/12 | 252,748.00 | 101,380.18 | 212,684.73 | \$ 212,684.73 |
| Family Court Services | 7570-100-054-7570-064-LLLL-6130 | 1/1/11 | 12/31/11 | 252,748.00 | 77,158.04 | 28,598.81 | 252,748.00 |
| Family Court Services | 7570-100-054-7570-064-LLLL-6130 | 1/1/10 | 12/31/10 | 252,487.33 | | | 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 |
| | | | | | \$ 178,538.22 | \$ 241,283.54 | \$ 949,337.44 |

COUNTY OF UNION

SCHEDULE OF EXPENDITURES OF STATE FINANCIAL ASSISTANCE
FOR THE YEAR ENDED DECEMBER 31, 2012

| STATE GRANTOR DEPARTMENT PROGRAM TITLE | STATE ACCOUNT NUMBER | GRANT PERIOD FROM TO | | PROGRAM AMOUNT | 2012 FUNDS RECEIVED | 2012 EXPENDITURES | CUMULATIVE EXPENDITURES DECEMBER 31, 2012 |
|--|---------------------------------|-------------------------|----------|-------------------|---------------------------|------------------------|--|
| Human Services Planning Advisory Council | 7570-100-054-7570-048-LLLL-6130 | 1/1/12 | 12/31/12 | \$ 93,163.00 | \$ 80,663.00 | \$ 70,859.35 | \$ 70,859.35 |
| Human Services Planning Advisory Council | 7570-100-054-7570-048-LLLL-6130 | 1/1/11 | 12/31/11 | 93,163.00 | (2,679.00) | 12,421.41 | 90,483.10 |
| Human Services Planning Advisory Council | 7570-100-054-7570-048-LLLL-6130 | 1/1/10 | 12/31/10 | 93,163.00 | | | 88,489.33 |
| | | | | | <u>\$ 77,984.00</u> | <u>\$ 83,280.76</u> | <u>\$ 249,831.78</u> |
| Personal Attendant Services Program | 7570-491-054-7570-006-LLLL-6130 | 1/1/12 | 12/31/12 | \$ 869,811.00 | \$ 579,872.00 | \$ 577,890.28 | \$ 577,890.28 |
| Personal Attendant Services Program | 7570-491-054-7570-006-LLLL-6130 | 1/1/11 | 12/31/11 | 869,811.00 | (62,867.56) | 35,741.05 | 806,943.44 |
| Personal Attendant Services Program | 7570-491-054-7570-006-LLLL-6130 | 1/1/10 | 12/31/10 | 780,211.00 | | | 780,036.35 |
| | | | | | <u>\$ 517,004.44</u> | <u>\$ 613,631.33</u> | <u>\$ 2,164,870.07</u> |
| Social Services for the Homeless | 7550-100-054-7550-072-LLLL-6030 | 1/1/12 | 12/31/12 | \$ 643,705.00 | \$ 607,779.00 | \$ 569,046.06 | \$ 569,046.06 |
| Social Services for the Homeless | 7550-100-054-7550-072-LLLL-6030 | 1/1/11 | 12/31/11 | 643,705.00 | 18,254.00 | 138,541.47 | 641,958.03 |
| Social Services for the Homeless | 7550-100-054-7550-072-LLLL-6030 | 1/1/10 | 12/31/10 | 774,269.00 | | | 768,961.55 |
| | | | | | <u>\$ 626,033.00</u> | <u>\$ 707,587.53</u> | <u>\$ 1,979,965.64</u> |
| Work First New Jersey | 7550-100-054-7550-291-LLLL-6110 | 7/1/12 | 6/30/13 | \$ 65,292.00 | \$ 51,528.00 | \$ 32,916.80 | \$ 32,916.80 |
| Work First New Jersey | 7550-100-054-7550-291-LLLL-6110 | 7/1/11 | 6/30/12 | 65,292.00 | 26,332.00 | 30,394.78 | 59,752.08 |
| Work First New Jersey | 7550-100-054-7550-291-LLLL-6110 | 7/1/10 | 6/30/11 | 65,292.00 | | | 65,292.00 |
| | | | | | <u>\$ 77,860.00</u> | <u>\$ 63,311.58</u> | <u>\$ 157,960.88</u> |
| <u>Total Department of Human Services:</u> | | | | | <u>\$ 1,906,799.12</u> | <u>\$ 2,208,162.13</u> | <u>\$ 7,018,181.73</u> |
| Department of Law and Public Safety: | | | | | | | |
| Comprehensive Traffic Safety Program | 1160-100-066-1160-047-YHTS-6010 | 10/1/11 | 9/30/12 | 20,000.00 | 4,968.75 | 4,968.75 | 4,968.75 |
| Comprehensive Traffic Safety Program | 1160-100-066-1160-047-YHTS-6010 | 10/1/10 | 9/30/11 | 24,975.00 | | | 10,177.47 |
| Comprehensive Traffic Safety Program | 1160-100-066-1160-047-YHTS-6010 | 10/1/09 | 9/30/10 | 16,686.99 | | | 16,686.99 |
| Comprehensive Traffic Safety Program | 1160-100-066-1160-047-YHTS-6010 | 10/1/08 | 9/30/09 | 49,606.72 | | | 42,451.03 |
| | | | | | <u>\$ 4,968.75</u> | <u>\$ 4,968.75</u> | <u>\$ 74,284.24</u> |
| Law Enforcement Training | 1020-100-066-1020-314-YCJS-6120 | 7/1/12 | 6/30/13 | \$ 34,113.00 | \$ 34,113.00 | \$ | \$ |
| Law Enforcement Training | 1020-100-066-1020-314-YCJS-6120 | 7/1/11 | 6/30/12 | 30,405.00 | | | |
| Law Enforcement Training | 1020-100-066-1020-314-YCJS-6120 | 7/1/10 | 6/30/11 | 25,620.00 | | 10,847.39 | 10,847.39 |
| Law Enforcement Training | 1020-100-066-1020-314-YCJS-6120 | 7/1/09 | 6/30/10 | 24,740.00 | | 5,888.13 | 24,656.05 |
| Law Enforcement Training | 1020-100-066-1020-314-YCJS-6120 | 7/1/08 | 6/30/09 | 32,095.00 | | 31.17 | 32,095.00 |
| | | | | | <u>\$ 34,113.00</u> | <u>\$ 16,766.69</u> | <u>\$ 67,598.44</u> |
| SANE | 1020-100-066-1020-142-YCJC-6010 | 11/1/11 | 10/31/12 | \$ 74,860.00 | \$ | \$ 6,330.00 | \$ 6,330.00 |
| SANE | 1020-100-066-1020-142-YCJC-6010 | 11/1/10 | 10/31/11 | 41,000.00 | 19,325.00 | 13,764.18 | 27,804.18 |
| SANE | 1020-100-066-1020-142-YCJC-6010 | 11/1/09 | 10/31/10 | 67,655.00 | 28,449.00 | 4,020.00 | 28,448.58 |
| 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 |
| | | | | | <u>\$ 47,774.00</u> | <u>\$ 24,114.18</u> | <u>\$ 154,558.90</u> |

COUNTY OF UNION

SCHEDULE OF EXPENDITURES OF STATE FINANCIAL ASSISTANCE

FOR THE YEAR ENDED DECEMBER 31, 2012

| STATE GRANTOR DEPARTMENT | STATE ACCOUNT NUMBER | GRANT PERIOD | | PROGRAM AMOUNT | 2012 FUNDS RECEIVED | 2012 EXPENDITURES | CUMULATIVE EXPENDITURES DECEMBER 31, 2012 |
|-------------------------------------|---------------------------------|--------------|----------|-------------------|---------------------------|----------------------|--|
| | | FROM | TO | | | | |
| <u>PROGRAM TITLE</u> | | | | | | | |
| Megan's Law | 1020-100-066-1020-261-YOPR-6010 | 1/1/12 | 12/31/12 | \$ 17,290.00 | \$ | \$ 5,552.00 | \$ 5,552.00 |
| Megan's Law | 1020-100-066-1020-261-YOPR-6010 | 1/1/11 | 12/31/11 | 15,047.00 | 15,047.00 | 10,855.12 | 15,047.00 |
| Megan's Law | 1020-100-066-1020-261-YOPR-6010 | 1/1/10 | 12/31/10 | 16,198.00 | | 3,028.00 | 16,198.00 |
| | | | | | <u>\$ 15,047.00</u> | <u>\$ 19,435.12</u> | <u>\$ 36,797.00</u> |
| Body Armor Replacement Fund | 1020-718-066-1020-001-YCJS-6120 | 1/1/12 | 12/31/12 | 56,379.00 | 56,378.33 | | |
| Body Armor Replacement Fund | 1020-718-066-1020-001-YCJS-6120 | 1/1/11 | 12/31/11 | 54,744.00 | | 14,686.10 | 14,686.10 |
| Body Armor Replacement Fund | 1020-718-066-1020-001-YCJS-6120 | 1/1/10 | 12/31/10 | 67,635.00 | | 8,312.55 | 39,166.60 |
| Body Armor Replacement Fund | 1020-718-066-1020-001-YCJS-6120 | 1/1/09 | 12/31/09 | 54,057.00 | | 7,260.00 | 41,669.35 |
| Body Armor Replacement Fund | 1020-718-066-1020-001-YCJS-6120 | 1/1/08 | 12/31/08 | 60,213.00 | | | 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 |
| | | | | | <u>\$ 56,378.33</u> | <u>\$ 30,258.65</u> | <u>\$ 300,911.61</u> |
| Insurance Fraud | 1020-100-066-1020-305-YINV-6110 | 1/1/12 | 12/31/12 | 250,000.00 | | 242,520.50 | 242,520.50 |
| Insurance Fraud | 1020-100-066-1020-305-YINV-6110 | 1/1/11 | 12/31/11 | 250,000.00 | 250,000.00 | | 250,000.00 |
| | | | | | <u>\$ 250,000.00</u> | <u>\$ 242,520.50</u> | <u>\$ 492,520.50</u> |
| 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 | | | 251,275.00 |
| | | | | | <u>\$</u> | <u>\$</u> | <u>\$ 725,703.47</u> |
| Drunk Driving Enforcement Program | 6400-100-078-6400-VVVV | 1/1/12 | 12/31/12 | 6,064.00 | \$ 6,063.93 | | |
| Child Passenger Program | 1160-100-066-1160-113-YHTS-6120 | 10/1/10 | 9/30/11 | 45,000.00 | \$ 29,846.87 | \$ 28,171.10 | \$ 28,171.10 |
| Child Passenger Program | 1160-100-066-1160-113-YHTS-6120 | 10/1/09 | 9/30/10 | 53,500.00 | | 2,942.90 | 53,485.78 |
| | | | | | <u>\$ 29,846.87</u> | <u>\$ 31,114.00</u> | <u>\$ 81,656.88</u> |
| Youth Service Community Partnership | 1500-100-066-1500-007-YYYY-6010 | 1/1/12 | 12/31/12 | 452,098.00 | \$ 138,622.58 | \$ 355,129.20 | \$ 355,129.20 |
| Youth Service Community Partnership | 1500-100-066-1500-007-YYYY-6010 | 1/1/11 | 12/31/11 | 452,098.00 | 193,127.64 | 77,536.61 | 452,097.87 |
| Youth Service Community Partnership | 1500-100-066-1500-007-YYYY-6010 | 1/1/10 | 12/31/10 | 451,909.70 | | | 451,909.70 |
| Youth Service Community Partnership | 1500-100-066-1500-007-YYYY-6010 | 1/1/09 | 12/31/09 | 452,098.00 | | | 409,529.41 |
| Youth Service Community Partnership | 1500-100-066-1500-007-YYYY-6010 | 1/1/06 | 12/31/06 | 437,306.00 | | | 437,306.00 |
| | | | | | <u>\$ 331,750.22</u> | <u>\$ 432,665.81</u> | <u>\$ 2,105,972.18</u> |
| State Incentive Program | 1500-100-066-1500-168-YSAC-6010 | 1/1/10 | 12/31/10 | 300,620.00 | \$ | \$ | \$ 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 |
| | | | | | <u>\$</u> | <u>\$</u> | <u>\$ 901,105.01</u> |
| State Facilities Education Act | 1500-100-066-1500-007-YYYY-6010 | 1/1/12 | 12/31/12 | 144,000.00 | 144,000.00 | 48,000.00 | 48,000.00 |
| State Facilities Education Act | 1500-100-066-1500-007-YYYY-6010 | 1/1/11 | 12/31/11 | 166,500.00 | 83,250.00 | 166,500.00 | 166,500.00 |
| | | | | | <u>\$ 227,250.00</u> | <u>\$ 214,500.00</u> | <u>\$ 214,500.00</u> |

COUNTY OF UNION

SCHEDULE OF EXPENDITURES OF STATE FINANCIAL ASSISTANCE

FOR THE YEAR ENDED DECEMBER 31, 2012

| STATE GRANTOR DEPARTMENT | STATE ACCOUNT NUMBER | GRANT PERIOD | | PROGRAM | 2012 FUNDS RECEIVED | 2012 EXPENDITURES | CUMULATIVE EXPENDITURES DECEMBER 31, 2012 |
|--|---------------------------------|--------------|----------|--------------|---------------------|-------------------|---|
| PROGRAM TITLE | | FROM | TO | AMOUNT | | | |
| Juvenile Accountability Incentive Program | 1500-100-066-1500-007-YSAC-6010 | 1/1/12 | 12/31/12 | \$ 46,257.00 | \$ 6,055.17 | \$ 22,440.48 | \$ 22,440.48 |
| Juvenile Accountability Incentive Program | 1500-100-066-1500-007-YSAC-6010 | 1/1/11 | 12/31/11 | 57,965.00 | 39,737.00 | 5,023.62 | 57,965.00 |
| Juvenile Accountability Incentive Program | 1500-100-066-1500-007-YSAC-6010 | 1/1/10 | 12/31/10 | 60,582.00 | | | 60,582.00 |
| Juvenile Accountability Incentive Program | 1500-100-066-1500-007-YSAC-6010 | 1/1/09 | 12/31/09 | 53,469.00 | | | 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 |
| | | | | | \$ 45,792.17 | \$ 27,464.10 | \$ 796,910.79 |
| Juvenile Justice Innovations Grant | | 1/1/12 | 12/31/12 | 125,200.00 | 125,200.00 | 114,668.88 | 114,668.88 |
| Juvenile Justice Innovations Grant | | 1/1/11 | 12/31/11 | 120,000.00 | | 10,397.45 | 120,000.00 |
| | | | | | \$ 125,200.00 | \$ 125,066.33 | \$ 234,668.88 |
| Job Access and Reverse Commute (JARC) | | 1/1/11 | 12/31/11 | 160,000.00 | 96,929.14 | 141,161.24 | 141,161.24 |
| Job Access and Reverse Commute (JARC) | | 1/1/10 | 12/31/10 | 110,000.00 | 94,339.00 | 51,023.10 | 110,000.00 |
| | | | | | \$ 191,268.14 | \$ 192,184.34 | \$ 251,161.24 |
| 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 | \$ | \$ | \$ 117,423.00 |
| Total Department of Law and Public Safety | | | | | \$ 1,365,452.41 | \$ 1,361,058.47 | \$ 6,574,827.36 |
| Department of Labor: | | | | | | | |
| NJ Builders Utilization Initiative for Labor Diversity | | 7/15/11 | 1/15/13 | 7,500.00 | \$ 5,000.00 | \$ | \$ |
| Smart Steps | | 7/1/12 | 6/30/13 | 4,815.00 | \$ | \$ | \$ |
| Smart Steps | | 7/1/11 | 6/30/12 | 11,235.00 | 8,025.00 | 8,025.00 | 8,025.00 |
| | | | | | \$ 8,025.00 | \$ 8,025.00 | \$ 8,025.00 |
| TANF Work Verification | | 7/1/12 | 6/30/13 | 46,700.00 | \$ 18,976.00 | \$ 26,675.42 | \$ 26,675.42 |
| TANF Work Verification | | 7/1/11 | 6/30/12 | 58,400.00 | 36,352.00 | 31,986.48 | 58,400.00 |
| TANF Work Verification | | 7/1/10 | 6/30/11 | 67,605.00 | | | 67,605.00 |
| TANF Work Verification | | 7/1/09 | 6/30/10 | 82,251.00 | | | 70,706.32 |
| | | | | | \$ 55,328.00 | \$ 58,671.90 | \$ 223,386.74 |
| Business Development Initiative | | 7/1/11 | 6/30/12 | 11,764.00 | \$ 9,142.00 | \$ 9,142.05 | \$ 35,294.00 |
| Workforce Development Program - WDP | 4545-780-062-4545-002-N729-6140 | 7/1/11 | 6/30/12 | 27,112.00 | \$ | \$ | \$ |
| Workforce Development Program - WDP | 4545-780-062-4545-002-N729-6140 | 7/1/11 | 6/30/12 | 26,019.00 | 1,997.00 | | 26,019.00 |
| | | | | | \$ 1,997.00 | \$ | \$ 26,019.00 |

COUNTY OF UNION

SCHEDULE OF EXPENDITURES OF STATE FINANCIAL ASSISTANCE

FOR THE YEAR ENDED DECEMBER 31, 2012

| STATE GRANTOR DEPARTMENT | STATE ACCOUNT NUMBER | GRANT PERIOD | | PROGRAM AMOUNT | 2012 FUNDS RECEIVED | 2012 EXPENDITURES | CUMULATIVE EXPENDITURES DECEMBER 31, 2012 |
|---|---------------------------------|--------------|----------|-------------------|---------------------------|------------------------|--|
| | | FROM | TO | | | | |
| <u>PROGRAM TITLE</u> | | | | | | | |
| Workforce Learning Link | 4545-767-062-4545-003-N751-6140 | 7/1/12 | 6/30/13 | \$ 226,000.00 | \$ 76,031.00 | \$ 116,299.77 | \$ 116,299.77 |
| Workforce Learning Link | 4545-767-062-4545-003-N751-6140 | 7/1/11 | 6/30/12 | 268,500.00 | 216,993.46 | 221,224.97 | 268,375.21 |
| Workforce Learning Link | 4545-767-062-4545-003-N751-6140 | 7/1/10 | 6/30/11 | 123,166.00 | | | 68,875.48 |
| | | | | | <u>\$ 293,024.46</u> | <u>\$ 337,524.74</u> | <u>\$ 453,550.46</u> |
| Work First New Jersey | 7550-100-054-7550-291-LLLL-6110 | 7/1/12 | 6/30/13 | 2,546,202.00 | \$ 343,440.00 | \$ 612,876.44 | \$ 612,876.44 |
| Work First New Jersey | 7550-100-054-7550-291-LLLL-6110 | 7/1/11 | 6/30/12 | 3,224,801.00 | 2,089,335.00 | 2,003,855.67 | 2,874,599.73 |
| Work First New Jersey | 7550-100-054-7550-291-LLLL-6110 | 7/1/10 | 6/30/11 | 3,408,875.00 | 483,843.54 | 456,249.42 | 3,319,840.99 |
| Work First New Jersey | 7550-100-054-7550-291-LLLL-6110 | 7/1/09 | 6/30/10 | 4,183,306.00 | | | 3,675,935.65 |
| | | | | | <u>\$ 2,916,618.54</u> | <u>\$ 3,072,981.53</u> | <u>\$ 10,483,252.81</u> |
| <u>Total Department of Labor:</u> | | | | | <u>\$ 3,289,135.00</u> | <u>\$ 3,486,345.22</u> | <u>\$ 11,229,528.01</u> |
| Other State Agencies: | | | | | | | |
| New Jersey Transit | | | | | | | |
| Senior Citizens and Disabled Residents Transportation Assistance Program | Not Available | 1/1/12 | 12/31/12 | 1,355,906.00 | \$ 1,090,315.88 | \$ 1,335,197.24 | \$ 1,335,197.24 |
| Senior Citizens and Disabled Residents Transportation Assistance Program | Not Available | 1/1/11 | 12/31/11 | 1,581,699.12 | 134,498.53 | 29,496.42 | 1,581,699.12 |
| Senior Citizens and Disabled Residents Transportation Assistance Program | Not Available | 1/1/10 | 12/31/10 | 1,631,826.00 | 7,853.95 | | 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 | | | 1,824,389.18 |
| Senior Citizens and Disabled Residents Transportation Assistance Program | Not Available | 1/1/05 | 12/31/05 | 1,417,517.00 | | | 1,336,930.33 |
| | | | | | <u>\$ 1,232,668.36</u> | <u>\$ 1,364,693.66</u> | <u>\$ 13,429,350.24</u> |
| Conrail Project | | | | 150,000.00 | \$ | \$ | \$ 150,000.00 |
| Newark-Elizabeth Light Rail Line Study | | | | 1,000,000.00 | \$ | \$ | \$ 929,751.19 |
| Veterans-Paratransit | 3610-100-067-3610-058-PVET-6130 | 7/1/12 | 6/30/13 | 12,000.00 | \$ 5,000.00 | \$ | \$ |
| Veterans-Paratransit | 3610-100-067-3610-058-PVET-6130 | 7/1/11 | 6/30/12 | 23,000.00 | 18,000.00 | 23,000.00 | 23,000.00 |
| Veterans-Paratransit | 3610-100-067-3610-058-PVET-6130 | 7/1/10 | 6/30/11 | 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 | 7/1/07 | 6/30/08 | 15,000.00 | | | 15,000.00 |
| | | | | | <u>\$ 23,000.00</u> | <u>\$ 23,000.00</u> | <u>\$ 112,000.00</u> |

COUNTY OF UNION

SCHEDULE OF EXPENDITURES OF STATE FINANCIAL ASSISTANCE

FOR THE YEAR ENDED DECEMBER 31, 2012

| STATE GRANTOR DEPARTMENT | STATE ACCOUNT NUMBER | GRANT PERIOD | | PROGRAM | 2012 FUNDS | 2012 | CUMULATIVE |
|---|---------------------------------|--------------|----------|---------------|-----------------|-----------------|-------------------|
| PROGRAM TITLE | | FROM | TO | AMOUNT | RECEIVED | EXPENDITURES | EXPENDITURES |
| | | | | | | | DECEMBER 31, 2012 |
| New Jersey Historical Commission: | | | | | | | |
| Historical Block Grant | 2540-100-074-2540-043-S003-6110 | 1/1/12 | 12/31/12 | \$ 61,826.00 | \$ 52,552.10 | \$ 21,237.32 | \$ 21,237.32 |
| Historical Block Grant | 2540-100-074-2540-043-S003-6110 | 1/1/11 | 12/31/11 | 61,826.00 | 9,273.90 | 59,994.75 | 60,882.25 |
| Historical Block Grant | 2540-100-074-2540-043-S003-6110 | 1/1/10 | 12/31/10 | 66,467.00 | 9,970.05 | | 66,466.14 |
| Historical Block Grant | 2540-100-074-2540-043-S003-6110 | 1/1/09 | 12/31/09 | 60,358.00 | | | 38,929.00 |
| | | | | | \$ 71,796.05 | \$ 81,232.07 | \$ 187,514.71 |
| Union County's Link to the American Revolution | 11-100-074-2540-105-6120 | 12/1/2010 | 7/1/2011 | 18,500.00 | \$ 2,775.00 | \$ 18,500.00 | \$ 18,500.00 |
| Office of Information Technology: | | | | | | | |
| 911 Program | 2034-100-082-S570-035-UZZZ-6110 | 7/1/08 | 6/30/09 | 25,000.00 | \$ | \$ 1,869.00 | \$ 17,604.97 |
| 911 Program | 2034-100-082-S570-035-UZZZ-6110 | 7/1/07 | 6/30/08 | 25,000.00 | | 782.05 | 18,720.52 |
| 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 |
| | | | | | \$ | \$ 2,651.05 | \$ 176,815.79 |
| <u>Total Other State Agencies</u> | | | | | \$ 1,330,239.41 | \$ 1,490,076.78 | \$ 15,003,931.93 |
| 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 | 2000-01-050 | | | 11,475,000.00 | \$ | \$ | \$ 7,511,572.93 |
| Green Acres Park Development Project | 200-07-054 | | | 1,475,000.00 | \$ 1,475,000.00 | \$ | \$ 1,475,000.00 |
| County Environmental Health Act & Air Pollution | 4855-100-042-4855-075-V83K-6010 | 1/1/12 | 12/31/12 | 261,565.00 | \$ 204,113.00 | \$ 251,922.06 | \$ 251,922.06 |
| County Environmental Health Act & Air Pollution | 4855-100-042-4855-075-V83K-6010 | 1/1/11 | 12/31/11 | 276,837.00 | 127,250.00 | 803.24 | 265,184.07 |
| County Environmental Health Act & Air Pollution | 4855-100-042-4855-075-V83K-6010 | 1/1/10 | 12/31/10 | 267,702.00 | 10,316.00 | | 267,702.00 |
| 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 |
| | | | | | \$ 341,679.00 | \$ 252,725.30 | \$ 2,116,055.21 |
| Green Communities | 4800-150-083130-60 | 1/1/08 | 12/31/08 | 3,000.00 | \$ | \$ | \$ |

COUNTY OF UNION

SCHEDULE OF EXPENDITURES OF STATE FINANCIAL ASSISTANCE

FOR THE YEAR ENDED DECEMBER 31, 2012

| STATE GRANTOR DEPARTMENT | STATE ACCOUNT NUMBER | GRANT PERIOD | | PROGRAM | 2012 FUNDS | 2012 | CUMULATIVE |
|--|---------------------------------|--------------|----------|---------------|-----------------|---------------|------------------|
| PROGRAM TITLE | | FROM | TO | AMOUNT | RECEIVED | EXPENDITURES | EXPENDITURES |
| | | | | | | | DECEMBER |
| | | | | | | | 31, 2012 |
| Solid Waste Services | 4910-515-239100-60 | 1/1/12 | 12/31/12 | \$ 298,100.00 | \$ 298,100.00 | \$ | \$ |
| Solid Waste Services | 4910-515-239100-60 | 1/1/10 | 12/31/10 | 630,000.00 | | 85,374.00 | 269,811.65 |
| Solid Waste Services | 4910-515-239100-60 | 1/1/09 | 12/31/09 | 372,276.34 | | 156,727.18 | 351,425.56 |
| Solid Waste Services | 4910-515-239100-60 | 1/1/08 | 12/31/08 | 335,310.00 | | 99.35 | 335,030.09 |
| Solid Waste Services | 4910-515-239100-60 | 1/1/07 | 12/31/07 | 320,183.00 | | | 320,128.00 |
| | | | | | \$ 298,100.00 | \$ 242,200.53 | \$ 1,276,395.30 |
| Clean Communities | 4900-765-042-4900-005-VCMB-6010 | 1/1/12 | 12/31/12 | 45,958.00 | \$ 45,957.19 | \$ 16,680.65 | \$ 16,680.65 |
| Clean Communities | 4900-765-042-4900-005-VCMB-6010 | 1/1/11 | 12/31/11 | 46,602.00 | | 11,522.65 | 26,250.24 |
| Clean Communities | 4900-765-042-4900-005-VCMB-6010 | 1/1/10 | 12/31/10 | 47,477.00 | | 7,555.00 | 47,477.00 |
| 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 | | 940.00 | 34,631.50 |
| Clean Communities | 4900-765-042-4900-005-VCMB-6010 | 1/1/06 | 12/31/06 | 25,838.00 | | | 21,481.50 |
| Clean Communities | 4900-765-042-4900-005-VCMB-6010 | 1/1/05 | 12/31/05 | 27,612.00 | | | 20,730.19 |
| | | | | | \$ 45,957.19 | \$ 36,698.30 | \$ 247,044.48 |
| Deserted Village of Feltville-Masker's Barn | | 1/1/1996 | 6/15/11 | 426,834.00 | \$ | \$ | \$ 426,834.00 |
| Raritan Watershed Program | | 1/1/01 | 12/31/01 | 410,000.00 | \$ | \$ | \$ 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 | \$ | \$ 836.60 | \$ 53,683.45 |
| Bonus Recycling Grant | | 1/1/09 | 12/31/09 | 237,800.00 | \$ | \$ 98,722.00 | \$ 157,330.73 |
| Total Department of Environmental Protection | | | | | \$ 2,160,736.19 | \$ 631,182.73 | \$ 14,246,056.70 |
| Department of Transportation: | | | | | | | |
| State Aid Highway Projects: | | | | | | | |
| Road , intersection, Bridge and culvert | | | | 3,500,000.00 | \$ | \$ | \$ 2,406,728.32 |
| Improvements Projects at various locations | | | | | | | |
| Road , intersection, Bridge and culvert | | | | 276,792.37 | \$ | \$ | \$ |
| Improvements Projects at various locations | | | | | | | |
| Local Bridge Program | | | | 3,000,000.00 | \$ | \$ | \$ 1,525,218.72 |
| County Road Resurfacing Program | 6320-480-078-6320-AJW-TCAP-6010 | | | 4,600,000.00 | \$ | \$ | \$ 4,585,352.85 |

COUNTY OF UNION

SCHEDULE OF EXPENDITURES OF STATE FINANCIAL ASSISTANCE

FOR THE YEAR ENDED DECEMBER 31, 2012

| STATE GRANTOR DEPARTMENT PROGRAM TITLE | STATE ACCOUNT NUMBER | GRANT PERIOD | | PROGRAM AMOUNT | 2012 FUNDS RECEIVED | 2012 EXPENDITURES | CUMULATIVE EXPENDITURES DECEMBER 31, 2012 |
|---|---------------------------------|--------------|----------|-------------------|---------------------------|----------------------|--|
| | | FROM | TO | | | | |
| Lenape Park Bike Trail | | | | \$ 500,000.00 | \$ _____ | \$ _____ | \$ 468,219.82 |
| 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 | \$ _____ | \$ _____ | \$ _____ |
| Replacement of Burnett Avenue Culvert | | | | 283,835.42 | \$ 283,835.42 | \$ 283,835.42 | \$ 283,835.42 |
| Upgrade of Signs and Markers | 6320-480-078-6320-AJW-TCAP-6010 | 2011 | | 1,013,800.00 | \$ _____ | \$ 571,559.19 | \$ 1,008,748.58 |
| Upgrade of Signs and Markers | 6320-480-078-6320-AJW-TCAP-6010 | 2010 | | 1,013,137.08 | | | 1,013,137.08 |
| Upgrade of Signs and Markers | 6320-480-078-6320-AJW-TCAP-6010 | 2009 | | 1,062,652.00 | | | 1,062,652.00 |
| Upgrade of Signs and Markers | 6320-480-078-6320-AJW-TCAP-6010 | 2008 | | 1,006,000.00 | | | 1,002,291.81 |
| Upgrade of Signs and Markers | 6320-480-078-6320-AG4-TCAP-6010 | 2005 | | 929,040.00 | | | 927,999.44 |
| | | | | | \$ _____ | \$ 571,559.19 | \$ 5,014,828.91 |
| Intermodal 2006 | | 1/1/06 | 12/31/06 | 1,129,568.00 | \$ _____ | \$ _____ | \$ 1,129,568.00 |
| 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 |
| <u>Total Department of Transportation</u> | | | | | \$ 283,835.42 | \$ 855,394.61 | \$ 42,731,996.15 |
| <u>State of New Jersey Office of Homeland Security and Preparedness:</u> | | | | | | | |
| FY 07 Port Security Grant program (PSGP) | 1005-100-066-1005-016-YYYY-6110 | | | 416,625.00 | 416,572.00 | 32,617.60 | 416,572.00 |
| <u>GRAND TOTAL</u> | | | | | \$ 13,584,605.39 | \$ 13,314,105.79 | \$ 106,824,777.74 |

COUNTY OF UNION

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

YEAR ENDED DECEMBER 31, 2012

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, 2012

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, 2012

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

Federal Programs (Continued)

(4) Identification of Major Federal Programs:

| <u>Grant Program</u> | <u>CFDA</u> |
|--|-------------|
| CDBG | 14.218 |
| ARRA- Neighborhood Stabilization Program | 14.256 |
| ARRA Homeless Prevention and Rapid Rehousing | 14.257 |
| Supportive Housing | 14.235 |
| HOPWA | 14.241 |
| DOT Pass thru NJ DOT Incl ARRA | 20.205 |
| WIA Including ARRA | 17.259 |
| Gang, Gun & Narcotics Task Force | 16.579 |
| ARRA- Edward Byrne Memorial Justice Assistance | 16.803 |
| Ryan White | 93.915 |
| ARRA Port Security Program Grants | 97.116 |
| ARRA- Energy Efficiency and Conservation Block Grant | 81.128 |

(5) Program Threshold Determination:

Type A Federal Program Threshold > \$1,030,327.23

Type B Federal Program Threshold <= \$1,030,327.23

(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, 2012

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> |
|-------------------------------|---------------------------------|
| Cultural Projects Block Grant | 2530-100-074-2530-032-S003-6130 |
| Social Services Block Grant | 7570-100-054-7570-048-LLL-6130 |
| Respite Care | 4275-4910-6411-082-J004-6140 |
| Governor's Alliance on Drugs | 2000-100-082-C001-044-U999-6010 |
| Work First Learning Link | 4545-767-062-4545-003-N751-6140 |
| State Aid Highway Projects | |
| Upgrade of Signs and Markers | 6320-480-078-6320-AJW-TCAP-6010 |

(5) Program Threshold Determination:

Type A State Program Threshold > \$399,423.17

Type B State Program Threshold <= \$399,423.17

(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, 2012

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

Internal Control Findings

#12-01 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.

#12-02 Compliance Findings

As discussed in detail in #12-01 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

#12-03 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, 2012

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

Federal and State Programs – All Major Programs (Continued)

#12-04 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.

#12-05 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.

#12-06 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, 2012**

Federal Programs and State Programs – All Major Programs

Findings #12-01 through #12-06 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, 2012

| | | | 14.871 |
|---------------|--|----------------|-------------------------|
| Line Item No. | Description | Total Programs | Housing Choice Vouchers |
| | Balance Sheet | | |
| 111 | Cash-unrestricted | \$ 395,958 | \$ 395,958 |
| 113 | Cash-other restricted | \$ 76,644 | \$ 76,644 |
| 100 | Total Cash | \$ 472,602 | \$ 472,602 |
| 124 | Accounts Receivable - Other Government | \$ - | \$ - |
| 120 | Total Receivables, Net of Allowance for Doubtful Accounts | \$ - | \$ - |
| 150 | Total Current Assets | \$ 472,602 | \$ 472,602 |
| 190 | Total Assets | \$ 472,602 | \$ 472,602 |
| 312 | Accounts payable <= 90 days | \$ 90,102 | \$ 90,102 |
| 333 | Accounts Payable - Other Government | \$ - | \$ - |
| 342 | Deferred Revenues | \$ - | \$ - |
| 310 | Total Current Liabilities | \$ 90,102 | \$ 90,102 |
| 300 | Total Liabilities | \$ 90,102 | \$ 90,102 |
| 511.1 | Restricted Net Assets | \$ 76,644 | \$ 76,644 |
| 512.1 | Unrestricted Net Assets | \$ 305,856 | \$ 305,856 |
| 513 | Total Equity/Net Assets | \$ 382,500 | \$ 382,500 |
| 600 | Total Liabilities and Equity/Net assets | \$ 472,602 | \$ 472,602 |
| | Income Statement | | |
| 70600 | HUD PHA operating grants | \$ 3,926,070 | \$ 3,926,070 |
| 71400 | Fraud recovery | \$ 4,364 | \$ 4,364 |
| 71500 | Other revenue | \$ 74,026 | \$ 74,026 |
| 70000 | Total Revenue | \$ 4,004,460 | \$ 4,004,460 |
| 91100 | Administrative salaries | \$ 10,695 | \$ 10,695 |
| 91200 | Auditing fees | \$ 12,500 | \$ 12,500 |
| 91300 | Management Fee | \$ 306,920 | \$ 306,920 |
| 91600 | Office Expenses | \$ 732 | \$ 732 |
| 91000 | Total Operating-Administrative | \$ 330,847 | \$ 330,847 |
| 96200 | Other general expenses | \$ 13,851 | \$ 13,851 |
| 96000 | Total Other General Expenses | \$ 13,851 | \$ 13,851 |
| 96900 | Total Operating Expenses | \$ 344,698 | \$ 344,698 |
| 97000 | Excess Revenue Over Operating Expenses | \$ 3,659,762 | \$ 3,659,762 |

COUNTY OF UNION
SUPPLEMENTARY INFORMATION

FINANCIAL DATA SCHEDULE - SECTION 8 HOUSING CHOICE VOUCHER PROGRAM

FOR THE YEAR ENDED DECEMBER 31, 2012

| | | | | 14.871 |
|---------------|---|----------------|-------------------------|-----------|
| Line Item No. | Description | Total Programs | Housing Choice Vouchers | |
| 97300 | Housing assistance payments | \$ 3,523,595 | \$ | 3,523,595 |
| 97350 | HAP Portability-In | \$ 69,023 | \$ | 69,023 |
| 90000 | Total Expenses | \$ 3,937,316 | \$ | 3,937,316 |
| 10000 | Excess (Deficiency) of Revenue Over (Under) Expenses | \$ 67,144 | \$ | 67,144 |
| 11030 | Beginning equity | \$ 294,646 | \$ | 294,646 |
| 11040 | Prior Period Adjustments, Equity Transfers and Correction of Errors | \$ 20,710 | \$ | 20,710 |
| 11170 | Administrative Fee Equity | \$ 305,856 | \$ | 305,856 |
| 11180 | Housing Assistance Payments Equity | \$ 76,644 | \$ | 76,644 |
| 11190 | Unit Months Available | 4452 | | 4452 |
| 11210 | Unit Months Leased | 4343 | | 4343 |
| 11270 | Excess Cash | \$ - | \$ | - |

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PART III

COUNTY OF UNION

STATISTICAL DATA

LIST OF OFFICIALS

COMMENTS AND RECOMMENDATIONS

YEAR ENDED DECEMBER 31, 2012

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

| | YEAR 2012 | | YEAR 2011 | |
|--|-------------------------|----------------|-------------------------|----------------|
| | AMOUNT | % | AMOUNT | % |
| <u>REVENUE AND OTHER INCOME REALIZED</u> | | | | |
| Fund Balance Utilized | \$ 16,000,000.00 | 3.06% | \$ 18,700,000.00 | 3.66% |
| Miscellaneous From Other Than Current | | | | |
| Tax Levy | 203,737,932.49 | 39.01% | 200,830,352.80 | 39.32% |
| Collection of Current Tax Levy | 302,497,451.00 | 57.92% | 291,168,537.00 | 57.01% |
| | \$ | | \$ | |
| TOTAL INCOME | <u>522,235,383.49</u> | <u>100.00%</u> | <u>510,698,889.80</u> | <u>100.00%</u> |
| <u>EXPENDITURES</u> | | | | |
| Budget Expenditures: | | | | |
| County Purposes | \$ 499,026,995.11 | 99.43% | \$ 496,398,603.65 | 99.98% |
| Other Expenditures | <u>2,861,000.45</u> | <u>0.57%</u> | <u>109,225.90</u> | <u>0.02%</u> |
| | \$ | | \$ | |
| TOTAL EXPENDITURES | <u>501,887,995.56</u> | <u>100.00%</u> | <u>496,507,829.55</u> | <u>100.00%</u> |
| Excess in Revenue | \$ 20,347,387.93 | | \$ 14,191,060.25 | |
| <u>Fund Balance</u> | | | | |
| Balance, January 1 | 18,148,936.71 | | 22,657,876.46 | |
| | \$ <u>38,496,324.64</u> | | \$ <u>36,848,936.71</u> | |
| Decreased by: | | | | |
| Utilization as Anticipated Revenue | <u>16,000,000.00</u> | | <u>18,700,000.00</u> | |
| Balance, December 31 | <u>\$ 22,496,324.64</u> | | <u>\$ 18,148,936.71</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> |
|-------------|----------------------------|------------------------------------|--------------------|--|
| 2012 | \$302,497,451.00 | \$10,288,491.54 | \$312,786,042.54 | 100% |
| 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% |

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> |
|-------------|--|------------------------|---|
| 2012 | \$68,590,610,307.00 | .444900583565 | .015 |
| 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 |

YEAR'S OPERATION

The operation of the County for the year 2012 produced a surplus of \$20,347,388.13 compared with a surplus of \$14,191,060.25 in 2011, an increase of \$6,156,327.88. A comparison of the results of operations for the past three years is set forth below:

| <u>YEAR</u> | <u>OPERATING SURPLUS</u> |
|-------------|------------------------------|
| 2012 | \$20,347,388.13 |
| 2011 | \$14,191,060.25 |
| 2010 | \$18,414,004.61 |

YEAR'S OPERATION (CONTINUED)

A summary of items which produced the operating surplus for the years 2010 to 2012 is as follows:

| | <u>YEAR 2012</u> | <u>YEAR 2011</u> | <u>YEAR 2010</u> |
|--|-----------------------------|-----------------------------|-----------------------------|
| Excess (Deficit) Receipts from Miscellaneous Revenue Anticipated | \$ 9,726,645.11 | \$ (4,239,776.42) | \$ (6,602,234.63) |
| Miscellaneous Revenue - Not Anticipated | 6,407,683.85 | 6,713,683.07 | 11,132,565.66 |
| Added Taxes Collected - Chapter 197, P.L. 1941 | 802,630.34 | 759,776.83 | 678,807.05 |
| Unexpended Balance of Prior Year Appropriation Reserve Lapsed | 5,507,867.51 | 6,341,297.01 | 7,433,048.93 |
| Other Credits to Income | 10,241.68 | 1,370,420.31 | 1,111,071.08 |
| Unexpended Balances of Appropriations Canceled | 753,319.89 | 3,354,885.35 | 5,207,889.56 |
| Non-Budget Expenditures | <u>(2,861,000.45)</u> | <u>(109,225.90)</u> | <u>(547,143.04)</u> |
| STATUTORY EXCESS TO FUND BALANCE | \$ <u>20,347,387.93</u> | \$ <u>14,191,060.25</u> | \$ <u>18,414,004.61</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> |
|-------------|--------------------------------|--|
| 2012 | \$22,496,324.64 | \$19,000,000.00 |
| 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 |

COMPARISON OF BUDGET AND EMERGENCY
EXPENDITURES - CURRENT FUND

| | <u>YEAR 2012</u> | <u>YEAR 2011</u> |
|-------------------------------------|-------------------------|-------------------------|
| <u>Operating</u> | | |
| General Government | \$101,386,109.00 | \$95,850,491.00 |
| Public Safety | 90,511,517.00 | 90,089,176.00 |
| Operational Services | 19,880,907.00 | 19,107,864.00 |
| Health and Welfare | 126,049,516.00 | 130,675,854.00 |
| Education | 18,430,187.00 | 18,547,074.00 |
| Unclassified | 8,847,486.93 | 11,575,134.85 |
| State and Federal Programs - | | |
| Offset by Revenues | 39,617,458.00 | 42,912,882.00 |
| Contingent | 50,000.00 | 50,000.00 |
| <u>Total Operating Costs</u> | <u>\$404,773,180.93</u> | <u>\$408,808,475.85</u> |
| <u>Capital Improvements</u> | 3,400,000.00 | 3,800,000.00 |
| <u>Debt Service</u> | 49,942,594.18 | 44,266,114.80 |
| Deferred Charges and | | |
| <u>Statutory Expenditures</u> | <u>40,911,220.00</u> | <u>39,524,013.00</u> |
| <u>Total General Appropriations</u> | <u>\$499,026,995.11</u> | <u>\$496,398,603.65</u> |

OFFICIALS IN OFFICE AND SURETY BONDS

The following officials were in office for the Year Ended December 31, 2012:

| <u>NAME</u> | <u>TITLE</u> | <u>AMOUNT OF BOND</u> | <u>NAME OF CORPORATE SURETY</u> |
|----------------------|-------------------------------------|---------------------------|--|
| Alexander Mirabella | Chairman | | |
| Linda Carter | Vice-Chairman | | |
| Angel G. Estrada | Freeholder | | |
| Christopher Hudak | Freeholder | | |
| Mohamed S. Jalloh | Freeholder | | |
| Bette Jane Kowalski | Freeholder | | |
| Daniel P. Sullivan | Freeholder | | |
| Deborah P. Scanlon | Freeholder | | |
| Daniel P. Sullivan | Freeholder | | |
| Vernell Wright | Freeholder | | |
| Alfred J. Faella | County Manager | \$ 100,000.00 | Hartford Accident and Indemnity Company |
| Nicole L. DiRado | Clerk of the Board To 1/31/2012 | (A) | |
| James E. Pellettiere | Clerk of the Board From 2/1/2012 | (A) | |
| Bibi Taylor | Director, Department of Finance | \$ 500,000.00 | Travelers Casualty and Surety Company of America |
| W. Padusniak, Jr. | Comptroller | \$ 100,000.00 | Hartford Fire Insurance Company |
| Melinda Zito | Deputy Comptroller | \$ 500,000.00 | 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 |
| JoAnn Schwab | Deputy Surrogate | \$ 50,000.00 | Hartford Fire Insurance Company |
| Arlene Verniero | Special Deputy Surrogate | \$ 25,000.00 | Hartford Fire Insurance Company |
| Joanne Rajoppi | County Clerk | \$ 50,000.00 | 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> |
|------------------------|---|---------------------------|---|
| Alan L. Falcone | Deputy County Clerk To 1/31/2012 | \$ 500,000.00 | Hartford Fire Insurance Company |
| Nicole DiRado | Deputy County Clerk From 2/1/2012 (Not Bonded Until 12/10/2012) | \$ 500,000.00 | 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) | |
| Ronald Zuber | Director, Department of Parks and Community | (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) | |
| Mathew N. DiRado, Esq. | Director, Department of Administrative Services | (A) | |
| Joan I. Wheeler | Administrator, Department of Runnells Specialized Hospital | (A) | |
| Zhongxue Hau, M.D. | Chief Medical Examiner To 9/7/2012 | (A) | |
| Junaid R. Shaikh, M.D. | Chief Medical Examiner From 11/1/2012 | (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, 2011 | \$ | -0- |
| Received | | 6,964,440.88 |
| | \$ | <u>6,964,440.88</u> |
| Expended | \$ | <u>5,790,163.07</u> |
| Balance, December 31, 2012 | \$ | <u><u>1,174,277.81</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, 2011 and 2012 were dated January 1, 2010, January 3, 2011 and January 3, 2012 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.

Federal and State Grants

In several instances it was noted that the detailed analysis of grants receivable by year did not agree with the summary analysis of grants receivable and in many instances the cash receipts were misposted either to the incorrect grant or program year.

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.*

The detail record of grants receivable by year agree with the summary of grants receivable and that the detail of grant receipts be investigated prior to posting.*

*Prior Year Recommendation