

Report of Audit
on the
Financial Statements
of the
County of Union
for the
Year Ended
December 31, 2013

COUNTY OF UNION

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COUNTY OF UNION

PART I

INDEPENDENT AUDITOR'S REPORT ON
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SUPPLEMENTARY SCHEDULES – ALL FUNDS

YEAR ENDED DECEMBER 31, 2013



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 and the account group of the County of Union, New Jersey, as of December 31, 2013 and 2012, 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 and the account group for the year ended December 31, 2013, 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.

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, 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 matter 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, 2013 and 2012, 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, 2013.

Opinion on Regulatory Basis of Accounting

In our opinion, except for the effects of such adjustments, as described in the fourth paragraph, if any, that might have been determined to be necessary had we been able to audit the financial activities of the Division of Social Services, the regulatory financial statements referred to above present fairly, in all material respects, the regulatory basis balances sheets of the various individual funds and the account group as of December 31, 2013 and 2012, 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, 2013 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.

SUPLEE, CLOONEY & COMPANY

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.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated September 25, 2014 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

September 25, 2014

CURRENT FUND

"A"

COUNTY OF UNION

CURRENT FUND

BALANCE SHEETS - REGULATORY BASIS

<u>ASSETS</u>	<u>REF.</u>	<u>BALANCE DECEMBER 31, 2013</u>	<u>BALANCE DECEMBER 31, 2012</u>
Cash - Treasurer	A-4	\$ 60,164,385.61	\$ 49,690,853.48
Cash - Change Funds	A-5	4,435.00	3,335.00
		<u>\$ 60,168,820.61</u>	<u>\$ 49,694,188.48</u>
Receivable with Offsetting Reserves:			
Property Taxes	A-6	\$ 682,637.13	\$ 494,837.41
Union County Improvement Authority	A-14	334,677.63	337,874.25
Due Grant Fund	A-15		9,478.71
Due Trust Other Fund	A-4	4,289,754.83	2,008,924.94
Due General Capital Fund	A-4	1,300,000.00	
		<u>\$ 6,607,069.59</u>	<u>\$ 2,851,115.31</u>
Deferred Charges:			
Expenditure without Appropriation-Hurricane Sandy		\$	161,309.95
		<u>\$ 66,775,890.20</u>	<u>\$ 52,706,613.74</u>
Grant Fund:			
Cash	A-4	\$ 1,455,136.45	\$ 1,633,746.31
Grants Receivable	A-9	55,723,560.78	59,579,184.34
		<u>\$ 57,178,697.23</u>	<u>\$ 61,212,930.65</u>
		<u>\$ 123,954,587.43</u>	<u>\$ 113,919,544.39</u>
<u>LIABILITIES, RESERVES AND FUND BALANCE</u>			
Appropriation Reserves	A-3:A-11	\$ 19,144,827.77	\$ 6,360,718.76
Commitments Payable	A-3:A-11	7,782,961.43	16,781,449.43
Accounts Payable	A-7	6,236,290.87	3,677,078.54
Reserve for:			
Medicare Peer Group - Appropriated	A-10	698,988.15	539,927.06
Sheriff's Office Outstanding Checks	A-15	15,379.37	
		<u>\$ 33,878,447.59</u>	<u>\$ 27,359,173.79</u>
Reserve for Receivable	A	6,607,069.59	2,851,115.31
Fund Balance	A-1	26,290,373.02	22,496,324.64
		<u>\$ 66,775,890.20</u>	<u>\$ 52,706,613.74</u>
Grant Fund:			
Due Current Fund	A-4	\$	\$ 9,478.71
Due Trust Other Fund	A-4	1,444,426.88	1,444,426.88
Due General Capital Fund	A-4	1,475,000.00	1,475,000.00
Due Open Space Preservation Trust Fund	A-4	2,975,000.00	2,975,000.00
Grants - Appropriated	A-12	37,624,132.60	38,946,166.82
Commitments Payable	A-12	13,591,590.66	16,329,097.74
Grants - Unappropriated	A-13	68,547.09	33,760.50
		<u>\$ 57,178,697.23</u>	<u>\$ 61,212,930.65</u>
		<u>\$ 123,954,587.43</u>	<u>\$ 113,919,544.39</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, 2013</u>	<u>YEAR ENDED</u> <u>DECEMBER</u> <u>31, 2012</u>
<u>REVENUE AND OTHER INCOME</u>			
Fund Balance Revenue Utilized	A-2	\$ 19,000,000.00	\$ 16,000,000.00
Miscellaneous Revenue Anticipated	A-2	182,580,514.46	191,009,509.11
Receipts from Current Taxes	A-2	317,544,198.00	302,497,451.00
Non-Budget Revenue	A-2	7,943,071.89	7,210,314.19
Other Credits to Income:			
Unexpended Balance of Appropriation Reserves	A-11	8,220,489.07	5,507,867.51
Union County Improvement Authority Receivable	A-14	<u>3,196.62</u>	<u>10,241.68</u>
<u>TOTAL INCOME</u>		<u>\$ 535,291,470.04</u>	<u>\$ 522,235,383.49</u>
<u>EXPENDITURES</u>			
Budget and Emergency Appropriations:			
Operations	A-3	\$ 408,029,497.53	\$ 404,773,180.93
Capital Improvements	A-3	3,500,000.00	3,400,000.00
Debt Service	A-3	56,519,073.28	49,942,594.18
Deferred Charges and Statutory Expenditures	A-3	40,870,195.95	40,911,220.00
Interfunds Advanced (Net)		3,571,351.18	2,018,346.37
Refund of Prior Year's Revenue	A-4	<u>7,303.72</u>	<u>842,654.08</u>
		<u>\$ 512,497,421.66</u>	<u>\$ 501,887,995.56</u>
<u>TOTAL EXPENDITURES</u>			
Excess in Revenue		\$ 22,794,048.38	\$ 20,347,387.93
<u>Fund Balance</u>			
Balance, January 1	A	<u>22,496,324.64</u>	<u>18,148,936.71</u>
		\$ 45,290,373.02	\$ 38,496,324.64
Decreased by:			
Utilization as Anticipated Revenue	A-1:A-2	<u>19,000,000.00</u>	<u>16,000,000.00</u>
Balance, December 31	A	<u>\$ 26,290,373.02</u>	<u>\$ 22,496,324.64</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, 2013

	REF.	BUDGET	SPECIAL N.J.S.A. 40A:4-87	REALIZED	EXCESS OR (DEFICIT)
Surplus Anticipated	A-1	\$ 19,000,000.00	\$	\$ 19,000,000.00	\$
Miscellaneous Revenues:					
Fees:					
County Clerk	A-8	\$ 2,205,840.00	\$	\$ 1,878,850.49	\$ (326,989.51)
Surrogate	A-8	191,915.00		191,915.00	
Sheriff	A-8	1,000,000.00		1,133,009.49	133,009.49
Interest on Investments and Deposits	A-8	145,000.00		217,199.83	72,199.83
County Hospital Board of Pay Patients	A-8	32,640,000.00		36,114,389.16	3,474,389.16
Permits - County Road Department	A-8	102,500.00		114,628.29	12,128.29
Register - Realty Transfer Fees	A-8	3,623,553.00		3,585,252.87	(38,300.13)
Parks and Recreation Facilities Revenue	A-8	7,050,000.00		7,817,777.51	767,777.51
Rent - 921 Elizabeth Avenue	A-8	415,000.00		418,306.68	3,306.68
Rental Beds - Juvenile Detention Center	A-8	900,000.00		1,148,496.84	248,496.84
State Aid County College Bonds (N.J.S.A.18A:64A-22.6)	A-8	1,960,185.00		1,960,185.62	0.62
Division of Youth and Family Services	A-8	4,611,749.00		4,611,749.00	
Supplemental Social Security Income	A-8	1,064,075.00		551,253.00	(512,822.00)
Maintenance of Patients in State Institutions for Mental Diseases	A-8	7,710,278.00		7,710,278.00	
Maintenance of Patients in State Institutions for Mentally Retarded	A-8	22,475,630.00		22,475,630.00	
Older Americans Act Title III	A-9	3,143,464.00	520,668.00	3,664,132.00	
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	41,373.00	685,078.00	
State/Community Partnership	A-9	452,098.00		452,098.00	
US Department of Agriculture (USDA)	A-9	271,021.00		271,021.00	
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	
NJ transit SCDR - Transportation Assistance Program	A-9	1,192,775.00		1,192,775.00	
NJ DOH Intox. Driver Resource Center	A-9	189,000.00	10,480.00	199,480.00	
Human Services Family Court	A-9	252,748.00		252,748.00	
Paratrans. Elderly and Handicapped Trans. Title XX	A-9	158,312.00		158,312.00	
Para. Elderly and Handicapped Trans. Title XX-Program Income Fares	A-9	90,788.00	69,212.00	160,000.00	
Para. Elderly and Handicapped Trans. Title XX-Aging	A-9	85,262.00		85,262.00	
Respite Care	A-9	348,566.00		348,566.00	
Respite Care -Program Income	A-9	30,000.00		30,000.00	
Sexual Assault and Rape Care (SAARC)	A-9	12,971.00	4,000.00	16,971.00	
Medicare Reimbursement Program Logistics	A-9	80,000.00		80,000.00	
Co - Wide Comp. Alcohol Program	A-9	937,373.00		937,373.00	
Personal Attendant Program	A-9	82,000.00		82,000.00	
Alliance to Prevent Alcoholism and Drug Abuse	A-9	530,872.00		530,872.00	
Human Services Planning Advisory Council	A-9	68,163.00		68,163.00	
Ryan White HIV Emergency Relief Grant	A-9	801,941.00	1,207,387.00	2,009,328.00	
Victim Witness Advocacy Program	A-9	265,801.00	35,347.00	301,148.00	
County Environmental Health Act (CEHA)	A-9	283,156.00	211,632.00	494,788.00	
Council on the Arts	A-9	137,917.00		137,917.00	
Juvenile Accountability (JAIB)	A-9	28,783.00		28,783.00	
Jail Division PILOT Program	A-9	66,950.00		66,950.00	
Jersey Assistance Community Caregivers (JACC)	A-9	15,155.00	3,085.00	18,240.00	
Rape Prevention Education Grant	A-9	45,390.00		56,000.00	
EMPG Open Initiative	A-9	45,533.00	10,610.00	45,533.00	
Child Passenger Safety	A-9	20,008.00		59,900.00	
Low income Heating Opportunity Program (LIHEOP)	A-9	17,336.00	39,892.00	17,336.00	
Urban area Security Initiative Program (UASI)	A-9	20,568.00		20,568.00	
Jobs Access and Reverse Computer Program (JARC)	A-9	125,000.00		320,000.00	
Port Authority NY and NJ Patrol Boats	A-9	49,979.00	195,000.00	49,979.00	
CWA - Universal Service Grant	A-9	29,530.00		29,530.00	
Law Enforcement Officers Training and Equipment Fund (LEOTF)	A-9	3,852.00		12,345.00	
Recreational Opportunities for Individuals with Disabilities (DROID)	A-9	20,000.00	8,493.00	20,000.00	
CCPED - Global Options	A-9	681,000.00		710,920.00	
Housing Opportunities Persons with Aids - HOPWA	A-9	558,540.00	29,920.00	558,540.00	
Insurance Fraud Reimbursement Program	A-9	250,000.00		250,000.00	
Juvenile Justice innovations Grant	A-9	120,000.00		120,000.00	
VAWA Sexual Violence Services Project	A-9	13,638.00		13,638.00	
Continuum of Care (COCR)	A-9	3,525,884.00	147,124.00	3,673,008.00	
Clean Communities	A-9		53,821.00	53,821.00	
Community Service Block Grant	A-9		775,268.00	775,268.00	
NJ Dep't. of Health and Senior Services - Right To Know Program (RTK)	A-9		16,401.00	16,401.00	
NJ Dep't. of Health and Senior Services - State Health Insurance Assistance Prog. (SHIP)	A-9		38,000.00	38,000.00	
Recycling Grant	A-9		264,000.00	264,000.00	
Senior Farmers Market	A-9		2,625.00	2,625.00	
NJ Dep't. of Labor and Workforce Development - Workforce Learning Link	A-9		134,000.00	134,000.00	
Gang, Gun and Narcotics Task Force	A-9		174,878.00	174,878.00	
Workforce Investment Act (WIA) Youth	A-9		1,105,340.00	1,105,340.00	
NJTPA Local Government Capacity Grant - Together North Jersey	A-9		110,000.00	110,000.00	
NJ Dep't. of Health/County of Middlesex - Chronic Disease Coalition Grant	A-9		39,830.00	39,830.00	
NJ Dep't. of State - Historical Commission	A-9		55,757.00	55,757.00	
NJ Dep't. of Labor and Workforce Development - Smart Steps	A-9		8,025.00	8,025.00	
NJDLPS Emergency Management Performance Grant	A-9		80,000.00	80,000.00	
NJDLPS State Facilities Education Act (SFEA)	A-9		207,000.00	207,000.00	
Rape Prevention Education Grant (SSBG)	A-9		57,522.00	57,522.00	
Sandy Homeowner/Rental Assistance Program (SHRAP)	A-9		2,837,200.00	2,837,200.00	
NJTPA Subregional Transportation Planning Grant	A-9		105,155.00	105,155.00	
NJDCA Post Sandy Planning Assistance Grant	A-9		30,000.00	30,000.00	

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, 2013

	REF.	BUDGET	SPECIAL N.J.S.A. 40A:4-87	REALIZED	EXCESS OR (DEFICIT)
NJ Dep't. Human Services - Transportation Block Grant	A-9	\$	\$ 65,292.00	\$ 65,292.00	\$
Visiting Nurse Assoc. Central New Jersey Transitions Program	A-9		218,446.00	218,446.00	
Kessler Foundation - Union County Paratransit System	A-9		25,000.00	25,000.00	
State Homeland Security Grant Program	A-9		357,671.00	357,671.00	
NJ Dep't. of Military and Veterans Affairs - Veterans Transportation Grant	A-9		12,000.00	12,000.00	
City of Plainfield Shared Service Agreement - Paving Project	A-9		587,000.00	587,000.00	
NJ State Parole Board - Second Chance Reentry Program	A-9		100,000.00	100,000.00	
US Dep't. of Health and Human Services - Residential Services Undocumented Children	A-9		275,192.00	275,192.00	
Sexual Assault Nurse Examiner/ Response Team Project (SANE/SART)	A-9		97,093.00	97,093.00	
Union County College Work First New Jersey - Program Income	A-9		19,820.00	19,820.00	
Workforce Investment Act (WIA) Adult Program	A-9		1,133,144.00	1,133,144.00	
Workforce Investment Act (WIA) Dislocated Worker	A-9		1,527,955.00	1,527,955.00	
Cancer Educational and Early Detection Program (NJCEED)	A-9		36,000.00	36,000.00	
NJDCA Community Development Block Grant - Disaster Recovery	A-9		413,735.00	413,735.00	
NJ Dep't. of Health and Senior Services - Health Services (LINCS)	A-9		463,857.00	463,857.00	
NJ Dep't. of Children and Families- Human Services Advisory Council	A-9		125,000.00	125,000.00	
NJ Dep't. of Labor and Workforce Development - Work First New Jersey	A-9		2,680,538.00	2,680,538.00	
Edward Byrne Memorial Justice Assistance Grant (JAG) - Megan's Law	A-9		13,946.00	13,946.00	
Special/General Election Grant	A-8		1,750,000.00	1,675,864.94	(74,135.06)
Constitutional Officers - Increased Fees (P.L. 2001, c. 370):					
County Clerk	A-8	1,818,699.00		1,690,843.00	(127,856.00)
Surrogate	A-8	293,085.00		308,854.12	15,769.12
Reimbursement from Grant Programs:					
1. Fringe Benefits Expenditures	A-8	2,500,000.00		2,444,928.36	(55,071.64)
2. Indirect Costs	A-8	175,000.00		106,056.08	(68,943.92)
Medicare - Peer Group	A-8	1,966,563.00		2,173,694.75	207,131.75
Bail Forfeitures	A-8	350,000.00		225,880.00	(124,120.00)
New Jersey Reimbursement - State Prisoners	A-8	145,000.00		161,992.24	16,992.24
Educational Building Aid	A-8	450,000.00		538,558.00	88,558.00
New Jersey-Division of Economic Assistance Earned Grant	A-8	28,300,000.00		31,306,894.76	3,006,894.76
Service Fees - Courts	A-8	185,000.00		342,384.00	157,384.00
Capital Fund Balance	A-8	1,000,000.00		1,000,000.00	
Franchise Fee - Jersey Gardens	A-8	475,000.00		630,355.91	155,355.91
Title IVD - Facility Reimbursement	A-8	1,050,000.00		1,206,495.07	156,495.07
Debt Service - Open Space	A-8	5,639,826.00		5,639,826.23	0.23
Leaf Composting	A-8	200,000.00		258,950.10	58,950.10
PILOTS	A-8	200,000.00		228,996.53	28,996.53
P.A.C.E. Agreement	A-8	576,553.00		576,553.38	0.38
Reserve to Pay Serial Bonds	A-8	114,044.00		114,044.00	
State Reimbursement Delaney Hall	A-8	1,750,000.00		1,302,932.37	(447,067.63)
Dispatch Services	A-8	300,000.00		244,092.00	(55,908.00)
Open Space	A-8	2,600,000.00		2,600,000.00	
Telephone Commissions	A-8	400,000.00		422,858.28	22,858.28
Reimbursement Prosecutor Salary	A-8	65,000.00		32,233.00	(32,767.00)
Division of Developmental Disabilities	A-8	550,000.00		631,658.52	81,658.52
Rental Income UC College/Trinitas Hospital Kellogg Building	A-8	200,000.00		200,000.04	0.04
Union County Utilities Authority	A-8	2,000,000.00		2,000,000.00	
ILSA Traffic Control Monitoring	A-8	1,207,500.00		1,207,500.00	
Weight and Measures	A-8	140,000.00		140,000.00	
Total Miscellaneous Revenue	A-1	\$ 157,187,408.00	\$ 18,548,734.00	\$ 182,580,514.46	\$ 6,844,372.46
Amount to be Raised by Taxation	A-1:A-6	317,544,198.00		317,544,198.00	
Budget Totals		\$ 493,731,606.00	\$ 18,548,734.00	\$ 519,124,712.46	\$ 6,844,372.46
Non-Budget Revenue	A-1:A-2			7,944,421.89	7,944,421.89
		\$ 493,731,606.00	\$ 18,548,734.00	\$ 527,069,134.35	\$ 14,788,794.35

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, 2013

	REF.		
<u>ANALYSIS OF NON-BUDGET REVENUE</u>			
Added County Taxes	A-6	\$	566,032.80
Revenue Accounts Receivable:			
Medical Examiner	A-8		798.00
Sale of Scrap and Purchasing Auction		\$	48,090.26
Lien Fees			7,620.15
Insurance Refunds			38,394.11
Workers Compensation			444,682.43
Planning Board			10,711.00
Dep't. of Justice OCDEF			105,414.38
Health Officer Shared Service Plainfield			13,749.99
Telephone Commissions and Cellular Antenna Rental			140,566.51
Sale of Maps/Copies			7,600.75
Medicare Part D			17,618.81
Concession/Vending/ATM Machine			73,677.83
Welfare Refund SS			1,762.13
Lease North Broad Street			600.00
Miscellaneous Refunds and Cancellations			138,736.86
State Chancery Court			42,123.00
State Treasurer Title IV D Reimbursements			149,582.99
Prescription Refunds			850,000.00
UCIA - Sale of Assets			216,450.00
Jury Duty			24.00
Printing and Duplicate			80,925.85
State Criminal Alien Assistance Program (SCAAP)			557,063.00
Ambulance Services			372,253.04
Construction Board Appeal			2,208.85
Interlocal Agreements Summit, Cranford and Clark			343,315.66
Utilities Authority Interlocal Agreement			98,187.75
Check Fees			225.00
Refunds - Grants			372,539.48
Corrections Processing Fee			97,939.26
Site Plan Fees			54,774.00
Prosecutor Discovery			39,500.00
Psychiatric Institutions			7,504.74
Restitution			1,383.00
Motor Vehicles Refunds			417,285.36
Postage Reimbursement			18,699.51
Inmate Medical Co-payment			3,992.01
Found Money			414.50
Fire Training Academy			24,300.00
Nature's Choice			13,026.00
Hurricane Sandy Reimbursement State Police			745,859.00
Vacation Purchase			70,108.92
SSA			33,400.00
Probation Fees			8,776.24
Park Police Fines			36,454.50
Child Nutrition			65,794.76
Jobs in Blue Administration			100,763.80
Prosecutor Federal Reimbursement			67,788.87
Liens Inglefield			7,800.00
Mental Health Director			12,000.00
Local Unit Bonds - Vocational School Share			100,638.75
Miscellaneous			610.00
Consumer Fraud Violations			30,250.00
ATM Commissions			4,145.05
Elections Clerk			77,503.38
Reimburse Security - Park Madison UCIA			107,241.36
Towing License			52,600.65
First Alert			7,764.60
Elections - Election Board			243,140.14
Elizabethtown Gas Refunds			559,051.27
Prior Year Salary Reimbursements- Irene			94,181.82
Prior Year Annual Administrative Fee			72,335.00
Miscellaneous Bank Adjustments			65,090.77
	A-4		7,376,241.09
	A-1:A-2	\$	7,943,071.89

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, 2013

	APPROPRIATIONS		PAID OR CHARGED	EXPENDED		UNEXPENDED BALANCE CANCELED
	BUDGET	BUDGET AFTER MODIFICATION		COMMITMENTS PAYABLE	RESERVED	
<u>GENERAL GOVERNMENT</u>						
County Managers Office:						
Salaries and Wages	\$ 699,046.00	\$ 720,046.00	\$ 709,495.08	\$	\$ 10,550.92	\$
Other Expenses:						
Special Studies and Initiatives	325,000.00	325,000.00	226,525.00	37,125.00	61,350.00	
Miscellaneous	123,000.00	123,000.00	33,456.01	1,773.29	87,770.70	
Board of Chosen Freeholders:						
Salaries and Wages	268,500.00	268,500.00	262,000.94		6,499.06	
Other Expenses:						
Annual Audit	188,950.00	188,950.00		188,950.00		
Other Accounting and Audit Fees	145,225.00	145,225.00	22,500.00	122,725.00		
Miscellaneous	70,400.00	70,400.00	41,448.35	6,125.03	22,826.62	
Clerk of the Board:						
Salaries and Wages	764,017.00	764,017.00	751,980.26		12,036.74	
Other Expenses:						
Miscellaneous	233,500.00	233,500.00	167,256.76	42,762.63	23,480.61	
Advisory Boards, Committees and Commissions	5,000.00	5,000.00			5,000.00	
Status of Women Advisory Board	500.00	500.00	500.00			
County Clerk:						
Salaries and Wages	1,917,858.00	1,917,858.00	1,774,562.34		143,295.66	
Other Expenses	154,000.00	154,000.00	73,059.18	9,130.70	71,810.12	
Board of Elections:						
Salaries and Wages(40A:4-87 \$30,700.00)	1,344,366.00	1,391,766.00	1,302,842.51		88,923.49	
Other Expenses(40A:4-87 \$944,000.00)	1,057,500.00	1,984,800.00	1,881,219.33	40,055.43	63,525.24	
Elections (County Clerk):						
Salaries and Wages(40A:4-87 \$16,000.00)	141,469.00	157,469.00	138,394.21		19,074.79	
Other Expenses(40A:4-87 \$759,300.00)	1,016,855.00	1,726,155.00	1,324,796.07	7,450.08	393,908.85	
Department of Finance:						
Office of Director:						
Salaries and Wages	257,552.00	257,552.00	241,057.56		16,494.44	
Other Expenses	115,500.00	115,500.00	59,042.51	20,223.90	36,233.59	
Public Obligations Registration Act P.L. 1983 Ch. 243 Financial Administration:						
Other Expenses	178,000.00	178,000.00	79,898.80		98,101.20	
Division of Reimbursement:						
Salaries and Wages	204,425.00	205,625.00	204,424.48		1,200.52	
Other Expenses	2,700.00	2,700.00	138.44		2,561.56	
Division of the Treasurer:						
Salaries and Wages	334,814.00	334,814.00	236,038.67		98,775.33	
Other Expenses	2,300.00	2,300.00	116.19	450.00	1,733.81	

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, 2013

	APPROPRIATIONS			EXPENDED		UNEXPENDED
	BUDGET	BUDGET AFTER MODIFICATION	PAID OR CHARGED	COMMITMENTS PAYABLE	RESERVED	BALANCE CANCELED
<u>GENERAL GOVERNMENT (CONTINUED)</u>						
Division of the Comptroller:						
Salaries and Wages	\$ 909,914.00	\$ 888,914.00	\$ 772,600.44	\$	\$ 116,313.56	\$
Other Expenses	16,900.00	16,900.00	8,339.12	2,217.24	6,343.64	
Division of Internal Audit:						
Salaries and Wages	143,295.00	143,295.00	78,294.84		65,000.16	
Other Expenses	1,800.00	1,800.00			1,800.00	
Aid to Union County Improvement Authority(UCIA)	600,000.00	600,000.00	450,550.87	54,329.54	95,119.59	
Department of Law:						
Office of County Counsel:						
Salaries and Wages	1,284,866.00	1,284,866.00	1,266,319.56		18,546.44	
Other Expenses	422,500.00	422,500.00	246,283.59	90,734.23	85,482.18	
Division of County Adjuster:						
Salaries and Wages	313,290.00	318,290.00	314,674.36		3,615.64	
Other Expenses	3,000.00	3,000.00	1,620.33	193.86	1,185.81	
Department of Administrative Services:						
Office of Director:						
Salaries and Wages	189,117.00	279,117.00	268,326.57		10,790.43	
Other Expenses	60,000.00	60,000.00	43,996.22	3,764.81	12,238.97	
Division of Motor Vehicles:						
Salaries and Wages	1,370,175.00	1,370,175.00	1,344,441.02		25,733.98	
Other Expenses	4,339,000.00	4,339,000.00	3,161,224.18	627,382.70	550,393.12	
Division of Personnel Management and Labor Relations:						
Salaries and Wages	770,409.00	770,409.00	751,427.25		18,981.75	
Other Expenses	874,500.00	874,500.00	556,595.94	102,308.18	215,595.88	
Division of Purchasing:						
Salaries and Wages	644,601.00	644,601.00	588,574.33		56,026.67	
Other Expenses	218,000.00	218,000.00	154,697.37	33,457.57	29,845.06	
Board of Taxation:						
Salaries and Wages	227,024.00	232,524.00	229,376.36		3,147.64	
Other Expenses						
County Surrogate:						
Salaries and Wages	851,551.00	851,551.00	816,578.00		34,973.00	
Other Expenses	29,795.00	29,795.00	8,990.58	563.13	20,241.29	
Division of Engineering, Land and Facilities Planning:						
Salaries and Wages	786,201.00	786,201.00	735,187.22		51,013.78	
Other Expenses	95,400.00	95,400.00	77,336.64	3,217.64	14,845.72	

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, 2013

	APPROPRIATIONS			EXPENDED		
	BUDGET	BUDGET AFTER MODIFICATION	PAID OR CHARGED	COMMITMENTS PAYABLE	RESERVED	UNEXPENDED BALANCE CANCELED
<u>GENERAL GOVERNMENT (CONTINUED)</u>						
Department of Parks and Community Renewal						
Office of Director:						
Salaries and Wages	\$ 1,903,941.00	\$ 1,813,941.00	\$ 1,790,770.28	\$	\$ 23,170.72	\$
Other Expenses	869,460.00	869,460.00	616,508.08	130,170.29	122,781.63	
Division of Planning and Community Development:						
Salaries and Wages	378,074.00	378,074.00	280,254.40		97,819.60	
Other Expenses	541,500.00	541,500.00	381,032.66	76,674.15	83,793.19	
Division of Cultural and Heritage Affairs:						
Salaries and Wages	198,296.00	198,296.00	187,876.06		10,419.94	
Other Expenses	8,000.00	8,000.00	1,875.18	3,967.85	2,156.97	
Division of Information Technologies:						
Salaries and Wages	962,301.00	962,301.00	931,882.91		30,418.09	
Other Expenses	1,435,600.00	1,450,600.00	1,229,313.08	210,896.00	10,390.92	
Division of Golf Operations						
Salaries and Wages	176,360.00	177,360.00	176,359.56		1,000.44	
Other Expenses	5,479,468.00	6,079,468.00	5,889,005.03	82,808.97	107,654.00	
Division of Planning and Environmental Services						
Salaries and Wages	286,714.00	286,714.00	283,394.94		3,319.06	
Other Expenses	36,750.00	36,750.00	18,633.91	14,771.53	3,344.56	
<u>INSURANCE</u>						
Group Insurance Plan for Employees	47,452,685.00	47,452,685.00	43,211,423.18	3,451.69	4,237,810.13	
Surety Bond Premiums	12,800.00	12,800.00	6,172.00		6,628.00	
Other Insurance Premiums	9,314,537.00	9,314,537.00	8,369,586.04	90,256.83	854,694.13	
Employees' Prescription Plan	11,202,876.00	11,202,876.00	9,974,282.80	21,691.33	1,206,901.87	
Dental Plan	1,200,000.00	1,200,000.00	629,160.07	138,426.85	432,413.08	
Disability Insurance	250,000.00	250,000.00	250,000.00			
Health Waivers	1,645,000.00	1,670,000.00	1,665,796.47		4,203.53	
	\$ 71,077,898.00	\$ 71,102,898.00	\$ 64,106,420.56	\$ 253,826.70	\$ 6,742,650.74	\$
<u>TOTAL GENERAL GOVERNMENT</u>	\$ 107,056,177.00	\$ 109,408,877.00	\$ 97,299,514.13	\$ 2,168,055.45	\$ 9,941,307.42	\$

COUNTY OF UNION

CURRENT FUND

STATEMENT OF EXPENDITURES - REGULATORY BASIS
YEAR ENDED DECEMBER 31, 2013

	APPROPRIATIONS		EXPENDED		UNEXPENDED BALANCE CANCELED
	BUDGET	BUDGET AFTER MODIFICATION	PAID OR CHARGED	COMMITMENTS PAYABLE	
<u>PUBLIC SAFETY</u>					
Sheriff's Office:					
Salaries and Wages	\$ 16,216,506.00	\$ 16,216,506.00	\$ 16,054,882.55	\$	\$ 161,623.45
Other Expenses	367,459.00	367,459.00	225,818.84	134,695.64	6,944.52
Department of Public Safety:					
Office of Director:					
Salaries and Wages	167,654.00	168,654.00	167,653.98		1,000.02
Other Expenses	3,600.00	3,600.00	3,600.00		
Division of Weights and Measures:					
Salaries and Wages	331,702.00	346,702.00	338,979.00		7,723.00
Other Expenses	3,565.00	3,565.00			3,565.00
Division of Medical Examiner:					
Salaries and Wages	531,362.00	531,362.00	520,842.51		10,519.49
Other Expenses	250,000.00	335,000.00	257,656.05	34,696.75	42,647.20
Division of Emergency Management:					
Salaries and Wages	562,604.00	667,604.00	658,920.51		8,683.49
Other Expenses	269,500.00	269,500.00	209,112.54	50,562.71	9,824.75
Division of Police:					
Salaries and Wages	7,755,374.00	7,935,374.00	7,807,009.42		128,364.58
Other Expenses	199,600.00	199,600.00	117,633.33	21,991.23	59,975.44
Division of Health:					
Salaries and Wages	100,000.00	100,000.00	33,923.09		66,076.91
Other Expenses	55,000.00	55,000.00	44,480.25	4,689.99	5,829.76
County Prosecutor's Office:					
Salaries and Wages	19,575,670.00	19,995,670.00	19,176,390.51		819,279.49
Other Expenses	742,000.00	742,000.00	631,898.59	77,020.86	33,080.55
Division of Corrections:					
Salaries and Wages	32,029,883.00	32,029,883.00	30,549,972.74		1,479,910.26
Other Expenses	10,448,000.00	10,448,000.00	8,148,335.40	985,108.04	1,314,556.56
Contribution to Soil Conservation District (N.J.S. 4:24:22 (i))	26,886.00	26,886.00	26,886.00		
<u>TOTAL PUBLIC SAFETY</u>	<u>\$ 89,636,365.00</u>	<u>\$ 90,442,365.00</u>	<u>\$ 84,973,995.31</u>	<u>\$ 1,308,765.22</u>	<u>\$ 4,159,604.47</u>
<u>OPERATIONAL SERVICES</u>					
Hospital Maintenance:					
Salaries and Wages	\$ 1,180,714.00	\$ 1,180,714.00	\$ 1,122,272.23	\$	\$ 58,441.77
Other Expenses	385,320.00	385,320.00	117,277.85	91,921.33	176,120.82
Department of Engineering, Public Works and Facilities Management					
Office of Director:					
Salaries and Wages	30,421.00	31,421.00	30,421.30		999.70
Other Expenses	22,000.00	22,000.00	9,244.29	1013.20	11,742.51

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, 2013

	APPROPRIATIONS		EXPENDED		UNEXPENDED	
	BUDGET	BUDGET AFTER MODIFICATION	PAID OR CHARGED	COMMITMENTS PAYABLE	RESERVED	BALANCE CANCELED
<u>OPERATIONAL SERVICES (CONTINUED)</u>						
Division of Public Works:						
Salaries and Wages	\$ 1,485,440.00	\$ 1,585,440.00	\$ 1,495,766.79	\$	\$ 89,673.21	\$
Other Expenses	52,600.00	52,600.00	51,757.78	786.97	55.25	
Division of Facilities Management						
Salaries and Wages	6,118,536.00	6,118,536.00	5,807,479.86		311,056.14	
Other Expenses	7,573,050.00	7,573,050.00	6,272,965.03	936,660.70	363,424.27	
Division of Park Maintenance						
Salaries and Wages	2,400,795.00	2,400,795.00	2,182,536.33		218,258.67	
Other Expenses	350,000.00	350,000.00	186,100.12	137,432.77	26,467.11	
Contribution for Flood Control	17,000.00	17,000.00	16,417.28		582.72	
Red Light	1,207,500.00	1,207,500.00	1,072,620.74	110,213.59	24,665.67	
<u>TOTAL OPERATIONAL SERVICES</u>	<u>\$ 20,823,376.00</u>	<u>\$ 20,924,376.00</u>	<u>\$ 18,364,859.60</u>	<u>\$ 1,278,028.56</u>	<u>\$ 1,281,487.84</u>	<u>\$</u>
<u>HEALTH AND WELFARE</u>						
Crippled Children	\$ 39,200.00	\$ 39,200.00	\$ 21,293.00	\$ 17,907.00	\$	\$
Department of Runnells Specialized Hospital of Union County:						
Salaries and Wages	23,234,420.00	23,234,420.00	22,097,447.08		486,972.92	650,000.00
Other Expenses	12,114,199.00	12,114,199.00	10,361,417.99	1,455,503.99	297,277.02	
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)	11,895,199.00	11,895,199.00	11,854,463.52		40,735.48	
Maintenance of Patients in State Institutions for						
Mentally Retarded (N.J.S.A. 30:4-79)	22,475,630.00	22,475,630.00	22,475,630.00			
Maintenance of Patients in State Geriatric Center	48,000.00	48,000.00	48,000.00			
New Jersey Bureau of Children's Services (DYFS)	4,611,749.00	4,611,749.00	4,611,749.00			
Department of Human Services:						
Office of Director:						
Salaries and Wages	5,530,586.00	5,530,586.00	4,861,019.23		669,566.77	
Other Expenses	5,000,000.00	5,000,000.00	3,963,506.89	414,002.79	622,490.32	
Division on Aging:						
Salaries and Wages	228,603.00	228,603.00	205,303.67		23,299.33	
Other Expenses	962,012.00	962,012.00	903,971.50	58,040.50		
Division of Youth Services:						
Salaries and Wages	551,286.00	551,286.00	402,923.41		148,362.59	
Other Expenses	85,800.00	85,800.00	38,552.14	2,707.22	44,540.64	
Division of Social Services:						
Salaries and Wages	30,354,751.00	30,354,751.00	29,308,676.26		246,074.74	800,000.00
Other Expenses	7,538,650.00	7,538,650.00	6,211,910.21	143,491.79	583,248.00	600,000.00

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

COUNTY OF UNION

CURRENT FUND

STATEMENT OF EXPENDITURES - REGULATORY BASIS
YEAR ENDED DECEMBER 31, 2013

	APPROPRIATIONS		EXPENDED		UNEXPENDED
	BUDGET	BUDGET AFTER MODIFICATION	PAID OR CHARGED	COMMITMENTS PAYABLE	BALANCE CANCELED
HEALTH AND WELFARE (CONTINUED)					
Division of Planning:					
Salaries and Wages	\$ 328,974.00	\$ 329,974.00	\$ 326,343.66	\$ 533.45	\$ 3,630.34
Other Expenses	5,500.00	5,500.00	2,944.79		2,021.76
Community Social Service-Medical Peer Group	1,833,000.00	1,833,000.00	1,833,000.00		
TOTAL HEALTH AND WELFARE	\$ 126,851,559.00	\$ 126,852,559.00	\$ 119,528,152.35	\$ 2,092,186.74	\$ 3,182,219.91
EDUCATIONAL					
Office of County Superintendent of Schools:					
Salaries and Wages	\$ 209,157.00	\$ 211,357.00	\$ 209,157.26	\$ 263.73	\$ 2,199.74
Other Expenses	12,500.00	12,500.00	2,833.71		9,402.56
Vocational Schools	4,375,368.00	4,375,368.00	4,375,368.00		
Union County Extension Service in Agriculture, Home Economics and 4-H:					
Salaries and Wages	64,854.00	65,854.00	64,853.62		1,000.38
Other Expenses	90,406.00	90,406.00	88,206.73		2,199.27
Union County Community College System	13,307,913.00	13,307,913.00	13,307,913.00		
Scholarship Program	190,000.00	190,000.00	130,819.00		59,181.00
Reimbursement for Residents Attending Out-of-County Two- Year Colleges and Vocational Schools (N.J.S. 18A:64A-23) and (N.J.S. 18A:54-23.4)	207,000.00	217,000.00	200,117.90		16,882.10
Educational Services Commission (N.J.S.A. 40:23-8.11) and (N.J.S.A. 18A:6-67)	70,000.00	70,000.00	70,000.00		
TOTAL EDUCATIONAL	\$ 18,527,198.00	\$ 18,540,398.00	\$ 18,449,269.22	\$ 263.73	\$ 90,865.05
UNCLASSIFIED					
Prior Year Bills	\$ 204,781.00	\$ 204,781.00	\$ 204,775.53	\$	\$ 5.47
Salary Adjustment	2,242,378.00	718,478.00			718,478.00
Sick Leave Payment	750,000.00	750,000.00	750,000.00		
Utilities	8,417,000.00	8,417,000.00	7,455,984.05	935,661.73	25,354.22
TOTAL UNCLASSIFIED	\$ 11,614,159.00	\$ 10,090,259.00	\$ 8,410,759.58	\$ 935,661.73	\$ 25,354.22
SUBTOTAL OPERATIONS	\$ 374,508,834.00	\$ 376,258,834.00	\$ 347,026,550.19	\$ 7,782,961.43	\$ 18,680,838.91
					\$ 2,768,483.47

COUNTY OF UNION

CURRENT FUND

STATEMENT OF EXPENDITURES - REGULATORY BASIS
YEAR ENDED DECEMBER 31, 2013

	APPROPRIATIONS		PAID OR CHARGED	EXPENDED		UNEXPENDED BALANCE CANCELED
	BUDGET	BUDGET AFTER MODIFICATION		COMMITMENTS PAYABLE	RESERVED	
<u>PUBLIC AND PRIVATE PROGRAMS OFFSET BY REVENUES</u>						
Matching Funds for Grants	\$ 11,307.00	\$ 11,307.00	\$	\$	11,307.00	\$
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 \$520,668.00)	3,143,464.00	3,664,132.00	3,664,132.00			
Match	64,853.00	64,853.00	64,853.00			
Program Income Nutrition	135,609.00	135,609.00	135,609.00			
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 (40A:4-87 \$69,212.00)	90,788.00	160,000.00	160,000.00			
Para transit-Kessler Foundation Funding (40A:4-87 \$25,000.00)		25,000.00	25,000.00			
Para transit-Elderly and Handicapped Program Income-Unap	15,788.00	15,788.00	15,788.00			
Para transit-Elderly and Handi-Program Income - Agir	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	68,163.00	68,163.00	68,163.00			
Match	15,900.00	15,900.00	15,900.00			
Human Services Advisory Council(40A:4-87 \$125,000.00)		125,000.00	125,000.00			
Community Service Block Grant (40A:4-87 \$775,268.00)		775,268.00	775,268.00			
Community Care for the Elderly Title XX	469,725.00	469,725.00	469,725.00			
Match	186,057.00	186,057.00	186,057.00			
Intoxicated Driver Resource Center (40A:4-87 \$10,480.00)	189,000.00	199,480.00	199,480.00			
Senior Citizen and Disabled Residents Transportation Assistance Program	1,192,775.00	1,192,775.00	1,192,775.00			
Jail Diversion Pilot Program	66,950.00	66,950.00	66,950.00			
Countywide Comprehensive Alcohol Program	937,373.00	937,373.00	937,373.00			
Match	200,000.00	200,000.00	200,000.00			
Human Services Family Court	252,748.00	252,748.00	252,748.00			
State/Community Partnership Program	452,098.00	452,098.00	452,098.00			
CCPED-Global Options (40A:4-87 \$29,920.00)	681,000.00	710,920.00	710,920.00			
Medicare Reimbursement Program Logistics	80,000.00	80,000.00	80,000.00			
Senior Farmer's Market (40A:4-87 \$2,625.00)		2,625.00	2,625.00			
Personal Attendant Program	82,000.00	82,000.00	82,000.00			
Ryan White Title I HIV Emergency Relief Funds (40A:4-87 \$1,207,387.00)	801,941.00	2,009,328.00	2,009,328.00			
NJ Governor's Council on Alcoholism and Drug Abuse - Alliance to						
Prevent Alcoholism and Drug Abuse	530,872.00	530,872.00	530,872.00			
LIHEOP	17,336.00	17,336.00	17,336.00			
Megan's Law (40A:4-87 \$13,926.00)		13,946.00	13,946.00			
Community Homeless Assistance(40A:4-87 \$241,373.00)	643,705.00	685,078.00	685,078.00			
Senior Health Insurance Program-S.H.I.P/CHIME(40A:4-87 \$387,000.00)		38,000.00	38,000.00			
Veterans Transportation Program(40A:4-87 \$12,000.00)		12,000.00	12,000.00			
Juvenile Accountability Incentive Block Grant (JAIBG)	28,783.00	28,783.00	28,783.00			
Match	3,198.00	3,198.00	3,198.00			

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

COUNTY OF UNION

CURRENT FUND

STATEMENT OF EXPENDITURES - REGULATORY BASIS
YEAR ENDED DECEMBER 31, 2013

	APPROPRIATIONS		PAID OR CHARGED	EXPENDED		UNEXPENDED BALANCE CANCELED
	BUDGET	BUDGET AFTER MODIFICATION		COMMITMENTS PAYABLE	RESERVED	
Recreational Opportunities for Individuals with Disabilities	\$ 20,000.00	\$ 20,000.00	\$ 20,000.00	\$	\$	\$
Match	4,000.00	4,000.00	4,000.00			
Law Enforcement Officers Training and Equipment Fund (40A:4-87 \$4,551.00)		4,551.00	4,551.00			
County Environmental Health Act (CEHA) (40A:4-87 \$261,565.00)	283,156.00	494,788.00	494,788.00			
Rape Prevention Education Grant (40A:4-87 \$10,610.00)	45,390.00	56,000.00	56,000.00			
Chronic Disease Coalition(40A:4-87 \$39,830.00)		39,830.00	39,830.00			
VAWA-Sexual Violence Services Project(40A:4-87 \$22,328.00)	13,638.00	35,966.00	35,966.00			
Match	4,546.00	4,546.00	4,546.00			
Local Information Network Communication System(LINC) (40A:4-87 \$463,857.00)		463,857.00	463,857.00			
Right to Know(40A:4-87 \$16,401.00)		16,401.00	16,401.00			
LEOTF(40A:4-87 \$3,942.00)	3,852.00	7,794.00	7,794.00			
Continuum of Care-COCR(40A:4-87 \$147,1247.00)	3,525,884.00	3,673,008.00	3,673,008.00			
EMPG Open Initiative(40A:4-87 \$80,000.00)	45,533.00	125,533.00	125,533.00			
Match	125,533.00	125,533.00	125,533.00			
Jersey Assistance Community Caregivers (JACC)(40A:4-87 \$3,085.00)	15,155.00	18,240.00	18,240.00			
Council on Arts-Special Projects	137,917.00	137,917.00	137,917.00			
Match	79,417.00	79,417.00	79,417.00			
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			
Work First New Jersey (40A: 4-87 \$2,700,358.00)		2,700,358.00	2,700,358.00			
Workforce Learning Link Program (40A: 4-87 \$134,000.00)		134,000.00	134,000.00			
Work First NJ-Transit Block Grant(40A:4-87 \$65,292.00)		65,292.00	65,292.00			
Workforce Investment Act-Adult Program (40A: 4-87 \$1,133,144.00)		1,133,144.00	1,133,144.00			
Workforce Investment Act-Dislocated Workers (40A: 4-87 \$1,527,955.00)		1,527,955.00	1,527,955.00			
Workforce Investment Act-Youth Program(40A:4-87 \$1,105,340.00)		1,105,340.00	1,105,340.00			
Workforce Development Grant(40A:4-87 \$8,025.00)		8,025.00	8,025.00			
Plainfield Paving Project(40A:4-87 \$587,000.00)		587,000.00	587,000.00			
Respite Care	348,566.00	348,566.00	348,566.00			
Match	47,087.00	47,087.00	47,087.00			
Respite Care - Program Income	30,000.00	30,000.00	30,000.00			
NJ State Cancer Education and Detection Grant(40A:4-87 \$36,000.00)		36,000.00	36,000.00			
Sexual Assault Nurse Examiner (SANE) (40A:4-87 \$74,765.00)		74,765.00	74,765.00			
Match	18,691.00	18,691.00	18,691.00			
Rape Prevention and Education(40A:4-87 \$57,522.00)		57,522.00	57,522.00			
Port Authority NY and NJ Patrol Boats	49,979.00	49,979.00	49,979.00			
Jobs Access and Reverse Computer Program (JARC)(40A:4-87 \$195,000.00)	125,000.00	320,000.00	320,000.00			
Match	320,000.00	320,000.00	320,000.00			
Clean Communities(40A:4-87 \$53,821.00)		53,821.00	53,821.00			
Recycling Grant(40A:4-87 \$264,000.00)		264,000.00	264,000.00			

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

COUNTY OF UNION

CURRENT FUND

STATEMENT OF EXPENDITURES - REGULATORY BASIS
YEAR ENDED DECEMBER 31, 2013

	APPROPRIATIONS		EXPENDED		UNEXPENDED BALANCE CANCELED
	BUDGET	BUDGET AFTER MODIFICATION	PAID OR CHARGED	COMMITMENTS PAYABLE	
<u>PUBLIC AND PRIVATE PROGRAMS OFFSET BY REVENUES (CONTINUED)</u>					
Historical Commission Grant (40A:4-87 \$55,757.00)	\$	\$ 55,757.00	\$ 55,757.00	\$	\$
Match	43,325.00	43,325.00	43,325.00		
Central NJ Care Transitions Program(40A:4-87 \$218,446.00)		218,446.00	218,446.00		
State Facilities Education Act(40A:4-87 \$207,000.00)		207,000.00	207,000.00		
Rape Care Services(SAARC)(40A:4-87 \$4,000.00)	12,971.00	16,971.00	16,971.00		
State Homeland Security Grant(40A:4-87 \$357,671.00)		357,671.00	357,671.00		
Gang, Gun, and Narcotics Task Force(40A:4-87 \$174,878.00)		174,878.00	174,878.00		
Housing Opportunities for People With Aids(HOPWA)	558,540.00	558,540.00	558,540.00		
Juvenile Justice Innovations Grant	120,000.00	120,000.00	120,000.00		
Insurance Fraud Reimbursement Program	250,000.00	250,000.00	250,000.00		
US Department of Agriculture-USDA	271,021.00	271,021.00	271,021.00		
NJ State Parole-Second Chance Program(40A:4-87 \$100,000.00)		100,000.00	100,000.00		
Undocumented Children(40A:4-87 \$275,192.00)		275,192.00	275,192.00		
Sandy Homeowner Renter Assistance Program(40A:4-87 \$2,837,200.00)		2,837,200.00	2,837,200.00		
Post Sandy Planning Assistance Grant(40A:4-87 \$30,000.00)		30,000.00	30,000.00		
CWA-Universal Service Grant-Unappropriated	17,973.00	17,973.00	17,973.00		
CWA-Universal Service Grant	11,557.00	11,557.00	11,557.00		
Together North Jersey-Transportation Planning Authority(40A:4-87 \$110,000.00)		110,000.00	110,000.00		
Hurricane Irene Disaster Recovery(40A:4-87 \$413,735.00)		413,735.00	413,735.00		
Child Passenger Safety(40A:4-87 \$39,892.00)	20,008.00	59,900.00	59,900.00		
Victim Witness Advocacy Program(40A:4-87 \$35,347.00)	228,240.00	263,587.00	263,587.00		
Match	68,842.00	68,842.00	68,842.00		
Victim Witness Advocacy Program-Supplemental	37,561.00	37,561.00	37,561.00		
Match					
Urban Area Security Initiative Program	20,568.00	20,568.00	20,568.00		
<u>TOTAL PUBLIC AND PRIVATE PROGRAM OFFSET BY REVENUE</u>	\$ 17,690,413.00	\$ 34,489,147.00	\$ 34,477,840.00	\$ 11,307.00	\$
<u>CONTINGENT</u>	\$ 50,000.00	\$ 50,000.00		\$ 50,000.00	\$
<u>TOTAL OPERATIONS INCLUDING CONTINGENT</u>	\$ 392,249,247.00	\$ 410,797,981.00	\$ 381,504,390.19	\$ 7,782,961.43	\$ 2,768,483.47
<u>CAPITAL IMPROVEMENTS</u>					
Capital Improvement Fund	\$ 1,500,000.00	\$ 1,500,000.00	\$ 1,500,000.00	\$	\$
Road Resurfacing	2,000,000.00	2,000,000.00	2,000,000.00		
<u>TOTAL CAPITAL IMPROVEMENTS</u>	\$ 3,500,000.00	\$ 3,500,000.00	\$ 3,500,000.00	\$	\$

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

COUNTY OF UNION

CURRENT FUND

STATEMENT OF EXPENDITURES - REGULATORY BASIS
YEAR ENDED DECEMBER 31, 2013

	APPROPRIATIONS		EXPENDED		UNEXPENDED BALANCE CANCELED
	BUDGET	BUDGET AFTER MODIFICATION	PAID OR CHARGED	COMMITMENTS PAYABLE	
<u>COUNTY DEBT SERVICE</u>					
County College Bonds	\$ 1,790,000.00	\$ 1,790,000.00	\$ 1,790,000.00	\$	\$
State Aid-County College Bonds (N.J.S. 18A:64A-22.6)	235,000.00	235,000.00	235,000.00		
Vocational School Bonds	3,410,000.00	3,410,000.00	3,410,000.00		
Other Bonds	23,440,000.00	23,440,000.00	23,440,000.00		
Payment of Bond Anticipation Notes	13,000.00	13,000.00	12,650.00		350.00
Interest on Bonds:					
County College Bonds	264,000.00	264,000.00	263,459.75		540.25
State Aid-County College Bonds (N.J.S. 18A:64A-22.6)	81,000.00	81,000.00	80,296.22		703.78
Vocational School Bonds	1,872,000.00	1,872,000.00	1,871,715.83		284.17
Other Bonds	13,125,000.00	13,125,000.00	12,874,814.75		250,185.25
Interest on Notes	610,000.00	610,000.00	598,333.32		11,666.68
Lease to Improvement Authority-Debt Service:					
U.C.I.A.	7,878,610.00	7,878,610.00	7,551,636.33		326,973.67
U.C.I.A. - State Aid - County College Bonds	3,606,000.00	3,606,000.00	3,605,073.77		926.23
DAM Restoration Loan:					
Loan Repayments for Principal and Interest	211,000.00	211,000.00	209,540.31		1,459.69
P.A.C.E.Debt	576,553.00	576,553.00	576,553.00		
<u>TOTAL COUNTY DEBT SERVICE</u>	<u>\$ 57,112,163.00</u>	<u>\$ 57,112,163.00</u>	<u>\$ 56,519,073.28</u>	<u>\$</u>	<u>\$ 593,089.72</u>
<u>DEFERRED CHARGES AND STATUTORY EXPENDITURES</u>					
<u>Special Emergency Authorizations:</u>					
3 Years(N.J.S. 40A: 4-55 & 40A: 4-55. 8)					
Expenditure without an Appropriation	\$ 161,310.00	\$ 161,310.00	\$ 161,309.95	\$	\$ (0.00) \$ 0.05
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	15,374,379.00	15,374,379.00	15,325,276.74		49,102.26
Social Security System (O.A.S.I.)	10,842,000.00	10,842,000.00	10,576,487.04		265,512.96
Unemployment Compensation Insurance (N.J.S.A. 43:21-3 Et. Seq.)	1,015,000.00	1,015,000.00	1,015,000.00		
Sheriff Officers' Pension Fund	27,500.00	27,500.00			27,500.00
Police and Firemen's Retirement Fund of NJ	13,290,007.00	13,290,007.00	13,240,007.00		50,000.00
Defined Contribution Retirement Program	35,000.00	35,000.00	24,433.36		10,566.64
<u>TOTAL DEFERRED CHARGES AND STATUTORY EXPENDITURES</u>	<u>\$ 40,870,196.00</u>	<u>\$ 40,870,196.00</u>	<u>\$ 40,467,514.09</u>	<u>\$</u>	<u>\$ 402,681.86 \$ 0.05</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, 2013

	APPROPRIATIONS		PAID OR CHARGED	EXPENDED		UNEXPENDED BALANCE CANCELED
	BUDGET	BUDGET AFTER MODIFICATION		COMMITMENTS PAYABLE	RESERVED	
<u>TOTAL BUDGET APPROPRIATIONS</u>	\$ 493,731,606.00	\$ 512,280,340.00	\$ 481,990,977.56	\$ 7,782,961.43	\$ 19,144,827.77	\$ 3,361,573.24
REF.	A-2		A-1	A:A-1	A:A-1	
Budget	A-3	\$ 493,731,606.00	\$			
Appropriation by 40A:4-87	A-2	18,548,734.00				
Disbursed	A-4		445,514,029.72			
Deferred Charge-Expenditure without Appropriation	A		161,309.95			
Matching Funds for Miscellaneous Grants	A-4:A-12		1,238,693.00			
Petty Cash	A-5		4,797.89			
Reserve For:						
Medicare Peer Group	A-10		1,833,000.00			
Miscellaneous Grants	A-12		33,239,147.00			
		\$ 512,280,340.00	\$ 481,990,977.56			

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

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TRUST FUND

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COUNTY OF UNION

TRUST FUND

BALANCE SHEETS - REGULATORY BASIS

			BALANCE DECEMBER 31, 2013	BALANCE DECEMBER 31, 2012
<u>ASSETS</u>	<u>REF.</u>			
Trust Other Fund:				
Cash	B-2	\$	39,479,694.26	\$ 35,077,537.38
Accounts Receivable:				
Community Development Block Grants	B-3		7,684,567.86	8,515,855.04
Home Investment Partnership Program	B-4		6,215,332.44	5,875,949.17
Housing Assistance Voucher Program	B-5		1,038,556.72	3,572,068.72
Emergency Shelter Program	B-6		858,910.12	618,375.98
Due Grant Fund	B-21		1,444,426.88	1,444,426.88
		\$	<u>56,721,488.28</u>	<u>\$ 55,104,213.17</u>
Open Space Preservation Trust Fund:				
Cash	B-2	\$	4,860,015.26	\$ 6,655,540.62
Green Acres Grant Receivable (Briant Park Conservancy)	B-7		275,000.00	
Due Grant Fund			2,975,000.00	2,975,000.00
Taxes Receivable	B-8		21,206.22	16,834.87
		\$	<u>8,131,221.48</u>	<u>\$ 9,647,375.49</u>
		\$	<u>64,852,709.76</u>	<u>\$ 64,751,588.66</u>
<u>LIABILITIES, RESERVES AND FUND BALANCES</u>				
Trust Other Fund:				
Reserve For:				
Neighborhood Housing Services	B-9	\$	60,484.52	\$ 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	655,147.00
Home Investment Partnerships Program - Appropriated	B-12		4,706,497.38	4,002,718.17
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	47,369.92
Community Development Block Grants - Appropriated	B-16		1,889,825.88	1,776,015.63
Community Development Block Grants Project Income - Unappropriated	B-17		194,091.95	184,765.95
Housing Assistance Voucher Program Income (Administration) - Unappropriated	B-19		64,306.76	47,528.98
Multi Jurisdictional Rehabilitation Loan Repayments Unappropriated	B-20		140.12	140.12
Miscellaneous Deposits	B-22		34,097,278.40	31,972,898.72
Motor Vehicle Fines	B-23		1,124,770.94	1,055,124.88
Commitments Payable	B-24		8,257,400.56	11,599,503.54
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		574,520.79	611,587.13
Emergency Shelter Program - Appropriated	B-30		271,146.83	570,417.51
Housing Assistance Voucher Program Recaptured Funds - Unappropriated	B-31		34,293.00	31,786.00
Community Development Block Grants Recaptured Funds - Unappropriated	B-35		350,856.69	286,612.78
Due Current Fund	B-34		4,289,754.83	2,008,924.94
		\$	<u>56,721,488.28</u>	<u>\$ 55,104,213.17</u>
Open Space Preservation Trust Fund:				
Reserve for County Open Space, Recreation, Farmland and Historic Preservation	B-32	\$	7,238,212.27	\$ 8,693,123.36
Commitments Payable	B-33		893,009.21	954,252.13
		\$	<u>8,131,221.48</u>	<u>\$ 9,647,375.49</u>
		\$	<u>64,852,709.76</u>	<u>\$ 64,751,588.66</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

REF.

Balance, December 31, 2012
and December 31, 2013

B

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

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GENERAL CAPITAL FUND

COUNTY OF UNION

GENERAL CAPITAL FUND

BALANCE SHEETS - REGULATORY BASIS

	<u>REF.</u>	<u>BALANCE</u> <u>DECEMBER</u> <u>31, 2013</u>	<u>BALANCE</u> <u>DECEMBER</u> <u>31, 2012</u>
<u>A S S E T S</u>			
Cash	C-2:C-4	\$ 50,675,723.68	\$ 62,211,366.08
Cash Held by Escrow Agent	C-17	41,738,522.82	
Deferred Charges to Future Taxation:			
Funded	C-5	368,603,573.80	400,008,672.30
Unfunded	C-6	211,698,422.97	169,976,336.11
Overexpenditure of Ordinance Appropriation	C-8	610,000.00	
Accounts Receivable:			
State of New Jersey	C-12	15,028,524.03	9,665,924.03
Federal Government	C-12	2,968,383.20	3,870,147.73
Due Grant Fund	C-4	1,475,000.00	1,475,000.00
		<u>\$ 692,798,150.50</u>	<u>\$ 647,207,446.25</u>
<u>LIABILITIES, RESERVES, AND FUND BALANCE</u>			
Serial Bonds	C-10	\$ 360,778,000.00	\$ 391,133,000.00
Local Unit Refunding Bonds	C-11	5,220,000.00	6,115,000.00
Bond Anticipation Notes	C-14	88,000,000.00	60,000,000.00
New Jersey Dam Restoration Loan Program	C-16	2,605,573.80	2,760,672.30
Improvement Authorizations:			
Funded	C-8	20,505,423.44	20,589,960.15
Unfunded	C-8	90,187,656.05	86,560,673.95
Commitments Payable	C-9	72,891,676.96	73,013,471.04
Capital Improvement Fund	C-7	322,551.52	266,197.52
Reserve for Preliminary Improvement Costs	C-3	111,374.95	850,000.00
Reserve to Pay Serial Bonds	C-13	7,450,400.59	3,892,647.39
Reserve for Arbitrage	C-15	77,880.12	70,035.52
Reserve for Escrow Funds	C-18	41,738,522.82	
Due Current Fund	C-4	1,300,000.00	
Fund Balance	C-1	1,609,090.25	1,955,788.38
		<u>\$ 692,798,150.50</u>	<u>\$ 647,207,446.25</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, 2012	C	\$	1,955,788.38
Increased by:			
Premium on Sale of Notes	C-2	\$	507,496.00
Cancellation of Funded Improvement Authorizations	C-8		<u>145,805.87</u>
			653,301.87
		\$	<u>2,609,090.25</u>
Decreased by:			
Payment to Current Fund as Anticipated Revenue	C-2		<u>1,000,000.00</u>
Balance, December 31, 2013	C	\$	<u><u>1,609,090.25</u></u>

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

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GENERAL FIXED ASSETS ACCOUNT GROUP

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COUNTY OF UNION

GENERAL FIXED ASSETS ACCOUNT GROUP

BALANCE SHEETS - REGULATORY BASIS

		BALANCE DECEMBER <u>31, 2013</u>
FIXED ASSETS		
Land	\$	540,740,900.00
Buildings		310,425,544.00
Machinery and Equipment		17,600,422.58
Vehicles		<u>25,200,292.35</u>
<u>TOTAL FIXED ASSETS</u>	\$	<u><u>893,967,158.93</u></u>
 <u>INVESTMENT IN FIXED ASSETS</u>	 \$	 <u><u>893,967,158.93</u></u>

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

NOTES TO FINANCIAL STATEMENTS

COUNTY OF UNION
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED DECEMBER 31, 2013 AND 2012

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 the presentation of basic financial statements into three fund types, the governmental, proprietary and fiduciary funds, as well as government-wide financial reporting that must be used by general purpose governmental units when reporting financial position and results of operations in accordance with U.S. 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.

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, 2013:

Type	Cash in Bank	Reconciling Items		Change Funds	Total
		Increases	Decreases		
Checking Accounts	\$ 161,054,068.29	\$ 8,780,063.40	\$ 13,251,584.79		\$ 156,582,546.90
Investments	52,408.36				52,408.36
Cash on Hand				4,435.00	4,435.00
	<u>\$ 161,106,476.65</u>	<u>\$ 8,780,063.40</u>	<u>\$ 13,251,584.79</u>	<u>\$ 4,435.00</u>	<u>\$ 156,639,390.26</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, 2013, 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, \$1,775,000.00 was covered by Federal Depository Insurance, \$27,408.36 was covered by Securities Investor Protection Corporation, \$159,304,068.65 was covered under NJGUDPA

B. Investments

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

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

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
 - 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.

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 2013</u>	<u>YEAR 2012</u>	<u>YEAR 2011</u>
Issued			
General			
Bonds and Notes - County	\$ 453,998,000.00	\$ 457,248,000.00	\$ 450,608,000.00
Bonds Guaranteed by			
County	81,255,000.00	104,075,000.00	62,085,000.00
Loans	<u>2,605,573.79</u>	<u>2,760,672.29</u>	<u>2,912,714.75</u>
	\$ <u>537,858,573.79</u>	\$ <u>564,083,672.29</u>	\$ <u>515,605,714.75</u>
Less:			
Cash on Hand to Pay:			
Bonds	\$ 7,450,400.59	\$ 2,320,450.22	\$ 80,645.61
Notes	611,977.91	960.00	882,322.60
Refunding Bonds	5,220,000.00	6,115,000.00	6,980,000.00
Bonds Issued by Another			
Public Body	\$ <u>81,255,000.00</u>	\$ <u>104,075,000.00</u>	\$ <u>62,085,000.00</u>
Total Deductions	\$ <u>94,537,378.50</u>	\$ <u>112,511,410.22</u>	\$ <u>70,027,968.21</u>
Net Debt Issued	\$ <u>443,321,195.29</u>	\$ <u>451,572,262.07</u>	\$ <u>445,577,746.54</u>
Authorized But Not Issued			
Bonds and Notes	\$ 124,310,400.88	\$ 110,346,033.89	\$ 114,321,325.45
Bonds Guaranteed by County	<u>22,775,000.00</u>	<u>25,905,000.00</u>	<u>24,030,000.00</u>
	\$ <u>147,085,400.88</u>	\$ <u>136,251,033.89</u>	\$ <u>138,351,325.45</u>
Less:			
Bonds Authorized by			
Another Public Body	\$ <u>22,775,000.00</u>	\$ <u>25,905,000.00</u>	\$ <u>24,030,000.00</u>
Net Authorized But			
Not Issued	\$ <u>124,310,400.88</u>	\$ <u>110,346,033.89</u>	\$ <u>114,321,325.45</u>
Net Bonds and Notes Issued			
And Authorized But Not Issued	\$ <u><u>567,631,596.17</u></u>	\$ <u><u>561,918,295.96</u></u>	\$ <u><u>559,899,071.99</u></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 .825%.

<u>GROSS DEBT</u>	<u>DEDUCTIONS</u>	<u>NET DEBT</u>
\$ 537,858,573.79	\$ 94,537,378.50	\$ 443,321,195.29
<u>147,085,400.88</u>	<u>22,775,000.00</u>	<u>124,310,400.88</u>
\$ <u>684,943,974.67</u>	\$ <u>117,312,378.50</u>	\$ <u>567,631,596.17</u>

NET DEBT \$567,631,596.17 DIVIDED BY EQUALIZED VALUATION BASIS PER
N.J.S.A. 40A:2-2 \$66,023,932,253.00 EQUALS .825%.

BORROWING POWER CALCULATION

Equalized Valuation Basis- December 31, 2013	\$ <u>66,023,932,253.00</u>
2% of Equalized Valuation Basis	\$ 1,320,478,645.06
Net Debt	<u>567,631,596.17</u>
Remaining Borrowing Power	\$ <u>752,847,048.89</u>

NOTE 3: LONG-TERM DEBT (CONTINUED)

COUNTY OF UNION
ANNUAL DEBT SERVICE PRINCIPAL AND INTEREST
SERIAL BONDS
2013

<u>YEAR</u>		<u>PRINCIPAL</u>		<u>INTEREST</u>		<u>TOTAL</u>
2014	\$	28,678,000.00	\$	13,122,306.66	\$	41,800,306.66
2015		28,050,000.00		12,161,637.50		40,211,637.50
2016		26,795,000.00		11,221,612.50		38,016,612.50
2017		27,685,000.00		10,170,618.75		37,855,618.75
2018		28,045,000.00		9,050,650.00		37,095,650.00
2019		25,240,000.00		8,052,125.00		33,292,125.00
2020		25,242,000.00		7,175,432.50		32,417,432.50
2021		24,990,000.00		6,258,040.00		31,248,040.00
2022		24,888,000.00		5,287,795.00		30,175,795.00
2023		24,680,000.00		4,301,575.00		28,981,575.00
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>360,778,000.00</u>		<u>99,377,205.41</u>		<u>460,155,205.41</u>
	\$		\$		\$	

NOTE 3: LONG-TERM DEBT (CONTINUED)

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

ISSUE	OUTSTANDING BALANCE DECEMBER 31, 2013
\$5,158,000.00 County Vocational School Bonds, dated December 15, 1997, due in one remaining installment of \$308,000.00 due on December 15, 2014 with interest at 4.75%	\$ 308,000.00
\$7,935,000.00 County College Bonds, dated June 1, 2002, due in one remaining installment of \$870,000.00 due March 1, 2014 with interest at 4.00%.	870,000.00
\$70,277,000.00 General Improvement Bonds, dated March 1, 2004, due in one remaining installment of \$3,958,000.00 due on March 1, 2014 with interest of 3.50%.	3,958,000.00
\$11,261,000.00 County Vocational School Bonds, dated March 1, 2004 due in one remaining installment of \$600,000.00 due on March 1, 2014 with interest at 3.50%.	600,000.00
\$362,000.00 County College Bonds, dated March 1, 2004, due in one remaining installment of \$37,000.00 due on March 1, 2014 with interest at 3.50%	37,000.00
\$83,726,000.00 General Improvement Bonds, dated February 20, 2008, due in remaining annual installments ranging between \$2,625,000.00 and \$7,000,000.00 beginning February 15, 2014 and ending February 15, 2028 with interest from 3.50% to 4.50%.	78,826,000.00
\$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, 2014 and ending February 15, 2022 with interest from 3.50% to 4.50%.	10,124,000.00
\$5,575,000.00 County Vocational School Bonds, dated February 20, 2008 due in remaining annual installments of \$550,000.00 beginning February 15, 2014 and ending February 15, 2028 with interest from 3.50% to 4.00%.	2,750,000.00
\$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, 2014 and ending March 1, 2018 with interest from 2.25% to 5.00%.	55,245,000.00
\$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, 2014 and ending March 1, 2031 with interest from 3.00% to 4.00%.	61,595,000.00
\$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, 2014 and ending March 1, 2024 with interest from 3.00% to 4.00%.	9,200,000.00
\$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, 2014 and ending March 1, 2031 with interest from 3.00% to 4.00%.	2,820,000.00
\$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, 2014 and ending March 1, 2021 with interest from 3.00% to 4.00%.	975,000.00

NOTE 3: LONG-TERM DEBT (CONTINUED)

<u>ISSUE</u>	OUTSTANDING BALANCE DECEMBER <u>31, 2013</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, 2014 and ending March 1, 2024 with interest at 3.00%.	\$ 58,715,000.00
\$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, 2014 and ending March 1, 2032 with interest from 3.00% to 3.50%.	22,370,000.00
\$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, 2014 and ending March 1, 2032 with interest from 3.00% to 3.50%.	9,985,000.00
\$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, 2014 and ending March 1, 2022 with interest at 3.00%.	2,118,000.00
\$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, 2014 and ending March 1, 2020 with interest at 3.00%.	1,697,000.00
\$36,620,000.00 General Improvement Refunding Bonds, dated July 25, 2013, due in remaining annual installments ranging between \$3,690,000.00 and \$3,855,000.00 beginning March 1, 2015 and ending March 1, 2023 with interest from 2.00% to 5.0%.	33,620,000.00
\$4,965,000.00 County Vocational School Bonds, dated July 25, 2013 due in remaining annual installments ranging between \$425,000.00 and \$580,000.00 beginning March 1, 2015 and ending March 1, 2023 with interest from 2.00% to 5.50%.	<u>4,965,000.00</u>
	\$ <u><u>360,778,000.00</u></u>

NOTE 3: LONG-TERM DEBT (CONTINUED)

ANNUAL DEBT SERVICE PRINCIPAL AND INTEREST
LOCAL UNIT BONDS
2013

<u>YEAR</u>	<u>PRINCIPAL</u>	<u>INTEREST</u>	<u>TOTAL</u>
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>5,220,000.00</u>	\$ <u>718,646.50</u>	\$ <u>5,938,646.50</u>

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

OUTSTANDING
BALANCE
DECEMBER
31, 2013

ISSUE

\$12,870,000.00 Unfunded ERI Liability, dated April 1, 2003, due in remaining annual installments ranging between \$940,000.00 and \$1,155,000.00 beginning April 1, 2014 and ending April 1, 2018 with interest ranging from 4.89% to 5.29%.

\$ 5,220,000.00

NOTE 3: LONG-TERM DEBT (CONTINUED)

ANNUAL DEBT SERVICE PRINCIPAL AND INTEREST
DAM RESTORATION LOANS
2013

<u>YEAR</u>	<u>PRINCIPAL</u>	<u>INTEREST</u>	<u>TOTAL</u>
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	102,744.88	2,586.61	105,331.49
2029	<u>52,144.30</u>	<u>521.44</u>	<u>52,665.74</u>
\$	<u>2,605,573.80</u>	\$ <u>407,908.99</u>	\$ <u>3,013,482.79</u>

NOTE 4: FUND BALANCES APPROPRIATED

Fund balance at December 31, 2013, which was appropriated and included in the budget as anticipated revenue for the year ending December 31, 2014, was as follows:

Current Fund	\$20,000,000.00
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NOTE 5: PENSION PLANS

Plan Descriptions

Substantially all eligible employees participate in the Public Employees' Retirement System (PERS), or the Police, Firemen's Retirement System (PFRS) or the Defined Contribution Retirement System (DCRP), which have been established by state statute and are administered by the New Jersey Division of Pensions and Benefits. The Division issues a publicly available financial report that includes the financial statements and required supplementary information for the Public Employees Retirement System, Police and Fireman's Retirement System and Consolidated Police and Firemen's Pension Fund. These reports may be obtained by writing to the Division of Pensions and Benefits, P.O. Box 295, Trenton, New Jersey, 08625 or are available online at www.nj.gov/treasury/pensions/annrpts.shtml.

Public Employees' Retirement System (PERS) - The Public Employees' Retirement System (PERS) was established as of January 1, 1955, under the provisions of N.J.S.A. 43:15A, to provide retirement, death, disability and medical benefits to certain qualified members. The PERS is a cost-sharing multiple employer plan. Membership is mandatory for substantially, all full-time employees of the State of New Jersey or any county, municipality, school district or public agency, provided the employee is not required to be a member of another state-administered retirement system or other state pension fund or local jurisdiction's pension fund.

Police and Fireman's Retirement System (PFRS) - The Police and Fireman's Retirement System (PFRS) was established as of July 1, 1944, under the provisions of N.J.S.A. 43:16A, to provide retirement, death, and disability benefits to its members. The PFRS is a cost-sharing multiple-employer plan. Membership is mandatory for substantially, all full-time county and municipal police or firemen or officer employees with police powers appointed after June 30, 1944.

Defined Contribution Retirement Program (DCRP) - The Defined Contribution Retirement Program (DCRP) was established July 1, 2007, under the provisions of Chapter 92, P.L. 2007 and Chapter 103, P.L. 2007, and was expanded under the provisions of Chapter 89, P.L. 2009. The DCRP provides eligible employees and their beneficiaries with a tax-sheltered, defined contribution retirement benefit, along with life insurance coverage and disability coverage.

Vesting and Benefit Provisions

The vesting and benefit provisions for PERS are set by N.J.S.A. 43:15A and 43:36. All benefits vest after ten years of service, except for medical benefits, which vest after 25 years of service. Members may seek early retirement after achieving 25 years of service credit or they may elect deferred retirement after achieving ten years of service credit. In which case, benefits would begin the first day of the month after the member attains normal retirement age.

NOTE 5: PENSION PLANS (CONTINUED)

Vesting and Benefit Provisions (Continued)

The vesting and benefit provisions for PFRS are set by N.J.S.A. 43:16A and 43:36. All benefits vest after ten years of service, except for disability benefits, which vest after four years of service. Retirement benefits for age and service are available at age 55. Members may seek special retirement after achieving 25 years of creditable service or they may elect deferred retirement after achieving ten years of service.

Newly elected or appointed officials that have an existing DCRP account, or are a member of another State-administered retirement system are immediately invested in the DCRP. For newly elected or appointed officials that do not qualify for immediate vesting in the DCRP, employee and employer contributions are held during the initial year of membership. Upon commencing the second year of DCRP membership, the member is fully invested. However, if a member is not eligible to continue in the DCRP for a second year of membership, the member may apply for a refund of the employee contributions from the DCRP, while the employer contributions will revert back to the employer. Employees are required to contribute 5.5% of their base salary and employers contribute 3.0%.

Funding Policy

The contribution policy is set by New Jersey State Statutes and contributions are required by active members and contributing employers. Plan members and employer contributions may be amended by State of New Jersey legislation. During 2013 PERS provides for employee contributions of 6.78% of employees' annual compensation. Employers are required to contribute at an actuarially determined rate. The actuarially determined contribution includes funding for cost-of-living adjustments, noncontributory death benefits, and post-retirement medical premiums.

The contribution policy for PFRS is set by N.J.S.A. 43: 16A and requires contributions by active members and contributing employers. Plan member and employer contributions *may* be amended by State of New Jersey legislation. Employers are required to contribute at an actuarially determined rate. The annual employer contribution includes funding for basic retirement allowances, cost-of-living adjustments and noncontributory death benefits. During 2013, members contributed at a uniform rate of 10.00% of base salary.

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 \$26,565,283.74 for 2013, \$27,468,720.00 for 2012 and \$27,321,263.82 for 2011.

All contributions were equal to the required contributions for each of the three years, respectively.

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

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 \$25,984.62 for 2011, \$12,945.75 for 2012 and \$ -0- for 2013.

NOTE 5: PENSION PLANS (CONTINUED)

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	347,732.00	203,719.00	551,451.00
2013 Actual Contribution	<u>347,732.00</u>	<u>203,719.00</u>	<u>551,451.00</u>
Amount Deferred	\$ <u>4,520,522.00</u>	\$ <u>2,648,346.00</u>	\$ <u>7,168,868.00</u>

NOTE 6: CAPITAL LEASES AND OTHER COMMITMENTS

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.

NOTE 6: CAPITAL LEASES AND OTHER COMMITMENTS (CONTINUED)

Capital Leases (Continued):

- 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 12, 2003	\$6,155,000.00
Park Madison Redevelopment Refunding Bonds	January 31, 2013	\$21,645,000.00
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

- 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. 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

12/31/2013

		CORRECTIONAL	PARK	JUVENILE	JUVENILE	COUNTY	UNION	LINDEN	LINDEN	10 CHERRY	CHILD	FAMILY
	<u>TOTAL</u>	<u>FACILITY</u>	<u>MADISON</u>	<u>CENTER</u>	<u>CENTER</u>	<u>PROSECUTOR'S</u>	<u>COUNTY</u>	<u>THEATER</u>	<u>THEATER</u>	<u>REDEVELOPMENT</u>	<u>ADVOCACY</u>	<u>COURT</u>
				<u>2004</u>	<u>2005</u>	<u>OFFICE</u>	<u>COLLEGE</u>	<u>REDEVELOPMENT</u>	<u>2006</u>	<u>STREET</u>	<u>CENTER</u>	
2014	\$ 13,535,204.06	\$ 847,175.00	\$ 1,541,025.25	\$ 1,197,700.00	\$ 2,044,390.00	\$ 284,012.50	\$ 5,048,982.81	\$ 229,743.50	\$ 229,162.50	\$ 149,600.00	\$ 221,375.00	\$ 1,742,037.50
2015	12,922,838.04	843,125.00	1,963,821.00	366,525.00	2,043,767.50	285,712.50	5,081,222.54	223,952.00		149,300.00	223,375.00	1,742,037.50
2016	12,546,363.79	839,675.00	1,963,986.25		2,041,515.00	286,900.00	5,071,910.04	227,040.00		148,800.00	224,500.00	1,742,037.50
2017	12,552,772.29	844,050.00	1,962,324.50		2,042,287.50	287,400.00	5,071,428.79	224,744.00		153,000.00	225,500.00	1,742,037.50
2018	12,393,743.04	842,750.00	1,963,706.50		2,040,300.00	287,200.00	5,065,135.04	227,064.00			225,550.00	1,742,037.50
2019	12,373,841.79	835,925.00	1,963,000.50		2,036,100.00	286,600.00	5,060,728.79	224,000.00			225,450.00	1,742,037.50
2020	12,358,821.66	838,500.00	1,960,206.50		2,035,600.00	285,600.00	5,046,125.66	225,552.00			225,200.00	1,742,037.50
2021	12,037,777.03	840,325.00	1,951,197.50		2,038,600.00		5,014,225.03	226,592.00			224,800.00	1,742,037.50
2022	8,450,439.40	829,675.00	1,946,010.00		2,027,750.00		1,455,446.90	227,120.00			222,400.00	1,742,037.50
2023	8,099,360.39	402,900.00	1,943,677.50		2,105,137.50		1,453,671.89	227,136.00			224,800.00	1,742,037.50
2024	7,671,384.39		1,934,197.50		2,097,300.00		1,449,409.39	226,640.00			221,800.00	1,742,037.50
2025	9,353,076.39		1,932,447.50		2,091,300.00		1,447,559.39	225,632.00			223,600.00	3,432,537.50
2026	9,306,903.76		2,347,422.50		2,082,000.00		1,445,343.76					3,432,137.50
2027	8,506,026.26		2,343,282.50		2,074,262.50		650,218.76					3,438,262.50
2028	8,486,845.63		2,340,230.00		2,062,950.00		645,862.50					3,437,803.13
2029	8,399,900.01		2,338,012.50		1,989,712.50		635,437.50					3,436,737.51
2030	8,626,711.88		2,331,502.50		2,222,537.50		639,193.75					3,433,478.13
2031	8,609,853.13		2,330,450.00		2,209,225.00		637,237.50					3,432,940.63
2032	8,580,015.63		2,324,600.00		2,191,237.50		634,137.50					3,430,040.63
2033	8,540,662.50		2,324,000.00		2,158,850.00		635,212.50					3,422,600.00
2034	7,870,937.50		2,318,875.00		2,132,062.50							3,420,000.00
2035	3,418,700.00											3,418,700.00
2036	3,418,500.00											3,418,500.00
2037	3,414,300.00											3,414,300.00
2038	3,401,875.00											3,401,875.00
2039	3,400,225.00											3,400,225.00
2040	3,397,425.00											3,397,425.00
2041	3,393,200.00											3,393,200.00
2042	3,392,225.00											3,392,225.00
Minimum Lease												
Payments	\$ 238,459,928.57	\$ 7,964,100.00	\$ 44,023,975.50	\$ 1,564,225.00	\$ 43,766,885.00	\$ 2,003,425.00	\$ 52,188,490.04	\$ 2,715,215.50	229,162.50	\$ 600,700.00	\$ 2,688,350.00	\$ 80,715,400.03
Less: Amount												
Representing Interest and Fees	<u>86,534,928.57</u>	<u>1,084,100.00</u>	<u>17,718,975.50</u>	<u>44,225.00</u>	<u>17,591,885.00</u>	<u>253,425.00</u>	<u>10,978,490.04</u>	<u>685,215.50</u>	<u>4,162.50</u>	<u>45,700.00</u>	<u>538,350.00</u>	<u>37,590,400.03</u>
Present Value of												
Minimum Lease Payments	<u>\$ 151,925,000.00</u>	<u>\$ 6,880,000.00</u>	<u>\$ 26,305,000.00</u>	<u>\$ 1,520,000.00</u>	<u>\$ 26,175,000.00</u>	<u>\$ 1,750,000.00</u>	<u>\$ 41,210,000.00</u>	<u>\$ 2,030,000.00</u>	<u>225,000.00</u>	<u>\$ 555,000.00</u>	<u>\$ 2,150,000.00</u>	<u>\$ 43,125,000.00</u>

NOTE 6: CAPITAL LEASES AND OTHER COMMITMENTS (CONTINUED)

Other Commitments:

License Agreement dated November 05, 2009 between the County of Union, PACE QALICB, Inc., a non profit Corporation and the Parking Authority of the City of Elizabeth relating to the exclusive use of three hundred eighty-eight (388) parking spaces on property owned by the Parking Authority. The license in the amount of \$20,826,566.00 requires the County to pay to the parking authority a basic annual payment due and payable on each year commencing on October 1, 2012 and continuing for the duration of the license. The license payments amount to \$576,553.00 from 2012 to 2015, \$711,713.00 from 2016 to 2040 and \$727,529.00 in 2041.

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, 2013 that the accumulated cost of such unpaid compensation would approximate \$ 1,779,500.00 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, 2013. The County has provided from budget appropriations and has reserved in the Trust Fund, the amount of \$40,719.50 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 \$4,800,000.00 in damages against the County. These potential liabilities under New Jersey reporting requirements will be reflected in the financial statements when paid. In addition, there are other pending lawsuits in which the County is involved. Many of these lawsuits are presently in the preliminary or discovery stages, with the probability of a successful defense unknown at this time and the amounts of eventual settlements cannot be accurately determined.

NOTE 9 DEFICIENCY AND GUARANTEE AGREEMENTS

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

<u>Title of Issue</u>	<u>Dated</u>	<u>Bonds Outstanding December 31, 2013</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	17,195,000.00
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>\$ 202,005,000.00</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, 2013</u>
The County of Union Guaranteed Mortgage Revenue Bonds: Sheridan Gardens Project- Roselle Series 2003 (Callable)	July 1, 2003	\$ 1,315,000.00
The County of Union Guaranteed Revenue Bonds: Linden Theater Redevelopment Project Series 2004 (Federally Taxable)	March 1, 2004	2,030,000.00
The County of Union Guaranteed Lease Revenue Bonds: Linden Theater Redevelopment Project Series 2006	November 14, 2006	225,000.00
The County of Union Guaranteed Lease Revenue Bonds: Acquisition of 10 Cherry Street Series 2007	May 17, 2007	555,000.00
The County of Union Guaranteed Lease Revenue Bonds: Union County Child Advocacy Center Project Series 2010	September 28, 2010	2,150,000.00
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	13,160,000.00
The County of Union Guaranteed Lease Revenue Bonds Union County Family Court Building Project Series 2012	May 15, 2012	43,125,000.00
		<u>\$ 81,255,000.00</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 were previously held by an independent administrator, The Hartford. Effective January 1, 2013, Massachusetts Mutual Life Insurance Company ("MassMutual") acquired The Hartford's Retirement Plans Group ("RPG") business. MassMutual has no affiliation, and the RPG business no longer has any affiliation, with The Hartford Financial Services Group, Inc. or any of its subsidiaries.

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 2013 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, 2013, the County does not believe that any material liabilities will result from such audit.

NOTE 12: RELATED PARTIES

During 2013, 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. The County is covered through insurance policies and through membership in the New Jersey Counties Excess Joint Insurance Fund as follows:

Public Officials Liability
Crime
Excess:
Automobile Liability
General Liability
Law enforcement Liability
Worker's Compensation and Employers' Liability
Workers' Compensation Buffer Layer
Excess Workers' Compensation
Property
Excess Property
Employed lawyers
Pollution Legal Liability

The above list of policies is intended to provide a brief summary and various limits are applicable to each of the policies and the members of the Joint Insurance Fund share the limits

Additionally the county maintains insurance policies as follows:

Accident and Health Insurance for Watchung Stables
Horse Accidental Death Police
Group Accident Volunteers
Public Official Accidental Travel Insurance
Fire Boat Insurance
Ambulance Emergency Transport (Terrorism Coverage)
Ambulance Insurance
Staff Doctors Medical Professional Liability
Hospital General Liability and Professional Insurance
Medical Director Liability Insurance
Excess Hospital General Liability and Professional Insurance
Third Party Administrators for General Liability
Third Party Administrators for Workers' Compensation and Automobile

The County has retained two 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, 2013:

<u>Fund</u>	<u>Interfund Receivable</u>	<u>Interfund Payable</u>
Current Fund	\$ 5,589,754.83	\$
Grant Fund		5,894,426.88
Trust Other Fund	1,444,426.88	4,289,754.83
Open Space Preservation Fund	2,975,000.00	
Capital Fund	1,475,000.00	1,300,000.00
	<u>\$ 11,484,181.71</u>	<u>\$ 11,484,181.71</u>

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

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 CIGNA. The County of Union does not provide life insurance, death, dental or vision benefits to eligible retirees.

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

Plan Description (Continued)

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

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

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

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

- Retire with at least 25 years of service in the NJPFERS 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 NJPFERS or NJPERS and at least 5 years of service with the County; or
- Retire with a disability pension from either NJPFERS or NJPERS

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

Plan Description (Continued)

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 26.

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

- 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 CIGNA
- 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
- Employees who retired under the County 2006/2007 Early Retirement Incentive Program receive medical coverage through a fully-insured PPO plan with GIGNA and receive prescription drug coverage through a self-insured arrangement with MEDCO
- Law Enforcement and Assistant Prosecutor employees who retire after January 1, 2006. Medical benefits are provided under a fully-insured PPO plan through CIGNA 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
- Pursuant to the 2009 Collective Bargaining process, employees covered by CWA Local 1080, PBA 203, Teamsters Primary Supervisors, Teamsters Secondary Supervisors and the Teamsters Jail Professionals
- Accidental disability pension retirees will receive full retiree health benefits
- Any other employees not described above and retired from 1995 to present, receive medical and prescription drug coverage through fully-insured plans with CIGNA the County pays a flat dollar amount per month toward the cost of the coverage.

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

Plan Description (Continued)

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.

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 \$9,459,745.77 for future OPEB obligations.

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

To summarize, the County provides eligible retirees with medical and prescription drug benefits. As noted above, benefits vary depending on the date of retirement, collective bargaining agreements and participation in Early Retirement Incentive Programs. Some retirees have costs fully paid by the county, and some receive a partial subsidy and have to pay the difference between the premium and the county subsidy

On June 18, 2011 P.L. 2011 c.78 (Chapter 78) was enacted. Chapter 78 contained many changes to the retirement and health plans offered to employee and retirees of New Jersey State and Local government. Among these changes is the requirement for certain retirees to pay a varying portion of postretirement healthcare costs. Most future retirees will receive 100% county paid health care benefits, which were bargained for in lieu of future salary increases for one or two years depending on the collective bargaining unit. County management believes that these foregone salary increases produce a contribution requirement that, on average, equals or exceeds the Chapter 78 change. Therefore, no provision for Chapter 78 has been reflected in the following actuarial valuations:

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

SUMMARY OF VALUATION RESULTS

	December 31		
	<u>2007</u>	<u>2011</u>	<u>2013</u>
1. Present Value of Future Benefits			
(a) Retirees	\$ 126,787,000	\$ 135,711,093	\$ 206,532,132
(b) Active Employees	<u>494,385,000</u>	<u>903,692,549</u>	<u>683,022,159</u>
(c) Total Retiree and Active	\$ 621,172,000	\$ 1,039,403,642	\$ 889,554,291
2. Actual Accrued Liability			
(a) Retirees	\$ 126,787,000	\$ 135,711,093	\$ 206,532,132
(b) Active Employees	<u>294,482,000</u>	<u>611,288,748</u>	<u>470,228,592</u>
(c) Total Retiree and Active	\$ 421,269,000	\$ 746,999,841	\$ 676,760,724
3. Market-Related Value of Assets	<u>2,285,000</u>	<u>7,931,450</u>	<u>9,459,746</u>
4. Unfunded Actuarial Accrued Liability: (2c) - (3)	\$ <u>418,984,000</u>	\$ <u>739,068,391</u>	\$ <u>667,300,978</u>
5. Normal Cost	\$ <u>18,629,000</u>	\$ <u>31,201,315</u>	\$ <u>2,343,947</u>
6. Discount Rate	4.5%	4.5%	4.5%

The Market-Related Value of Assets represents contractual postretirement healthcare contributions accumulated by the county in the Trust Fund.

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

ANNUAL REQUIRED CONTRIBUTION, ANNUAL OPEB COST
AND NET OPEB OBLIGATION

		December 31		
		<u>2007</u>	<u>2011</u>	<u>2013</u>
1. Actuarial Accrued Liability				
(a) Retirees	\$	126,787,000 \$	135,711,093 \$	206,532,132
(b) Active Employees		<u>294,482,000</u>	<u>611,288,748</u>	<u>470,228,592</u>
(c) Total Retiree and Active	\$	<u>421,269,000 \$</u>	<u>746,999,841 \$</u>	<u>676,760,724</u>
2. Market-Related Value of Assets		<u>2,285,000</u>	<u>7,931,450</u>	<u>9,459,746</u>
3. Unfunded Actuarial Accrued Liability (UAAL): (1c) - (2)	\$	418,984,000 \$	739,068,391 \$	667,300,978
4. Amortization of UAAL (Amortized over 30 years)	\$	23,520,000 \$	41,585,696 \$	37,831,116
5. Normal Cost	\$	18,629,000 \$	31,201,315 \$	23,343,947
6. Annual Required Contribution (ARC): (4) + (5)	\$	42,149,000 \$	72,787,011 \$	61,175,063
7. Net OPEB Obligation, Beginning of Year	\$	-0- \$	143,531,281 \$	143,531,281
8. Interest on (7)	\$	-0- \$	6,458,908 \$	6,458,908
9. Adjustment to ARC (Amortized over 30 years)	\$	-0- \$	8,811,607 \$	8,811,607
10. Annual OPEB Cost: (6) + (8) - (9)	\$	42,149,000 \$	70,434,312 \$	58,822,364
Net OPEB Obligation				
11. Net OPEB Obligation, Beginning of Year	\$	-0- \$	143,531,281 \$	188,891,645
12. Annual OPEB Cost:	\$	42,149,000 \$	70,434,312 \$	588,223,364
13. Employer Contributions *	\$	6,585,000 \$	13,417,785 \$	13,456,957
14. Net OPEB Obligation, End of Year: (11) + (12) - (13)	\$	355,564,000 \$	200,547,808 \$	234,257,052

* Estimate Based on Expected Claims

NOTE 16: SUBSEQUENT EVENTS

The County has evaluated subsequent events occurring after the financial statement date through September 25, 2014, which is the date the financial statements were available to be issued. The County has determined the following subsequent events need to be disclosed.

Issuance of Debt

The County issued \$65,000,000 in bonds consisting of \$53,850,000 General Improvement Bonds of 2014, \$2,460,000.00 County Vocational-Technical School Bonds of 2014 (New Jersey School Bond Reserve Act), \$5,750,000 County College Bonds of 2014 (Series A) (Chapter 12 State Aid), \$2,220,000 County College Bonds of 2014 (Series B) and \$720,000 Redevelopment Bonds of 2014, each issue is dated June 15, 2014 with interest rates from 2.00% to 3.25% maturing annually through 2030.

The County also issued a Bond anticipation Note on June 27, 2014 in the amount of \$77,000,000 due on June 26, 2015 at 0.75%.

Authorization of Debt

On July 17, 2014 the County adopted a bond ordinance authorizing the issuance of not exceeding \$6,404,900,000 aggregate principal amount of bonds and notes.

On August 14, 2014 the County adopted a bond ordinance authorizing the issuance of not exceeding \$33,177,971 aggregate principal amount of bonds and notes.

NOTE 17: DEFERRED CHARGES TO BE RAISED IN SUCCEEDING BUDGETS

Certain expenditures are required to be deferred to budgets of succeeding years. At December 31, 2013, the following deferred charges are shown:

	Balance December 31, 2013	Raised in 2014 Budget	Balance Deferred to Succeeding Years
General Capital Fund:			
Overexpenditure of Ordinance	<u>\$610,000.00</u>	<u>\$610,000.00</u>	<u>-\$0-</u>

The appropriations in the 2014 Budget are not less than that required by statute.

COUNTY OF UNION

SUPPLEMENTARY SCHEDULES – ALL FUNDS

YEAR ENDED DECEMBER 31, 2013

COUNTY OF UNION

CURRENT FUND

SCHEDULE OF CASH

	<u>REF.</u>	<u>CURRENT FUND</u>	<u>GRANT FUND</u>
Balance, December 31, 2012	A	\$ 49,690,853.48	\$ 1,633,746.31
Increased by Receipts:			
Miscellaneous Revenue Not Anticipated	A-2	\$ 7,376,241.09	\$
Petty Cash Funds Returned	A-5	6,477.11	
Taxes Receivable	A-6	318,110,230.80	
Revenue Accounts Receivable	A-8	149,342,165.46	
Miscellaneous Grants Receivable	A-9		34,190,462.98
Matching Funds for Miscellaneous Grants	A-12		1,238,693.00
Reserve for Grants Unappropriated	A-13		68,547.09
Union County Improvement Authority	A-14	3,196.62	
Sherriff's Office Outstanding Checks	A-15	15,379.37	
Due Grant Fund	A-16	9,478.71	
Due Trust Other Fund	A	986,491.48	
		<u>475,849,660.64</u>	<u>35,497,703.07</u>
		\$ 525,540,514.12	\$ 37,131,449.38
Decreased by Disbursements:			
Refund of Prior Year Revenue	A-1	\$ 7,303.72	
2013 Appropriations	A-3	445,514,029.72	
Matching Funds for Miscellaneous Grants	A-3	1,238,693.00	
Imprest and Change Funds Advanced	A-5	12,375.00	
Accounts Payable	A-7	230,663.16	
Reserve for Medicare Peer Group-Appropriated	A-10	1,673,938.91	
2012 Appropriation Reserves	A-11	12,131,803.63	
Reserve for Miscellaneous Grants-Net	A-12		35,666,834.22
Due Current Fund	A		9,478.71
Due Trust Other Fund	A	3,267,321.37	
Due Capital Fund	A	1,300,000.00	
		<u>465,376,128.51</u>	<u>35,676,312.93</u>
Balance, December 31, 2013	A	\$ <u>60,164,385.61</u>	\$ <u>1,455,136.45</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, 2012	A	\$ -0-	\$ 3,335.00
Increased by:			
Cash Advanced	A-4	11,275.00	1,100.00
		<u>\$ 11,275.00</u>	<u>\$ 4,435.00</u>
Decreased by:			
Funds Returned	A-4	\$ 6,477.11	
Charges to 2013 Appropriations	A-3	4,797.89	
		<u>\$ 11,275.00</u>	
Balance, December 31, 2013	A	<u>\$ -0-</u>	<u>\$ 4,435.00</u>

ANALYSIS OF BALANCE, DECEMBER 31, 2013

Runnells Hospital	\$ 100.00
Surrogate	250.00
Division of Parks and Recreation	3,835.00
County Clerk	200.00
Clerk of the Board	50.00
	<u>\$ 4,435.00</u>

COUNTY OF UNION

CURRENT FUND

ANALYSIS OF TAX YIELD

REF.

Amount to be Raised by Taxation	A-2:A-6	\$ 317,544,198.00
Added Taxes Per Chapter 397, P.L. 1941	A-2	<u>566,032.80</u>
		<u>\$ 318,110,230.80</u>

DETAIL OF PROPERTY TAXES FROM MUNICIPALITIES

<u>MUNICIPALITY</u>	<u>BALANCE</u> <u>DECEMBER</u> <u>31, 2012</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, 2013</u>
Berkeley Heights	\$ 18,485.51	\$ 15,598,278.70	\$ 33,648.85	\$ 15,616,764.21	\$ 33,648.85
Clark		11,762,749.72	33,875.12	11,796,624.84	
Cranford	30,981.50	19,197,846.97	63,237.65	19,228,828.47	63,237.65
Elizabeth	95,779.25	32,243,598.15	58,662.52	32,339,377.40	58,662.52
Fanwood	8,857.86	5,327,821.28	8,119.39	5,336,679.14	8,119.39
Garwood	775.88	3,186,852.47	1,263.15	3,187,628.35	1,263.15
Hillside	13,346.29	8,387,988.82	6,326.33	8,401,335.11	6,326.33
Kenilworth	11,942.93	7,301,538.09	22,796.34	7,313,481.02	22,796.34
Linden	15,159.04	26,348,282.81	21,908.09	26,363,441.85	21,908.09
Mountainside	21,476.78	8,080,152.23	19,959.34	8,101,629.01	19,959.34
New Providence	21,203.36	12,034,464.53	36,540.63	12,055,667.89	36,540.63
Plainfield	16,301.32	12,568,457.70	17,708.48	12,584,759.02	17,708.48
Rahway	14,402.99	13,756,454.57	16,033.88	13,770,857.56	16,033.88
Roselle	7,670.96	6,509,841.02	786.03	6,517,511.98	786.03
Roselle Park	1,728.43	5,123,109.49	4,104.50	5,124,837.92	4,104.50
Scotch Plains		18,610,474.55	37,320.27	18,647,794.82	
Springfield	22,437.18	13,096,465.87	37,545.36	13,118,903.05	37,545.36
Summit	136,292.57	33,419,316.56	111,107.79	33,555,609.13	111,107.79
Union	57,995.56	30,796,011.81	42,946.19	30,854,007.37	42,946.19
Westfield		34,114,076.81	179,942.61	34,114,076.81	179,942.61
Winfield		80,415.85		80,415.85	
<u>TOTAL</u>	<u>\$ 494,837.41</u>	<u>\$ 317,544,198.00</u>	<u>\$ 753,832.52</u>	<u>\$ 318,110,230.80</u>	<u>\$ 682,637.13</u>
<u>REF.</u>	A	A-6		A-4	A

COUNTY OF UNION

CURRENT FUND

SCHEDULE OF ACCOUNTS PAYABLE

	<u>REF.</u>	
Balance, December 31, 2012	A	\$ 3,677,078.54
Increased by:		
Transferred from 2012 Appropriation Reserves	A-11	<u>2,789,875.49</u>
		\$ 6,466,954.03
Decreased by:		
Payments	A-4	<u>230,663.16</u>
Balance, December 31, 2013	A	\$ <u>6,236,290.87</u>

COUNTY OF UNIONCURRENT FUNDSCHEDULE OF REVENUE ACCOUNTS RECEIVABLE

	<u>REF.</u>	<u>ACCRUED</u> <u>2013</u>	<u>COLLECTED</u>
Fees:			
County Clerk	A-2	\$ 1,878,850.49	\$ 1,878,850.49
Surrogate	A-2	191,915.00	191,915.00
Sheriff	A-2	1,133,009.49	1,133,009.49
Realty Transfer	A-2	3,585,252.87	3,585,252.87
Medical Examiner	A-2	798.00	798.00
Interest on Deposits and Investments	A-2	217,199.83	217,199.83
Pay Patients-Runnells Specialized Hospital of Union County	A-2	36,114,389.16	36,114,389.16
Permits:			
County Road Department	A-2	114,628.29	114,628.29
Parks and Recreation Facilities Revenue	A-2	7,817,777.51	7,817,777.51
Rent 921 Elizabeth Avenue	A-2	418,306.68	418,306.68
Rental Beds - Juvenile Detention Center	A-2	1,148,496.84	1,148,496.84
State Aid-County College Bonds (N.J.S.A.18A:64A-22.6)	A-2	1,960,185.62	1,960,185.62
Social and Welfare Services:			
Division of Youth and Family Services	A-2	4,611,749.00	4,611,749.00
Supplemental Social Security Income	A-2	551,253.00	551,253.00
Maintenance of Patients in State Institutions for Mental Diseases	A-2	7,710,278.00	7,710,278.00
Maintenance of Patients in State Institutions for Mentally Retarded	A-2	22,475,630.00	22,475,630.00
Special/General Election Grant	A-2	1,675,864.94	1,675,864.94
Increased Fees:			
County Clerk	A-2	1,690,843.00	1,690,843.00
Surrogate	A-2	308,854.12	308,854.12
Reimbursement From Grant Programs:			
1. Fringe Benefit Expenditures	A-2	2,444,928.36	2,444,928.36
2. Indirect Costs	A-2	106,056.08	106,056.08
Medicare-Peer Group	A-2	2,173,694.75	2,173,694.75
Bail Forfeitures	A-2	225,880.00	225,880.00
Reimbursement Plan For State Prisoners	A-2	161,992.24	161,992.24
Educational Building Aid	A-2	538,558.00	538,558.00
New Jersey Division of Economic Assistance Earned Grant	A-2	31,306,894.76	31,306,894.76
Service Fees - Courts	A-2	342,384.00	342,384.00
Capital Fund Balance	A-2	1,000,000.00	1,000,000.00
Franchise Fee - Jersey Gardens	A-2	630,355.91	630,355.91
Title IVD Facility Reimbursement	A-2	1,206,495.07	1,206,495.07
Debt Service - Open Space	A-2	5,639,826.23	5,639,826.23
Leaf Composting	A-2	258,950.10	258,950.10
Payments in Lieu of Taxes (PILOTS)	A-2	228,996.53	228,996.53
P.A.C.E. Agreement	A-2	576,553.38	576,553.38
Reserve to Pay Serial Bonds	A-2	114,044.00	114,044.00
State Reimbursements Delaney Hall	A-2	1,302,932.37	1,302,932.37
Dispatch Services	A-2	244,092.00	244,092.00
Open Space	A-2	2,600,000.00	2,600,000.00
Telephone Commissions	A-2	422,858.28	422,858.28
Reimbursement Prosecutors Salary	A-2	32,233.00	32,233.00
Division of Development Disabilities	A-2	631,658.52	631,658.52
Rental Income UC College/ Trinitas Hospital Kellogg Building	A-2	200,000.04	200,000.04
Union County Utilities Authority	A-2	2,000,000.00	2,000,000.00
ILSA Traffic Control Monitoring	A-2	1,207,500.00	1,207,500.00
Weight and Measures	A-2	140,000.00	140,000.00
		<u>\$ 149,342,165.46</u>	<u>\$ 149,342,165.46</u>

REF.

A-4

COUNTY OF UNION

GRANT FUND

SCHEDULE OF GRANTS RECEIVABLE

GRANT/PROGRAM	BALANCE DECEMBER 31, 2012	2013 BUDGET	RECEIVED	TRANSFERS/ CANCELLED	BALANCE DECEMBER 31, 2013
Ryan White HIV Emergency Relief Grant	\$ 1,427,940.10	\$ 2,009,328.00	\$ 2,070,582.33	\$ 796.38	\$ 1,365,889.39
Housing Opportunities for Persons With Aids (HOPWA)	629,071.00	558,540.00	609,036.86	4,519.00	574,055.14
Economic Development Program	54,436.00				54,436.00
Union County Re-entry Program	50,800.00	100,000.00			150,800.00
Residential Services for Undocumented Children (DUCS)		275,192.00			275,192.00
Handicapped Recreation Program	538.45	20,000.00	12,842.18	538.45	7,157.82
Deserted Village	15,426.02				15,426.02
Museum Services Regrant	625.00		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					
Victim Witness Assistance Grant (VWAG)	296,531.00	228,240.00	296,531.00		228,240.00
Gang, Gun and Narcotics	188,475.00	174,878.00	185,874.00		177,479.00
Insurance Fraud Reimbursement Program	250,000.00	250,000.00	250,000.00		250,000.00
Victim Witness Advocacy	36,314.00	37,561.00	36,314.00		37,561.00
DNA Backlog Reduction Grant	1,422,960.00		90,000.00		1,332,960.00
Sexual Assault Nurse Examiner Response Team (SANE/SART) Project	217,309.00	74,765.00	82,648.00		209,426.00
Megan's Law	17,290.00	13,946.00	17,290.00		13,946.00
Law Enforcement Program - LEOTEF		12,345.00	12,345.00		
Cordell Forensic Lab - Prosecutor's Office	40,322.00				40,322.00
Jail Diversion PILOT Program	33,474.00	66,950.00	94,845.00		5,579.00
Union County Auto Theft Task Force	35,438.00			15,438.00	20,000.00
Essex/Union Auto Theft Force	9,646.00			9,646.00	
Victim Witness Advocacy - DV Advocate (VAWA)	31,867.00	35,347.00	31,867.00		35,347.00
Narcotics Commanders Training	26,928.00		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	17,080.00	137,917.00	137,916.00		17,081.00
Historical Commission	9,273.90	55,757.00	37,152.40		27,878.50
Local Staffing - Arts Program	8,486.00		4,243.00		4,243.00
Sub-Regional Transportation Planning	121,367.13	105,155.00	70,494.32	15,952.03	140,075.78
Intermodal 2006	5,695.64				5,695.64
Morris and Erie Railroad Project	24,258.71				24,258.71
Route #27 Corridor Study	16,371.73				16,371.73
Route 1 and 9 Corridor Study	875.16			875.16	
Plainfield Paving Project		587,000.00			587,000.00
MUTCD Traffic Sign Inventory and Assessment Program	17,725.42		13,727.05		3,998.37
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

COUNTY OF UNION

GRANT FUND

SCHEDULE OF GRANTS RECEIVABLE

GRANT/PROGRAM (CONTINUED)	BALANCE DECEMBER 31, 2012	2013 BUDGET	RECEIVED	TRANSFERS/ CANCELLED	BALANCE DECEMBER 31, 2013
Together North Jersey	\$	\$	110,000.00	\$	\$
Clean Communities	2.27	53,821.00	53,820.90	0.70	110,000.00
New Jersey Department of Health - Right to Know	8,200.50	16,401.00	16,401.00		1.67
Justice Assistance Grant (JAG)	1,106,134.00				8,200.50
Local Core Capacity for Public Health Emergency Preparedness (LINCS)	524,919.00	463,857.00	629,797.67	25,721.00	1,106,134.00
Chronic Disease	39,830.00	39,830.00	39,830.00		333,257.33
County Environmental Health Act (CEHA)	58,066.75	494,788.00	293,207.32	10,469.75	39,830.00
Solid Waste/Recycling		264,000.00	264,000.00		249,177.68
State Aid Appropriation - NJ Data Exchange Dex	380.00			380.00	
Post Sandy Planning Grant (PSPG)		30,000.00			
Body Armor Grant	2.69				30,000.00
Raritan Water Shed	24,150.94		0.16		2.69
NJ CEED		36,000.00			24,150.78
Urban Area Security Initiative - NIMS (UASI)	37,164.87				36,000.00
ARRA JAG	1,315,718.00		1,313,741.04		37,164.87
Homeland Security Grant Phase II-FY 2006	0.07				1,976.96
Homeland Security Grant Phase II-FY 2007	180.76				0.07
State Homeland Security Grant-FY 2008	835.43				180.76
State Homeland Security Grant-FY 2009	8,155.67		7,901.29		835.43
State Homeland Security Grant-FY 2010	886,452.79		885,358.42		254.38
State Homeland Security Grant-FY 2011	410,389.77		130,348.35		1,094.37
State Homeland Security Grant-FY 2012	311,681.00		90,242.13		280,041.42
State Homeland Security Grant-FY 2013		357,671.00			221,438.87
Help Americans Vote Act of 2002 (HAVA)	2,570.78			2,570.78	357,671.00
Urban Area Security Initiative (UASI)	6,256,178.54	20,568.00	2,981,926.58		3,294,819.96
Underground Storage Tank Removal Program	88,277.00				88,277.00
Urban Area Security Initiative (UASI)	40,790.56				40,790.56
Port Authority of NY and NJ - Patrol Boats		49,979.00			49,979.00
Interoperable Emergency Communication FFY 09	137,995.00			137,995.00	
NJHOA Mass Vaccination Exercise Mini Grant	8,572.34				8,572.34
Chemical Buffer Zone Protection Program Grant	34,022.40				34,022.40
Child Passenger Safety	24,123.33	59,900.00	18,789.88		65,233.45
Port Security Grant FY 07	53.00			53.00	
Urban Area Security Initiative Detection Project FFY09(UASI)	107.22			107.22	
Brownfield Development Project	6,343.61				6,343.61
Lead Hazard Control Grant (HUD)	845,503.49			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	13,981.20				13,981.20
Law Enforcement Terrorism Grant	40,559.36				40,559.36
County Share Grant	6,710.43			6,710.43	
Emergency Management Performance Grant (EMPG) Open Initiative		125,533.00	80,000.00		45,533.00
Port Security Grant	395,084.00				395,084.00
Emergency Operations Center Grant	485,197.96		131,128.00		354,069.96
Comprehensive Traffic and Safety Program	64,338.43				64,338.43
Drunk Driving Enforcement	0.07				0.07

COUNTY OF UNION

GRANT FUND

SCHEDULE OF GRANTS RECEIVABLE

GRANT/PROGRAM (CONTINUED)	BALANCE DECEMBER 31, 2012	2013 BUDGET	RECEIVED	TRANSFERS/ CANCELLED	BALANCE DECEMBER 31, 2013
ARRA Neighborhood Stabilization Program HUD	\$ 1,822,162.10		\$ 1,063,258.91		\$ 758,903.19
Port Authority NY and NJ Inflatable Boats	23,918.00		23,895.11		
Port Authority NY and NJ Hazmat	93,760.00			22.89	
Port Authority NY and NJ Marine Port	24,000.00			10.00	93,750.00
Port Authority NY and NJ Laptops	100,416.00				24,000.00
CDBG - Hurricane Irene - ARC			8,536.52		91,879.48
Community Care Elderly Title XX		413,735.00	385,774.00		27,961.00
U.S. Department of Agriculture- Nutrition Program	137,055.00	469,725.00	526,795.00		79,985.00
Older American Act Title III	67,831.81	135,609.00	123,780.18		79,660.63
U.S. Department of Agriculture	54,161.00	3,663,070.00	3,491,614.00	(70,222.00)	295,839.00
Respite Care Program	71,409.00	272,083.00		70,222.00	273,270.00
State Health Insurance Assistance Program (SHIP)	142,800.00	348,566.00	318,933.00	123,718.00	48,715.00
Office on Aging- State Grant	33,591.00	38,000.00	48,956.00		22,635.00
Central NJ Care Transitions - Visiting Nurses	22,923.00	58,000.00	58,000.00		22,923.00
Global Options/Community Care Persons Elderly and Disabled (CCPED)		218,446.00	1,986.00		216,460.00
Jersey Assistance for Community Caregiving (JACC)	98,535.00	710,920.00	674,020.00		135,435.00
Home Health Care Title XX	3,055.00	18,240.00	18,240.00		3,055.00
NJ Ease Program	228,924.05	100,000.00	99,995.40		228,928.65
Senior Farmers Market	39,470.00				39,470.00
Mercer Case -Supportive Assistance (SAIF)		2,625.00			2,625.00
Temporary Assistance for Needy Families (TANF)	13,177.52				13,177.52
Workforce Investment Program DOL WIA	6,836.00				6,836.00
Workforce Learning Link Program	4,260,859.33	3,766,439.00	3,673,051.00		4,354,247.33
Work First New Jersey - GA SNAP	298,213.54	134,000.00	80,336.00		351,877.54
Work First New Jersey - WFNJ/CAVP	485,278.00	552,590.00	511,807.00		526,061.00
Work First New Jersey - WFNJ Administration	255,770.67	41,507.00	102.00		297,175.67
Work First New Jersey - WFNJ GA/FS	317,078.33	316,060.00	316,186.00		316,952.33
Work First New Jersey - SNAP	502,346.35	118,413.00	128,203.00		492,556.35
Work First New Jersey - WFNJ TANF	113,985.00	118,412.00	105,642.00		126,755.00
Work First New Jersey - Program Income	1,490,607.11	1,486,856.00	1,141,535.00		1,835,928.11
Work First New Jersey-Tank Vert		19,820.00	19,820.00		
Sexual Violence - 12- VAWA_50	33,665.00	46,700.00	27,724.00		52,641.00
Workforce Development Partnership Program		22,328.00			22,328.00
Smart Steps	27,112.00		26,860.00		252.00
Financial sector National Emergency Grant	8,025.00	8,025.00	4,815.00		11,235.00
Disaster Mini-Neg Grant	148,000.00			148,000.00	
Business Development Interdepartmental Funds	300,000.00			300,000.00	
NJ Builders Utilization - Initiative for Labor	2,622.00				2,622.00
Hurricane Sandy National Emergency Grant	2,500.00		2,500.00		
Special Initiatives	976,620.00		583,690.00	392,929.00	1.00
Green Skills Equals Green Jobs Grant	28,082.00	65,292.00	36,198.00		57,176.00
Hurricane Irene Disaster National Emergency	272,263.89				272,263.89
Human Services Planning Advisory Council (HSPAC)	237,096.00			237,096.00	
Continuum Approval Prevention Plan	20,300.30	68,163.00	58,210.33		30,252.97
Intoxicated Drivers	165,000.00	125,000.00	290,000.00		
County Wide Comprehensive Alcohol Program (CWCAP)	24,960.00	199,480.00	199,490.00		24,950.00
Alliance to Prevent Alcoholism and Drug Abuse	757,627.85	937,373.00	1,105,898.00	89,290.00	499,812.85
	753,401.97	530,872.00	584,024.22	130,903.00	569,346.75

COUNTY OF UNION

GRANT FUND

SCHEDULE OF GRANTS RECEIVABLE

GRANT/PROGRAM (CONTINUED)	BALANCE DECEMBER 31, 2012	2013 BUDGET	RECEIVED	TRANSFERS/ CANCELLED	BALANCE DECEMBER 31, 2013
Rape Crisis Program	\$ 15,924.54	\$ 16,971.00	\$ 27,786.00	\$	5,109.54
Rape Counseling Program	8,806.24			0.55	8,805.69
Rape Prevention Education		56,000.00	56,000.00		
Community Homeless Assistance Program	88,621.00	685,078.00	364,769.00		408,930.00
SHRAP - Hurricane Sandy		2,837,200.00	709,300.00		2,127,900.00
Supportive Housing Program - McKinney Vento Homeless	7,813,031.23	3,673,008.00	2,483,438.62		9,002,600.61
CWA Universal Services		11,557.00	11,557.00		
CWA Universal Services - Unappropriated		17,973.00	17,973.00		
CWA low Income Heating Grant (LIHEOP)		17,336.00	17,336.00		
Personal Attendant Program	352,981.21	82,000.00	104,552.07	174.65	330,254.49
Mental Health Program	733.84			733.84	
Rape (SSBG)		57,522.00			57,522.00
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)	688,383.00	775,268.00	688,380.00		775,271.00
Sexual Violence Services Project 10VAWA-94	15,000.00	13,638.00	28,638.00		
Sexual Assault Advocate	10,560.00		10,560.00		
Human Services Family Court-Youth Services	172,655.69	252,748.00	254,586.49		170,817.20
State Community Partnership Program	442,523.07	452,098.00	385,457.10		509,163.97
State Facility Education Act (SFEA)		207,000.00	135,000.00		72,000.00
Juvenile Accountability Incentive Block Grant	165,127.41	28,783.00	51,694.85		142,215.56
State Incentive Program (SIP)	753.09			753.09	
Job Access and Reverse Compute (JARC)	63,070.86	320,000.00	178,472.47		204,598.39
New Jersey Transit Transportation Assistance Program	280,372.34	1,192,775.00	1,393,558.71		79,588.63
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	12,000.00	11,000.00	0.67	7,000.00
Juvenile Justice Innovation Grant		120,000.00			120,000.00
Paratransit Fares	4,465.56	175,788.00	175,787.50		4,466.06
Paratransit - Kessler		25,000.00	25,000.00		
Paratransit/ Aging Maintenance/Repairs	7,975.28	85,262.00	93,137.28		100.00
Medical Reimbursement Program Logistics	22,580.00	80,000.00	78,901.00		23,679.00
Respite Care-Program Income (Co-Payments)	49,123.27	30,000.00	21,184.84		57,938.43
Co-Payments-Paratransit Donations	7,734.03				7,734.03
	<u>\$ 59,579,184.34</u>	<u>\$ 33,239,147.00</u>	<u>\$ 34,224,223.48</u>	<u>\$ 2,870,547.08</u>	<u>\$ 55,723,560.78</u>

Ref. A A-2 A-12 A

Reserve for Miscellaneous Grants - Unappropriated
Cash Receipts

A-13
A-4

\$ 33,760.50
34,190,462.98
\$ 34,224,223.48

COUNTY OF UNION

CURRENT FUND

SCHEDULE OF RESERVE FOR MEDICARE
PEER GROUP-APPROPRIATED

	<u>REF.</u>	
Balance, December 31, 2012	A	\$ 539,927.06
Increased by:		
2013 Budget Appropriation	A-3	<u>1,833,000.00</u>
		\$ <u>2,372,927.06</u>
Decreased by:		
Disbursements	A-4	<u>1,673,938.91</u>
Balance, December 31, 2013	A	\$ <u><u>698,988.15</u></u>

COUNTY OF UNION

CURRENT FUND

SCHEDULE OF 2012 APPROPRIATION RESERVES

	BALANCE DECEMBER 31, 2012		TRANSFERS	BALANCE AFTER TRANSFERS	EXPENDED		BALANCE LAPSED
	COMMITMENTS PAYABLE	RESERVED			NET CASH	ACCOUNTS PAYABLE	
<u>SALARIES AND WAGES</u>							
County Managers Office	\$	\$ 6,086.99	\$	\$ 6,086.99	\$	\$	6,086.99
Board of Chosen Freeholders		29,498.82		29,498.82			29,498.82
Clerk of the Board		5,756.71		5,756.71			5,756.71
County Clerk		12,319.64		12,319.64			12,319.64
Board of Elections		2,322.72		2,322.72			2,322.72
Elections (County Clerk)		1,068.70		1,068.70			1,068.70
Department of Finance:							
Office of Director		12,283.02		12,283.02			12,283.02
Division of Reimbursement		16,470.65		16,470.65			16,470.65
Division of Treasurer		13,865.18		13,865.18			13,865.18
Division of Comptroller		335.30		335.30			335.30
Division of Internal Audit		26,784.13	(10,000.00)	16,784.13			16,784.13
Department of Law:							
Office of County Counsel		10,731.74		10,731.74			10,731.74
Division of County Adjuster		0.92		0.92			0.92
Department of Administrative Services:		35,795.51		35,795.51			35,795.51
Division of Motor Vehicles		807.10		807.10			807.10
Division of Personnel Management and Labor Relations		32,432.19		32,432.19			32,432.19
Division of Purchasing		10,686.26		10,686.26			10,686.26
Board of Taxation		8,053.70		8,053.70			8,053.70
County Surrogate		16,493.01		16,493.01			16,493.01
Department of Parks and Community Renewal:							
Office of Director		71.46		71.46			71.46
Division of Planning and Community Development		29,212.13		29,212.13			29,212.13
Division of Cultural and Heritage Affairs		14,827.50		14,827.50			14,827.50
Division of Information Technologies		1,682.07		1,682.07			1,682.07
Division of Golf Operations		0.44		0.44			0.44
Division of Planning and Environmental Services		3,888.65		3,888.65			3,888.65
Printing Publications		50,000.00		50,000.00			50,000.00
Department of Public Safety:							
Office of Director	60,000.00	1,499.72		61,499.72		60,000.00	1,499.72
Division of Weights and Measurers		1,734.84		1,734.84	1,326.78		408.06
Division of Consumer Affairs		3,080.32		3,080.32			3,080.32
Division of Medical Examiner		430.19		430.19			430.19
Division of Emergency Management		0.00		0.00			0.00
Division of Police		10,000.00		10,000.00	10,000.00		0.00
Division of Health		15,000.00	(15,000.00)	0.00			0.00
County Prosecutor	280,000.00	13,938.02		293,938.02	278,115.51		15,822.51
Department of Corrections	650,000.00	1,266.65		651,266.65		650,000.00	1,266.65

COUNTY OF UNION

CURRENT FUND

SCHEDULE OF 2012 APPROPRIATION RESERVES

	BALANCE DECEMBER 31, 2012			BALANCE AFTER	EXPENDED		BALANCE
	COMMITMENTS	RESERVED	TRANSFERS	TRANSFERS	NET CASH	ACCOUNTS PAYABLE	LAPSED
	PAYABLE						
<u>SALARIES AND WAGES (CONTINUED)</u>							
Department Engineering, Public Works and Facilities Management:							
Office of Director	\$	\$ 10.97	\$	10.97	\$	\$	10.97
Division of Public Works		3.00		3.00			3.00
Division of Facilities Management		0.00		0.00			0.00
Division of Park Maintenance		4,034.13		4,034.13			4,034.13
Runnells Specialized Hospital	150,000.00	42,909.59		192,909.59	55,395.54	137,000.00	514.05
Department of Human Services:							
Office of Director		2,579.18		2,579.18			2,579.18
Division of Aging		3,647.38		3,647.38			3,647.38
Division of Youth Services		72,694.41		72,694.41			72,694.41
Division of Social Services		127,186.22		127,186.22			127,186.22
Division of Planning		44,784.91		44,784.91			44,784.91
Office of County Superintendent of Schools		6,177.34		6,177.34			6,177.34
Home Economics and 4-H		73.80		73.80			73.80
<u>OTHER EXPENSES</u>							
County Managers Office:							
Special Studies and Initiatives	65,138.50	4,046.17	7,500.00	76,684.67	60,317.08	15,733.34	634.25
Miscellaneous	9,476.04	107,044.10		116,520.14	17,557.08	3,084.16	95,878.90
Board of Chosen Freeholders:							
Annual Audit	184,600.00			184,600.00	184,600.00		0.00
Other Accounting and Audit Fees	119,785.00			119,785.00	106,785.00	13,000.00	0.00
Miscellaneous	8,236.04	33,367.64		41,603.68	1,004.79	2,231.25	38,367.64
Clerk of the Board:							
Miscellaneous	38,049.12	29,091.69		67,140.81	12,431.19	5,888.37	48,821.25
Advisory Boards, Committees and Commissions		5,500.00		5,500.00			5,500.00
County Clerk	8,932.81	57,657.75		66,590.56	9,076.71	1,197.94	56,315.91
Board of Elections	187,912.35	12,067.59		199,979.94	91,690.49	19,099.20	89,190.25
Elections (County Clerk)	7,697.90	90,248.92		97,946.82	18,001.62	5,090.40	74,854.80
Department of Finance:							
Office of Director	511.33	25,565.87		26,077.20	91.61	419.72	25,565.87
Public Obligations Registration Act P. L. 1983 Ch. 243		1,802.50		1,802.50			1,802.50
Division of Reimbursement	994.35	1,705.65		2,700.00	994.35		1,705.65
Division of Treasurer		67.95		67.95			67.95
Division of Comptroller	5,102.11	2,620.58		7,722.69	4,557.76	544.35	2,620.58
Division of Internal Audit		68.00		68.00			68.00
Department of Law:							
Office of County Counsel	106,184.16	38,230.57		144,414.73	72,127.37	48,777.19	23,510.17
Division of County Adjuster	234.02	2,926.75		3,160.77	42.09	191.93	2,926.75

COUNTY OF UNION

CURRENT FUND

SCHEDULE OF 2012 APPROPRIATION RESERVES

	BALANCE DECEMBER 31, 2012			BALANCE AFTER	EXPENDED		BALANCE
	COMMITMENTS	RESERVED	TRANSFERS	TRANSFERS	NET CASH	ACCOUNTS PAYABLE	LAPSED
OTHER EXPENSES (CONTINUED)	PAYABLE						
Department of Administrative Services:							
Office of Director	\$ 297.00	\$ 24,003.00	(13,500.00)	\$ 10,800.00	\$	\$ 297.00	\$ 10,503.00
Division of Motor Vehicles	517,237.40	78,690.36		595,927.76	497,092.43	335.08	98,500.25
Labor Relations	104,771.12	150,230.13		255,001.25	79,087.48	50,583.14	125,330.63
Division of Purchasing	52,579.16	38,654.50		91,233.66	11,412.00		79,821.66
Board of Taxation	0.00	200.09		200.09			200.09
County Surrogate	7,809.16	24,426.26		32,235.42	775.45	33.71	31,426.26
Engineering, Land and Facilities Planning	27,103.21	16,724.84		43,828.05	41,428.20	384.81	2,015.04
Department of Parks and Community Renewal:							
Office of Director	209,753.47	35,698.88		245,452.35	192,515.59	0.80	52,935.96
Division of Planning and Community Development	176,488.79	71,353.27		247,842.06	173,185.58	3,464.25	71,192.23
Division of Cultural and Heritage Affairs	2,477.19	1,382.75		3,859.94	174.86		3,685.08
Division of Information Technologies	224,387.60	128,354.47		352,742.07	195,217.27	28,042.11	129,482.69
Division of Golf Operations	124,839.87	0.00		124,839.87	120,491.72		4,348.15
Division of Planning and Environmental Services	8,925.78	10,569.23		19,495.01	4,619.62		14,875.39
Insurance:							
Group Insurance Plan for Employees	3,688,165.19	284,354.16		3,972,519.35	3,685,515.72	1,693.43	285,310.20
Surety Bond Premiums		10,158.00		10,158.00			10,158.00
Other Insurance Premiums	43,193.92	251,825.80		295,019.72	146,161.29	13,987.55	134,870.88
Medicare for Employees				0.00			0.00
Employee's Prescription Plan	22,230.84	453,811.25		476,042.09	54,923.08		421,119.01
Dental Plan	0.00	242,753.02		242,753.02			242,753.02
Disability Insurance	0.00	45.63		45.63			45.63
Health Waivers	0.00	22,020.22		22,020.22			22,020.22
Sheriff's Office	78,461.37	42,300.32		120,761.69	49,872.94	9,270.62	61,618.13
Department of Public Safety:							
Office of Director	245.00	2,407.90		2,652.90	245.00		2,407.90
Division of Consumer Affairs	100.00	3,049.39		3,149.39		100.00	3,049.39
Division of Medical Examiner	63,881.17	21,834.37		85,715.54	34,359.05	30,892.12	20,464.37
Division of Emergency Management	32,532.27	29,486.62		62,018.89	30,153.14	1,500.06	30,365.69
Division of Police	26,576.44	37,705.20		64,281.64	8,317.92	14,163.06	41,800.66
Division of Health	30.25	6,514.80	15,000.00	21,545.05	17,834.00	30.25	3,680.80
Division of Corrections	1,871,492.17	460,646.74		2,332,138.91	858,455.03	228,045.50	1,245,638.38
County Prosecutor	115,560.61	93,098.01		208,658.62	98,169.32	11,262.83	99,226.47
Department of Engineering Public Works and Facilities Management:							
Office of Director	7,481.08	3,624.18		11,105.26	8,897.23	627.00	1,581.03
Division of Public Works	899.30	489.65		1,388.95	11.20	601.54	776.21
Division of Facilities Management	2,360,860.86	66,244.70		2,427,105.56	820,983.83	1,037,274.95	568,846.78
Division of Park Maintenance	89,945.54	137,039.33		226,984.87	56,852.40	17,321.00	152,811.47
Contribution for Flood Control		0.72		0.72			0.72
Red Light	134,476.56	158,584.00		293,060.56	106,775.00	27,701.56	158,584.00
Crippled Children	9,800.00			9,800.00	9,800.00		0.00
Runnells Specialized Hospital	1,870,856.55	169,994.15		2,040,850.70	1,165,872.35	28,512.34	846,466.01

COUNTY OF UNION

CURRENT FUND

SCHEDULE OF 2012 APPROPRIATION RESERVES

	BALANCE DECEMBER 31, 2012			BALANCE AFTER TRANSFERS	EXPENDED		
	COMMITMENTS PAYABLE	RESERVED	TRANSFERS		NET CASH	ACCOUNTS PAYABLE	BALANCE LAPSED
<u>OTHER EXPENSES (CONTINUED)</u>							
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)	5,096.00	37,808.00		42,904.00	18,600.40	5,096.00	19,207.60
Department of Human Services:							
Office of Director	618,519.07	444,722.46		1,063,241.53	502,283.18	192,916.90	368,041.45
Division on Aging	10,400.25			10,400.25	10,400.25		0.00
Division of Youth Services	4,145.06	48,635.16		52,780.22	4,446.33	1,326.21	47,007.68
Division of Social Services	631,114.21	116,223.29		747,337.50	697,996.85	38,369.50	10,971.15
Division of Planning	708.61	1,767.77		2,476.38	174.50		2,301.88
Office of County Superintendent of Schools	90.68	11,165.40		11,256.08	64.98	25.70	11,165.40
Vocational Schools				0.00			0.00
Union County Extension Services in Agriculture, Home Economics and 4-H	232.55	381.86		614.41		232.55	381.86
Union County Community College System		0.00		0.00			0.00
Scholarship Program		29,361.00		29,361.00	20,471.00		8,890.00
Two-year Colleges and Vocational Technical Schools				0.00			
N.J.S. 18A:64A-23.4 and N.J.S. 18A:54-23.4	8,176.00	71,024.28	10,000.00	89,200.28	80,962.17		8,238.11
Educational Services Commission N.J.S.A. 40:23-8.11 and N.J.S.A 18A:6-67	0.00	157,846.00		157,846.00			157,846.00
Utilities	1,746,654.40	369,601.65		2,116,256.05	1,397,531.38	83,526.07	635,198.60
Matching Funds for Grants		174,272.00		174,272.00			174,272.00
Contingent		50,000.00		50,000.00			50,000.00
Public Employees' Retirement System		35,000.00		35,000.00	251.46		34,748.54
Social Security System		565,906.85		565,906.85	750.46		565,156.39
Sheriff Officers' Pension Fund		14,554.25		14,554.25			14,554.25
Police and Firemen's Retirement Fund of N.J.		35,000.00		35,000.00			35,000.00
Defined Contribution Retirement Program		635.91	6,000.00	6,635.91	4,557.00		2,078.91
<u>TOTAL</u>	\$ 16,781,449.43	\$ 6,360,718.76	\$	\$ 23,142,168.19	\$ 12,131,803.63	\$ 2,789,875.49	\$ 8,220,489.07
	A	A			A-4	A-7	A-1

COUNTY OF UNION

GRANT FUND

SCHEDULE OF RESERVE FOR GRANTS APPROPRIATED

	BALANCE DECEMBER 31, 2012	BUDGET	NET PAID OR CHARGED	CANCELLED/ TRANSFERRED	COMMITMENTS PAYABLE	BALANCE DECEMBER 31, 2013
Ryan White HIV-Aids	\$ 1,012,274.46	\$ 2,009,328.00	\$ 2,415,937.67	\$ (796.38)	\$ 523,575.40	\$ 81,293.01
Housing Opportunities for People With Aids (HOPWA)	127,414.65	558,540.00	593,508.37	(4,519.00)	13,614.50	74,312.78
UC Residential Services for Undocumented Children (DUCS)		275,192.00			45,000.00	230,192.00
Union County Re-Entry Prisoner Program	38,031.71	100,000.00				138,031.71
Green Acres Grant	1,500,000.00					1,500,000.00
Recreational Opportunities for Individuals with Disabilities	6,012.00	20,000.00	21,242.59	(538.45)	1,082.73	3,148.23
Deserted Village II	189,175.00					189,175.00
Green Communities Grant	3,000.00					3,000.00
Echo Lake Grant	102,248.02				24,184.00	78,064.02
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	81,289.26	228,240.00	233,167.41		3,100.00	73,261.85
Gang Gun and Narcotics	140,431.12	174,878.00	185,255.13		100.00	129,953.99
Child Advocacy Expansion	26,587.54				26,587.54	
Megan's Law	11,738.00	13,946.00	15,824.00			9,860.00
Insurance Fraud Grant	7,479.50	250,000.00	257,479.50			
Law Enforcement Program	79,374.56	12,345.00	32,307.71		4,206.30	55,205.55
Victim and Witness Advocacy	24,432.00	37,561.00	38,812.50		6,288.50	16,892.00
Jail Diversion Program	33.47	66,950.00	66,950.00			33.47
DNA Backlog Reduction Grant	1,395,500.21		643,320.85		288,240.04	463,939.32
Cordell Forensic Lab	4,966.55					4,966.55
Sexual Assault - Nurses Examiner (SANE)	203,173.10	74,765.00	60,849.62		9,387.30	207,701.18
Auto Theft	51,343.53		6,107.53	(25,084.00)		20,152.00
Narcotics Commanders Training	49,102.00		47,342.00		1,760.00	
Victim Witness Advocacy -DV Advocate (VAWA)	13,597.74	35,347.00	30,062.38			18,882.36
Sign Shop Grant	9,800.17				5,668.47	4,131.70
Local Safety Program - 7th Avenue, Plainfield	26,706.72				26,706.72	
Local Safety Program- Local and Summit	369,639.00			(369,639.00)		
Plainfield Paving Project		587,000.00				587,000.00
Council on the Arts	26,946.07	137,917.00	133,557.37		14,825.50	16,480.20
Historical Commission Grant	62,962.29	55,757.00	72,143.46		3,483.00	43,092.83

COUNTY OF UNION

GRANT FUND

SCHEDULE OF RESERVE FOR GRANTS APPROPRIATED

	BALANCE DECEMBER 31, 2012	BUDGET	NET PAID OR CHARGED	CANCELLED/ TRANSFERRED	COMMITMENTS PAYABLE	BALANCE DECEMBER 31, 2013
Elizabeth Ferry Project	\$ 9,500,000.00	\$	\$	\$	\$	\$ 9,500,000.00
Sub-Regional Transportation Planning	157,392.40	105,155.00	129,466.14	(15,952.03)	592.09	116,537.14
Senior Citizen Art Show/Arts Staffing	5,292.44		1,289.00		2,954.00	1,049.44
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	5,506.55		2,530.33			2,976.22
Route 1 and 9 Corridor	875.16			(875.16)		0.00
Clean Communities Program	63,630.52	53,821.00	75,027.11		3,717.60	38,706.81
Right to Know Project	7,450.90	16,401.00	18,083.25			5,768.65
County Environmental Health Act (CEHA)	73,472.89	494,788.00	336,728.28	(10,469.75)		221,062.86
Solid Waste Service Grant	334.91		98.18		146.56	90.17
Recycling Enhancement Grant	679,139.13	264,000.00	187,942.58		160,162.56	595,033.99
Scrap Tire	5,236.55		1,257.40		920.50	3,058.65
Emergency Management Planning Grant Open Initiative		45,533.00	43,868.00			1,665.00
Emergency Management Performance Grant - EMPG		80,000.00				80,000.00
Together New Jersey		110,000.00	14,199.89			95,800.11
Post Sandy Planning Grant PSPG		30,000.00				30,000.00
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	126.14				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	81,816.40	49,979.00	49,426.65	(107.22)		82,261.53
Urban Area Security Initiative - FFY 10	1,541,419.24		1,196,644.03		422.26	344,352.95
Urban Area Security Initiative - FFY 11	2,653,188.22	20,568.00	1,665,940.98		93,193.10	914,622.14
Urban Area Security Initiative - FFY 12	1,430,894.00		297,774.04		724,427.60	408,692.36
NJ State Appropriation - NJ De-x	380.00			(380.00)		
Homeland Security 04	1,853.50					1,853.50
Homeland Security Grant	1,049,721.60	357,671.00	673,755.88		18,696.92	714,939.80
Chronic Disease Grant	39,830.00	39,830.00	33,826.00		429.67	45,404.33

COUNTY OF UNION

GRANT FUND

SCHEDULE OF RESERVE FOR GRANTS APPROPRIATED

	BALANCE DECEMBER 31, 2012	BUDGET	NET PAID OR CHARGED	CANCELLED/ TRANSFERRED	COMMITMENTS PAYABLE	BALANCE DECEMBER 31, 2013
Underground Storage Tank	\$ 109,937.00	\$	\$	\$	\$	\$ 109,937.00
State/Local Hazard Emergency (SLAHEOP)	48,936.00					48,936.00
Local Information Network Communications (LINCIS) - State Grant	314,011.94	463,857.00	400,824.21	(25,721.00)	80,778.72	270,545.01
Justice Assistance Grant JAG	1,083,180.19		397,239.17		581,885.80	104,055.22
Port Authority - Port Security Grant	8,326.02					8,326.02
NAACHO - UC Medical Reserve Corp.	17,924.84		3,278.45		482.00	14,164.39
Emergency Operations Center (EOC)	484,297.96		484,093.34		204.60	0.02
Drunk Driving	6,064.00		4,450.00			1,614.00
Port Authority - SFY 10	53.00			(53.00)		
Port Authority - Port Security Grant	395,094.00		330,836.95	(10.00)		64,247.05
Interoperable Emergency Communications Grant	137,995.00			(137,995.00)		
Port Authority	5,636.18					5,636.18
NJ Mass Vaccinations Grant	12,291.92				3,719.58	8,572.34
Public Archives (PARIS) Grant	9,531.25		9,531.25			
911 Program	38,084.25		2,243.21		22,788.63	13,052.41
Child Passenger Program	16,843.12	59,900.00	22,259.77			54,483.35
Union County Alliance Grant	35,731.18					35,731.18
Help Americans Vote Act (HAVA)	19,220.78		16,567.22	(2,570.78)		82.78
Comprehensive Traffic Safety Program	36,984.47				50.00	36,934.47
Body Armor Grant	143,958.39		63,259.10		859.45	79,839.84
Municipal Storm Water Program	20,000.00					20,000.00
Museum Attendants Regrant	957.67		957.67			
Port Authority NY and NJ Inflatable Boats	4,068.60		4,045.71	(22.89)		
Port Authority NY and NJ Laptops	100,416.00		10,567.10		1,237.25	88,611.65
Port Authority NY and NJ Marine Port	24,000.00		23,948.88			51.12
Port Authority NY and NJ Hazmat Port	93,750.00		87,490.00			6,260.00
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	20,347.00	11,557.00				31,904.00
Share/Count Grant	90,088.71		83,377.51	(6,711.20)		
HEA CWA Grant	49,746.00	35,309.00				85,055.00
Community Care Program for the Elderly Title XX	79,550.09	469,725.00	495,373.85		22,859.69	31,041.55
Older Americans Act Title III	985,453.34	4,070,762.00	3,707,811.30		473,823.62	874,580.42

COUNTY OF UNION

GRANT FUND

SCHEDULE OF RESERVE FOR GRANTS APPROPRIATED

	BALANCE DECEMBER 31, 2012	BUDGET	NET PAID OR CHARGED	CANCELLED/ TRANSFERRED	COMMITMENTS PAYABLE	BALANCE DECEMBER 31, 2013
Respite Care Program	\$ 221,217.86	\$ 378,566.00	\$ 372,351.24	\$ (123,718.00)	\$ 58,588.30	\$ 45,126.32
CHIME/SHIP Program	33,590.95	38,000.00	48,955.20		22,616.87	18.88
State Aging Program	1,278.51	58,000.00	53,556.36			5,722.15
Farmers Market Grant		2,625.00	2,625.00			
CCPED Program	172,825.68	710,920.00	566,991.78		27,816.00	288,937.90
JACC Program	23,792.33	18,240.00	778.33		249.15	41,004.85
Home Health Care Program	51,799.53	100,000.00	98,704.90		22,356.00	30,738.63
Department of Labor - Workforce Investment Act	3,657,307.66	3,766,439.00	3,445,346.86	(19,820.00)	1,195,287.31	2,763,292.49
Department of Labor - Workforce Learning Link	246,937.11	134,000.00	71,858.55		74,003.68	235,074.88
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	2,911,500.45	2,680,538.00	2,225,643.06		1,497,461.00	1,868,934.39
Financial Sector National Emergency Grant	148,000.00			(148,000.00)		
Workforce Development partnership Program WFPP	27,112.00		26,859.23			252.77
Department of Health and Human Services Special Initiatives	37,915.12	65,292.00	60,138.97		1,529.70	41,538.45
Program Income WIA		19,820.00	37,130.00	19,820.00		2,510.00
Disability Navigator	0.60					0.60
Business Development Funds	2,621.95					2,621.95
NJ Builders Utilization	7,500.00		6,190.64			1,309.36
Dislocated Workers - TANK	6,836.04					6,836.04
SuperStorm Sandy (National Emergency Grant)	976,620.00		583,157.24	(392,929.33)		533.43
Smart Steps	8,025.00	8,025.00	4,815.00			11,235.00
Case Management - Mercer/Union	139,063.93					139,063.93
Green Skills = Green Jobs	272,263.89					272,263.89
Human Services Planning Council	29,657.22	68,163.00	72,012.73		2,687.00	23,120.49
Aid to Homeless	81,713.36	685,078.00	544,103.09		215,145.47	7,542.80
Sandy Homeowner/Rental Assistance		2,837,200.00	225,942.65		353,752.43	2,257,504.92
Intoxicated Driver Resource Center	208,175.88	199,480.00	218,472.03		244.92	188,938.93
Alcohol Program	283,725.25	937,373.00	854,662.62	(89,290.30)	168,403.23	108,742.10
Governor's Alliance to Prevent Alcoholism	595,917.32	530,872.00	515,917.06	(130,903.76)	329,313.12	150,655.38
Sexual Assault Nurse Examiner/Response Team (SANE/SART)	1,092.90	22,328.00	3,156.39			20,264.51
Sexual Assault, Abuse and Rape Care Program (SAARC)	21,531.38	16,971.00	33,433.41		14.22	5,054.75
Rape Prevention and Education (RPE)		56,000.00	56,000.00			
Rape Counseling Program	907.26		0.20	(0.55)		906.51
Rape Prevention and Education (SSBG Funds)		57,522.00	8,033.59			49,488.41

COUNTY OF UNION

GRANT FUND

SCHEDULE OF RESERVE FOR GRANTS APPROPRIATED

	BALANCE DECEMBER 31, 2012	BUDGET	NET PAID OR CHARGED	CANCELLED/ TRANSFERRED	COMMITMENTS PAYABLE	BALANCE DECEMBER 31, 2013
HUD Emergency Shelter Program (ESP)	\$ 247.83	\$	\$	\$	\$	\$ 247.83
HUD Supportive Housing Program	8,883,750.97	3,673,008.00	2,622,128.00		2,769,198.76	7,165,432.21
Personal Attendant Demonstration Program	354,962.93	82,000.00	105,892.13	(174.65)	296.00	330,600.15
Mental Health Program	733.84			(733.84)		
Community Service Block Grant	616,883.28	775,268.00	736,014.33		106,965.07	549,171.88
Violence Against Women	1,063.83	13,638.00	14,698.83			3.00
Juvenile Detention Center Supplemental	0.04				0.04	
Juvenile Justice Innovations Grant	10,531.12	120,000.00	63,894.27		66,636.85	
Mental Health - Disaster Liaison Grant	1,604.71		1,604.71			
Youth Services/ Family Court	61,393.89	252,748.00	260,839.35		16,923.16	36,379.38
Community Partnership Grant	139,537.52	452,098.00	432,757.67		109,692.18	49,185.67
Paratransit Fares	81,330.42	175,788.00	75,984.06		815.94	180,318.42
Juvenile Accountability (JAIBG) Grant	75,479.60	28,783.00	52,599.52			51,663.08
Juvenile Justice Education Program	96,000.00	207,000.00	165,000.00			138,000.00
State Incentive Program	754.99			(752.59)		2.40
Senior Citizen Transportation Program	20,708.76	1,192,775.00	1,211,216.76		1.00	2,266.00
Elderly Transportation - Title XX		142,524.00	130,650.83		11,873.17	
Transportation for Elderly Title XIX	84,505.89					84,505.89
Veterans Paratransit Program	12,000.00	12,000.00	12,000.00		12,000.00	
Disability Grant	7,064.92				3,600.00	3,464.92
Job Access and Reverse Compute Program (JARC)	18,838.76	320,000.00	134,240.37		184,598.39	20,000.00
Medical Reimbursement (Logistics)	161,562.09	80,000.00	27,191.17		17,500.00	196,870.92
CDBG- R Hurricane Irene ARC Project		413,735.00	385,774.00		27,961.00	
HUD Hazard Lead Program	845,503.20			(845,503.20)		
Summit Transfer Station	173,103.06				100,549.79	72,553.27
Paratransit - Aging Program	9,604.55	85,262.00	84,733.87		6,905.58	3,227.10
Energy, Efficiency and Conservation Grant - Department of Energy	149,880.65		140,280.65		9,600.00	
Continuum Approval Prevention Plan	218,889.00	125,000.00	284,065.14		55,920.38	3,903.48
Visiting Nurses-Central NJ Care Transitions		218,446.00				218,446.00
UC Paratransit Funding - Kessler		25,000.00			25,000.00	
NJ Cancer Education and Early Detection (NJCEED)		36,000.00	430.74			35,569.26
ARRA - WIA Youth Program	0.54					0.54
ARRA - WIA Admin Program	0.01					0.01
ARRA - Social Services - Food Stamps	222.65				175.95	46.70
Neighborhood Stabilization Program (NSP)	1,164,274.60		946,442.03		199,052.19	18,780.38

COUNTY OF UNION

GRANT FUND

SCHEDULE OF RESERVE FOR GRANTS APPROPRIATED

	BALANCE DECEMBER 31, 2012	BUDGET	NET PAID OR CHARGED	CANCELLED/ TRANSFERRED	COMMITMENTS PAYABLE	BALANCE DECEMBER 31, 2013
ARRA - Neighborhood Stabilization Program (NSP)	\$ 411,113.12	\$	\$ 411,113.12	\$	\$	\$
ARRA - Community Service Block Grant	0.08					0.08
ARRA - Justice Assistance Program	528,934.97		124,835.36		404,099.61	
ARRA - Gang, Guns and Narcotics	311.46				46.99	264.47
ARRA - Recycling Grant Bonus	80,469.27		3,800.00			76,669.27
ARRA - BSF Forestry Grant	7,000.00					7,000.00
Victim Witness Assistance Grant - Match	74,133.00	57,060.00	74,133.00			57,060.00
Handicapped Persons Program - Match	681.84	4,000.00	4,202.31		336.46	143.07
Council on the Arts - Match	75,753.53	79,417.00	153,244.01			1,926.52
Historical Commission - Match	90,612.21	43,325.00	110,031.25		249.00	23,656.96
Gang, Gun and Narcotics-Match	1,031.26		1,031.26			
Sub-Regional Transportation Planning-Match	27,750.54	26,289.00	33,521.39			20,518.15
Megan's Law - Match	864.65		864.65			
County Share Grant-Match	23,812.75		23,812.75			
Sexual Assault - Nurses Examiner (SANE) - Match	23,065.50	18,691.00	17,911.80		3,048.60	20,796.10
Port Security- Match	119,435.04		110,579.00			8,856.04
Route 27 Corridor Study - Match	636.84		636.84			
Port Security Safe Boat - Match	2,775.00		2,775.00			
Port Security Hazmat - Match	4,743.58		4,743.58			
Port Security Hazmat Port - Match	31,250.00		31,250.00			
Route 1 and 9 Corridor - Match	142.81		142.81			
Emergency Management Performance Grant (EMPG) Open Initiative-Match		45,533.00	43,868.00			1,665.00
ARRA - Victim Witness Advocacy DV Advocate - Match	10,622.00	11,782.00				22,404.00
Job Access and Reverse Compute Program-Match	18,838.77	320,000.00	134,240.38		184,598.39	20,000.00
Community Care Elderly Title XX - Match	43,896.00	186,057.00	222,771.72			7,181.28
Home Delivered Meals - Match	21,598.22	17,544.00	16,844.22		8,834.00	13,464.00
Human Services Planning Advisory Council - Match	3,526.87	15,900.00	19,305.33			121.54
Alcohol Program - Match	68,688.28	200,000.00	213,996.44		24,133.00	30,558.84
Safe Housing Program- Match	13,246.40	47,309.00	33,984.51		26,570.89	
Juvenile Accountability Incentive Block Grant (JAIBG) - Match		3,198.00			3,198.00	
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, 2012	BUDGET	NET PAID OR CHARGED	CANCELLED/ TRANSFERRED	COMMITMENTS PAYABLE	BALANCE DECEMBER 31, 2013
Respite Care - Match		\$ 62,671.55	\$ 47,087.00	\$ 105,379.41	\$	\$	\$ 4,379.14
Emergency Operations Center - Homeland Security - Match		915.00		915.00			
Sexual Assault, Abuse and Rape Care - Match		5,000.00	4,546.00				9,546.00
Sexual Advocate - Match		3,520.00					3,520.00
Emergency Performance Management Grant - Match			80,000.00				80,000.00
		<u>\$ 55,275,264.56</u>	<u>\$ 34,477,840.00</u>	<u>\$ 35,666,834.22</u>	<u>\$ (2,870,547.08)</u>	<u>\$ 13,591,590.66</u>	<u>\$ 37,624,132.60</u>
	<u>REF.</u>			A-4	A-9	A	A
Federal and State Grants	A	\$ 38,946,166.82					
Commitments Payable	A	<u>16,329,097.74</u>					
		<u>\$ 55,275,264.56</u>					
Federal and State Grants	A-3		\$ 33,239,147.00				
Matching Funds for Grants	A-3:A-4		<u>1,238,693.00</u>				
			<u>\$ 34,477,840.00</u>				

COUNTY OF UNION

GRANT FUND

SCHEDULE OF RESERVE FOR GRANTS-UNAPPROPRIATED

<u>GRANT</u>	<u>BALANCE</u> <u>DECEMBER</u> <u>31, 2012</u>	<u>RECEIPTS</u>	<u>UTILIZED AS</u> <u>ANTICIPATED</u> <u>REVENUE</u>	<u>BALANCE</u> <u>DECEMBER</u> <u>31, 2013</u>
Para Transit Fares	\$ 15,787.50	\$ 5,087.37	\$ 15,787.50	\$ 5,087.37
CWA Universal Services	17,973.00		17,973.00	
Veterans Paratransit		11,000.00		11,000.00
Paratransit - Aging - Maintenance		16,482.72		16,482.72
Jersey Assistance for Community Caregivers (JAAC)		3,815.00		3,815.00
Intoxicated Drivers Resource Center		32,162.00		32,162.00
	<u>\$ 33,760.50</u>	<u>\$ 68,547.09</u>	<u>\$ 33,760.50</u>	<u>\$ 68,547.09</u>
<u>REF.</u>	A	A-4	A-9	A

"A-14"

COUNTY OF UNION

CURRENT FUND

SCHEDULE OF DUE FROM UNION COUNTY IMPROVEMENT AUTHORITY

	<u>REF.</u>	
Balance, December 31, 2012	A	\$ 337,874.25
Decreased by:		
Receipts	A-4	<u>3,196.62</u>
Balance, December 31, 2013	A	\$ <u><u>334,677.63</u></u>

"A-15"

SCHEDULE OF RESERVE FOR SHERIFF'S OFFICE OUTSTANDING CHECKS

Increased by:		
Receipts	A-4	\$ <u>15,379.37</u>
Balance, December 31, 2013	A	\$ <u><u>15,379.37</u></u>

"A-16"

SCHEDULE OF DUE GRANT FUND

Balance, December 31, 2012	A	\$ 9,478.71
Decreased by:		
Receipts	A-4	\$ <u><u>9,478.71</u></u>

COUNTY OF UNION

TRUST FUND

SCHEDULE OF TRUST CASH

	<u>REF.</u>	<u>TRUST OTHER</u>	<u>OPEN SPACE PRESERVATION TRUST</u>
Balance, December 31, 2012	B	\$ 35,077,537.38	\$ 6,655,540.62
Increased by Receipts:			
Housing and Community Development Act	B-3	5,021,414.18	
Home Investment Partnerships Program	B-4	492,811.73	
Housing Assistance Voucher Program	B-5	3,821,245.00	
Emergency Shelter Program	B-6	50,322.86	
Open Space Preservation Taxes	B-8		9,913,279.44
Refunds-Home Investment Partnership Program	B-12	12,845.57	
Refunds-Community Development Block Grants	B-16		
Community Development Block Grants - Project Income	B-17	269,588.00	
Housing Assistance Voucher Program Income (Administration) - Unappropriated	B-19	16,777.78	
Miscellaneous Deposits	B-22	31,009,701.71	
Motor Vehicle Fines	B-23	7,598,448.99	
Refunds- Motor Vehicles	B-23	320.00	
Housing Assistance Voucher Program - Appropriated	B-28	4,482.34	
Housing Assistance Voucher Program - Unappropriated	B-31	2,507.00	
Sale of Park Land	B-32		44,000.00
Insurance Reimbursement - Repair to Pipe Organ	B-32		87,958.34
Due Current Fund	B-34	2,280,829.89	
Community Development Block Grants Recaptured Funds	B-35	307,854.00	
		<u>\$ 50,889,149.05</u>	<u>\$ 10,045,237.78</u>
Decreased by Disbursements:			
Motor Vehicles-Payment to Current Fund as Anticipated Revenue	B-23	1,207,500.00	
Weights and Measures to Current Fund as Anticipated Revenue	B-22	\$ 140,000.00	\$
Commitments Payable	B-24	45,139,492.17	
Open Space Preservation Trust to Current Fund	B-32		2,600,000.00
Open Space Preservation Commitments Payable	B-33		9,240,763.14
		<u>\$ 46,486,992.17</u>	<u>\$ 11,840,763.14</u>
Balance, December 31, 2013	B	<u>\$ 39,479,694.26</u>	<u>\$ 4,860,015.26</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, 2012	B	\$ 8,515,855.04
Increased by:		
Authorized Funding	B-15	<u>4,190,127.00</u>
		\$ 12,705,982.04
Decreased by:		
Receipts	B-2	<u>5,021,414.18</u>
Balance, December 31, 2013	B	<u><u>\$ 7,684,567.86</u></u>

"B-4"

SCHEDULE OF ACCOUNTS RECEIVABLE FOR
HOME INVESTMENT PARTNERSHIP PROGRAM

Balance, December 31, 2012	B	\$ 5,875,949.17
Increased by:		
Authorized Funding - 2013	B-11	<u>832,195.00</u>
		\$ 6,708,144.17
Decreased by:		
Receipts	B-2	<u>492,811.73</u>
Balance, December 31, 2013	B	<u><u>\$ 6,215,332.44</u></u>

"B-5"

COUNTY OF UNION

TRUST FUND

SCHEDULE OF ACCOUNTS RECEIVABLE FOR
HOUSING ASSISTANCE VOUCHER PROGRAM

	<u>REF.</u>	
Balance, December 31, 2012	B	\$ 3,572,068.72
Increased by:		
Authorized Funding	B-27	<u>1,287,733.00</u>
		\$ <u>4,859,801.72</u>
Decreased by:		
Receipts	B-2	<u>3,821,245.00</u>
Balance, December 31, 2013	B	\$ <u><u>1,038,556.72</u></u>

"B-6"

SCHEDULE OF ACCOUNTS RECEIVABLE FOR
EMERGENCY SHELTER PROGRAM

Balance, December 31, 2012	B	\$ 618,375.98
Increased by:		
Authorized Funding	B-29	<u>290,857.00</u>
		\$ <u>909,232.98</u>
Decreased by:		
Cash Receipts	B-2	<u>50,322.86</u>
Balance, December 31, 2013	B	\$ <u><u>858,910.12</u></u>

COUNTY OF UNION

OPEN SPACE PRESERVATION TRUST FUND

SCHEDULE OF GREEN ACRES GRANT RECEIVABLE

REF.

Increased by:

Green Acres Grant Awarded through Brian Park Conservancy	B-32	\$	<u>275,000.00</u>
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Balance, December 31, 2013	B	\$	<u><u>275,000.00</u></u>
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COUNTY OF UNION

OPEN SPACE PRESERVATION TRUST FUND

SCHEDULE OF ANALYSIS OF OPEN SPACE TAXES RECEIVABLE

<u>MUNICIPALITY</u>	BALANCE DECEMBER 31, 2012	PROPERTY TAX LEVIED	ADDED TAXES	COLLECTED	BALANCE DECEMBER 31, 2013
Berkeley Heights	\$ 638.45	\$ 483,532.32	\$ 1,046.47	\$ 484,170.77	\$ 1,046.47
Clark		365,168.45	1,050.42	366,218.87	
Cranford	1,052.86	597,330.14	1,941.87	598,383.00	1,941.87
Elizabeth	3,329.12	1,021,430.26	1,861.23	1,024,759.38	1,861.23
Fanwood	300.33	165,071.13	250.70	165,371.46	250.70
Garwood	26.02	98,727.32	38.68	98,753.34	38.68
Hillside	458.28	260,754.89	202.16	261,213.17	202.16
Kenilworth	405.51	225,888.90	685.97	226,294.41	685.97
Linden	516.61	817,830.24	662.40	818,346.85	662.40
Mountainside	726.58	252,490.91	621.16	253,217.49	621.16
New Providence	714.59	374,597.77	1,141.25	375,312.36	1,141.25
Plainfield	580.43	392,508.13	564.37	393,088.56	564.37
Rahway	490.32	427,701.55	503.37	428,191.87	503.37
Roselle	268.62	202,121.22	25.96	202,389.84	25.96
Roselle Park	58.14	159,420.99	128.19	159,473.13	134.19
Scotch Plains		578,153.33	1,152.49	579,305.82	
Springfield	749.23	406,754.76	1,143.52	407,503.99	1,143.52
Summit	4,554.08	1,037,722.92	3,449.76	1,042,277.00	3,449.76
Union	1,965.70	956,534.63	1,331.39	958,500.33	1,331.39
Westfield		1,068,022.70	5,601.77	1,068,022.70	5,601.77
Winfield		2,485.10		2,485.10	
	<u>\$ 16,834.87</u>	<u>\$ 9,894,247.66</u>	<u>\$ 23,403.13</u>	<u>\$ 9,913,279.44</u>	<u>\$ 21,206.22</u>
<u>REF.</u>	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, 2012	B	\$ 150,069.19
Decreased by:		
Transfer to Community Development Block Grant-Recapture Funds	B-35	<u>89,584.67</u>
Balance, December 31, 2013	B	<u>\$ 60,484.52</u>

"B-10"

SCHEDULE OF RESERVE FOR FAMILY SELF SUFFICIENCY
HOUSING PROGRAM

Balance, December 31, 2012 and December 31, 2013	B	<u>\$ 25,360.45</u>
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"B-11"

COUNTY OF UNION

TRUST FUND

SCHEDULE OF RESERVE FOR HOME INVESTMENT
PARTNERSHIP PROGRAM (UNAPPROPRIATED)

	<u>REF.</u>	
Balance, December 31, 2012	B	\$ 655,147.00
Increased by:		
Authorized Funding - 2013	B-4	832,195.00
		<u>\$ 1,487,342.00</u>
Decreased by:		
Contract Awards	B-12	832,195.00
		<u>832,195.00</u>
Balance, December 31, 2013	B	<u><u>\$ 655,147.00</u></u>

"B-12"

SCHEDULE OF RESERVE FOR HOME INVESTMENT
PARTNERSHIP PROGRAM (APPROPRIATED)

Balance, December 31, 2012	B	\$ 4,002,718.17
Increased by:		
Contract Awards-Home Investment Partnership	B-11	\$ 832,195.00
Cancelled	B-24	<u>22,802.86</u>
		854,997.86
		<u>\$ 4,857,716.03</u>
Decreased by:		
Commitments Payable	B-24	<u>151,218.65</u>
Balance, December 31, 2013	B	<u><u>\$ 4,706,497.38</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, 2012 and December 31, 2013	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, 2012 and December 31, 2013	B			\$	<u>20,000.00</u>
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"B-15"

COUNTY OF UNION

TRUST FUND

RESERVE FOR COMMUNITY
DEVELOPMENT BLOCK GRANTS (UNAPPROPRIATED)

REF.

Balance, December 31, 2012	B	\$	47,369.92
Increased by:			
Funding Authorized	B-3	\$	4,190,127.00
		\$	<u>4,237,496.92</u>
Decreased by:			
Contracts Awarded	B-16		<u>4,190,127.00</u>
Balance, December 31, 2013	B	\$	<u><u>47,369.92</u></u>

"B-16"

RESERVE FOR COMMUNITY
DEVELOPMENT BLOCK GRANTS (APPROPRIATED)

Balance, December 31, 2012	B	\$	1,776,015.63
Increased by:			
Refunds	B-2	\$	12,845.57
Contracts Awarded	B-15		<u>4,190,127.00</u>
			<u>4,202,972.57</u>
		\$	<u>5,978,988.20</u>
Decreased by:			
Commitments	B-24		<u>4,089,162.32</u>
Balance, December 31, 2013	B	\$	<u><u>1,889,825.88</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, 2012	B	\$ 184,765.95
Increased by:		
Receipts	B-2	<u>269,588.00</u>
		\$ 454,353.95
Decreased by:		
Contract Awards	B-18	<u>260,262.00</u>
Balance, December 31, 2013	B	<u><u>\$ 194,091.95</u></u>

"B-18"

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

Increased by:		
Contract Awards	B-17	\$ 260,262.00
Decreased by:		
Commitments Payable	B-24	<u><u>\$ 260,262.00</u></u>

"B-19"

COUNTY OF UNION

TRUST FUND

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

REF.

Balance, December 31, 2012	B	\$ 47,528.98
Increased by:		
Receipts	B-2	<u>16,777.78</u>
Balance, December 31, 2013	B	\$ <u><u>64,306.76</u></u>

"B-20"

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

REF.

Balance, December 31, 2012 and December 31, 2013	B	\$ <u><u>140.12</u></u>
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"B-21"

COUNTY OF UNION

TRUST FUND

SCHEDULE OF DUE GRANT FUND

REF.

Balance, December 31, 2012 and
Balance, December 31, 2013

B

\$ 1,444,426.88

COUNTY OF UNION

TRUST FUND

SCHEDULE OF RESERVE FOR MISCELLANEOUS DEPOSITS

	BALANCE DECEMBER 31, 2012	TRANSFER	INCREASE	DECREASE	BALANCE DECEMBER 31, 2013
United States Savings Bonds	\$ 3,151.39	\$	\$	\$	\$ 3,151.39
Public Employees' Retirement System	934,388.06		10,087,127.70	10,066,910.98	954,604.78
PERS Contributory Group Insurance	110,892.83		508,255.30	509,389.08	109,759.05
PERS Supplemental Annuity	40,628.53		40,856.38	37,725.00	43,759.91
Police and Firemen's Retirement System	699,701.02		7,257,026.69	7,348,317.09	608,410.62
Police and Fire SA	731.97				731.97
Employee Disability Insurance	376,076.09		415,003.71	301,242.34	489,837.46
Income Protection	2,260.81				2,260.81
State Unemployment Tax	1,138,083.17		1,440,474.38	986,648.34	1,591,909.21
Third Party Sick Pay C.N.A	8.80				8.80
Wells Fargo Motivano Voluntary Benefits	85,885.29		472,505.03	558,390.32	
Disability Insurance	25,047.73		17,005.92	33,628.03	8,425.62
Provident Life Disability	34,736.11		12,365.71	26,474.66	20,627.16
Flex Benefits- Health	4,225.89		16,675.55	21,016.70	(115.26)
Flex Benefits- Dependent	37,855.60		130,959.31	141,110.24	27,704.67
Police Academy Salaries		28,189.60		28,189.60	
Prosecutor Justice Dept-Salaries	13,777.40				13,777.40
Weights and Measures Salaries	88,454.18	(39,929.20)		47,550.48	974.50
Tax Board salaries	332.00	17,506.00		17,838.00	
Recreation Salaries		2,577.50		2,577.50	
Cultural Heritage Commission Advisory Board Salaries		175.00		175.00	
Prosecutor Federal Forfeiture salaries		18,711.35		18,711.35	
Jobs in Blue salaries		885,487.33		885,487.33	
Environmental Quality Enforcement Fund- Salaries		202,671.27		202,671.27	
Due to Prisoners	90,918.33				90,918.33
Due to Employees	415,466.32			2,479.92	412,986.40
Due C.E.T.A. Employees	15,788.50				15,788.50
Road Opening Permits	200,529.79		159,339.00	146,081.25	213,787.54
Security Deposit Account-Principal	64,719.70		8,500.00	22,508.55	50,711.15
Dr. Watson B. Morris Bequest	4,396.86		125.05	1,521.15	3,000.76
Sheriff-Fees	179,368.18		18,524.10	1,189.00	196,703.28
Sheriff-State Forfeiture	22,710.99		604.48		23,315.47
County Clerk	1,994,135.48		214,617.22	109,631.79	2,099,120.91
Confiscated Moneys	940.52		7,200.00		8,140.52
Union County Prosecutor Office -Seized Asset Trust	1,799,082.92		1,116,694.49	716,700.91	2,199,076.50
Union County Prosecutor Office -Law Enforcement Trust	1,216,562.60		212,828.62	600,821.95	828,569.27
Prosecutor-Police Academy Training	102,154.24	(28,189.60)	135,878.64	101,265.38	108,577.90
Prosecutor-Forensic Lab Fees	47,323.31		86,605.20	71,023.78	62,904.73
Prosecutor-Justice Department	677,115.68		155,454.76	117,525.90	715,044.54
Division of Weights and Measures	144,705.97	39,929.20	199,983.50	141,556.69	243,061.98
Union County Tax Board- Tax Appeals	99,161.38	(17,506.00)	112,430.68	53,588.44	140,497.62
Security Deposits	136,469.32				136,469.32
Inmate Welfare Account	209,584.66		155,255.61	134,953.60	229,886.67
Employee Recreation Program	2,552.84				2,552.84
Recreational Activities	50,804.65	(2,577.50)	93,940.39	77,326.22	64,841.32
Trailside Museum	61,720.36		30,003.81	27,990.50	63,733.67
Summer Arts Festival	5,074.70		9,000.00	4,000.00	10,074.70
Cultural Heritage Commission Advisory Board	63,709.07	(175.00)	37,943.53	23,200.36	78,277.24
Union County Prosecutors- Asset Maintenance Account	280,147.62		64.35	35,782.27	244,429.70
Union County Prosecutors-Federal Forfeited Fund	1,700,414.98	(18,711.35)	492,180.83	766,825.50	1,407,058.96
Donations-Child Advocacy	19,381.46			6,153.93	13,227.53
Park Improvements	32,275.60		2,541.40	3,945.15	30,871.85
Self Insurance Liability	3,650,186.59		750,000.00	1,043,594.74	3,356,591.85
Accumulated Absences	102,099.04		750,000.00	811,379.54	40,719.50
Sheriff-Special Services Lifesaver	28,225.00		1,455.00		29,680.00
Surrogate-Trust	228,320.89		44,805.42	21,487.03	251,639.28
Sheriff - Federal Forfeitures	39,716.09		84.80	10,000.00	29,800.89
Security Deposit - Interest	3.03		54.39	45.84	11.58
Jobs in Blue	70,065.28	(885,487.33)	1,040,359.80	114,564.85	110,372.90
Police - Federal Forfeitures	24,105.29		4,194.78	22,119.46	6,180.61

COUNTY OF UNION

TRUST FUND

SCHEDULE OF RESERVE FOR MISCELLANEOUS DEPOSITS

	BALANCE DECEMBER 31, 2011	TRANSFER	INCREASE	DECREASE	BALANCE DECEMBER 31, 2013
Police-Special Enforcement	110,213.38	\$	\$ 2,662.07	\$ 11,457.80	\$ 101,417.65
Rape Crisis Center	9,135.58		418.00	1,245.29	8,308.29
Drunk Driving	965.75		12,733.51		13,699.26
Donations	61,295.45		8,431.92		69,727.37
Repair Escrow	27,500.25			92.41	27,407.84
Correction Law Enforcement	6,466.64		16.54		6,483.18
Insurance Reimbursement-Arts Center	87,958.34			87,958.34	
Personal Attendant Program	10,382.38		12,644.24	10,937.95	12,088.67
Environmental Quality Enforcement Fund	174,145.02	(202,671.27)	149,018.09	16,031.91	104,459.93
GIGNA Health Insurance	1,199,784.15		862,942.19		2,062,726.34
Donation- 150 Anniversary	2,000.00				2,000.00
Union County Police- Auction Revenue	12,098.39		111,620.00	19,016.36	104,702.03
Waste Flow Enforcement	13,298.22		9,000.00	20,000.00	2,298.22
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	1,831,264.82		19,130.00	111,600.50	1,738,794.32
Kids Recreation- Equipment	127,347.19			17,500.00	109,847.19
Kids Recreation - Improvements	1,864,178.27		1,027,534.00	1,166,011.60	1,725,700.67
Sheriff	56,967.87		5.11		56,972.98
County Clerk	128,096.91		320.59		128,417.50
Security Deposit Account-Interest	998.98				998.98
Insurance Reimbursement-Water Damage Courthouse	19,170.00				19,170.00
Donations-Pistol Range	23,629.00		5,055.00	1,810.70	26,873.30
County Clerk Homeless Trust Fund	403,587.89		160,130.76	41,473.00	522,245.65
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			850,000.00	4,407,219.70
Contractual Obligations Exclusionary	1,413,000.00		2,378,295.28		3,791,295.28
Union County Civil War Trust	2,007.13			1,599.64	407.49
First Alert	2,237.68				2,237.68
Interest on Contractual Obligations	11,243.01		9,885.62		21,128.63
Escrow for Sublease Smith Motors Property	465,727.89		933.26	105,269.52	361,391.63
	<u>\$ 31,972,898.72</u>	<u>\$ (0.00)</u>	<u>\$ 31,009,701.71</u>	<u>\$ 28,885,322.03</u>	<u>\$ 34,097,278.40</u>

REF.

B

B-2

B

Paid to Current Fund - Weights and Measures
Commitments Payable

B-2
B-24

\$ 140,000.00
28,745,322.03
\$ 28,885,322.03

COUNTY OF UNION

TRUST FUND

SCHEDULE OF RESERVE FOR MOTOR VEHICLE FINES

	<u>REF.</u>		
Balance, December 31, 2012	B		\$ 1,055,124.88
Increased by:			
Receipts:			
Municipalities	B-2	\$ 7,598,448.99	
Refunds	B-2	<u>320.00</u>	
			<u>7,598,768.99</u>
			\$ 8,653,893.87
Decreased by:			
Commitments Payable	B-24	\$ 6,321,622.93	
Transfer to Current Fund as Anticipated Revenue	B-2	<u>1,207,500.00</u>	
			<u>7,529,122.93</u>
Balance, December 31, 2013	B		\$ <u><u>1,124,770.94</u></u>

COUNTY OF UNION

TRUST FUND

SCHEDULE OF COMMITMENTS PAYABLE

	<u>REF.</u>		
Balance, December 31, 2012	B		\$ 11,599,503.54
Increased by Commitments:			
Home Investment Partnership Program	B-12	\$ 151,218.65	
Community Development Block Grants	B-16	4,089,162.32	
Community Development Block Grants - Project Income	B-18	260,262.00	
Miscellaneous Deposits	B-22	28,745,322.03	
Motor Vehicle Fines	B-23	6,321,622.93	
Housing Assistance Voucher Program Appropriated	B-28	1,329,281.68	
Emergency Shelter Program	B-30	590,127.68	
Community Development Block Grants - Recaptured Funds	B-36	333,194.76	
			<u>41,820,192.05</u>
			\$ 53,419,695.59
Decreased by:			
Disbursements	B-2	\$ 45,139,492.17	
Cancelled -Home Investment Partnership Program	B-12	22,802.86	
			<u>45,162,295.03</u>
Balance, December 31, 2013	B		\$ <u>8,257,400.56</u>

"B-25"

COUNTY OF UNION

TRUST FUND

SCHEDULE OF RESERVE FOR MULTI-JURISDICTIONAL
HOUSING REVOLVING LOAN FUND

REF.

Balance, December 31, 2012
and December 31, 2013

B

\$ 15,100.40

"B-26"

SCHEDULE OF RESERVE FOR RENTAL ASSISTANCE APPROPRIATED

Balance, December 31, 2012
and December 31, 2013

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	\$ 1,287,733.00
Decreased by:		
Contract Awards	B-28	\$ <u>1,287,733.00</u>

"B-28"

SCHEDULE OF RESERVE FOR HOUSING ASSISTANCE
VOUCHER PROGRAM APPROPRIATED

Balance, December 31, 2012	B		\$ 611,587.13
Increased by:			
Refunds (Port Ins)	B-2	\$ 4,482.34	
Contract Awards	B-27	<u>1,287,733.00</u>	<u>1,292,215.34</u>
			\$ <u>1,903,802.47</u>
Decreased by:			
Commitments	B-24	\$ <u>1,329,281.68</u>	
Balance, December 31, 2013	B		\$ <u>574,520.79</u>

"B-29"

COUNTY OF UNION

TRUST FUND

SCHEDULE OF RESERVE FOR EMERGENCY
SHELTER PROGRAM UNAPPROPRIATED

REF.

Increased by:		
Authorized Funding	B-6	\$ 290,857.00
Decreased by:		
Contract Awards	B-30	\$ <u>290,857.00</u>

"B-30"

SCHEDULE OF RESERVE FOR EMERGENCY
SHELTER PROGRAM APPROPRIATED

Balance, December 31, 2012	B	\$ 570,417.51
Increased by:		
Contract Awards	B-29	<u>290,857.00</u>
		\$ <u>861,274.51</u>
Decreased by:		
Commitments	B-24	<u>590,127.68</u>
Balance, December 31, 2013	B	\$ <u>271,146.83</u>

COUNTY OF UNION

TRUST FUND

SCHEDULE OF RESERVE FOR HOUSING ASSISTANCE
VOUCHER PROGRAM RECAPTURED FUNDS UNAPPROPRIATED

	<u>REF.</u>	
Balance, December 31, 2012	B	\$ 31,786.00
Increased by:		
Receipts	B-2	<u>2,507.00</u>
Balance, December 31, 2013	B	\$ <u>34,293.00</u>

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, 2012	B		\$ 8,693,123.36
Increased by:			
Sale of Park Land	B-2	\$ 44,000.00	
Insurance Reimbursement - Repair to Pipe Organ	B-2	87,958.34	
Green Acres Grant Awarded through Briant Park Conservancy	B-7	275,000.00	
2013 Tax Levy	B-8	9,894,247.66	
2013 Added Taxes	B-8	<u>23,403.13</u>	
			<u>10,324,609.13</u>
			\$ <u>19,017,732.49</u>
Decreased by:			
Commitments	B-33	\$ 9,179,520.22	
Payment to Current Fund as Anticipated Revenue	B-2	<u>2,600,000.00</u>	
			<u>11,779,520.22</u>
Balance, December 31, 2013	B		\$ <u><u>7,238,212.27</u></u>

SCHEDULE OF COMMITMENTS PAYABLE

Balance, December 31, 2012	B		\$ 954,252.13
Increased by:			
Commitments Payable	B-32		<u>9,179,520.22</u>
			\$ <u>10,133,772.35</u>
Decreased by:			
Disbursements	B-2		<u>9,240,763.14</u>
Balance, December 31, 2013	B		\$ <u><u>893,009.21</u></u>

"B-34"

COUNTY OF UNION

TRUST FUND

SCHEDULE OF DUE CURRENT FUND

	<u>REF.</u>	
Balance, December 31, 2012	B	\$ 2,008,924.94
Increased by:		
Cash Receipts	B-2	<u>2,280,829.89</u>
Balance, December 31, 2013	B	<u>\$ 4,289,754.83</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, 2012	B	\$	286,612.78
Increased by:			
Receipts	B-2	\$	307,854.00
Transfer from Neighborhood Housing	B-10		89,584.67
Cancelled	B-36		<u>11,389.91</u>
			408,828.58
Decreased by:		\$	<u>695,441.36</u>
Contract Awards	B-36		<u>344,584.67</u>
Balance, December 31, 2013	B	\$	<u><u>350,856.69</u></u>
<u>Analysis of Balance</u>			
City of Linden		\$	173,798.34
City of Rahway			14,587.81
City of Plainfield			<u>162,470.54</u>
		\$	<u><u>350,856.69</u></u>

"B-36"

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

	<u>REF.</u>		
Increased by:			
Contract Awards	B-35	\$	344,584.67
Decreased by:			
Commitments Payable	B-24	\$	333,194.76
Cancelled	B-35		<u>11,389.91</u>
		\$	<u><u>344,584.67</u></u>

COUNTY OF UNION

GENERAL CAPITAL FUND

SCHEDULE OF CASH-TREASURER

	<u>REF.</u>		
Balance, December 31, 2012	C		\$ 62,211,366.08
Increased by Receipts:			
Premium on Sale of Notes	C-1	\$ 507,496.00	
Due Current Fund	C	1,300,000.00	
State Aid - Deferred Unfunded		1,094,656.25	
Budget Appropriations:			
Improvement Costs - Deferred Unfunded		125,000.00	
Capital Improvement Fund	C-7	1,500,000.00	
Serial Bonds	C-10	38,585,000.00	
Miscellaneous Receivable - Federal Government	C-12	901,764.53	
Miscellaneous Receivable - State Government	C-12	125,000.00	
Reserve to Pay Serial Bonds:			
State Aid	C-13	3,061,797.20	
Union County Improvement Authority	C-13	610,000.00	
Bond Anticipation Notes	C-14	88,000,000.00	
Reserve for Arbitrage	C-15	7,844.60	
			<u>135,818,558.58</u>
			\$ <u>198,029,924.66</u>
Decreased by Disbursements:			
Due Grant Fund	C	\$	
Capital Fund Balance to Current Fund	C-1	1,000,000.00	
Preliminary Improvement Costs	C-3	738,625.05	
Commitments Payable	C-9	85,501,531.93	
Reserve for Serial Bonds to Current Fund	C-13	114,044.00	
Bond Anticipation Notes	C-14	60,000,000.00	
			<u>147,354,200.98</u>
Balance, December 31, 2013	C		\$ <u><u>50,675,723.68</u></u>

COUNTY OF UNION

GENERAL CAPITAL FUND

SCHEDULE OF RESERVE FOR PRELIMINARY IMPROVEMENT COSTS

	<u>REF.</u>	
Balance, December 31, 2012	C	\$ 850,000.00
Decreased by:		
Disbursed	C-2	<u>738,625.05</u>
Balance, December 31, 2013	C	<u><u>\$ 111,374.95</u></u>

"C-4"

COUNTY OF UNION

GENERAL CAPITAL FUND

ANALYSIS OF CASH AND INVESTMENTS

BALANCE
DECEMBER
31, 2013

Fund Balance	\$ 1,609,090.25
Capital Improvement Fund	322,551.52
Commitments Payable	72,891,676.96
Reserve for Preliminary Improvement Costs	111,374.95
Reserve to Pay Serial Bonds	7,450,400.59
Reserve for Arbitrage	77,880.12
Due Current Fund	1,300,000.00
Due From Grant Fund	(1,475,000.00)
Due From State of New Jersey	(15,028,524.03)
Due From Federal Government	(2,968,383.20)
Overexpenditure of Ordinance Appropriation	(610,000.00)
Improvement Authorizations Funded as set forth on "C-8"	20,505,423.44
Improvement Authorizations Expended as set forth on "C-6"	(39,780,275.17)
Cash on hand to Pay Notes as set forth on "C-6"	611,977.91
Unexpended Proceeds of Bond Anticipation Notes as set forth on "C-6"	<u>5,657,530.34</u>
	<u>\$ 50,675,723.68</u>

REF.

C

COUNTY OF UNION

GENERAL CAPITAL FUND

SCHEDULE OF DEFERRED CHARGES TO
FUTURE TAXATION-FUNDED

	<u>REF.</u>		
Balance, December 31, 2012	C	\$	400,008,672.30
Increased by:			
Sale of Serial Bonds	C-10		38,585,000.00
		\$	<u>438,593,672.30</u>
Decreased by:			
Refunded Bonds	C-10	\$	40,960,000.00
2013 Budget Appropriation to Pay Bonds	C-10		27,980,000.00
2013 Budget Appropriation to Pay Local Unit Refunding Bonds	C-11		895,000.00
2013 Budget Appropriation to Pay Dam Restoration Loans	C-16		<u>155,098.50</u>
			<u>69,990,098.50</u>
Balance, December 31, 2013	C	\$	<u><u>368,603,573.80</u></u>

COUNTY OF UNION
GENERAL CAPITAL FUND

SCHEDULE OF DEFERRED CHARGES TO FUTURE TAXATION-UNFUNDED

ORDINANCE NUMBER	DATE OF ORDINANCE	IMPROVEMENT DESCRIPTION	BALANCE DECEMBER 31, 2013	ANALYSIS OF BALANCE DECEMBER 31, 2013		
				BOND ANTICIPATION NOTES	EXPENDITURES OR COMMITMENTS	UNEXPENDED IMPROVEMENT AUTHORIZATIONS
233 A	7/11/1985	West Brook Channel	\$ 486,161.62	\$	\$ 486,161.62	\$
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	10/11/2000	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	725,250.00	632,828.29	97,921.71
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	701,750.00		
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	21,945.00	
616 E	8/18/2005	Human Services - Equipment and Machinery	5,472.00	661.00		4,811.00
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	540,631.11	662,635.89
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	303,150.00	6.27	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	6,950.00	5,611.00	22,500.00
632 B	8/1/2006	Economic Development-Professional Services	119,345.00		34,237.99	85,107.01
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	143,637.72	143,637.72		
632 CC	8/1/2006	Vocational - Equipment and Machinery	5,750.00	5,750.00		
632 E	8/1/2006	Engineering - Culvert Repairs	499,894.78			499,894.78
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	498,180.00	479,339.51	
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		
632 M	8/1/2006	Parks - Equipment and Machinery	56,955.00	56,955.00		

COUNTY OF UNION

GENERAL CAPITAL FUND

SCHEDULE OF DEFERRED CHARGES TO FUTURE TAXATION-UNFUNDED

ORDINANCE NUMBER	DATE OF ORDINANCE	IMPROVEMENT DESCRIPTION	BALANCE DECEMBER 31, 2013	ANALYSIS OF BALANCE DECEMBER 31, 2013		
				BOND ANTICIPATION NOTES	EXPENDITURES OR COMMITMENTS	UNEXPENDED IMPROVEMENT AUTHORIZATIONS
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	79,674.00		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 - Call System, Wall Guards and Equipment	142,813.85	142,813.85		
653 D	8/23/2007	Engineering - Repair or Replace Bridges	1,060,320.84	375,450.00	533,750.61	151,120.23
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	131,630.00	425.00	22,945.00
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	77,778.00	77,778.00		
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	29,222.00	2.26	3,625.74
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	83,606.37	5,345.63
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	153,574.09	153,574.09		
671 D	10/9/2008	Engineering - Traffic Signal Rehabilitation	1,081,564.68	814,900.00	253,544.21	13,120.47
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	6,180.00	6,380.32	34,939.68
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
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SCHEDULE OF DEFERRED CHARGES TO FUTURE TAXATION-UNFUNDED

ORDINANCE NUMBER	DATE OF ORDINANCE	IMPROVEMENT DESCRIPTION	BALANCE DECEMBER 31, 2013	ANALYSIS OF BALANCE DECEMBER 31, 2013		
				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			
671 Q	10/9/2008	Corrections Security Fencing	244,625.00	8,420.00		
671 R	10/9/2008	Clerk - Index Records Preservation	146,775.00	59,135.00	22,871.02	244,625.00
671 S	10/9/2008	Sheriff - Reconstruct Fire Arms Range	144,012.00	144,012.00		64,768.98
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			
687 AA	7/30/2009	Vocational - Renovate and Improve Buildings	1,400,000.00	1,400,000.00		374.00
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.	560,548.65	142,200.00	18,348.65	400,000.00
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	3,236,875.00	3.00	
687 E	7/30/2009	Engineering Resurface Roads	589,000.00	589,000.00		
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	14,271,964.85		405,535.15
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	369,975.00		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		13,075.02	41,174.98
687 R	7/30/2009	Public Safety-Police - Equipment and Machinery	338,095.00	210,683.00	79,795.79	47,616.21
687 S	7/30/2009	Public Safety - Police Furnishings	83,172.00	3,177.00	1,941.76	78,053.24
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	91,227.00	24,063.10	19,134.90
687 V	7/30/2009	Public Safety Emergency Management - Equipment	171,902.00	98,443.00	2,917.50	70,541.50
687 W	7/30/2009	Clerk - Equipment and Machinery	21,185.00	2,307.00	3,294.34	15,583.66
687 X	7/30/2009	Sheriff - Communication Equipment	19,110.00	19,110.00		
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	1,319,700.00	721,420.00	0.60	598,279.40
713 A	12/8/2010	Parks and Community Renewal - IT Acquisition of IT Equip	336,300.00	227,884.00	47,678.96	60,737.04
713 AA	12/8/2010	Vocational School - Renovations and Improvements	900,000.00	687,233.00	190,894.60	21,872.40
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	239,104.44	258,694.56
713 C	12/8/2010	Runnells Hospital - Replacement of Elevators, Etc.	587,100.00	223,484.00		363,616.00
713 CC	12/8/2010	College - Renovations and Improvements	1,868,000.00	1,625,161.00	4,053.83	238,785.17
713 D	12/8/2010	Runnells - Replacement of Equipment and Machinery	61,750.00		7,784.00	53,966.00
713 DD	12/8/2010	College - Equipment and Machinery	1,635,082.00	995,777.00	293,464.12	345,840.88
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	386,154.00	0.15	200,945.85
713 G	12/8/2010	Engineering - Facilities - Improvements to Buildings	5,186,050.00	4,230,530.00	174,647.88	780,872.12
713 H	12/8/2010	Engineering - Facilities - Fire Alarm Systems	391,400.00		21,400.00	370,000.00
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	142,443.00	2.44	151,104.56
713 K	12/8/2010	Engineering - Facilities - Engineering Services	237,500.00	212,900.00	24,600.00	
713 L i	12/8/2010	Engineering - Park Maintenance - Park and Recreation Improvements	993,178.00	699,025.00	2.00	294,151.00
713 L ii	12/8/2010	Engineering - Park Maintenance - Park and Recreation Improvements	2,431,572.00	1,351,925.00	5.50	1,079,641.50

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				BOND ANTICIPATION NOTES	EXPENDITURES OR COMMITMENTS	UNEXPENDED IMPROVEMENT AUTHORIZATIONS
713 M	12/8/2010	Parks and Community Renewal - Admin - Park and Recreation Improvements	\$ 8,806,500.00	\$ 7,332,928.00	\$ 1,473,572.00	\$
713 N	12/8/2010	Parks and Community Renewal - Admin-Park and Rec Equipment	82,650.00		10,683.60	71,966.40
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	1,380,220.00	344,777.79	1,498,179.21
713 Q	12/8/2010	Human Services - Equipment and Machinery	64,125.00	38,323.00	2,030.00	23,772.00
713 R	12/8/2010	Public Safety - Police - Equipment and Machinery	343,234.00	247,552.00	35,002.41	60,679.59
713 S	12/8/2010	Corrections - Furnishings and Equipment	24,700.00	2,253.00	22,400.26	46.74
713 T	12/8/2010	Corrections - Equipment and Machinery	23,750.00	18,536.00		5,214.00
713 U	12/8/2010	Public Safety - Emergency Management - Equipment and Machinery	1,755,125.00	213,285.00	1,499,340.00	42,500.00
713 V	12/8/2010	Sheriff - Communication Equipment	121,600.00		46,720.93	74,879.07
713 W	12/8/2010	Sheriff - Equipment and Machinery	124,381.06	89,497.00	33,344.06	1,540.00
713 X	12/8/2010	Sheriff - IT Equipment	58,710.00		53,217.12	5,492.88
713 Y	12/8/2010	Prosecutor - IT Equipment	145,302.00	143,308.00		1,994.00
713 Z	12/8/2010	Prosecutor - Comm. Equipment	124,640.00	37,879.00	0.60	86,760.40
723 A	8/25/2011	PCR - Info Tech-IT and Telecom Equipment	261,259.00	227,520.00	8,007.91	25,731.09
723 AA	8/25/2011	Sheriff - IT Equipment	282,364.00	10,019.00	4.16	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	19,390.00	1.10	78,838.90
723 DD	8/25/2011	Vocational - Renovate and improve Buildings	1,250,000.00	275,410.00	938,343.41	36,246.59
723 EE	8/25/2011	Vocational - Furnishings	50,000.00		4,452.00	45,548.00
723 FF	8/25/2011	College - Renovation and Construction	1,000,000.00		678,421.26	321,578.74
723 G	8/25/2011	Engineering - Engineering Services	950,000.00	906,709.00		43,291.00
723 GG	8/25/2011	College - Renovation and Improvements	1,214,000.00	114,921.00	264,154.92	834,924.08
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	9,930.00	23,117.66	554,752.34
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	795,835.00	124,763.18	69,401.82
723 J	8/25/2011	Engineering - Facilities - Improve Buildings	5,283,900.00	1,966,900.00	1,253,618.07	2,063,381.93
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		171,750.00	65,750.00
723 O	8/25/2011	Parks - Park and Recreation Improvements	15,064,625.00	354,045.00	12,277,786.55	2,432,793.45
723 P	8/25/2011	Parks - Recreational Equipment	626,240.00	354,691.00	21,364.50	250,184.50
723 Q	8/25/2011	Engineering - Park and Recreation Improvements	2,788,725.00	1,610,595.00		1,178,130.00
723 R	8/25/2011	Engineering - Park Maintenance - Recreation Equipment	1,443,287.00	760,080.00	298,240.46	384,966.54
723 S	8/25/2011	Various - New Automotive Vehicles	1,869,028.00	227,560.00	206,418.64	1,435,049.36
723 T	8/25/2011	Public Safety - Police - Equipment and Machinery	377,150.00	262,345.00	9,389.58	105,415.42
723 U	8/25/2011	Corrections - Furnishings and Equipment	24,700.00	6,350.00	13,840.15	4,509.85
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	2,652,946.00	2,331.58	214,197.42
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		243,114.87	411,910.13
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	19,130.00	492,257.00	75,000.00
740 AA	9/13/2012	Vocational - Covered Walkways	623,631.00		164,245.23	459,385.77
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		3,000.00	1,540,356.00

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				BOND ANTICIPATION NOTES	EXPENDITURES OR COMMITMENTS	UNEXPENDED IMPROVEMENT AUTHORIZATIONS
740 D	9/13/2012	Runnells Hospital - Equipment and Machinery	\$ 71,250.00	\$	\$ 12,110.00	\$ 59,140.00
740 DD	9/13/2012	College - Renovation of Facilities	4,042,750.00	719,250.00	813,811.73	2,509,688.27
740 E	9/13/2012	Engineering, Public Works-Engineering Road and Bridge	686,850.00		601,920.00	84,930.00
740 EE	9/13/2012	College - Equipment and Machinery	798,868.00		112,601.70	686,266.30
740 F	9/13/2012	Engineering, Public Works-Engineering Architectural	1,425,000.00	166,020.00	1,177,906.84	81,073.16
740 FF	9/13/2012	College - Acquisition of Property - Plainfield	1,287,500.00		1,135,937.23	151,562.77
740 G	9/13/2012	Engineering, Public Works-Facilities-Improve Buildings	2,446,250.00		121,250.00	2,325,000.00
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	185,410.00	1,731,943.37	259,808.63
740 L	9/13/2012	Parks and Community Renewal-Parks-Furnishings and Equipment	1,410,547.00	610,585.00	585,216.01	214,745.99
740 M	9/13/2012	Engineering, Public Works-Park Maintenance-Park and Recreation Improvement	3,267,857.00		224,917.00	3,042,940.00
740 N	9/13/2012	Engineering, Public Works-Park Maintenance-Playground Equipment	1,149,167.00		253,986.39	895,180.61
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		36,352.42	229,913.58
740 Q	9/13/2012	Public Safety-Police-Comm. and Signal Equipment	489,250.00		341,766.74	147,483.26
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		165,987.00	5,250.00
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	26,019.71		26,019.71	
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		122,330.81	3,895.19
740 Z	9/13/2012	Prosecutor-IT Equipment and Machinery	146,775.00		81,214.11	65,560.89
745 A	2/2/2013	Finance-Refunding Bonds	2,798.03		2,798.03	
750 A	6/25/2013	Acq. of Property-Smith Cadillac	4,085,000.00		3,598,258.65	486,741.35
752 A	8/22/2013	Acq. of Info Technologies & Telecomm. Equipment	1,320,261.00			1,320,261.00
752 B	8/22/2013	Upgrading Various Fuel Sites	391,400.00			391,400.00
752 C	8/22/2013	New Info. Technology/Asset Management System	73,387.00		63,327.00	10,060.00
752 D	8/22/2013	Renovations (1&2 East & West), Machinery and Equipment	1,076,350.00			1,076,350.00
752 E	8/22/2013	Acq. of New Machinery, Equip. and Info Technology	96,425.00			96,425.00
752 F	8/22/2013	Various Roads, Intersection, Bridges, Culverts	364,230.00			364,230.00
752 G	8/22/2013	Various Engineering and Architectural Services	1,425,000.00			1,425,000.00
752 H	8/22/2013	Improvements to Various Dams	2,446,250.00			2,446,250.00
752 I	8/22/2013	Environmental Monitoring, Storage Tanks Incl. Removal	195,700.00			195,700.00
752 J	8/22/2013	ADA Upgrades and Replace A/C Units	1,467,750.00			1,467,750.00
752 K	8/22/2013	UC Master Plan, Golf Improve., Eng. Services, Trails Resurfacing and Park Amenities	3,568,532.00			3,568,532.00
752 L	8/22/2013	Syn.Turf Fields, Stream Bank Stabilization, Dredging and Hydro-Raking of Lakes, Park Amenities, Fencing	4,149,790.00			4,149,790.00
752 M	8/22/2013	Acq. Of Playground Equip. and Paving and Curbing Improvements	904,542.00			904,542.00
752 N	8/22/2013	Acq. New Automotive Vehicles and Replacement Equipment	1,577,607.00			1,577,607.00
752 O	8/22/2013	Acq. New Equip. and Machinery, Info Tech. Equip., Video System, Mobile Data, Firearms and Radar Units	229,377.00			229,377.00
752 P	8/22/2013	Acq. Info Technology and Telecommunication equipment	244,625.00			244,625.00
752 Q	8/22/2013	Install Prefabricated Storage Building (Westfield), New Equip. and Machinery	147,392.00			147,392.00
752 R	8/22/2013	Acq. New Additional or Replacement Equipment	22,800.00			22,800.00
752 S	8/22/2013	Acq. New Communication and Signal Systems/Radio Equipment	2,641,950.00		2,136,162.92	505,787.08
752 T	8/22/2013	Acq. New Additional or Replacement Equipment	122,312.00			122,312.00
752 U	8/22/2013	Acq. New Additional or Replacement Equip., Signal Systems, Video Conf. and In-House Camera System	55,337.00			55,337.00
752 V	8/22/2013	Acq. Of New Communication and Signal Systems-Security Cameras	489,250.00			489,250.00
752 W	8/22/2013	Acq. New Additional or Replacement Equipment	59,375.00			59,375.00

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				BOND ANTICIPATION NOTES	EXPENDITURES OR COMMITMENTS	UNEXPENDED IMPROVEMENT AUTHORIZATIONS
752 X	8/22/2013	Acq. Of New Info Technology Equipment	\$ 126,350.00	\$	\$	\$ 126,350.00
752 Y	8/22/2013	Acq. Of New Info Technology Equipment	33,250.00			33,250.00
752 Z	8/22/2013	Acq. New Info Tech. Equip. and New Additional or Replace Equip.	193,182.00		154,832.00	38,350.00
752 AA	8/22/2013	Acq. of New Additional or Replacement Equipment and Machinery	65,559.00		63,544.00	2,015.00
752 BB	8/22/2013	Voc. - Construction of addition to West Hall	10,300,000.00			10,300,000.00
752 CC	8/22/2013	Voc. - Various Renovations and Imp. to Facilities, New Replace. Equip., Instr. and Noninstr. Equip.	1,442,000.00			1,442,000.00
752 DD	8/22/2013	UC College - Renovation of Lessner Building	4,635,000.00		12,265.00	4,622,735.00
			<u>\$ 211,698,422.97</u>	<u>\$ 87,388,022.09</u>	<u>\$ 39,780,275.17</u>	<u>\$ 84,530,125.71</u>
			REF. C		C-4	C-6
		Bond Anticipation Notes	C-14	\$ 88,000,000.00		
		Less Cash on Hand to Pay Notes:	616 I C-4	<u>611,977.91</u>		
				<u>\$ 87,388,022.09</u>		
		Improvement Authorizations - Unfunded	C-8			\$ 90,187,656.05
		Less: Unexpended Proceeds of				
		Bond Anticipation Notes:				
			601 P	\$	23,122.82	
			601R		135,447.45	
			601 U		97,090.98	
			601 V		18,054.00	
			601 W		112,033.58	
			616 T		3,643.03	
			616 Y		18,756.69	
			632 L		9,900.00	
			632 M		9,629.12	
			632 N		68,015.54	
			632 P		31,500.00	
			632 V		454,171.57	
			653 A		720,176.00	
			653 I		55,067.36	

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SCHEDULE OF DEFERRED CHARGES TO FUTURE TAXATION-UNFUNDED

ORDINANCE NUMBER	DATE OF ORDINANCE	IMPROVEMENT DESCRIPTION	BALANCE DECEMBER 31, 2013	REF.	ANALYSIS OF BALANCE DECEMBER 31, 2013		
					BOND ANTICIPATION NOTES	EXPENDITURES OR COMMITMENTS	UNEXPENDED IMPROVEMENT AUTHORIZATIONS
						\$	
			653 J			229,708.42	
			653 K			8,618.20	
			653 L			65,868.86	
			653 O			45,224.96	
			653 P			167,777.19	
			653 R			37,469.87	
			653 S			230,302.42	
			653 T			46,843.89	
			653 X			120,563.78	
			669 A			637.32	
			671 B			75,413.56	
			671 C			92,141.00	
			671 G			96,686.49	
			671 P			8,100.00	
			671 S			9,750.26	
			684 A			1,200,000.00	
			687 B			9,774.26	
			687 BB			80,486.93	
			687 E			261,871.12	
			687 I			38,933.90	
			687 J			129,598.55	
			687 K			150,000.00	
			687 N			11,125.34	
			687 T			235.26	
			713 C			11,034.00	
			713 Q			2,029.75	
			713 T			18,536.00	
			723 G			15,080.14	
			723 I			195,700.00	
			723 Q			395,895.78	
			740 I			71,250.00	
			740 J			74,264.95	
				C-4			5,657,530.34
				C-6			\$ 84,530,125.71

COUNTY OF UNION

GENERAL CAPITAL FUND

SCHEDULE OF CAPITAL IMPROVEMENT FUND

	<u>REF.</u>		
Balance, December 31, 2012	C	\$	266,197.52
Increased by:			
2013 Budget Appropriation	C-2	\$	1,500,000.00
Improvement Authorizations Cancelled	C-8		<u>7,571.00</u>
			1,507,571.00
		\$	<u>1,773,768.52</u>
Decreased by:			
Appropriation to Finance Improvement Authorizations	C-8		<u>1,451,217.00</u>
Balance, December 31, 2013	C	\$	<u><u>322,551.52</u></u>

COUNTY OF UNION

GENERAL CAPITAL FUND

SCHEDULE OF IMPROVEMENT AUTHORIZATIONS

IMPROVEMENT DESCRIPTION	ORDINANCE DATE	APPROPRIATION	BALANCE		2013 AUTHORIZATIONS	NET EXPENDITURES	AUTHORIZATIONS CANCELLED	BALANCE		OVEREXPENDED
			DECEMBER 31, 2012					DECEMBER 31, 2013		
			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					20,631.75		
Flood Control Projects	6/21/1990	5,490,000.00	309,341.19			(1,615.04)		309,341.19		
Correctional Facilities	6/28/1990; 10/24/1991	3,810,000.00	25,251.39					25,251.39		
Road and Bridge Improvements	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	87,539.18					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	2,756,000.00	11,130.05					11,130.05		
Oak Ridge Golf Course	7/23/1998	3,060,000.00	168.71	200.00				168.71	200.00	
Various Parks and Recreation Improvements	7/23/1998	2,911,800.00	5,331.29					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	74,388.87			74,388.87				
Computer Equipment-Surrogate's Office	7/22/1999	55,550.00	11,855.34					11,855.34		
Replacement of Bridges	12/14/2000	4,871,288.00	5,433.16					32,445.02		
Underground Storage Tank Monitoring	12/14/2000	400,000.00	34.64			(27,011.86)				
Improvement to Park Facilities	12/14/2000	1,535,000.00	5,244.27			34.64		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			350,000.00		20,000.00		350,000.00
Various Park and Recreation Improvements	8/28/2001	3,490,000.00	68,129.19			(321.46)		68,450.65		
Various Improvements - Union County College	8/28/2001	3,000,000.00	274,117.00					274,117.00		
Loan - U.C.I.A	10/25/2001	1,000,000.00		20,000.00				200,000.00	20,000.00	260,000.00
Replace Vauxhall Road Bridge	2/28/2002	2,400,000.00	50,518.34			60,000.00		50,518.34		
Communication and Signal Equipment	8/22/2002	1,635,000.00	36,626.33					36,626.33		
Improvement to Building	8/22/2002	1,785,000.00	5,782.94	750.00				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	25,000.00			9,110.28		15,889.72		
Parks and Recreation Improvements	8/22/2002	4,680,000.00	139,346.11			7,552.50		131,793.61		
Clerk - Equipment and Machinery	8/22/2002	159,600.00	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				
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				
Engineering Services	8/21/2003	660,000.00				(2,645.60)		2,645.60		
Engineering-Environmental Monitoring	8/21/2003	150,000.00				(10,385.00)		10,385.00		
Operational Services - Improvements to Building	8/21/2003	5,025,000.00	86,334.37	95,750.00		(46,795.88)		133,130.25	95,750.00	
Parks and Recreation Improvements	8/21/2003	1,394,600.00	54,286.15	870.00		50,000.00		4,286.15	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			(38.00)		124,745.70		
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			19,088.00		2,500.00		
Prosecutor - Equipment and Machinery	8/21/2003	696,582.00	4,065.88					4,065.88		

COUNTY OF UNION

GENERAL CAPITAL FUND

SCHEDULE OF IMPROVEMENT AUTHORIZATIONS

IMPROVEMENT DESCRIPTION	ORDINANCE DATE	APPROPRIATION	BALANCE DECEMBER 31, 2012		2013 AUTHORIZATIONS	NET EXPENDITURES	AUTHORIZATIONS CANCELLED	BALANCE DECEMBER 31, 2013		OVEREXPENDED
			FUNDED	UNFUNDED				FUNDED	UNFUNDED	
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	46,158.96			(15,030.12)	31,189.08	30,000.00		
Prosecutor - Equipment and Machinery	8/19/2004	749,918.00	64,511.00					64,511.00		
Human Services - Equipment and Machinery	8/19/2004	346,604.00	45,541.41				35,440.41	10,101.00		
Clerk - Renovation of Records Room, Equipment	8/19/2004	175,100.00	5,278.21			(2,191.29)		7,469.50		
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	231,517.43	115.83		214,796.97		16,720.46	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		730,741.68		632,819.97			97,921.71	
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	30,942.28					30,942.28		
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	11,237.00	712.00		11,949.00				
Various Improvements to Public Buildings	8/19/2004	11,252,000.00	64,293.44	400.00		(2,593.33)		66,886.77	400.00	
Various Improvements to Public Buildings	8/19/2004	1,045,000.00				(23,122.82)			23,122.82	
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		244,513.45		109,066.00			135,447.45	
Various Improvements - Parks and Recreation	8/19/2004	231,750.00	5,176.07	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	44,616.90				41,016.90	3,600.00		
Union County Vocational/Technical Schools - Instructional Equipment	8/18/2005	772,500.00		19,785.65		19,785.65				
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			400.00	33,825.84	122,164.00		
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			149,443.00		4,811.00	
Engineer - Replace Bridges	8/18/2005	1,236,000.00	36,014.20	469,777.35		505,791.55				
Engineer - Culver Repair	8/18/2005	1,545,000.00		1,203,266.95		540,631.06			662,635.89	
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	72,590.04	352.00		(169,063.68)		241,653.72	352.00	
Operations and Facilities - Improvement to Public Buildings	8/18/2005	1,313,250.00	37,663.04	587.00		(148,717.92)		186,380.96	587.00	
Park and Recreation Improvements	8/18/2005	1,380,200.00		126,032.73					126,032.73	
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		59,336.22		40,579.53			16,756.69	
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			7,200.00		1,946.01		
College-Equipment	8/17/2006	772,500.00		28,104.25		5,604.25			22,500.00	
Communications and Signal Equipment	8/17/2006	175,100.00		118,668.51		33,561.50			85,107.01	
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		178,342.28			178,342.28			

COUNTY OF UNION

GENERAL CAPITAL FUND

SCHEDULE OF IMPROVEMENT AUTHORIZATIONS

IMPROVEMENT DESCRIPTION	ORDINANCE DATE	BALANCE					BALANCE					OVEREXPENDED
		APPROPRIATION	DECEMBER 31, 2012		2013 AUTHORIZATIONS	NET EXPENDITURES	AUTHORIZATIONS CANCELLED	DECEMBER 31, 2013				
			FUNDED	UNFUNDED				FUNDED	UNFUNDED			
Vocational Equipment and Vehicles	8/17/2006	\$ 128,750.00	\$	\$ 830.00	\$	\$ 830.00	\$	\$	\$			
Engineering-Bridges	8/17/2006	1,905,500.00		589,190.12		225.00						
Engineering-Culverts	8/17/2006	1,287,500.00		262,069.00		669,125.00		469,525.57		119,889.55		
Underground Storage Tanks	8/17/2006	2,364,750.00		174,143.25		512.00		53,666.82		377,632.40		
West Brook Flood Control Phase 4	8/17/2006	1,030,000.00		969,500.00		30,500.00		174,655.25		499,894.78		
Resurface Roads	8/17/2006	4,120,000.00							969,500.00	30,500.00		
Ash Brook and Galloping Hill	8/17/2006	1,339,000.00		15,444.00		50.00		479,329.85				
Ash Brook Club House, Stables	8/17/2006	339,900.00				9,900.00			15,444.00	50.00		
Parks Equipment and Machinery	8/17/2006	206,000.00				12,924.12				9,900.00		
Parks Equipment and Machinery	8/17/2006	1,328,689.00		86,676.98				3,295.00		9,629.12		
Parks-Vehicles	8/17/2006	853,870.00				68,015.54		4,498.95	82,178.03			
Improvements to Various Buildings	8/17/2006	2,729,500.00				79,500.00				68,015.54		
Upgrade Fire Detection System	8/17/2006	1,081,500.00				31,500.00				79,500.00		
Construction New Building Westfield	8/17/2006	8,240,000.00		107,120.00						31,500.00		
Furniture Carpets	8/17/2006	309,000.00		41,103.35		550.00			107,120.00			
Equipment and Vehicles	8/17/2006	710,700.00		54,448.00					41,103.35	550.00		
New Vehicles	8/17/2006	271,405.00				164,161.00			54,448.00			
New Vehicles	8/17/2006	608,215.00		29,926.50		802.00				164,161.00		
Public Safety-New Equipment	8/17/2006	932,150.00				454,171.57			29,926.50	802.00		
Sheriff-Firearm Range, Equipment	8/17/2006	324,450.00		473.50		227.00				454,171.57		
Prosecutor-Equipment	8/17/2006	256,746.00				7,502.49			473.50	227.00		
Clerk-Equipment	8/17/2006	208,047.00		6,073.10						7,502.49		
Surrogate-Equipment	8/17/2006	17,845.00		17,845.00				13.10	6,060.00			
Restoration of Lakes	5/10/2007	5,281,609.00		5,406.00					17,845.00			
Info Tech IT and Tele Equipment	9/6/2007	758,080.00				22,188.40			5,406.00			
Vocational - Renovate and Improve Buildings	9/6/2007	1,050,000.00				31,774.62		(735,345.55)	37,357.95	720,176.00		
Info Tech Communication Equipment	9/6/2007	293,550.00		21,356.50				31,774.62				
Runnells-Call System, Wall Guards and Equipment	9/6/2007	662,510.00				125,568.15		21,356.50				
Engineering-Repair or Replace Bridges	9/6/2007	6,400,000.00				1,035,810.54			125,568.15			
Engineering-Culvert Repairs	9/6/2007	1,000,000.00		650,000.00				884,690.31		151,120.23		
Engineering-Traffic Signals	9/6/2007	2,850,000.00		964,347.29		500.00		38,507.72	611,492.28			
Engineering-Environmental Monitoring	9/6/2007	2,098,000.00						786,697.29	178,150.00			
Engineering-Inspect and Rehabilitate Dams	9/6/2007	580,000.00				23,370.00		(885.00)	885.00			
Parks - Park Improvements	9/6/2007	834,300.00				5,425.36		425.00		22,945.00		
Parks - Park and Recreation Improvements	9/6/2007	1,241,150.00						(49,642.00)		55,067.36		
Parks - Information Technology Equipment	9/6/2007	61,800.00				10,312.36		(600.00)		229,708.42		
Parks - Equipment and Machinery	9/6/2007	226,600.00				72,612.31		1,694.16		8,618.20		
Parks - Vehicles	9/6/2007	1,504,434.00				47,814.00		6,743.45		65,868.86		
Facilities - Improve Buildings	9/6/2007	4,171,500.00		182,161.94		162,925.00		76,637.39	105,524.55	162,925.00		
Facilities - Improve Buildings	9/6/2007	669,500.00				19,500.00		(25,724.96)		45,224.96		
Facilities - Furniture and Carpets	9/6/2007	309,000.00				167,777.19				167,777.19		
Public Works - Equipment, Machinery and Vehicles	9/6/2007	571,650.00				16,650.00				16,650.00		
Human Services - Equipment and Machinery	9/6/2007	418,714.00				89,500.27		2,030.40	50,000.00	37,469.87		
Various - Equipment, Machinery and Vehicles	9/6/2007	703,490.00				230,302.42				230,302.42		
Public Safety - Equipment and Machinery	9/6/2007	393,130.00				83,547.89		36,704.00		46,843.89		
Public Safety - Equipment and Machinery	9/6/2007	103,000.00				3,625.74				3,625.74		
Emergency Management - Equipment and Machinery	9/6/2007	265,650.00		101,970.54		367.00		90,000.00	4,687.54	7,650.00		
Emergency Management - Equipment and Machinery	9/6/2007	72,100.00		9,149.87						9,149.87		
Sheriff - Firearms Range, Equipment and Machinery	9/6/2007	257,500.00				193,736.00		73,172.22		120,563.78		
Prosecutor - Equipment and Machinery	9/6/2007	159,167.00				88,951.51		83,605.88		5,345.63		
Additional Construction-Venieri Bldg.-Westfield	2/28/2008	3,000,000.00		351,032.71		9,000.00			351,032.71	9,000.00		
Engineering Services	5/29/2008	750,000.00				637.32				637.32		

COUNTY OF UNION

GENERAL CAPITAL FUND

SCHEDULE OF IMPROVEMENT AUTHORIZATIONS

IMPROVEMENT DESCRIPTION	ORDINANCE DATE	APPROPRIATION	BALANCE		2013 AUTHORIZATIONS	NET EXPENDITURES	AUTHORIZATIONS CANCELLED	BALANCE		OVEREXPENDED
			DECEMBER 31, 2012					DECEMBER 31, 2013		
			FUNDED	UNFUNDED				FUNDED	UNFUNDED	
Vocational-Construction-Performing Arts Program	5/29/2008	\$ 20,000,000.00	\$ 362,722.68	\$	\$ 257,037.88	\$	\$	105,684.80	\$	
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	3,083.10	450.00				3,083.10		450.00
Communications-Communication and Signal Equipment	10/9/2008	258,020.00		158,203.56		82,790.00				75,413.56
Runnells-Improvements and Equipment	10/9/2008	815,550.00		362,102.91		16,764.00	253,197.91			92,141.00
Engineering-Traffic Signal Rehabilitation	10/9/2008	2,639,890.00		827,524.00		814,403.53				13,120.47
Engineering-Lenape Park Bike Trail	10/9/2008	550,000.00	2,500.00	47,500.00				2,500.00		47,500.00
Engineering-Info Tech Equip	10/9/2008	50,000.00		41,319.48		6,379.80				34,939.68
Facilities-Improvement to Buildings	10/9/2008	2,317,500.00		67,500.00		(29,186.49)				96,686.49
Facilities-Improvement to Buildings	10/9/2008	772,500.00		562,500.00						562,500.00
Facilities-Fire Safety Upgrades	10/9/2008	15,090,000.00	89,500.00	500.00				89,500.00		500.00
Parks-Park and Rec. Improvements	10/9/2008	4,120,000.00	1,329,272.31	749.00		103,800.00		1,225,472.31		749.00
Parks-Recreation Equipment	10/9/2008	412,000.00	11,600.00	400.00				11,600.00		400.00
Public Works-Equipment and Machinery	10/9/2008	748,000.00	5,013.00	18,600.00				5,013.00		18,600.00
Various-Automotive Vehicles	10/9/2008	1,224,750.00	464,217.36	512.00		248,829.42		215,387.94		512.00
Human Services-Equipment and Machinery	10/9/2008	460,700.00	99,324.19	37,665.00		62,607.24		36,716.95		37,665.00
Police-Equipment and Machinery	10/9/2008	577,000.00	188,841.77	150.00		89,274.00		99,567.77		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	10,875.00	244,625.00				10,875.00		244,625.00
Clerk-Index Records Preservation	10/9/2008	154,500.00		87,634.98		22,866.00				64,768.98
Sheriff-Reconstruct Firearms Range	10/9/2008	334,750.00		9,750.26						9,750.26
Vocational-Improvements to Facilities	10/9/2008	1,624,000.00	144,422.37			125,471.76		18,950.61		
Construct Park Stanford Drive BH	2/28/2009	6,000,000.00	147,993.80	1,200,000.00		(0.99)		147,994.79		1,200,000.00
Parks-IT Equipment	7/30/2009	282,500.00	28,979.25	374.00		21,588.50		7,390.75		374.00
Vocational-Renovate and Improve Buildings	7/30/2009	1,400,000.00		301,072.86		301,072.86				
Parks-Communications-Equipment	7/30/2009	116,500.00		9,774.26						9,774.26
College-IT and Communications Equipment	7/30/2009	660,000.00		86,454.87		5,967.94				80,486.93
Runnells Hospital-Upgrade Elevators, etc.	7/30/2009	699,200.00		522,037.47		18,346.12	103,691.35			400,000.00
Engineering-Resurface Roads	7/30/2009	4,120,000.00				(261,871.12)				261,871.12
Engineering-Engineering Services	7/30/2009	1,200,000.00	4,063.07			(21,319.11)		25,382.18		
Engineering-Equipment and Machinery	7/30/2009	175,100.00	4,755.00	345.00				4,755.00		345.00
Engineering-Facilities-Improve Buildings	7/30/2009	15,450,000.00		405,520.20		(38,948.85)				444,469.05
Engineering-Facilities-Fire Alarm Systems	7/30/2009	515,000.00		265,000.00		135,401.45				129,598.55
Engineering-Facilities-Fire Safety Renovations	7/30/2009	5,150,000.00		150,000.00						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		10,500.00						10,500.00
Parks-Recreational Equipment	7/30/2009	385,050.00		11,920.34		795.00				11,125.34
Parks-Club House Galloping Hill GC	7/30/2009	4,120,000.00	4,343.65			(2,259.38)		6,603.03		
Various- New Automotive Vehicles	7/30/2009	2,121,367.00	862,723.65	298.00		302,639.80		560,083.85		298.00
Human Services-Equipment and Machinery	7/30/2009	123,421.00	51,252.79	54,250.00		64,327.81				41,174.98
Public Safety-Police-Equipment and Machinery	7/30/2009	355,890.00		127,408.36		79,792.15				47,616.21
Public Safety-Police-Furnishings	7/30/2009	87,550.00		79,995.00		1,941.76				78,053.24
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		43,197.90		24,063.00				19,134.90
Public Safety-Emergency Management - Equipment	7/30/2009	180,950.00		73,459.00		2,917.50				70,541.50
Clerk-Equipment and Machinery	7/30/2009	22,300.00		18,877.65		3,293.99				15,583.66
Sheriff-Communication Equipment	7/30/2009	25,000.00		4,640.00			4,640.00			
Prosecutor-IT Equipment	7/30/2009	161,520.00	39,331.90	443.00				39,331.90		443.00
Prosecutor - Communications Equipment	7/30/2009	228,220.00	82,755.87	808.00				82,755.87		808.00
Acquisition of Property-Child Advocacy Center	7/30/2009	2,400,000.00	121,242.32					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	356,094.00			311,886.70		44,207.30		

COUNTY OF UNION

GENERAL CAPITAL FUND

SCHEDULE OF IMPROVEMENT AUTHORIZATIONS

IMPROVEMENT DESCRIPTION	ORDINANCE DATE	BALANCE					BALANCE					OVEREXPENDED
		APPROPRIATION	DECEMBER 31, 2012		2013 AUTHORIZATIONS	NET EXPENDITURES	AUTHORIZATIONS CANCELLED	DECEMBER 31, 2013				
			FUNDED	UNFUNDED				FUNDED	UNFUNDED			
Engineering-Road Resurfacing Projects	2/11/2010	\$ 5,853,380.00	\$ 8,124.60	\$	\$	(1,835,097.07)	\$	\$ 1,843,221.67	\$			
Construct Bunkers Galloping Hill	4/22/2010	200,000.00	14,842.93			(15,375.00)		30,217.93				
Parks and Community Renewal-IT Acquisition of IT Equipment	12/8/2010	354,000.00		108,414.67		47,677.63			60,737.04			
Vocational School-Renovations and Improvements	12/8/2010	900,000.00		212,763.87		190,891.47			21,872.40			
Parks and Community Renewal-IT Acquisition of Communication Equipment	12/8/2010	515,000.00	10,750.00	489,250.00		500,000.00						
Vocational School-IT Equipment	12/8/2010	500,000.00		497,799.00		239,104.44			258,694.56			
Runnells Hospital-Replacement of Elevators, etc.	12/8/2010	618,000.00		363,616.00		(11,034.00)			374,650.00			
College-Renovations and Improvements	12/8/2010	1,868,000.00		242,838.99		4,053.82			238,785.17			
Runnells-Replacement of Equipment and Machinery	12/8/2010	65,000.00	3,250.00	61,750.00		11,034.00			53,966.00			
College-Equipment and Machinery	12/8/2010	1,635,082.00		639,304.37		293,463.49			345,840.88			
Engineering-Improvements to Dams	12/8/2010	618,000.00		200,945.85					200,945.85			
Engineering-Facilities-Improvements to Buildings	12/8/2010	5,459,000.00		955,516.12		174,644.00			780,872.12			
Engineering-Facilities-Fire Alarm Systems	12/8/2010	412,000.00	20,600.00	391,400.00		42,000.00			370,000.00			
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		151,104.56					151,104.56			
Engineering-Facilities-Engineering Services	12/8/2010	250,000.00		24,600.00		24,600.00						
Engineering-Park Maintenance-Park and Recreation Improvements	12/8/2010	1,030,000.00		294,151.00					294,151.00			
Engineering-Park Maintenance-Park and Recreation Improvements	12/8/2010	2,575,000.00		1,079,641.50					1,079,641.50			
Parks and Community Renewal-Admin-Park and Recreation Improvements	12/8/2010	9,270,000.00		1,473,569.87		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		15,033.60			71,966.40			
Various-New Automotive Vehicles	12/8/2010	3,392,820.00		1,842,955.71		344,776.50			1,498,179.21			
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		95,679.59		35,000.00			60,679.59			
Corrections-Furnishings and Equipment	12/8/2010	26,000.00		22,446.74		22,400.00			46.74			
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		1,541,837.90		1,499,337.90			42,500.00			
Sheriff-Communication Equipment	12/8/2010	128,000.00		103,064.00		28,184.93			74,879.07			
Sheriff-Equipment and Machinery	12/8/2010	132,868.00		36,728.00		33,344.06	1,843.94		1,540.00			
Sheriff-IT Equipment	12/8/2010	61,800.00	3,090.00	58,710.00		56,307.12			5,492.88			
Prosecutor-IT Equipment	12/8/2010	152,950.00		1,994.00					1,994.00			
Prosecutor-Communication Equipment	12/8/2010	131,200.00		86,760.40					86,760.40			
PCR-Info Tech-IT and Telecom Equipment	8/25/2011	275,010.00		33,736.07		8,004.98			25,731.09			
Sheriff-IT Equipment	8/25/2011	297,225.00		272,340.84					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		78,838.90					78,838.90			
Vocational-Renovate and improve Buildings	8/25/2011	1,250,000.00		974,586.69		938,340.10			36,246.59			
Engineering-Culvert	8/25/2011	381,000.00	9,367.84					9,367.84				
Vocational-Furnishings	8/25/2011	50,000.00		50,000.00		4,452.00			45,548.00			
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		678,421.26			321,578.74			
Engineering-Engineering Services	8/25/2011	1,000,000.00		43,287.45		(15,083.69)			58,371.14			
College-Renovation and Improvements	8/25/2011	1,214,000.00		1,099,076.84		264,152.76			834,924.08			
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		577,869.71		23,117.37			554,752.34			
Engineering-Environmental Monitoring	8/25/2011	206,000.00	4,300.00	195,700.00				4,300.00	195,700.00			
College-IT, Communication Equipment and Vehicles	8/25/2011	990,000.00		194,160.64		124,758.82			69,401.82			
Engineering-Facilities-Improve Buildings	8/25/2011	5,562,000.00		3,317,000.00		1,253,618.07			2,063,381.93			
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			

COUNTY OF UNION

GENERAL CAPITAL FUND

SCHEDULE OF IMPROVEMENT AUTHORIZATIONS

IMPROVEMENT DESCRIPTION	ORDINANCE DATE	APPROPRIATION	BALANCE		2013 AUTHORIZATIONS	NET EXPENDITURES	AUTHORIZATIONS CANCELLED	BALANCE		OVEREXPENDED
			DECEMBER 31, 2012					DECEMBER 31, 2013		
			FUNDED	UNFUNDED				FUNDED	UNFUNDED	
Engineering-Engineering Services	8/25/2011	\$ 250,000.00	\$ 12,500.00	\$ 237,500.00	\$	\$ 184,250.00	\$	\$ 65,750.00	\$	
Parks-Park and Recreation Improvements	8/25/2011	15,857,500.00		14,710,576.86		12,277,783.41		2,432,793.45		
Parks-Recreational Equipment	8/25/2011	659,200.00		271,547.50		21,363.00		250,184.50		
Engineering-Park and Recreation Improvements	8/25/2011	2,935,500.00		1,178,128.50		(395,897.28)		1,574,025.78		
Engineering-Park Maint-Recreation Equipment	8/25/2011	1,519,250.00		683,206.04		298,239.50		384,966.54		
Various-New Automotive Vehicles	8/25/2011	1,967,400.00		1,641,464.36		206,415.00		1,435,049.36		
Public Safety-Police-Equipment and Machinery	8/25/2011	397,000.00		114,800.90		9,385.48		105,415.42		
Corrections-Furnishings and Equipment	8/25/2011	26,000.00		18,349.37		13,839.52		4,509.85		
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		216,527.52		2,330.10		214,197.42		
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		277,589.87		411,910.13		
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		567,250.00		492,250.00		75,000.00		
Vocational-Covered Walkways	9/13/2012	623,631.00		623,631.00		164,245.23		459,385.77		
Parks and Community Renewal-Info Tech.-IT and Comm. Equipment	9/13/2012	360,500.00	18,025.00	342,475.00			18,025.00	342,475.00		
Vocational-Equipment and Machinery	9/13/2012	347,412.00	347,412.00			249,567.50		97,844.50		
Runnells Hospital-Equipment and Machinery	9/13/2012	640,000.00	31,600.00	608,000.00			31,600.00	608,000.00		
College-Renovations Plainfield Campus	9/13/2012	1,543,356.00		1,543,356.00		3,000.00		1,540,356.00		
Runnells Hospital-Equipment and Machinery	9/13/2012	75,000.00	3,750.00	71,250.00		15,860.00		59,140.00		
College-Renovations and Improvements	9/13/2012	4,042,750.00		3,323,493.48		813,805.21		2,509,688.27		
Engineering and Public Works-Engineering-Road and Bridge	9/13/2012	4,223,000.00	3,536,150.00	686,850.00		4,138,070.00		84,930.00		
College- Equipment and Machinery	9/13/2012	798,868.00		798,868.00		112,601.70		686,266.30		
Engineering and Public Works-Engineering-Architectural	9/13/2012	1,500,000.00		1,258,980.00		1,177,906.84		81,073.16		
College- Acquisition of Property-Plainfield	9/13/2012	1,287,500.00		1,275,750.00		1,124,187.23		151,562.77		
Engineering and Public Works-Facilities-Improve Buildings	9/13/2012	2,575,000.00	128,750.00	2,446,250.00		250,000.00		2,325,000.00		
Engineering and Public Works-Facilities-Fire Alarms	9/13/2012	515,000.00	25,750.00	489,250.00			25,750.00	489,250.00		
Engineering and Public Works-Facilities-Vehicles	9/13/2012	75,000.00	75,000.00				3,750.00	71,250.00		
Finance-Info Tech Equipment	9/13/2012	103,000.00	103,000.00			28,735.05		74,264.95		
Parks and Community Renewal-Park and Rec. Improvements	9/13/2012	2,291,750.00		1,991,750.00		1,731,941.37		259,808.63		
Parks and Community Renewal-Furnishings and Equipment	9/13/2012	1,484,786.00		803,307.89		588,561.90		214,745.99		
Engineering and Public Works-Park Maint-Park and Rec. Improve.	9/13/2012	3,439,850.00	171,993.00	3,267,857.00		396,910.00		3,042,940.00		
Engineering and Public Works-Park Maint-Playground Equipment	9/13/2012	1,209,650.00	60,483.00	1,149,167.00		314,469.39		895,180.61		
Various-Automotive Vehicles	9/13/2012	2,201,234.00	110,063.00	2,091,171.00		92,276.50	17,786.50	2,091,171.00		
Public Safety-Police-Equipment and Machinery	9/13/2012	280,280.00	14,014.00	266,266.00		50,366.42		229,913.58		
Public Safety-Police-Comm and Signal Equipment	9/13/2012	515,000.00	25,750.00	489,250.00		367,516.74		147,483.26		
Corrections- IT Equipment	9/13/2012	151,410.00	7,571.00	143,839.00			151,410.00			
Public Safety-Emerg Mgmt-Comm and Signal Equipment	9/13/2012	154,500.00	7,725.00	146,775.00				7,725.00	146,775.00	
Public Safety-Emerg Mgmt-Ambulance	9/13/2012	180,250.00	9,013.00	171,237.00		175,000.00		5,250.00		
Human Services-Equipment and Machinery	9/13/2012	154,500.00	7,725.00	146,775.00			7,725.00	146,775.00		
Sheriff-Comm and Signal Equipment	9/13/2012	25,000.00	1,250.00	23,750.00		25,000.00				
Sheriff-Equipment and Machinery	9/13/2012	27,500.00	1,375.00	26,125.00		27,394.71	105.29	0.00		
Sheriff-IT Equipment, Vehicles	9/13/2012	207,970.00	10,399.00	197,571.00				10,399.00	197,571.00	
Prosecutor-IT Equipment	9/13/2012	132,870.00	6,644.00	126,226.00		128,974.81			3,895.19	
Prosecutor-Equipment and Machinery	9/13/2012	154,500.00	7,725.00	146,775.00		88,939.11			65,560.89	
Finance-Refunding Bonds	2/21/2013	41,000,000.00			41,000,000.00	38,587,798.03	2,412,201.97			
Acq. of property-Smith Cadillac	6/25/2013	4,300,000.00			4,300,000.00	3,813,258.65			486,741.35	
Acq. of info technologies and telecomm. Equipment	8/22/2013	1,389,750.00			1,389,750.00	39,750.00		29,739.00	1,320,261.00	
Acq. Of new additional or replacement equipment and machinery	8/22/2013	69,010.00			69,010.00	66,995.00			2,015.00	
Voc. - Construction of addition of West Hall	8/22/2013	10,300,000.00			10,300,000.00				10,300,000.00	
Upgrading various fuel sites	8/22/2013	412,000.00			412,000.00			20,600.00	391,400.00	
New info. technology/asset management system	8/22/2013	77,250.00			77,250.00	67,190.00			10,060.00	

COUNTY OF UNION

GENERAL CAPITAL FUND

SCHEDULE OF IMPROVEMENT AUTHORIZATIONS

IMPROVEMENT DESCRIPTION	ORDINANCE DATE	APPROPRIATION	BALANCE		2013 AUTHORIZATIONS	NET EXPENDITURES	AUTHORIZATIONS CANCELLED	BALANCE		OVEREXPENDED
			DECEMBER 31, 2012					DECEMBER 31, 2013		
			FUNDED	UNFUNDED				FUNDED	UNFUNDED	
Voc. - Various Renovation and Improvements	8/22/2013	\$ 1,442,000.00	\$	\$	\$ 1,442,000.00	\$	\$	\$ 1,442,000.00	\$	
Renovations (1and2 East and West), machinery and equip.	8/22/2013	1,133,000.00			1,133,000.00			56,650.00	1,076,350.00	
UC College - Renovation of Lessner Building	8/22/2013	4,635,000.00			4,635,000.00	12,265.00			4,622,735.00	
Acq. Of new machinery, equip. and info technology	8/22/2013	101,500.00			101,500.00	1,234.20		3,840.80	96,425.00	
Various roads, intersection, bridges, culverts	8/22/2013	5,871,000.00			5,871,000.00	592,043.00		4,914,727.00	364,230.00	
Various engineering and architectural services	8/22/2013	1,500,000.00			1,500,000.00	40,600.00		34,400.00	1,425,000.00	
Improvements to various dams	8/22/2013	2,575,000.00			2,575,000.00			128,750.00	2,446,250.00	
Environmental monitoring, storage tanks incl. removal	8/22/2013	206,000.00			206,000.00			10,300.00	195,700.00	
ADA upgrades and replace A/C units	8/22/2013	1,545,000.00			1,545,000.00			77,250.00	1,467,750.00	
Park Improvements	8/22/2013	3,756,350.00			3,756,350.00			187,818.00	3,568,532.00	
Park Improvements	8/22/2013	4,368,200.00			4,368,200.00			218,410.00	4,149,790.00	
Park Improvements	8/22/2013	952,150.00			952,150.00			47,608.00	904,542.00	
Acq. New automotive vehicles and replacement equipment	8/22/2013	1,660,640.00			1,660,640.00			83,033.00	1,577,607.00	
Acq. New machinery and equipment	8/22/2013	241,450.00			241,450.00	11,823.00		250.00	229,377.00	
Acq. Info technology and telecommunication equipment	8/22/2013	257,500.00			257,500.00			12,875.00	244,625.00	
New equip., and machinery	8/22/2013	155,150.00			155,150.00			7,758.00	147,392.00	
Acq. New additional or replacement equipment	8/22/2013	24,000.00			24,000.00			1,200.00	22,800.00	
Acq. New communication and signal systems/radio equipment	8/22/2013	2,781,000.00			2,781,000.00	2,275,212.92			505,787.08	
Acq. New additional or replacement equipment	8/22/2013	128,750.00			128,750.00			6,438.00	122,312.00	
Acq. New additional or replacement equipment	8/22/2013	58,250.00			58,250.00			2,913.00	55,337.00	
Acq. Of new communication and signal systems-security cameras	8/22/2013	515,000.00			515,000.00			25,750.00	489,250.00	
Acq. Of new info technology equipment	8/22/2013	133,000.00			133,000.00			6,650.00	126,350.00	
Acq. Of new info technology equipment	8/22/2013	35,000.00			35,000.00			1,750.00	33,250.00	
Acq. New info tech. equip. and new additional or replace equip.	8/22/2013	203,350.00			203,350.00	165,000.00			38,350.00	
Acq. Of new additional or replacement equipment	8/22/2013	62,500.00			62,500.00			3,125.00	59,375.00	
			\$ 20,589,960.15	\$ 86,560,673.95	\$ 91,888,800.00	\$ 85,379,737.85	\$ 3,576,616.76	\$ 20,505,423.44	\$ 90,187,656.05	\$ 610,000.00
	REF.		C	C		C-9		C:C-4	C:C-6	C
Deferred Charges to Future Taxation-Unfunded					\$ 84,949,983.00		\$ 3,423,239.89			
Fund Balance			C-1				145,805.87			
Capital Improvement Fund			C-7		1,451,217.00		7,571.00			
Miscellaneous Receivable			C-12		5,487,600.00					
					\$ 91,888,800.00		\$ 3,576,616.76			

COUNTY OF UNION

GENERAL CAPITAL FUND

SCHEDULE OF COMMITMENTS PAYABLE

	<u>REF.</u>	
Balance, December 31, 2012	C	\$ 73,013,471.04
Increased by:		
Expenditures	C-8	<u>85,379,737.85</u>
		\$ <u>158,393,208.89</u>
Decreased by:		
Disbursed	C-2	<u>85,501,531.93</u>
Balance, December 31, 2013	C	\$ <u><u>72,891,676.96</u></u>

COUNTY OF UNION
GENERAL CAPITAL FUND
SCHEDULE OF SERIAL BONDS

PURPOSE	DATE OF ISSUE	AMOUNT OF ORIGINAL ISSUE	MATURITIES OF BONDS OUTSTANDING DECEMBER 31, 2013		INTEREST RATE	BALANCE DECEMBER 31, 2012	INCREASED	DECREASED	BALANCE DECEMBER 31, 2013
			DATE	AMOUNT					
County Vocational School	12/15/97	\$ 5,158,000.00	12/15/2014	308,000.00	4.75%	\$ 633,000.00	\$	\$ 325,000.00	\$ 308,000.00
County College	6/01/02	7,935,000.00	3/1/2014	870,000.00	4.00%	1,740,000.00		870,000.00	870,000.00
General Improvement	3/1/04	70,277,000.00	3/1/2014	3,958,000.00	3.50%	43,612,000.00		39,654,000.00	3,958,000.00
County Vocational School	3/1/04	11,261,000.00	3/1/2014	600,000.00	3.50%	6,461,000.00		5,861,000.00	600,000.00
County College	3/1/04	362,000.00	3/1/2014	37,000.00	3.50%	77,000.00		40,000.00	37,000.00
General Improvement	2/20/08	83,726,000.00	2/15/2014-17 2/15/2018 2/15/2019-20 2/15/2021 2/15/2022 2/15/2023-28	2,625,000.00 2,825,000.00 5,875,000.00 5,875,000.00 5,876,000.00 7,000,000.00	3.50% 4.00% 4.00% 4.50% 4.50% 4.50%	80,651,000.00		1,825,000.00	78,826,000.00
County Vocational School	2/20/08	15,699,000.00	2/15/2014-17 2/15/2018 2/15/2019-20 2/15/2021 2/15/2022	1,125,000.00 1,125,000.00 1,125,000.00 1,125,000.00 1,124,000.00	3.50% 4.00% 4.00% 4.50% 4.50%	11,249,000.00		1,125,000.00	10,124,000.00
County College	2/20/08	5,575,000.00	2/15/2014-17 2/15/2018	550,000.00 550,000.00	3.50% 4.00%	3,300,000.00		550,000.00	2,750,000.00
Refunding Bonds	3/1/2009	75,770,001.00	3/1/2014 3/1/2014 3/1/2014 3/1/2015 3/1/2015 3/1/2015 3/1/2016 3/1/2017 3/1/2017 3/1/2018 3/1/2018	2,450,000.00 3,490,000.00 4,845,000.00 300,000.00 3,900,000.00 7,335,000.00 10,345,000.00 325,000.00 10,945,000.00 1,410,000.00 9,900,000.00	2.25% 3.00% 4.00% 2.50% 3.00% 4.00% 5.00% 2.75% 5.00% 3.00% 5.00%	66,115,000.00		10,870,000.00	55,245,000.00

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, 2013</u>			<u>INTEREST RATE</u>	<u>BALANCE DECEMBER 31, 2012</u>	<u>INCREASED</u>	<u>DECREASED</u>	<u>BALANCE DECEMBER 31, 2013</u>
			<u>DATE</u>	<u>AMOUNT</u>						
General Improvement	7/1/2011	\$ 65,565,000.00	3/1/2014-17	\$ 1,985,000.00	3.00%					
			3/1/2018	2,045,000.00	3.00%					
			3/1/2019	3,970,000.00	3.00%					
			3/1/2020	3,970,000.00	3.25%					
			3/1/2021-31	3,970,000.00	4.00%		63,580,000.00		1,985,000.00	61,595,000.00
County Vocational School	7/1/2011	10,280,000.00	3/1/2014-17	540,000.00	3.00%					
			3/1/2018	560,000.00	3.00%					
			3/1/2019	1,080,000.00	3.00%					
			3/1/2020	1,080,000.00	3.25%					
			3/1/2021-24	1,080,000.00	4.00%		9,740,000.00		540,000.00	9,200,000.00
Redevelopment	7/1/2011	3,000,000.00	3/1/2014-17	90,000.00	3.00%					
			3/1/2018	120,000.00	3.00%					
			3/1/2019	180,000.00	3.00%					
			3/1/2020	180,000.00	3.25%					
			3/1/2021-31	180,000.00	4.00%		2,910,000.00		90,000.00	2,820,000.00
County College	7/1/2011	1,155,000.00	3/1/2014-17	90,000.00	3.00%					
			3/1/2018	90,000.00	3.00%					
			3/1/2019	165,000.00	3.00%					
			3/1/2020	180,000.00	3.25%					
			3/1/2021	180,000.00	4.00%		1,065,000.00		90,000.00	975,000.00
General Improvement	6/15/2012	62,165,001.00	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		3,450,000.00	58,715,000.00
County Vocational School	6/15/2012	23,190,001.00	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		820,000.00	22,370,000.00

COUNTY OF UNION
GENERAL CAPITAL FUND
SCHEDULE OF SERIAL BONDS

PURPOSE	DATE OF ISSUE	AMOUNT OF ORIGINAL ISSUE	MATURITIES OF BONDS OUTSTANDING DECEMBER 31, 2013		INTEREST RATE	BALANCE DECEMBER 31, 2012	INCREASED	DECREASED	BALANCE DECEMBER 31, 2013
			DATE	AMOUNT					
Redevelopment	6/15/2012	\$ 10,355,000.00	3/1/2014-24	370,000.00	3.00%	\$ 10,355,000.00		\$ 370,000.00	\$ 9,985,000.00
			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%				
County College, Series A	6/15/2012	2,353,000.00	3/1/2014-21	235,000.00	3.00%	2,353,000.00		235,000.00	2,118,000.00
			3/1/2022	238,000.00	3.00%				
County College, Series B	6/15/2012	1,937,000.00	3/1/2014-16	240,000.00	3.00%	1,937,000.00		240,000.00	1,697,000.00
			3/1/2017-19	245,000.00	3.00%				
			3/1/2020	242,000.00	3.00%				
General Improvement Refunding	7/25/2013	33,620,000.00	3/1/2015	3,815,000.00	2.00%				
			3/1/2016	3,740,000.00	2.00%				
			3/1/2017	3,705,000.00	4.00%				
			3/1/2018-19	3,710,000.00	4.00%				
			3/1/2020	3,700,000.00	4.00%				
			3/1/2021	3,690,000.00	4.00%				
			3/1/2022	3,695,000.00	5.00%				
			3/1/2023	3,855,000.00	5.00%				
County Vocational School Refunding	7/25/2013	4,965,000.00	3/1/2015	580,000.00	2.00%				
			3/1/2016	570,000.00	2.00%				
			3/1/2017-21	565,000.00	4.00%				
			3/1/2022	565,000.00	5.00%				
			3/1/2023	425,000.00	5.00%				
						\$ 391,133,000.00	\$ 38,585,000.00	\$ 68,940,000.00	\$ 360,778,000.00
REF.						C	C-2:C-5	C-5	C
SUMMARY									
County College						\$ 10,472,000.00	\$	2,025,000.00	\$ 8,447,000.00
County Vocational School						51,273,000.00		8,671,000.00	42,602,000.00
General County Improvements						250,008,000.00		46,914,000.00	203,094,000.00
Refunding Bonds						66,115,000.00	38,585,000.00	10,870,000.00	93,830,000.00
Redevelopment						13,265,000.00		460,000.00	12,805,000.00
						\$ 391,133,000.00	\$ 38,585,000.00	\$ 68,940,000.00	\$ 360,778,000.00

COUNTY OF UNION

GENERAL CAPITAL FUND

SCHEDULE OF LOCAL UNIT REFUNDING BONDS

<u>PURPOSE</u>	<u>DATE OF ISSUE</u>	<u>AMOUNT OF ORIGINAL ISSUE</u>	<u>MATURITIES OF BONDS OUTSTANDING DECEMBER 31, 2013</u>		<u>INTEREST RATE</u>	<u>BALANCE DECEMBER 31, 2012</u>	<u>DECREASED</u>	<u>BALANCE DECEMBER 31, 2013</u>
			<u>DATE</u>	<u>AMOUNT</u>				
Unfunded E.R.I.P Liability	4/1/03	\$ 12,870,000.00	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>6,115,000.00</u>	<u>895,000.00</u>	<u>5,220,000.00</u>
						<u>\$ 6,115,000.00</u>	<u>\$ 895,000.00</u>	<u>\$ 5,220,000.00</u>
					<u>REF.</u>	C	C-5	C

COUNTY OF UNION

GENERAL CAPITAL FUND

SCHEDULE OF MISCELLANEOUS RECEIVABLES

	<u>REF.</u>	<u>FEDERAL GOVERNMENT</u>	<u>STATE OF NEW JERSEY</u>
Balance, December 31, 2012	C	\$ 3,870,147.73	\$ 9,665,924.03
Increased by:			
Improvement Authorizations	C-8	<u>5,487,600.00</u>	<u>5,487,600.00</u>
		\$ 3,870,147.73	\$ 15,153,524.03
Decreased by:			
Cash Receipts	C-2	<u>901,764.53</u>	<u>125,000.00</u>
Balance, December 31, 2013	C	<u>\$ 2,968,383.20</u>	<u>\$ 15,028,524.03</u>

ANALYSIS OF BALANCE, DECEMBER 31, 2013

<u>Description</u>	<u>Ordinance Number</u>		
U. S. Marshals Service	347-A	\$ 406,665.12	\$
Department of Transportation	653-A	691,227.86	
Department of Transportation	601-I	40,040.68	
Department of Transportation	348-H		1,526,371.91
Department of Transportation	480-M		106,000.00
Department of Transportation	671-D		250,000.00
Department of Transportation	687-E		735,146.40
Department of Transportation	700-A		2,250,000.00
American Recovery and Reinvestment Act of 2009	700-C	1,830,449.54	
Department of Transportation	723-E		173,405.72
Department of Transportation	723-F		1,000,000.00
Department of Transportation	740-E		3,500,000.00
Department of Transportation	752-F1		4,487,000.00
Department of Transportation	752-F2		1,000,000.00
		<u>\$ 2,968,383.20</u>	<u>\$ 15,027,924.03</u>

COUNTY OF UNION

GENERAL CAPITAL FUND

SCHEDULE OF RESERVE TO PAY SERIAL BONDS

REF.

Balance, December 31, 2012	C		\$ 3,892,647.39
Increased by:			
State Aid on Funded Ordinances	C-2	\$ 3,061,797.20	
Union County Improvement Authority	C-2	<u>610,000.00</u>	
			<u>3,671,797.20</u>
			\$ <u>7,564,444.59</u>
Decreased by:			
Payment to Current Fund as Anticipated Revenue	C-2		<u>114,044.00</u>
Balance, December 31, 2013	C		\$ <u><u>7,450,400.59</u></u>

COUNTY OF UNION

GENERAL CAPITAL FUND

SCHEDULE OF BOND ANTICIPATION NOTES

ORDINANCE NUMBER	ACCOUNT NUMBER	DATE OF ORDINANCE	IMPROVEMENT DESCRIPTION	DATE OF ORIGINAL ISSUE	DATE OF ISSUE	DATE OF MATURITY	INTEREST RATE	BALANCE DECEMBER 31, 2012	INCREASED	DECREASED	BALANCE DECEMBER 31, 2013
516E	900-05	11/11/2000	Seniors in motion								
552 A	921-107	05/09/2002	Vocational - Construction Building	06/28/2013	06/28/2013	06/27/2014	0.75%	\$	\$		
552 A	921-107	05/09/2002	Vocational - Construction Building	06/29/2012	06/29/2012	06/28/2013	1.00%	257,000.00	116,200.00		116,200.00
578 I	908-350	8/21/2003	Operational Services - Sewer Projects	06/29/2012	06/28/2013	06/27/2014	0.75%		257,000.00	257,000.00	
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	257,000.00
578 M	909-715	8/21/2003	Operational Services - Improvement to Buildings	06/29/2012	06/28/2013	06/27/2014	0.75%		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	
601 H	908-354	8/19/2004	Engineering - Engineering Services	06/29/2012	06/28/2013	06/27/2014	0.75%		283,750.00		283,750.00
601 N	908-360	8/19/2004	Engineering - Environmental Monitoring	06/29/2012	06/28/2013	06/27/2014	0.75%		725,250.00		725,250.00
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	06/28/2013	06/27/2014	0.75%		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 P	909-718	8/19/2004	Building Services - Improvement to Buildings	06/29/2012	06/28/2013	06/27/2014	0.75%		671,800.00		671,800.00
601 R	910-105	8/19/2004	Building Services - Improvement to Buildings	06/28/2013	06/28/2013	06/27/2014	0.75%		29,950.00		29,950.00
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	Various - Equipment, Machinery, Vehicles	06/29/2012	06/28/2013	06/27/2014	0.75%		249,006.58		249,006.58
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	
601 V	912-222	8/19/2004	Parks and Recreation - Equipment and Machinery	07/01/2011	06/28/2013	06/27/2014	0.75%		123,840.00		123,840.00
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	
601 V	912-222	8/19/2004	Parks and Recreation - Furniture and Fixtures	07/01/2011	06/28/2013	06/27/2014	0.75%		18,550.00		18,550.00
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	
601 W	912-223	8/19/2004	Parks and Recreation - Communication and Signal Systems	07/01/2011	06/28/2013	06/27/2014	0.75%		112,517.00		112,517.00
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	
616 AA	921-116	8/18/2005	Vocational - Computers, Equipment and Machinery	07/01/2011	06/28/2013	06/27/2014	0.75%		68,500.00		68,500.00
616 BB	921-117	8/18/2005	Vocational - Improvements	07/01/2011	06/29/2012	06/28/2013	1.00%	805.00		805.00	
616 BB	921-117	8/18/2005	Vocational - Improvements	07/01/2011	06/28/2013	06/27/2014	0.75%		805.00		805.00
616 E	906-608	8/18/2005	Human Services-Equipment and Machinery	06/29/2012	06/29/2012	06/28/2013	1.00%	661.00		661.00	
616 E	906-608	8/18/2005	Human Services-Equipment and Machinery	06/29/2012	06/28/2013	06/27/2014	0.75%		661.00		661.00
616 F	908-361	8/18/2005	Engineering and Public Works - Repair and Replace Bridges	07/01/2011	06/29/2012	06/28/2013	1.00%	4,555.00		4,555.00	
616 F	908-361	8/18/2005	Engineering and Public Works - Repair and Replace Bridges	07/01/2011	6/28/2013	6/27/2014	0.75%		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	
616 F	908-361	8/18/2005	Engineering and Public Works - Repair and Replace Bridges	06/29/2012	06/28/2013	06/27/2014	0.75%		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	
616 G	908-362	8/18/2005	Engineer - Culver Repair	07/01/2011	06/28/2013	06/27/2014	0.75%		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	
616 I	908-364	8/18/2005	Engineering and Public Works - Traffic Signals	07/01/2011	06/28/2013	06/27/2014	0.75%		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	
616 O	910-106	8/18/2005	Various - New Automobiles	07/01/2011	06/28/2013	06/27/2014	0.75%		275.00		275.00
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	
616 P	912-224	8/18/2005	Park Improvements	07/01/2011	06/28/2013	06/27/2014	0.75%		89,944.00		89,944.00
616 T	916-606	8/18/2005	Sheriff - Equipment and Machinery	06/28/2013	06/28/2013	06/27/2014	0.75%		303,150.00		303,150.00
616 T	916-606	8/18/2005	Sheriff - Equipment and Machinery	07/01/2011	06/29/2012	06/28/2013	1.00%	74,484.00		74,484.00	
616 Y	918-805	8/18/2005	Clerk - Furnishings and Equipment	07/01/2011	06/28/2013	06/27/2014	0.75%		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	
632 AA	922-122	8/17/2006	College - Equipment and Machinery	06/28/2013	06/28/2013	06/27/2014	0.75%		88,065.00		88,065.00
632 C	905-511	8/17/2006	Runnells-Renovate Long Term Units	07/01/2011	06/29/2012	06/28/2013	1.00%	321,980.00		321,980.00	
632 C	905-511	8/17/2006	Runnells-Renovate Long Term Units	07/01/2011	06/28/2013	06/27/2014	0.75%		6,950.00		6,950.00
632 CC	921-121	8/17/2006	Vocational-Equipment and Machinery	07/01/2011	06/29/2012	06/28/2013	1.00%	5,750.00		5,750.00	
632 CC	921-121	8/17/2006	Vocational-Equipment and Machinery	07/01/2011	06/28/2013	06/27/2014	0.75%		5,750.00		5,750.00
632 F	908-370	8/17/2006	Engineering-Traffic Signals	07/01/2011	06/29/2012	06/28/2013	1.00%	229.57		229.57	
632 F	908-370	8/17/2006	Engineering-Traffic Signals	07/01/2011	06/28/2013	06/27/2014	0.75%		229.57		229.57
632 J	908-375	8/17/2006	Engineering-resurface County Roads	06/28/2013	06/28/2013	06/27/2014	0.75%		498,180.00		498,180.00
632 J	908-376	8/17/2006	Engineering-Equipment and Machinery	07/01/2011	06/29/2012	06/28/2013	1.00%	1,925.00		1,925.00	
632 J	908-376	8/17/2006	Engineering-Equipment and Machinery	07/01/2011	06/28/2013	06/27/2014	0.75%		1,925.00		1,925.00
632 L	912-228	8/17/2006	Park Improvements	07/01/2011	06/29/2012	06/28/2013	1.00%	59,905.00		59,905.00	
632 L	912-228	8/17/2006	Park Improvements	07/01/2011	06/28/2013	06/27/2014	0.75%		59,905.00		59,905.00
632 M	912-229	8/17/2006	Parks-Equipment and Machinery	07/01/2011	06/29/2012	06/28/2013	1.00%	56,955.00		56,955.00	
632 M	912-229	8/17/2006	Parks-Equipment and Machinery	07/01/2011	06/28/2013	06/27/2014	0.75%		56,955.00		56,955.00
632 N	912-231	8/17/2006	Parks-Vehicles	07/01/2011	06/29/2012	06/28/2013	1.00%	84,176.00		84,176.00	
632 N	912-231	8/17/2006	Parks-Vehicles	07/01/2011	06/28/2013	06/27/2014	0.75%		84,176.00		84,176.00
632 O	909-723	8/17/2006	Parks-Facilities-Improvement to Buildings	06/28/2013	06/28/2013	06/27/2014	0.75%		709,525.00		709,525.00
632 P	909-724	8/17/2006	Parks-Facilities-Improvement to Buildings	07/01/2011	06/29/2012	06/28/2013	1.00%	1,027,425.00		1,027,425.00	
632 P	909-724	8/17/2006	Parks-Facilities-Improvement to Buildings	07/01/2011	06/28/2013	06/27/2014	0.75%		1,027,425.00		1,027,425.00

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ORDINANCE NUMBER	ACCOUNT NUMBER	DATE OF ORDINANCE	IMPROVEMENT DESCRIPTION	DATE OF ORIGINAL ISSUE	DATE OF ISSUE	DATE OF MATURITY	INTEREST RATE	BALANCE DECEMBER 31, 2012	INCREASED	DECREASED	BALANCE DECEMBER 31, 2013
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 T	910-108	8/17/2006	Human Services-Vehicles and Equipment	06/29/2012	06/28/2013	06/27/2014	0.75%		768.00		768.00
632 T	910-108	8/17/2006	Human Services-Vehicles and Equipment	06/28/2013	06/28/2013	06/27/2014	0.75%		78,906.00		78,906.00
632 V	913-307	8/17/2006	Public Safety-Equipment and Machinery	07/01/2011	06/29/2012	06/28/2013	1.00%	503,540.00			
632 V	913-307	8/17/2006	Public Safety-Equipment and Machinery	07/01/2011	06/28/2013	06/27/2014	0.75%			503,540.00	
632 X	917-613	8/17/2006	Prosecutor-Equipment and Machinery	07/01/2011	06/29/2012	06/29/2012	1.00%		503,540.00		503,540.00
632 X	917-613	8/17/2006	Prosecutor-Equipment and Machinery	07/01/2011	06/28/2013	06/27/2014	0.75%	462.00		462.00	
632 X	917-613	8/17/2006	Prosecutor-Equipment and Machinery	06/29/2012	06/29/2012	06/28/2013	1.00%		462.00		462.00
632 X	917-613	8/17/2006	Prosecutor-Equipment and Machinery	06/29/2012	06/28/2013	06/27/2014	0.75%	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%		43,900.00		43,900.00
653 A	902-613	9/6/2007	Info Tech Communication Equipment	07/01/2011	06/28/2013	06/27/2014	0.75%	720,176.00			720,176.00
653 AA	921-122	9/6/2007	Vocational - Renovations and Improvements	07/01/2011	06/28/2013	06/27/2014	0.75%		720,176.00		720,176.00
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	
653 C	905-512	9/6/2007	Runnells-Call System, Wall Guards and Equipment	07/01/2011	06/28/2013	06/27/2014	0.75%		47,000.00		47,000.00
653 C	905-512	9/6/2007	Runnells-Call System, Wall Guards and Equipment	06/29/2012	06/29/2012	06/28/2013	1.00%	268,382.00		268,382.00	
653 D	908-378	9/6/2007	Engineering-Repair or Replace Bridges	06/29/2012	06/28/2013	06/27/2014	0.75%		268,382.00		268,382.00
653 G	908-381	9/6/2007	Engineering-Environmental Monitoring	06/28/2013	06/28/2013	06/27/2014	0.75%		375,450.00		375,450.00
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	
653 H	908-382	9/6/2007	Engineering-Inspect Dams	06/29/2012	06/28/2013	06/27/2014	0.75%		297,100.00		297,100.00
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	
653 H	908-382	9/6/2007	Engineering-Inspect Dams	07/01/2011	06/28/2013	06/27/2014	0.75%		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 H	908-382	9/6/2007	Engineering-Inspect Dams	06/28/2013	06/28/2013	06/27/2014	0.75%		2,800.00		2,800.00
653 I	912-232	9/6/2007	Parks-Park and Recreation Improvements	07/01/2011	06/28/2013	06/27/2014	0.75%		128,600.00		128,600.00
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	
653 J	912-233	9/6/2007	Parks-Park and Recreation Improvements	07/01/2011	06/28/2013	06/27/2014	0.75%		708,584.00		708,584.00
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	
653 k	912-234	9/6/2007	Parks-Park and Recreation Improvements	07/01/2011	06/28/2013	06/27/2014	0.75%		541,092.00		541,092.00
653 k	912-234	9/6/2007	Parks-Equipment	07/01/2011	06/29/2012	06/28/2013	1.00%	47,710.00		47,710.00	
653 L	912-235	9/6/2007	Parks-Equipment	07/01/2011	06/28/2013	06/27/2014	0.75%		47,710.00		47,710.00
653 L	912-235	9/6/2007	Parks-Equipment	07/01/2011	06/29/2012	06/28/2013	1.00%	215,270.00		215,270.00	
653 M	910-110	9/6/2007	Parks-Vehicles	07/01/2011	06/28/2013	06/27/2014	0.75%		215,270.00		215,270.00
653 M	910-110	9/6/2007	Parks-Vehicles	07/01/2011	06/29/2012	06/28/2013	1.00%	398.00		398.00	
653 O	909-728	9/6/2007	Facilities Management- Improvement to Buildings	07/01/2011	06/28/2013	06/27/2014	0.75%		398.00		398.00
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	
653 P	909-729	9/6/2007	Facilities Management- Furniture, Carpets	07/01/2011	06/28/2013	06/27/2014	0.75%		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	
653 Q	910-111	9/6/2007	Public Works - Equipment and Machinery	07/01/2011	06/28/2013	06/27/2014	0.75%		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 R	906-609	9/6/2007	Human Services - Equipment and Machinery	06/29/2012	06/28/2013	06/27/2014	0.75%		47,416.00		47,416.00
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	
653 S	910-112	9/6/2007	Various - Equipment, Machinery and Vehicles	06/29/2012	06/28/2013	06/27/2014	0.75%		127,778.00		127,778.00
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	
653 T	914-610	9/6/2007	Public Safety - Equipment and Machinery	07/01/2011	06/28/2013	06/27/2014	0.75%		255,315.00		255,315.00
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	
653 U	914-611	9/6/2007	Public Safety - Equipment and Machinery	07/01/2011	06/28/2013	06/27/2014	0.75%		180,470.00		180,470.00
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	
653 U	914-611	9/6/2007	Public Safety - Equipment and Machinery	07/01/2011	06/28/2013	06/27/2014	0.75%		402.00		402.00
653 X	916-610	9/6/2007	Sheriff- Firearms Range, Equipment and Machinery	06/28/2013	06/28/2013	06/27/2014	0.75%		28,820.00		28,820.00
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	
653 Y	917-614	9/6/2007	Prosecutor - Equipment and Machinery	07/01/2011	06/28/2013	06/27/2014	0.75%		244,624.00		244,624.00
653 X	916-610	9/6/2007	Sheriff- Firearms Range, Equipment and Machinery	07/01/2011	06/29/2012	06/28/2013	1.00%	257.00		257.00	
669 A	908-383	6/26/2008	Engineering Services	07/01/2011	06/28/2013	06/27/2014	0.75%		257.00		257.00
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	
669 B	908-384	6/26/2008	Engineering Services-Resurface Roads	07/01/2011	06/28/2013	06/27/2014	0.75%		72,500.00		72,500.00
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	
670 B	900-020	7/24/2008	Open Space - Hungarian Club	07/01/2011	06/28/2013	06/27/2014	0.75%		115,300.00		115,300.00
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	
671 B	903-311	10/9/2008	Communications - Communication and Signal Equipment	07/01/2011	06/28/2013	06/27/2014	0.75%		466.00		466.00
670 B	900-020	7/24/2008	Open Space - Hungarian Club	07/01/2011	06/29/2012	06/28/2013	1.00%	192,119.00		192,119.00	
671 C	905-513	10/9/2008	Runnells - Improvements and Equipment	07/01/2011	06/28/2013	06/27/2014	0.75%		192,119.00		192,119.00
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	
671 D	908-385	10/9/2008	Engineering - Traffic Signal Rehabilitation	07/01/2011	06/28/2013	06/27/2014	0.75%		406,772.00		406,772.00
671 F	908-388	10/9/2008	Engineering - Information Technology Equipment	06/28/2013	06/28/2013	06/27/2014	0.75%		814,900.00		814,900.00
									6,180.00		6,180.00

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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	\$
671 G	909-732	10/9/2008	Facilities - Improvement to Buildings	07/01/2011	06/28/2013	06/27/2014	0.75%		2,201,625.00		2,201,625.00
671 H	909-733	10/9/2008	Facilities - Improvement to Buildings	06/28/2013	06/28/2013	06/27/2014	0.75%		171,375.00		171,375.00
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	
671 P	914-613	10/9/2008	Police - Technology Equipment	07/01/2011	06/28/2013	06/27/2014	0.75%				
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	
671 R	918-807	10/9/2008	Clerk - Index records Preservation	07/01/2011	06/28/2013	06/27/2014	0.75%		14,045.00		14,045.00
671 S	914-611	10/9/2008	Sheriff- Reconstruct Firearms Range	06/28/2013	06/28/2013	06/27/2014	0.75%		45,090.00		45,090.00
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	
684 A	925-100	5/28/2009	County Park at Stanford Drive, Berkeley Heights	07/01/2011	06/29/2012	06/27/2014	0.75%		144,012.00		144,012.00
684 A	925-100	5/28/2009	County Park at Stanford Drive, Berkeley Heights	07/01/2011	06/28/2013	06/27/2014	1.00%	1,200,000.00		1,200,000.00	
687 AA	921-127	7/30/2009	Vocational - Renovate and Improve Buildings	07/01/2011	06/29/2012	06/28/2013	0.75%		1,200,000.00		1,200,000.00
687 AA	921-127	7/30/2009	Vocational - Renovate and Improve Buildings	07/01/2011	06/28/2013	06/27/2014	1.00%	1,400,000.00		1,400,000.00	
687 B	902-918	7/30/2009	Parks - Communications Equipment	07/01/2011	06/28/2013	06/27/2014	0.75%		1,400,000.00		1,400,000.00
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	
687 BB	921-126	7/30/2009	College - IT and Communications Equipment	07/01/2011	06/28/2013	06/27/2014	0.75%		43,675.00		43,675.00
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	
687 C	905-514	7/30/2009	Runnels-Upgrade Elevators	06/29/2012	06/28/2013	06/27/2014	0.75%		656,439.00		656,439.00
687 CC	922-127	7/30/2009	College - Equipment and Machinery	06/28/2013	06/28/2013	06/27/2014	0.75%		142,200.00		142,200.00
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	
687 D	908-389	7/30/2009	Engineering-Traffic Signals	07/01/2011	06/28/2013	06/27/2014	0.75%		340,000.00		340,000.00
687 E	908-390	7/30/2009	Engineering - Resurface Roads	06/28/2013	06/28/2013	06/27/2014	0.75%		3,236,875.00		3,236,875.00
687 E	908-390	7/30/2009	Engineering - Resurface Roads	06/29/2012	06/29/2012	06/28/2013	1.00%	7,900.00		7,900.00	
687 E	908-390	7/30/2009	Engineering - Resurface Roads	06/29/2012	06/28/2013	06/27/2014	0.75%		7,900.00		7,900.00
687 F	908-391	7/30/2009	Engineering - Inspect and Rehabilitate Dams	06/28/2013	06/28/2013	06/27/2014	0.75%		581,100.00		581,100.00
687 I	909-735	7/30/2009	Engineering - Facilities, Improve Buildings	06/28/2013	06/28/2013	06/27/2014	0.75%		33,250.00		33,250.00
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	
687 I	909-735	7/30/2009	Engineering - Facilities, Improve Buildings	07/01/2011	06/28/2013	06/27/2014	0.75%		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	
687 J	909-736	7/30/2009	Engineering - Facilities, Fire Alarm Systems	06/28/2013	06/28/2013	06/27/2014	0.75%		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%	2,598,800.00		2,598,800.00	
687 K	909-737	7/30/2009	Engineering - Facilities, Fire Safety Renovations	07/01/2011	06/28/2013	06/27/2014	0.75%	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	
687 L	911-721	7/30/2009	Engineering - Park and Recreation Improvements	07/01/2011	06/28/2013	06/27/2014	0.75%		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	
687 L	911-721	7/30/2009	Engineering - Park and Recreation Improvements	07/01/2011	06/28/2013	06/27/2014	0.75%		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	
687 M	912-238	7/30/2009	Park and Recreation Improvements	06/29/2012	06/28/2013	06/27/2014	0.75%		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	
687 M	912-238	7/30/2009	Park and Recreation Improvements	06/29/2012	06/28/2013	06/27/2014	0.75%		170,325.00		170,325.00
687 N	912-239	7/30/2009	Parks - Recreation Equipment	06/28/2013	06/28/2013	06/27/2014	0.75%		199,650.00		199,650.00
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	
687 R	914-614	7/30/2009	Public Safety - Police Equipment and Machinery	07/01/2011	06/28/2013	06/27/2014	0.75%		365,797.00		365,797.00
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	
687 R	914-614	7/30/2009	Public Safety - Police Equipment and Machinery	06/28/2013	06/28/2013	06/27/2014	0.75%		185,488.00		185,488.00
687 S	914-615	7/30/2009	Public Safety - Police Furnishings	07/01/2011	06/28/2013	06/27/2014	0.75%		25,195.00		25,195.00
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	
687 T	915-506	7/30/2009	Corrections - Furnishings and Equipment	07/01/2011	06/28/2013	06/27/2014	0.75%		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	
687 U	915-507	7/30/2009	Corrections - Communications and Signal Equipment	07/01/2011	06/28/2013	06/27/2014	0.75%		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	
687 U	915-507	7/30/2009	Corrections - Communications and Signal Equipment	07/01/2011	06/28/2013	06/27/2014	0.75%		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	
687 V	913-311	7/30/2009	Public Safety - Emergency Management - Equipment	06/29/2012	06/28/2013	06/27/2014	0.75%		5,220.00		5,220.00
687 V	913-311	7/30/2009	Public Safety - Emergency Management - Equipment	06/28/2013	06/28/2013	06/27/2014	0.75%		58,670.00		58,670.00
687 W	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	
687 W	918-808	7/30/2009	Clerk - Equipment and Machinery	07/01/2011	06/28/2013	06/27/2014	0.75%		41,049.00		41,049.00
687 W	918-808	7/30/2009	Clerk - Equipment and Machinery	06/28/2013	06/28/2013	06/27/2014	0.75%		57,394.00		57,394.00
687 X	916-612	7/30/2009	Sheriff - Communications Equipment	07/01/2011	06/29/2012	06/28/2013	1.00%	2,307.00		2,307.00	
687 X	916-612	7/30/2009	Sheriff - Communications Equipment	07/01/2011	06/28/2013	06/27/2014	0.75%		2,307.00		2,307.00
687 X	916-612	7/30/2009	Sheriff - Communications Equipment	07/01/2011	06/29/2012	06/28/2013	1.00%	23,750.00		23,750.00	
687 X	916-612	7/30/2009	Sheriff - Communications Equipment	07/01/2011	06/28/2013	06/27/2014	0.75%		23,750.00		23,750.00

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ORDINANCE NUMBER	ACCOUNT NUMBER	DATE OF ORDINANCE	IMPROVEMENT DESCRIPTION	DATE OF ORIGINAL ISSUE	DATE OF ISSUE	DATE OF MATURITY	INTEREST RATE	BALANCE DECEMBER 31, 2012	INCREASED	DECREASED	BALANCE DECEMBER 31, 2013
591 A	900-023	9/9/2009	Parking Garage Easement	12/08/2009	05/29/2012	05/29/2013	1.00%	\$ 732,350.00	\$	\$ 732,350.00	\$
691 A	900-023	9/9/2009	Parking Garage Easement	12/08/2009	06/28/2013	06/27/2014	0.75%				
691 A	900-023	9/9/2009	Parking Garage Easement	07/01/2011	06/29/2012	06/29/2013	1.00%	1,720.00	721,420.00		721,420.00
713 A	902-919	12/8/2010	Parking Garage Easement	07/01/2011	06/28/2013	06/27/2014	0.75%			1,720.00	
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	
713 A	902-919	12/8/2010	Parks and Community Renewal - Acquisition of IT Equipment	07/01/2011	06/28/2013	06/27/2014	0.75%				
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	22,979.00		22,979.00
713 A	902-919	12/8/2010	Parks and Community Renewal - Acquisition of IT Equipment	06/29/2012	06/28/2013	06/27/2014	0.75%			130,000.00	
713 AA	908-895	12/8/2010	Vocational School - Renovations and Improvements	06/28/2013	06/28/2013	06/27/2014	0.75%			130,000.00	
713 AA	908-895	12/8/2010	Vocational School - Renovations and Improvements	07/01/2011	05/29/2012	06/29/2012	1.00%	563,493.00		563,493.00	
713 AA	908-895	12/8/2010	Vocational School - Renovations and Improvements	07/01/2011	06/28/2013	06/27/2014	0.75%		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 AA	908-895	12/8/2010	Vocational School - Renovations and Improvements	06/29/2012	06/28/2013	06/27/2014	0.75%		114,200.00		114,200.00
713 BB	921-129	12/8/2010	Vocational School - Renovations and Improvements	06/28/2013	06/28/2013	06/27/2014	0.75%		9,540.00		9,540.00
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	Vocational School - IT Equipment	06/29/2012	06/28/2013	06/27/2014	0.75%		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 C	905-515	12/8/2010	Runnels Hospital- Replacement of Elevators, etc	06/29/2012	06/28/2013	06/27/2014	0.75%		23,484.00		23,484.00
713 CC	922-129	12/8/2010	Runnels Hospital- Replacement of Elevators, etc	06/28/2013	06/28/2013	06/27/2014	0.75%		200,000.00		200,000.00
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 CC	922-129	12/8/2010	College Renovations and Improvements	06/29/2012	06/28/2013	06/27/2014	0.75%		939,561.00		939,561.00
713 DD	922-130	12/8/2010	College Equipment and Machinery	06/28/2013	06/28/2013	06/27/2014	0.75%		685,600.00		685,600.00
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 DD	922-130	12/8/2010	College Equipment and Machinery	06/29/2012	06/28/2013	06/27/2014	0.75%		204,762.00		204,762.00
713 E	908-895	12/8/2010	College Equipment and Machinery	06/28/2013	06/28/2013	06/27/2014	0.75%		791,015.00		791,015.00
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	
713 E	908-895	12/8/2010	Engineering - Engineering Services	07/01/2011	06/28/2013	06/27/2014	0.75%		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	908-896	12/8/2010	Engineering - Engineering Services	06/29/2012	06/28/2013	06/27/2014	0.75%		381,979.00		381,979.00
713 F	908-896	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 F	908-896	12/8/2010	Engineering- Improvements to Dams	06/29/2012	06/28/2013	06/27/2014	0.75%		278,259.00		278,259.00
713 G	909-913	12/8/2010	Engineering- Improvements to Dams	06/28/2013	06/28/2013	06/27/2014	0.75%		107,895.00		107,895.00
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	
713 G	909-913	12/8/2010	Engineering - Facilities, Improvement to Buildings	07/01/2011	06/28/2013	06/27/2014	0.75%				
713 J	909-910	12/8/2010	Engineering - Facilities, Improvement to Buildings	06/28/2013	06/28/2013	06/27/2014	0.75%		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 J	909-910	12/8/2010	Engineering Facilities- Furniture, Carpets	06/29/2012	06/28/2013	06/27/2014	0.75%		138,733.00		138,733.00
713 K	909-911	12/8/2010	Engineering Facilities- Furniture, Carpets	06/28/2013	06/28/2013	06/27/2014	0.75%		3,710.00		3,710.00
713 Li	911-722	12/8/2010	Engineering Facilities- Engineering Services	06/28/2013	06/28/2013	06/27/2014	0.75%		212,900.00		212,900.00
713 Lii	911-723	12/8/2010	Engineering-Park Maintenance -Park and Recreation Improvements	06/28/2013	06/28/2013	06/27/2014	0.75%		699,025.00		699,025.00
713 M	912-242	12/8/2010	Engineering-Park Maintenance -Park and Recreation Improvements	06/28/2013	06/28/2013	06/27/2014	0.75%		1,351,925.00		1,351,925.00
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	
713 M	912-242	12/8/2010	Parks and Community Renewal - Park and Recreation Improvements	07/01/2011	06/28/2013	06/27/2014	0.75%				
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	594,477.00		594,477.00
713 M	912-242	12/8/2010	Parks and Community Renewal - Park and Recreation Improvements	06/29/2012	06/28/2013	06/27/2014	0.75%			4,947,531.00	
713 O	912-243	12/8/2010	Parks and Community Renewal - Park and Recreation Improvements	06/28/2013	06/28/2013	06/27/2014	0.75%		1,790,920.00		1,790,920.00
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	Parks and CR- Administration- Parks and Rec New Club House	06/29/2012	06/28/2013	06/27/2014	0.75%		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	
713 P	910-116	12/8/2010	Various - Automotive Vehicles	07/01/2011	06/28/2013	06/27/2014	0.75%				
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 P	910-116	12/8/2010	Various - Automotive Vehicles	06/29/2012	06/28/2013	06/27/2014	0.75%				
713 Q	906-612	12/8/2010	Various - Automotive Vehicles	06/28/2013	06/28/2013	06/27/2014	0.75%		611,930.00		611,930.00
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	
713 Q	906-612	12/8/2010	Human Services - Equipment and Machinery	07/01/2011	06/28/2013	06/27/2014	0.75%			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	Human Services - Equipment and Machinery	06/29/2012	06/28/2013	06/27/2014	0.75%		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 R	914-616	12/8/2010	Public Safety- Police, Equipment and Machinery	06/29/2012	06/28/2013	06/27/2014	0.75%		245,522.00		245,522.00
713 S	915-508	12/8/2010	Public Safety- Police, Equipment and Machinery	06/28/2013	06/28/2013	06/27/2014	0.75%		2,030.00		2,030.00
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	
713 U	913-312	12/8/2010	Corrections - Furnishings and Equipment	07/01/2011	06/28/2013	06/27/2014	0.75%		2,253.00		2,253.00
713 V	916-613	12/8/2010	Public Safety-Emergency Management- Equipment and Machinery	06/28/2013	06/28/2013	06/27/2014	0.75%		213,285.00		213,285.00
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	
713 V	916-613	12/8/2010	Sheriff - Communications Equipment	07/01/2011	06/28/2013	06/27/2014	0.75%				

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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	\$
713 W	916-614	12/8/2010	Sheriff - Equipment and Machinery	07/01/2011	06/28/2013	06/27/2014	0.75%				
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	45,132.00		45,132.00
713 Y	917-618	12/8/2010	Prosecutor - IT Equipment	06/29/2012	06/28/2013	06/27/2014	0.75%		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			44,365.00
713 Y	917-618	12/8/2010	Prosecutor - IT Equipment	07/01/2011	06/28/2013	06/27/2014	0.75%			103,308.00	
713 Z	917-619	12/8/2010	Prosecutor- Communications Equipment	06/28/2013	06/28/2013	06/27/2014	0.75%		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			40,000.00
713 Z	917-619	12/8/2010	Prosecutor- Communications Equipment	06/29/2012	06/28/2013	06/27/2014	0.75%		27,379.00		27,379.00
723 A	902-920	8/25/2011	PCR-Info Tech Equipment	06/28/2013	06/28/2013	06/27/2014	0.75%				10,500.00
723 AA	916-618	8/25/2011	Sheriff- Info Tech Equipment	06/28/2013	06/28/2013	06/27/2014	0.75%		10,500.00		10,500.00
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			227,520.00
723 AA	916-618	8/25/2011	Sheriff- Info Tech Equipment	06/29/2012	06/28/2013	06/27/2014	0.75%		1,074.00		1,074.00
723 BB	917-620	8/25/2011	Prosecutor - IT Equipment	06/28/2013	06/28/2013	06/27/2014	0.75%		8,945.00		8,945.00
723 BB	917-620	8/25/2011	Prosecutor - IT Equipment	06/28/2013	06/28/2013	06/27/2014	0.75%	120,364.00			120,364.00
723 C	905-518	8/25/2011	Runnels-Equipment and Machinery	06/29/2012	06/28/2013	06/27/2014	0.75%		120,364.00		120,364.00
723 C	905-518	8/25/2011	Runnels-Equipment and Machinery	06/29/2012	06/28/2013	06/27/2014	0.75%	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%		22,497.00		22,497.00
723 CC	917-621	8/25/2011	Prosecutor- Equipment and Machinery	06/29/2012	06/28/2013	06/27/2014	0.75%	2,440.00			2,440.00
723 CC	917-621	8/25/2011	Prosecutor- Equipment and Machinery	06/29/2012	06/28/2013	06/27/2014	0.75%		2,440.00		2,440.00
723 DD	921-130	8/25/2011	Vocational- renovate and Improve Buildings	06/28/2013	06/28/2013	06/27/2014	0.75%				16,950.00
723 G	908-404	8/25/2011	Engineer- Engineering Services	06/29/2012	06/29/2012	06/28/2013	1.00%	416,719.00			275,410.00
723 G	908-404	8/25/2011	Engineer- Engineering Services	06/29/2012	06/28/2013	06/27/2014	0.75%		16,950.00		16,950.00
723 G	908-404	8/25/2011	Engineer- Engineering Services	06/29/2012	06/28/2013	06/27/2014	0.75%		275,410.00		275,410.00
723 GG	922-132	8/25/2011	College-Renovations and Improvements	06/28/2013	06/28/2013	06/27/2014	0.75%		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			489,990.00
723 GG	922-132	8/25/2011	College-Renovations and Improvements	06/29/2012	06/28/2013	06/27/2014	0.75%		489,990.00		489,990.00
723 HH	922-133	8/25/2011	College - Equipment and Machinery	06/28/2013	06/28/2013	06/27/2014	0.75%		76,386.00		76,386.00
723 II	922-134	8/25/2011	College - Info Tech Equipment	06/28/2013	06/28/2013	06/27/2014	0.75%		38,535.00		38,535.00
723 J	909-914	8/25/2011	Engineering - Facilities, Improve Buildings	06/28/2013	06/28/2013	06/27/2014	0.75%		9,930.00		9,930.00
723 O	912-245	8/25/2011	Parks and Community Renewal-Park Improvements	06/28/2013	06/28/2013	06/27/2014	0.75%		795,835.00		795,835.00
723 P	912-246	8/25/2011	Parks and Community Renewal-Recreational Equipment	06/28/2013	06/28/2013	06/27/2014	0.75%		1,966,900.00		1,966,900.00
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			354,045.00
723 P	912-246	8/25/2011	Parks and Community Renewal-Recreational Equipment	06/29/2012	06/28/2013	06/27/2014	0.75%		354,045.00		354,045.00
723 Q	911-724	8/25/2011	Engineering-Park Maintenance -Park and Recreation Improvements	06/28/2013	06/28/2013	06/27/2014	0.75%		74,661.00		74,661.00
723 R	911-725	8/25/2011	Engineering- Park Maintenance- Playground Equipment	06/28/2013	06/28/2013	06/27/2014	0.75%		280,030.00		280,030.00
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			1,610,595.00
723 R	911-725	8/25/2011	Engineering- Park Maintenance- Playground Equipment	06/29/2012	06/28/2013	06/27/2014	0.75%		1,610,595.00		1,610,595.00
723 S	910-117	8/25/2011	Various - Automotive Vehicles	06/28/2013	06/28/2013	06/27/2014	0.75%		119,435.00		119,435.00
723 T	914-617	8/25/2011	Public Safety- Police-Equipment and Machinery	06/28/2013	06/28/2013	06/27/2014	0.75%		640,645.00		640,645.00
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			227,560.00
723 T	914-617	8/25/2011	Public Safety- Police-Equipment and Machinery	06/29/2012	06/28/2013	06/27/2014	0.75%		227,560.00		227,560.00
723 U	915-510	8/25/2011	Corrections - Furnishings and Equipment	06/28/2013	06/28/2013	06/27/2014	0.75%		238,450.00		238,450.00
723 W	913-314	8/25/2011	Public Safety- Emergency Management-Equipment and Machinery	06/28/2013	06/28/2013	06/27/2014	0.75%		23,895.00		23,895.00
723 W	913-314	8/25/2011	Public Safety- Emergency Management-Equipment and Machinery	06/28/2013	06/28/2013	06/27/2014	0.75%		6,350.00		6,350.00
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
740 A	902-925	9/13/2012	Parks and Community Renewal - Info Tech and Communication Equipm	06/28/2013	06/28/2013	06/27/2014	0.75%		1,762,286.00		1,762,286.00
740 DD	922-140	9/13/2012	College-Renovation of Facilities	06/28/2013	06/28/2013	06/27/2014	0.75%		890,660.00		890,660.00
740 F	908-413	9/13/2012	Engineering- Public Works-Engineering Architecture	06/28/2013	06/28/2013	06/27/2014	0.75%		19,130.00		19,130.00
740 I	909-626	9/13/2012	Engineering- Public Works-Facilities Vehicles	06/28/2013	06/28/2013	06/27/2014	0.75%		719,250.00		719,250.00
740 J	904-616	9/13/2012	Finance - IT Equipment	06/28/2013	06/28/2013	06/27/2014	0.75%		166,020.00		166,020.00
740 K	912-252	9/13/2012	Parks and Community Renewal - Park and Recreation Improvements	06/28/2013	06/28/2013	06/27/2014	0.75%		71,250.00		71,250.00
				06/28/2013	06/28/2013	06/27/2014	0.75%		97,850.00		97,850.00
									185,410.00		185,410.00
									610,585.00		610,585.00
								\$ 60,000,000.00	\$ 88,000,000.00	\$ 60,000,000.00	\$ 88,000,000.00
REF.								C	C-2-C-5	C-2	C

"C-15"

COUNTY OF UNION

GENERAL CAPITAL FUND

SCHEDULE OF RESERVE FOR ARBITRAGE

	<u>REF.</u>	
Balance, December 31, 2012	C	\$ 31,257.86
Increased By:		
Interest	C-2	\$ <u>38,777.66</u>
Balance, December 31, 2013	C	\$ <u><u>70,035.52</u></u>

"C-16"

SCHEDULE OF NEW JERSEY DAM RESTORATION LOAN PROGRAM

Balance, December 31, 2012	C	\$ 2,912,714.75
Decreased By:		
Loans Paid	C-5	<u>152,042.45</u>
Balance, December 31, 2013	C	\$ <u><u>2,760,672.30</u></u>

"C-17"

COUNTY OF UNION

GENERAL CAPITAL FUND

SCHEDULE OF CASH HELD BY ESCROW AGENT

REF.

Increased By:

Proceeds of Refund1ng Bonds	C : C-18	\$ <u>41,738,522.82</u>
Balance, December 31, 2013	C	\$ <u><u>41,738,522.82</u></u>

"C-18"

SCHEDULE OF RESERVE FOR ESCROW FUNDS

Increased By:

Proceeds of Refunding Bonds	C : C-18	\$ <u>41,738,522.82</u>
Balance, December 31, 2013	C	\$ <u><u>41,738,522.82</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, 2013</u>
223 A	7/11/1985	Improve West Brook Channel	\$ 486,161.62
480 D	7/23/1998	Oak Ridge Golf Course	200.00
480 O	7/23/1998	Communication and Signal Equipment	79,300.00
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	730,750.00
601 O	8/19/2004	Various Improvements to Public Buildings	400.00
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	4,811.00
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	126,039.00
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	28,111.00
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 E	8/1/2006	Engineering-Culvert Repairs	499,894.78
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	479,339.51
632 K	8/1/2006	Park Improvements	50.00
632 O	8/1/2006	Parks -Facilities-Improvement to Buildings	79,500.00
632 R	8/1/2006	Parks-Facilities-Furniture, Carpets	550.00
632 T	8/1/2006	Human Services-Vehicles, Equipment	164,161.00
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	684,870.84
653 H	8/23/2007	Engineering-Inspect Dams	23,370.00
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	3,628.00
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
671 A	10/9/2008	Information Tech-Tech and Communications Equipment	450.00
671 D	10/9/2008	Engineering-Traffic Signal Rehabilitation	266,664.68
671 E	10/9/2008	Engineering-Lenape Park Bike Trail	47,500.00
671 F	10/9/2008	Engineering-Info Tech Equipment	41,320.00
671 H	10/9/2008	Facilities-Improvement to Buildings	562,500.00

COUNTY of UNION

GENERAL CAPITAL FUND

SCHEDULE of BONDS AND NOTES AUTHORIZED BUT NOT ISSUED

ORDINANCE NUMBER	DATE of ORDINANCE	IMPROVEMENT DESCRIPTION	BALANCE DECEMBER 31, 2013
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	87,640.00
687 A	7/30/2009	Parks-IT Equip	374.00
687 C	7/30/2009	Runnells Hospital-Upgrade Elevators, etc.	418,348.65
687 D	7/30/2009	Engineering-Traffic Signals	3.00
687 H	7/30/2009	Engineering-Equipment and Machinery	345.00
687 I	7/30/2009	Engineering-Facilities-Improve Buildings	405,535.15
687 L	7/30/2009	Engineering-Park and Recreation Improvements	1,038,809.00
687 M	7/30/2009	Park and Recreation Improvements	10,500.00
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	127,412.00
687 S	7/30/2009	Public Safety-Police Furnishings	79,995.00
687 U	7/30/2009	Corrections-Communications and Signal Equipment	43,198.00
687 V	7/30/2009	Public Safety Emerg. Mgmt.-Equipment	73,459.00
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 Equipment	108,416.00
713 AA	12/8/2010	Vocational School-Renovations and Improvements	212,767.00
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.	363,616.00
713 CC	12/8/2010	College-Renovations and Improvements	242,839.00
713 D	12/8/2010	Runnells-Replacement of Equipment and Machinery	61,750.00
713 DD	12/8/2010	College-Equipment and Machinery	639,305.00
713 F	12/8/2010	Engineering-Improvements to Dams	200,946.00
713 G	12/8/2010	Engineering-Facilities-Improvements to Buildings	955,520.00
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	151,107.00
713 K	12/8/2010	Engineering-Facilities-Engineering Services	24,600.00
713 L i	12/8/2010	Engineering-Park Maint.-Park and Recreation Improvements	294,153.00
713 L ii	12/8/2010	Parks and Community Renewal-Admin-Park and Rec improvements	1,079,647.00
713 M	12/8/2010	Parks and Community Renewal-Admin-Park and Rec Equipment	1,473,572.00
713 N	12/8/2010	Parks and Community Renewal-Admin-Park and Rec Equipment	82,650.00
713 P	12/8/2010	Parks and Community Renewal-Admin-Park and Rec New Club House-GH	1,842,957.00
713 Q	12/8/2010	Human Services-Equipment and Machinery	25,802.00
713 R	12/8/2010	Public Safety-Police-Equipment and Machinery	95,682.00
713 S	12/8/2010	Corrections-Furnishings and Equipment	22,447.00
713 T	12/8/2010	Corrections- Equipment and Machinery	5,214.00
713 U	12/8/2010	Public Safety-Emerg. Mgmt- Equipment and Machinery	1,541,840.00
713 V	12/8/2010	Sheriff-Communication Equipment	121,600.00

COUNTY of UNION

GENERAL CAPITAL FUND

SCHEDULE of BONDS AND NOTES AUTHORIZED BUT NOT ISSUED

ORDINANCE NUMBER	DATE of ORDINANCE	IMPROVEMENT DESCRIPTION	BALANCE DECEMBER 31, 2013
713 W	12/8/2010	Sheriff-Equipment and Machinery	\$ 34,884.06
713 X	12/8/2010	Sheriff-IT Equipment	58,710.00
713 Y	12/8/2010	Prosecutor-IT Equipment	1,994.00
713 Z	12/8/2010	Prosecutor-Comm. Equipment	86,761.00
723 A	8/25/2011	PCR-Info. Teck-Equipment	33,739.00
723 AA	8/25/2011	Sheriff-Info Teck Equipment	272,345.00
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	78,840.00
723 DD	8/25/2011	Vocational-Renovate and Improve Buildings	974,590.00
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	43,291.00
723 GG	8/25/2011	College-Renovations and Improvements	1,099,079.00
723 H	8/25/2011	Engineer-Improve Dams	1,957,000.00
723 HH	8/25/2011	College- Equipment and Machinery	577,870.00
723 I	8/25/2011	Engineering-Environmental Monitoring	195,700.00
723 II	8/25/2011	College-Info Teck Equipment	194,165.00
723 J	8/25/2011	Engineering-Facilities-Improve Buildings	3,317,000.00
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	14,710,580.00
723 P	8/25/2011	Parks and Community Renewal-Recreational Equipment	271,549.00
723 Q	8/25/2011	Engineering-Park Maint.-Park and Recreation Improvements	1,178,130.00
723 R	8/25/2011	Engineering-Park Maint.-Playground Equipment	683,207.00
723 S	8/25/2011	Various-Automotive Vehicles	1,641,468.00
723 T	8/25/2011	Public Safety-Police-Equipment and Machinery	114,805.00
723 U	8/25/2011	Corrections-Furnishings and Equipment	18,350.00
723 V	8/25/2011	Corrections-Equipment and Machinery	14,250.00
723 W	8/25/2011	Public Safety-Emerg. Mgmt- Equipment and Machinery	216,529.00
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	567,257.00
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	3,323,500.00
740 E	9/13/2012	Engineering, Public Works-Engineering Road and Bridge	686,850.00
740 EE	9/13/2012	College-Equipment and Machinery	798,868.00
740 F	9/13/2012	Engineering, Public Works-Engineering Architectural	1,258,980.00
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 K	9/13/2012	Parks and Community Renewal-Parks-Park and Rec. Improvements	1,991,752.00
740 L	9/13/2012	Parks and Community Renewal-Parks-Furnishings and Equipment	799,962.00

COUNTY of UNION

GENERAL CAPITAL FUND

SCHEDULE of BONDS AND NOTES AUTHORIZED BUT NOT ISSUED

ORDINANCE NUMBER	DATE of ORDINANCE	IMPROVEMENT DESCRIPTION	BALANCE DECEMBER 31, 2013
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 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	26,019.71
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
745 A	2/2/2013	Finance-Refunding Bonds	2,798.03
750 A	6/25/2013	Acq. of Property-Smith Cadillac	4,085,000.00
752 A	8/22/2013	Acq. of Info Technologies and Telecomm. Equipment	1,320,261.00
752 B	8/22/2013	Upgrading Various Fuel Sites	391,400.00
752 C	8/22/2013	New Info. Technology/Asset Management System	73,387.00
752 D	8/22/2013	Renovations (1and2 East and West), Machinery and Equipment	1,076,350.00
752 E	8/22/2013	Acq. of New Machinery, Equip. and Info Technology	96,425.00
752 F	8/22/2013	Various Roads, Intersection, Bridges, Culverts	364,230.00
752 G	8/22/2013	Various Engineering and Architectural Services	1,425,000.00
752 H	8/22/2013	Improvements to Various Dams	2,446,250.00
752 I	8/22/2013	Environmental Monitoring,Storage Tanks Including Removal	195,700.00
752 J	8/22/2013	ADA Upgrades and Replace A/C Units	1,467,750.00
752 K	8/22/2013	UC Master Plan, Golf Improve., Eng. Services, Syn. Surfacing and Trails Resurfacing and Park Amenities	3,568,532.00
752 L	8/22/2013	Synthetic Turf Fields, Stream Bank Stabilization, Dredging and Hydro-raking of Lakes, Installation of Various Park Amenities, Fencing	4,149,790.00
752 M	8/22/2013	Acq. of Playground Equipment and Paving and Curbing Improvements	904,542.00
752 N	8/22/2013	Acq. New Automotive Vehicles and Replacement Equipment	1,577,607.00
752 O	8/22/2013	Acq. New Equipment and Machinery, Info Tech. Equipment, Video System, Mobile Data, Firearms and Radar Units	229,377.00
752 P	8/22/2013	Acq. Info Technology and Telecommunication Equipment	244,625.00
752 Q	8/22/2013	Install Prefabricated Storage Building (Westfield), New Equipment and Machinery	147,392.00
752 R	8/22/2013	Acq. New Additional or Replacement Equipment	22,800.00
752 S	8/22/2013	Acq. New Communication and Signal Systems/Radio Equipment	2,641,950.00
752 T	8/22/2013	Acq. New Additional or Replacement Equipment	122,312.00
752 U	8/22/2013	Acq. New Additional or Replacement Equipment, Signal Systems Equipment, Video Conf. Equipment and In-House Camera System	55,337.00
752 V	8/22/2013	Acq. of New Communication and Signal Systems-Security Cameras	489,250.00
752 W	8/22/2013	Acq. New Additional or Replacement Equipment	59,375.00
752 X	8/22/2013	Acq. of New Info Technology Equipment	126,350.00
752 Y	8/22/2013	Acq. of New Info Technology Equipment	33,250.00
752 Z	8/22/2013	Acq. New info tech. Equip. and New Additional or Replace Equipment	193,182.00
752 AA	8/22/2013	Acq. of New Additional or Replacement Equipment and Machinery	65,559.00
752 BB	8/22/2013	Voc. - Construction of Addition of West Hall	10,300,000.00
752 CC	8/22/2013	Voc. - Various Renovations and Improvements to Facilities, New Replace. Equipment, instructional and Noninstructional Equipment	1,442,000.00
752 DD	8/22/2013	UC College - Renovation of Lessner Building	4,635,000.00
			<hr/>
			\$ 124,310,400.88

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, 2013 and have issued our report thereon dated September 25, 2014. Our report disclosed that, as described in Note 1 to the financial statements, the County of Union prepares its financial statements on a basis of accounting prescribed by the Division of Local Government Services, Department of Community Affairs, State of New Jersey, that demonstrates compliance with a modified accrual basis and the budget laws of the State of New Jersey, which is a comprehensive basis of accounting other than U.S. generally accepted accounting principles. In addition, we did not audit the financial activities of the County of Union's, Division of Social Services. These activities are considered confidential and are only subject to audit by the New Jersey State Department of Human Services. We conducted our audit in accordance with U.S. generally accepted auditing standards, audit requirements as prescribed by the Division of Local Government Services, Department of Community Affairs, State of New Jersey and the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States.

Internal Control Over Financial Reporting

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

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

SUPLEE, CLOONEY & COMPANY

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent or detect and correct misstatements on a timely basis. A material weakness is a deficiency, or combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the County of Union's financial statements will not be prevented, or detected and corrected on a timely basis. We considered the deficiency described in the accompanying schedule of findings and questioned costs to be a material weakness and is listed as #13-1.

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 #13-2. 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

September 25, 2014



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, 2013. 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.

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, 2013. 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 #13-3.

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.

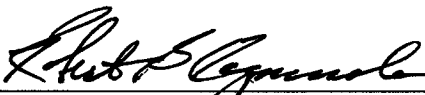
Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be deficiencies, significant deficiencies, or material weaknesses. We did 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 #13-4, #13-5 and #13-6. 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

September 25, 2014

COUNTY OF UNION

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED DECEMBER 31, 2013

FEDERAL GRANTOR/PASS THROUGH GRANTOR/PROGRAM TITLE	FEDERAL C.F.D.A. NUMBER	STATE ACCOUNT NUMBER	GRANTOR'S NUMBER	GRANT PERIOD FROM TO	GRANT AWARD AMOUNT	2013 FUNDS RECEIVED	2013 EXPENDITURES	CUMULATIVE EXPENDITURES DECEMBER 31, 2013
<u>Direct Programs</u>								
United State Department of Housing and Urban Development:								
Community Development Block Grant	14.218		B-00-UC-34-0106	8/1/13 7/31/14	\$ 4,190,127.00	\$	\$ 300,157.12	\$ 300,157.12
Community Development Block Grant	14.218		B-00-UC-34-0106	8/1/12 7/31/13	3,986,909.00		3,592,681.58	3,829,317.59
Community Development Block Grant	14.218		B-00-UC-34-0106	8/1/11 7/31/12	4,869,487.00		1,263,230.45	5,159,522.18
Community Development Block Grant	14.218		B-00-UC-34-0106	8/1/10 7/31/11	5,846,679.00			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			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			4,956,830.95
Community Development Block Grant	14.218		B-07-UC-34-0106	8/1/07 7/31/08	5,418,816.00			5,391,601.15
Community Development Block Grant	14.218		B-06-UC-34-0106	8/1/06 7/31/07	5,378,614.00			5,114,488.97
Community Development Block Grant	14.218		B-05-UC-34-0106	8/1/05 7/31/06	5,999,071.00			5,822,675.34
Community Development Block Grant	14.218		B-04-UC-34-0106	8/1/04 7/31/05	6,316,000.00			6,330,800.16
Community Development Block Grant	14.218		B-03-UC-34-0106	8/1/03 7/31/04	6,433,000.00			6,129,979.19
Community Development Block Grant	14.218		B-02-UC-34-0106	8/1/02 7/31/03	6,393,000.00			6,063,656.59
Community Development Block Grant	14.218		B-01-UC-34-0106	8/1/01 7/31/02	6,473,000.00			6,358,349.23
						\$ 5,021,414.18	\$ 5,156,069.15	\$ 67,045,938.67
ARRA-Neighborhood Stabilization Program	14.256			8/1/10 7/31/11	1,574,051.00	\$ 415,147.81	\$ 946,442.03	\$ 1,356,218.43
ARRA-Neighborhood Stabilization Program	14.256			8/1/09 7/31/10	2,601,755.00	648,111.10	411,113.12	2,601,755.00
						\$ 1,063,258.91	\$ 1,357,555.15	\$ 3,957,973.43
<u>Title II National Affordable Housing Act:</u>								
Home Investment Partnership Program	14.239		M-00-DC-34-0222	09/20/13 09/20/14	832,195.00	\$	\$ 20,679.12	\$ 20,679.12
Home Investment Partnership Program	14.239		M-00-DC-34-0222	09/20/12 09/20/13	846,147.00		48,790.09	74,389.63
Home Investment Partnership Program	14.239		M-00-DC-34-0222	09/20/11 09/20/12	1,331,822.00		492,750.00	1,090,189.06
Home Investment Partnership Program	14.239		M-00-DC-34-0222	09/20/10 09/20/11	1,508,634.00		107,000.00	855,671.19
Home Investment Partnership Program	14.239		M-09-DC-34-0222	09/20/09 09/20/10	1,519,355.00		27,533.00	1,977,103.33
Home Investment Partnership Program	14.239		M-08-DC-34-0222	09/20/08 09/20/09	1,363,984.00			1,466,429.67
Home Investment Partnership Program	14.239		M-07-DC-34-0222	09/20/07 09/20/08	1,418,153.00			566,445.28
Home Investment Partnership Program	14.239		M-06-DC-34-0222	09/20/06 09/20/07	1,420,008.00			1,400,896.87
Home Investment Partnership Program	14.239		M-05-DC-34-0222	09/20/05 09/20/06	1,506,302.00			962,571.26
Home Investment Partnership Program	14.239		M-04-DC-34-0222	09/20/04 09/20/05	1,546,290.00			2,839,559.34
Home Investment Partnership Program	14.239		M-03-DC-34-0222	9/20/03 9/20/04	1,552,638.00			1,095,802.91
Home Investment Partnership Program	14.239		M-02-DC-34-0222	9/20/02 9/20/03	1,467,311.55			2,967,107.37
Home Investment Partnership Program	14.239		M-01-DC-34-0222	9/20/01 9/20/02	1,836,537.73			1,696,533.30
Home Investment Partnership Program	14.239		M-00-DC-34-0222	9/20/00 9/20/01	1,880,871.35			1,049,821.35
						\$ 492,811.73	\$ 696,752.21	\$ 18,063,199.68
Emergency Food and Shelter	14.231		S-00-UC-34-0021	08/01/13 07/31/14	290,857.00	\$	\$ 11,491.00	\$ 11,491.00
Emergency Food and Shelter	14.231		S-00-UC-34-0021	08/01/12 07/31/13	421,685.00	6,391.05	326,790.88	329,607.29
Emergency Food and Shelter	14.231		S-00-UC-34-0021	08/01/11 07/31/12	370,130.00	43,931.81	104,298.08	338,576.64
Emergency Food and Shelter	14.231		S-00-UC-34-0021	08/01/10 07/31/11	235,253.00			235,141.00
Emergency Food and Shelter	14.231		S-09-UC-34-0021	08/01/09 07/31/10	232,582.00			230,854.00
Emergency Food and Shelter	14.231		S-08-UC-34-0021	08/01/08 07/31/09	233,047.00			225,689.38
Emergency Food and Shelter	14.231		S-07-UC-34-0021	08/01/07 07/31/08	231,967.00			230,082.00
Emergency Food and Shelter	14.231		S-06-UC-34-0021	08/01/06 07/31/07	230,754.00			228,156.70

See Accompanying Notes to Schedule of Expenditures of Federal Awards

COUNTY OF UNION

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED DECEMBER 31, 2013

FEDERAL GRANTOR/PASS THROUGH GRANTOR/PROGRAM TITLE	FEDERAL C.F.D.A. NUMBER	STATE ACCOUNT NUMBER	GRANTOR'S NUMBER	GRANT PERIOD FROM TO	GRANT AWARD AMOUNT	2013 FUNDS RECEIVED	2013 EXPENDITURES	CUMULATIVE EXPENDITURES DECEMBER 31, 2013
Emergency Food and Shelter	14.231		S-05-UC-34-0021	08/01/05 07/31/06	\$ 231,014.00	\$	\$	\$ 230,571.20
Emergency Food and Shelter	14.231		S-04-UC-34-0021	08/01/04 07/31/05	235,316.00			232,498.33
Emergency Food and Shelter	14.231		S-03-UC-34-0021	08/01/03 07/31/04	219,000.00			218,230.85
Emergency Food and Shelter	14.231		S-02-UC-34-0021	08/01/02 07/31/03	220,000.00			219,124.10
					\$ 50,322.86	\$ 442,579.96	\$ 2,730,022.49	
Supportive Housing Program	14.235			5/1/12 4/30/13	3,673,008.00	\$ 3,397.00	\$ 37,161.78	\$ 37,161.78
Supportive Housing Program	14.235			5/1/12 4/30/13	3,879,544.00	1,988,803.08	1,975,098.91	2,589,742.55
Supportive Housing Program	14.235			5/1/11 4/30/12	3,966,244.00	357,757.60	418,716.84	2,929,062.22
Supportive Housing Program	14.235			5/1/10 4/30/11	2,668,803.00			2,173,132.29
Supportive Housing Program	14.235			5/1/09 4/30/10	3,161,935.00	27,435.09	29,805.59	2,164,953.70
Supportive Housing Program	14.235			5/1/08 4/30/09	2,985,020.00	129,249.76	161,116.95	2,236,750.96
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 4/30/08	3,876,466.00		227.93	3,320,265.39
Supportive Housing Program	14.235			5/1/05 4/30/08	3,792,411.00	(23,203.91)		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
					\$ 2,483,438.62	\$ 2,622,128.00	\$ 25,865,488.29	
Section 8 Housing Choice Voucher Program	14.871			1/1/14 12/31/14	1,312,938.00	\$	\$ 10,000.00	\$
Section 8 Housing Choice Voucher Program	14.871			1/1/13 12/31/13	3,882,204.00		4,185,077.35	955,637.60
Section 8 Housing Choice Voucher Program	14.871			1/1/12 12/31/12	4,624,220.06		7,758.82	4,522,050.46
Section 8 Housing Choice Voucher Program	14.871			1/1/11 12/31/11	3,608,841.12		13,550.00	3,597,663.70
Section 8 Housing Choice Voucher Program	14.871			1/1/10 12/31/10	3,201,011.37		1,012.02	2,937,059.38
Section 8 Housing Choice Voucher Program	14.871			1/1/09 12/31/09	3,493,311.80			3,333,748.15
Section 8 Housing Choice Voucher Program	14.871			1/1/08 12/31/08	3,225,166.08		15,795.84	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	3,099,106.75			2,963,357.32
Section 8 Housing Choice Voucher Program	14.871			1/1/04 12/31/04	2,755,415.64			2,819,014.76
					\$ 3,821,245.00	\$ 4,233,194.03	\$ 30,523,843.70	
(HOPWA I)	14.241			1/01/13 12/31/13	558,540.00	85,615.06	544,473.17	544,473.17
(HOPWA I)	14.241			1/01/12 12/31/12	541,679.00	523,421.00	49,035.20	523,421.60
(HOPWA I)	14.241			1/01/11 12/31/11	560,929.00			505,325.75
(HOPWA I)	14.241			1/01/10 12/31/10	283,196.00			283,196.00
					\$ 609,036.06	\$ 593,508.37	\$ 1,856,416.52	
Sustainable Communities Regional Planning Grant	14.703			07/01/13 10/15/14	110,000.00	\$	\$ 14,199.89	\$ 14,199.89

COUNTY OF UNION

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED DECEMBER 31, 2013

FEDERAL GRANTOR/PASS THROUGH GRANTOR/PROGRAM TITLE	FEDERAL C.F.D.A. NUMBER	STATE ACCOUNT NUMBER	GRANTOR'S NUMBER	GRANT PERIOD FROM TO	GRANT AWARD AMOUNT	2013 FUNDS RECEIVED	2013 EXPENDITURES	CUMULATIVE EXPENDITURES DECEMBER 31, 2013
Post Sandy Planning Assistance Grant Program	14.218			1/01/13 03/04/15	\$ 30,000.00	\$	\$	\$
<u>Total Department of Housing and Urban Development</u>						\$ 13,541,527.36	\$ 15,115,986.76	\$ 150,057,082.67
<u>United States Department of Transportation:</u>								
ARRA- Park Avenue Corridor Improvements-7390 (103)	20.205	2010-DT-BLA-219 /FS-7390 (103)		01/20/10 01/20/12	\$ 534,412.54	\$ 242,988.23	\$ 7,820.85	\$ 534,412.54
ARRA -Springfield Avenue Intersection Improvements- Cranford	20.205	2010-DT-BLA-208/FS-7543 (104)		01/26/10 01/26/12	339,123.18	231,148.46	16,871.45	339,123.18
ARRA - 4 Elizabeth Intersection Improvements, Project 3	20.205	2010-DT-BLA-224 / FS-BOOS (857)		01/05/10 01/05/12	700,600.63	576,123.19		696,002.30
ARRA -Elizabeth Intersection Improvements, Contract 1	20.205	2010-DT-BLA-222/ FS-BOOS (915)		01/14/10 01/14/12	478,470.97	365,957.01		478,470.97
ARRA -Elizabeth/ Hillside Intersection Improvements	20.205	2010-DT-BLA-225/ FS-BOOS (916)		01/19/10 01/19/12	245,099.95	183,967.70		245,099.95
ARRA -Elizabeth Intersection Improvements, Project 2	20.205	2010-DT-BLA-223/ FS-BOOS (918)		01/14/10 01/14/12	420,324.50	329,731.62		420,324.50
ARRA -Roadway Improvements and Handicapped Ramps	20.205	2010-DT-BLA-214 FS-BOOS (933)		01/26/10 01/26/12	4,428,005.63	901,764.53	294,974.75	4,010,158.26
ARRA -Terrill Road Corridor Improvements	20.205	2010-DT-BLA- 215/ FS-BOOS (958)		02/01/10 02/01/12	1,118,000.00	999,257.27	58,200.11	1,118,000.00
Stuyvesant Avenue/ Chestnut St/W. Chestnut St Intersection Improvements	20.205	2009-DT-BLA-203 /STP-BOOS(680)		09/23/08 09/23/10	250,000.00	25,000.00		250,000.00
South First Bridge Construction	20.205	2009-DT-BLA-206 /STP-7506(107)		11/26/08 11/30/11	3,901,670.00	592,897.86		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		12,752.97	322,100.99
Prospect Street Culvert- Summit	20.205	2011-DT-BLA-213-HPP-7589		07/07/11 07/07/13	287,968.00	169,230.22		287,968.00
South First Bridge Design	20.205	05-20 TD #1 /STP-7506(106)		03/27/06 09/30/08	653,355.00			648,838.57
Vauxhall Road- Valley Street	20.205	HSP-7549 (102)			227,923.00	12,003.14	215,178.06	215,178.06
Hurricane Irene- Disaster National Emergency Grant (NEG)	20.205			7/1/11 6/30/12	284,421.82	284,421.82	284,421.82	284,421.82
						\$ 4,914,491.05	\$ 890,220.01	\$ 13,751,769.14
Transportation, Engineering and Sub Regional Transportation Planning Work Program	20.505	6200-218-022361-36		07/01/13 06/30/14	105,155.00	\$	\$ 23,083.43	\$ 23,083.43
Transportation, Engineering and Sub Regional Transportation Planning Work Program	20.505	6200-218-022361-36		07/01/12 06/30/13	105,155.00	70,494.32	55,706.84	70,472.44
Transportation, Engineering and Sub Regional Transportation Planning Work Program	20.505	6200-218-022361-36		07/01/11 06/30/12	105,155.00			104,779.90
Transportation, Engineering and Sub Regional Transportation Planning Work Program	20.505	6200-218-022361-36		07/01/10 06/30/11	102,486.38			102,486.38
Transportation, Engineering and Sub Regional Transportation Planning Work Program	20.505	6200-218-022361-36		07/01/09 06/30/10	105,155.00			105,155.00
Transportation, Engineering and Sub Regional Transportation Planning Work Program	20.505	6200-218-022361-36		07/01/08 06/30/09	91,871.59		50,675.87	91,871.59
						\$ 70,494.32	\$ 129,466.14	\$ 497,848.74
Pass through North Jersey Transportation and Planning Authority:								
Gordon Street Bridge	20.505			10/28/08 10/28/10	308,840.00	\$	\$	\$ 299,057.72
Route 27 Corridor Safety study	20.505				212,000.00			211,698.11
Route 1 and 9 Corridor Safety study	20.505				175,124.84			175,124.84
						\$	\$	\$ 685,880.67
MUTCD Traffic Sign Inventory and Assessment Program	20.933			7/1/11 6/30/12	133,000.00	\$ 13,727.05	\$ 2,530.33	\$ 130,023.78

COUNTY OF UNION

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED DECEMBER 31, 2013

FEDERAL GRANTOR/PASS THROUGH GRANTOR/PROGRAM TITLE	FEDERAL C.F.D.A. NUMBER	GRANT PERIOD		GRANT AWARD AMOUNT	2013 FUNDS RECEIVED	2013 EXPENDITURES	CUMULATIVE EXPENDITURES DECEMBER 31, 2013
		FROM	TO				
Job Access and Reverse Commute (JARC)	20.516	1/1/13	12/31/13	195,000.00	\$	\$	\$
Job Access and Reverse Commute (JARC)	20.516	1/1/12	12/31/12	125,000.00		115,401.61	115,401.51
Job Access and Reverse Commute (JARC)	20.516	1/1/11	12/31/11	160,000.00		63,070.86	160,000.00
Job Access and Reverse Commute (JARC)	20.516	1/1/10	12/31/10	110,000.00		18,838.76	110,000.00
					\$	178,472.47	\$ 385,401.51
<u>Total Department of Transportation</u>					\$	5,177,184.89	\$ 1,156,456.85
					\$		\$ 15,450,923.84
United Statement Department of Labor Pass-through State of New Jersey Department of Labor:							
Workforce Investment Act	17.258	7/1/13	6/30/14	1,133,144.00	\$	149,575.00	\$ 438,589.44
Workforce Investment Act	17.258	7/1/12	6/30/13	1,110,311.00		829,976.00	437,923.59
Workforce Investment Act	17.258	7/1/11	6/30/12	1,128,513.00		258,119.00	218,202.28
Workforce Investment Act	17.258	7/1/09	6/30/10	927,803.00			927,802.00
					\$	1,237,670.00	\$ 1,094,715.31
					\$		\$ 3,209,699.15
Hurricane Sandy Disaster National Emergency Grant	17.277	10/29/12	4/29/13	583,691.00	\$	583,690.00	\$ 583,157.24
					\$		\$ 583,157.24
Workforce Investment Act	17.259	7/1/13	6/30/14	1,105,340.00	\$	283,687.00	\$ 368,497.54
Workforce Investment Act	17.259	7/1/12	6/30/13	1,041,274.00		381,288.00	345,519.10
Workforce Investment Act	17.259	7/1/11	6/30/12	1,067,746.00		402,771.00	292,745.25
					\$	1,067,746.00	\$ 1,006,761.89
					\$		\$ 1,990,576.36
Workforce Investment Act	17.278	7/1/13	6/30/14	1,527,955.00	\$	308,580.00	\$ 502,825.49
Workforce Investment Act	17.278	7/1/12	6/30/13	1,392,174.00		725,783.00	598,950.65
Workforce Investment Act	17.278	7/1/11	6/30/12	1,401,225.00		333,272.00	242,093.52
					\$	1,367,635.00	\$ 1,343,869.66
					\$		\$ 2,676,629.69
Post Temporary Assistance for Needy Families(TANF):							
Dislocated Worker Grant	17.260	7/1/10	6/30/11	66,000.00			62,863.61
Dislocated Worker Grant	17.260	7/1/09	6/30/10	66,000.00			62,300.35
					\$		\$ 125,163.96
Workforce Learning Link	84.002A	7/1/10	6/30/12	161,500.00	\$		\$ 78,678.43
Green Skills	17.279	1/16/11	1/12/12	1,000,840.00	\$		\$ 728,576.11
<u>Total Department of Labor</u>					\$	4,256,741.00	\$ 4,028,504.10
					\$		\$ 9,392,480.94
United States Department of Justice Pass-through state of New Jersey Department of Law and Public Safety State Criminal Alien Assistance program (SCAAP)	16.606	2013-AP-BX-0413	7/1/11	6/30/12	557,063.00	\$ 557,063.00	\$ 557,063.00
NIJ's FY 2012 DNA Backlog Reduction Program	16.741	2012-DN-BX-0044	10/1/12	3/31/14	1,332,960.00	\$	\$ 573,783.35
NIJ's FY 2011 DNA Backlog Reduction Program	16.741	2012-DN-BX-K470	10/1/11	9/30/13	90,000.00	90,000.00	69,537.50
					\$	90,000.00	\$ 643,320.85
					\$		\$ 670,780.64

See Accompanying Notes to Schedule of Expenditures of Federal Awards

COUNTY OF UNION

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED DECEMBER 31, 2013

FEDERAL GRANTOR/PASS THROUGH GRANTOR/PROGRAM TITLE	FEDERAL C.F.D.A. NUMBER	STATE ACCOUNT NUMBER	GRANTOR'S NUMBER	GRANT PERIOD FROM TO	GRANT AWARD AMOUNT	2013 FUNDS RECEIVED	2013 EXPENDITURES	CUMULATIVE EXPENDITURES DECEMBER 31, 2013
Gang, Gun and Narcotics	16.579	1020-100-066-1020-157-40PR-6010	JAG1-20TF-09	1/1/13 12/31/13	\$ 174,878.00	\$	\$ 54,030.86	\$ 54,030.86
Gang, Gun and Narcotics	16.579	1020-100-066-1020-157-40PR-6010	JAG1-20TF-09	1/1/12 12/31/12	188,475.00	185,874.00	121,194.27	179,624.91
Gang, Gun and Narcotics	16.579	1020-100-066-1020-157-40PR-6010	JAG1-20TF-09	1/1/11 12/31/11	215,104.00		10,030.00	215,104.00
Gang, Gun and Narcotics	16.579	1020-100-066-1020-157-40PR-6010	JAG1-20TF-09	1/1/10 12/31/10	231,264.00			230,907.76
Gang, Gun and Narcotics	16.579	1020-100-066-1020-157-40PR-6010	JAG1-20TF-08	1/1/09 12/31/09	63,605.00			63,604.48
						\$ 185,874.00	\$ 185,255.13	\$ 743,272.01
Narcotics Commanders Association Training Initiative - ARRA	16.579			7/1/11 6/30/12	26,928.00	\$ 26,928.00	\$ 25,168.00	\$ 25,168.00
Narcotics Commanders Association Training Initiative - ARRA	16.579			7/1/10 6/30/11	38,000.00		22,174.00	38,000.00
						\$ 26,928.00	\$ 47,342.00	\$ 63,168.00
ARRA-Edward Byrne Memorial Justice Assistance	16.803			7/1/09 12/31/09	1,315,718.00	\$ 1,313,741.04	\$ 124,835.36	\$ 911,618.39
Justice Assistance Program	16.575	1020-100-066-1020-143-YCJS-6010	2012-DJ-BX-0982	1/1/12 12/31/12	217,820.00	\$	\$	\$
Justice Assistance Program	16.575	1020-100-066-1020-143-YCJS-6010	2011-DJ-BX-0982	1/1/11 12/31/11	269,863.00		22,591.30	22,591.30
Justice Assistance Program	16.575	1020-100-066-1020-143-YCJS-6010	2010-DJ-BX-0982	1/1/10 12/31/10	308,957.00		174,199.39	206,691.97
Justice Assistance Program	16.575	1020-100-066-1020-143-YCJS-6010	2009-DJ-BX-0982	1/1/09 12/31/09	309,494.00		200,448.48	277,603.44
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			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
						\$	\$ 397,239.17	\$ 904,822.95
Victim Assistance Program	16.575	1020-100-066-1020-143-YCJS-6010	V-20-09	10/1/11 9/30/12	228,240.00	\$	\$ 220,990.29	\$ 220,990.29
Victim Assistance Program	16.575	1020-100-066-1020-143-YCJS-6010	V-20-09	10/1/10 9/30/11	296,531.00	296,531.00	12,177.12	227,418.86
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
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 Assistance Program	16.575	1020-100-066-1020-143-YCJS-6010	VWAFPS-20	10/1/02 9/30/13	37,561.00		31,272.50	31,272.50
Victim Assistance Program	16.575	1020-100-066-1020-143-YCJS-6010	VWAFPS-20	10/1/09 9/30/10	60,547.00	36,314.00	7,540.00	60,547.00
Victim Assistance Program	16.575	1020-100-066-1020-143-YCJS-6010	VWAFPS-20	10/1/08 9/30/09	71,640.00			54,748.00
						\$ 332,845.00	\$ 271,979.91	\$ 1,074,636.65
Victim Witness DV Advocacy Program	16.575		10VAWA-74	7/1/13 6/30/14	35,347.00	\$	\$ 17,499.95	\$ 17,499.95
Victim Witness DV Advocacy Program	16.575		10VAWA-74	7/1/12 6/30/13	31,867.00	31,867.00	12,562.43	30,831.69
						\$ 31,867.00	\$ 30,062.38	\$ 48,331.64
Sexual Assault Advocate Project	16.588	FY12-100-066-1020-246	2012-WF-AX-0022	10/1/13 9/30/14	22,328.00	\$	\$ 2,062.81	\$ 2,062.81
Sexual Assault Advocate Project	16.588		10VAWA-S3	10/1/11 9/30/12	10,560.00	10,560.00	1,093.58	10,560.00
Sexual Violence Services Project	16.588		10VAWA-94	1/1/13 12/31/13	13,638.00		13,638.00	13,638.00
Sexual Violence Services Project	16.588		10VAWA-94	1/1/12 12/31/12	15,000.00	15,000.00	1,060.83	15,000.00
						\$ 39,198.00	\$ 17,855.22	\$ 41,260.81
FY11 Paul Coverdell Forensic Science Improvement Grant	16.742			10/1/11 9/30/12	40,322.00	\$	\$ 35,355.45	\$ 35,355.45
Total US Department of Justice						\$ 2,577,516.04	\$ 2,310,308.47	\$ 5,050,309.54

COUNTY OF UNION

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED DECEMBER 31, 2013

FEDERAL GRANTOR/PASS THROUGH GRANTOR/PROGRAM TITLE	FEDERAL C.F.D.A. NUMBER	STATE ACCOUNT NUMBER	GRANTOR'S NUMBER	GRANT PERIOD FROM TO	GRANT AWARD AMOUNT	2013 FUNDS RECEIVED	2013 EXPENDITURES	CUMULATIVE EXPENDITURES DECEMBER 31, 2013
United States Department of Health and Human Services Direct Program: Office of Refugee Resettlement- Discretionary Union County Residential Services for Unaccompanied Alien Children (USDHS, ACF,ORR,DUCS)	93.676	N/A	412(c)(1)(A) of INS Act	10/1/13 9/30/16	\$ 275,192.00	\$	\$	\$
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		1/1/13 12/31/13	2,914,842.00	\$ 2,422,751.00	\$ 2,112,255.82	\$ 2,112,255.82
Older Americans Act Title III	93.044	100-046-4144-262-J004-6110		1/1/12 12/31/12	3,625,556.00	92,297.00	567,465.59	3,382,674.33
Older Americans Act Title III	93.044	100-046-4144-262-J004-6110		1/1/11 12/31/11	3,497,588.00			3,419,978.49
Older Americans Act Title III	93.044	100-046-4144-262-J004-6110		1/1/10 12/31/10	3,512,327.00			3,501,792.05
Older Americans Act Title III	93.044	100-046-4144-262-J004-6110		1/1/09 12/31/09	3,473,293.00			3,436,775.38
Older Americans Act Title III	93.044	100-046-4144-262-J004-6110		1/1/08 12/31/08	3,541,360.00			3,473,724.00
Older Americans Act Title III	93.044	100-046-4144-262-J004-6110		1/1/07 12/31/07	3,393,338.04			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	3,725,080.26			3,417,919.65
Older Americans Act Title III	93.044	100-046-4144-262-J004-6110		1/1/01 12/31/01	2,654,362.48			2,659,046.48
Older Americans Act Title III	93.044	100-046-4144-262-J004-6110		1/1/99 12/31/99	2,362,404.26			2,486,262.43
						\$ 2,515,048.00	\$ 2,679,721.41	\$ 45,536,249.38
Rape Prevention and Education	93.095			9/1/13 6/30/14	57,522.00	\$	\$ 8,033.59	\$ 8,033.59
Transportation of Elderly Title XIX	93.667	7570-100-054-7570-048-LLLL-6130		1/1/13 12/31/13	85,262.00	\$ 85,262.00	\$ 76,508.39	\$ 76,508.39
Transportation of Elderly Title XIX	93.667	7570-100-054-7570-048-LLLL-6130		1/1/12 12/31/12	85,262.00	7,875.28	6,230.61	84,068.65
Transportation of Elderly Title XIX	93.667	7570-100-054-7570-048-LLLL-6130		1/1/11 12/31/11	86,862.00		1,994.87	85,303.53
Transportation of Elderly Title XIX	93.667	7570-100-054-7570-048-LLLL-6130		1/1/10 12/31/10	611,795.00			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
						\$ 93,137.28	\$ 84,733.87	\$ 1,274,542.41
Elderly Handicapped Transportation Title XX	93.667	5120-100-034-5120-131-H370-6130		1/1/13 12/31/13	142,524.00	\$ 142,524.00	\$ 130,650.83	\$ 130,650.83
Home Health Care - Title XX	93.667			1/1/13 12/31/13	100,000.00		77,644.00	77,644.00
Home Health Care - Title XX	93.667			1/1/12 12/31/12	100,000.00	99,995.40	21,060.90	98,699.40
Home Health Care - Title XX	93.667			1/1/11 12/31/11	100,000.00			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
						\$ 99,995.40	\$ 98,704.90	\$ 446,854.21
Pass-Through State of New Jersey Department of Human Services Social Services Disaster Relief Grant	93.667		2013G99WREE	1/1/2013 9/30/2015	2,837,200.00	\$ 709,300.00	\$ 225,942.65	\$ 225,942.65
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

COUNTY OF UNION

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED DECEMBER 31, 2013

FEDERAL GRANTOR/PASS THROUGH GRANTOR/PROGRAM TITLE	FEDERAL C.F.D.A. NUMBER	STATE ACCOUNT NUMBER	GRANTOR'S NUMBER	GRANT PERIOD FROM TO		GRANT AWARD AMOUNT	2013 FUNDS RECEIVED	2013 EXPENDITURES	CUMULATIVE EXPENDITURES DECEMBER 31, 2013
Community Service Block Grant	93.569	8050-100-022-8050-184-F235-6130	01-1981-00	10/01/12	9/30/13	\$ 568,292.00	\$	\$	
Community Service Block Grant	93.569	8050-100-022-8050-184-F235-6130	01-1981-00	10/01/11	9/30/12	206,976.00		119,134.05	119,134.05
Community Service Block Grant	93.569	8050-100-022-8050-184-F235-6130	01-1981-00	10/01/10	9/30/11	825,600.00	688,380.00	616,880.28	825,597.00
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			827,905.00
							<u>\$ 688,380.00</u>	<u>\$ 736,014.33</u>	<u>\$ 1,772,636.05</u>
Pass-Through City of Newark:									
Ryan White Title I HIV	93.915			1/1/13	12/31/13	2,009,328.00	\$ 643,438.61	\$ 1,404,459.59	\$ 1,404,459.59
Ryan White Title I HIV	93.915			1/1/12	12/31/12	2,196,755.00	1,427,143.72	1,011,478.08	2,196,755.00
Ryan White Title I HIV	93.915			1/1/11	12/31/11	2,153,383.00			2,153,383.00
Ryan White Title I HIV	93.915			1/1/10	12/31/10	2,234,938.62			2,234,938.62
							<u>\$ 2,070,582.33</u>	<u>\$ 2,415,937.67</u>	<u>\$ 7,989,536.21</u>
Pass-Through Union County College									
Health Professions Opportunity Grant	93.670		90FX001/01	9/30/10	9/29/15	39,640.00	\$ 19,820.00	\$ 37,130.00	\$ 37,130.00
Pass-Through Hoboken Family Planning , Inc.:									
NJ Cancer Education and Early Detection Program (NJ CEED)	93.283	DFHS14CED026	222051458-00	7/1/13	6/30/14	36,000.00	\$	\$ 430.74	\$ 430.74
Pass-Through State of New Jersey Department of Community Affairs:									
Rape Prevention, Education and Crisis Hotlines 2013	93.136			11/1/12	9/30/13	56,000.00	\$ 56,000.00	56,000.00	\$ 56,000.00
<u>Total Department of Health and Human services</u>							<u>\$ 6,394,787.01</u>	<u>6,473,299.99</u>	<u>\$ 57,513,673.63</u>
<u>United States Department of Homeland Security (DHS)</u>									
Federal Emergency Management Agency (FEMA)									
Pass-Through the Port Authority of NY and NJ									
ARRA- Port Security Grant Program	97.116	70-0563-Q-1-402-TAFS:70 0563		7/1/10	6/30/11	221,980.00	\$	\$	\$ 216,343.82
Small Inflatable Boats	97.056	2010-PU-70-K-005		2/10/10	5/31/13	23,895.11	\$ 23,895.11	\$ 4,045.71	\$ 23,895.11
Patrol Boat Upgrades	97.056	2011-PU-K00254		6/1/12	5/31/13	49,979.00		49,426.65	49,426.65
Port Security Grant Program- Hazmat	97.056	EMW-2012-PU-00358501		9/1/12	8/31/14	93,750.00		87,490.00	87,490.00
Port Security Grant Program-Marine Port	97.056		2012-SL-PSG-1000-4101	9/1/12	8/31/14	24,000.00		23,948.88	23,948.88
Port Security Grant Program- Laptops	97.056	EMW 2012-PU-00263501		9/1/12	8/31/14	100,416.00	8,536.52	10,567.10	10,567.10
Port Security Program Grant	97.056		2007-GB-T7-K012	7/1/11	6/30/12	395,084.00		330,836.95	330,836.95
Port Security Program Grant	97.056		2009-PU-T9-K019	7/1/09	6/30/10	325,228.00			316,901.98
							<u>\$ 32,431.63</u>	<u>\$ 506,315.29</u>	<u>\$ 843,066.67</u>
Urban Area Security Initiative	97.067	1200-100-066-1200-879-AAAC-6110	2008-GE-T8-0015	7/1/12	6/30/13	1,430,894.00	\$ 220,582.62	\$ 297,774.04	\$ 297,774.04
Urban Area Security Initiative	97.067	1200-100-066-1200-879-AAAC-6110	2008-GE-T8-0015	7/1/11	6/30/12	4,428,658.00	1,414,862.17	1,665,940.98	3,420,842.76
Urban Area Security Initiative	97.067	1200-100-066-1200-879-AAAC-6110	2008-GE-T8-0015	7/1/10	6/30/11	2,041,348.00	1,346,481.79	1,196,644.03	1,696,572.79
Urban Area Security Initiative	97.067	1200-100-066-1200-879-AAAC-6110	2008-GE-T8-0015	7/1/09	6/30/10	323,725.00			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			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
							<u>\$ 2,981,926.58</u>	<u>\$ 3,160,359.05</u>	<u>\$ 6,946,782.72</u>

COUNTY OF UNION

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED DECEMBER 31, 2013

FEDERAL GRANTOR/PASS THROUGH GRANTOR/PROGRAM TITLE	FEDERAL C.F.D.A. NUMBER	STATE ACCOUNT NUMBER	GRANTOR'S NUMBER	GRANT PERIOD FROM TO	GRANT AWARD AMOUNT	2013 FUNDS RECEIVED	2013 EXPENDITURES	CUMULATIVE EXPENDITURES DECEMBER 31, 2013
Urban Area Security Initiative -Fire Decontamination Project	97.067			07/01/05 02/03/09	\$ 7,000.00	\$	\$	\$ 3,280.83
Urban Area Security Initiative -Fire Decontamination-Neptune Project	97.067		2007-GE-T7-0056	07/01/11 03/20/11	410,062.78			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
						\$	\$	\$ 364,789.55
Homeland Security FY 10	97.073			01/01/13 12/31/13	357,671.00	\$	\$ 4,800.45	\$ 4,800.45
Homeland Security FY 10	97.073			01/01/12 12/31/12	311,681.00	90,242.13	91,835.28	91,835.28
Homeland Security FY 10	97.073			01/01/11 12/31/11	543,301.00	130,348.35	115,580.11	416,244.19
Homeland Security FY 10	97.073			01/01/10 12/31/10	1,098,177.00	885,358.42	445,754.57	1,097,542.73
Homeland Security FY 09	97.073			01/01/09 12/31/09	1,289,949.00	7,901.29	15,785.47	1,289,921.30
Homeland Security FY 08	97.073			1/1/08 12/31/08	1,409,861.00			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
						\$ 1,113,850.19	\$ 673,755.88	\$ 9,408,592.78
New Jersey Data Exchange (NJ-Dex)	97.094	1005-100-066-1005-003-YYYY-6030		07/01/09 06/30/11	149,620.00	\$	\$	\$ 149,620.00
Chemical Buffer Zone Protection Program	97.078			1/1/08 12/31/08	44,600.00	\$	\$	\$ 30,552.60
FFY10 Emergency Operations Center Grant Program	97.052	2010-EO-MX-0022			500,000.00	\$	\$ 484,093.34	\$ 499,795.38
Pass through State of New Jersey Office of Emergency Management Public Assistance for Presidential Declared Disasters: Hurricane Sandy	97.036	N/A		01/01/13 12/31/13	1,531,648.26	\$ 745,859.00	\$ 739,090.71	\$ 739,090.71
						\$ 745,859.00	\$ 739,090.71	\$ 739,090.71
Emergency Management Performance Grant (EMPG) Open Initiative	97.042			09/01/12 08/31/13	45,533.00	\$	\$ 43,868.00	\$ 43,868.00
Emergency Management Agency Assistance (EMAA)	97.042	FY12-EMPG-EMAA-2000		01/01/12 12/31/12	80,000.00	80,000.00		
						\$ 80,000.00	\$ 43,868.00	\$ 43,868.00
Total Department of Homeland Security:						\$ 4,954,067.40	\$ 5,607,482.27	\$ 19,242,502.23
United States Department of Energy ARRA- Energy Efficient and Conservation Block Grant	81.128	89-0331-2-1-272		07/01/09 06/30/11	2,485,400.00	\$	\$ 140,280.65	\$ 2,475,800.00
Total Department of Energy						\$	\$ 140,280.65	\$ 2,475,800.00
TOTAL EXPENDITURE OF FEDERAL AWARDS						\$ 36,901,823.70	\$ 34,832,319.09	\$ 259,182,772.85

COUNTY OF UNION

SCHEDULE OF EXPENDITURES OF STATE FINANCIAL ASSISTANCE

FOR THE YEAR ENDED DECEMBER 31, 2013

STATE GRANTOR DEPARTMENT PROGRAM TITLE	STATE ACCOUNT NUMBER	GRANT PERIOD		PROGRAM AMOUNT	2013	2013	EXPENDITURES
		FROM	TO		FUNDS RECEIVED	EXPENDITURES	DECEMBER 31, 2013
<u>Department of Community Affairs:</u>							
Handicapped Person's Recreational Program	8050-100-022-8050-035-F157-6130	1/1/13	12/31/13	\$ 20,000.00	\$ 12,842.18	\$ 18,231.57	\$ 18,231.57
Handicapped Person's Recreational Program	8050-100-022-8050-035-F157-6130	1/1/10	12/31/10	18,900.00		2,005.55	18,900.00
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	6,301.55		1,005.47	6,301.55
				\$	12,842.18	21,242.59	59,870.59
Office on Aging	4275-100-046-4110-227-J004-6010	1/1/13	12/31/13	58,000.00	\$ 58,000.00	\$ 52,277.87	\$ 52,277.87
Office on Aging	4275-100-046-4110-227-J004-6010	1/1/12	12/31/12	58,000.00		1,278.08	58,000.00
				\$	58,000.00	53,555.95	110,277.87
Senior Health Insurance Program	8060-100-022-8060-056-F239	1/1/13	12/31/13	38,000.00	\$ 15,383.00	\$ 15,383.16	\$ 15,383.16
Senior Health Insurance Program	8060-100-022-8060-056-F239	1/1/12	12/31/12	57,000.00	33,573.00	33,572.04	56,981.52
				\$	48,956.00	48,955.20	72,364.68
2013 Universal Service Fund CWA Administration	2013-100-022-8050-B13-FCWA-6130	7/1/12	6/30/13	11,557.00	11,557.00		
2012 Universal Service Fund CWA Administration	2012-100-022-8030-B030-B13-FCWA-6110	7/1/11	6/30/12	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			
				\$	11,557.00		
HEA CWA		6/1/12	9/30/13	17,336.00	\$ 17,336.00		\$
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			
				\$	17,336.00		
Farmers Market	LIHEAP CWA 07-1699	6/1/13	9/30/13	2,625.00	\$	2,625.00	\$ 2,625.00
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	\$		\$
Total Department of Community Affairs				\$	148,691.18	126,378.74	718,550.60
<u>Department of Children and Families:</u>							
Continuum Partnership Services	2014-100-024-6130 (9/13 13BEXM)	7/1/13	6/30/14	125,000.00	\$ 125,000.00	\$ 69,958.12	\$ 69,958.12
Continuum Partnership Services	2014-100-024-6130 (9/13 13BEXM)	7/1/12	6/30/13	250,000.00	165,000.00	214,107.02	245,218.02
					290,000.00	284,065.14	315,176.14
Total Department of Children and Families				\$	290,000.00	284,065.14	315,176.14
<u>Department of State:</u>							
New Jersey State Council on the Arts:							
Cultural Projects Block Grants	2530-100-074-2530-032-S003-6130	1/1/13	12/31/13	137,917.00	\$ 120,836.00	\$ 108,739.81	\$ 108,739.81
Cultural Projects Block Grants	2530-100-074-2530-032-S003-6130	1/1/12	12/31/12	137,917.00	17,080.00	24,567.56	136,899.93
Cultural Projects Block Grants	2530-100-074-2530-032-S003-6130	1/1/11	12/31/11	137,917.00		250.00	137,915.09
Cultural Projects Block Grants	2530-100-074-2530-032-S003-6130	1/1/10	12/31/10	127,701.00			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
				\$	137,916.00	133,557.37	680,414.33
Senior Arts Contest		7/1/12	11/30/12	4,243.00	\$	1,289.00	\$ 1,289.00
Senior Arts Contest		7/1/11	11/30/11	4,243.00	4,243.00		4,220.27
Senior Arts Contest		7/1/10	11/30/10	4,466.00			4,110.55
Senior Arts Contest		7/1/09	11/30/09	4,060.00			3,388.74
				\$	4,243.00	1,289.00	13,008.56

COUNTY OF UNION

SCHEDULE OF EXPENDITURES OF STATE FINANCIAL ASSISTANCE

FOR THE YEAR ENDED DECEMBER 31, 2013

STATE GRANTOR DEPARTMENT	STATE ACCOUNT NUMBER	GRANT PERIOD		PROGRAM AMOUNT	2013 FUNDS RECEIVED	2013 EXPENDITURES	EXPENDITURES DECEMBER 31, 2013
		FROM	TO				
Archival Collection		1/1/05	12/31/05	\$ 15,000.00	\$	\$	\$ 15,000.00
				\$	\$	\$	\$ 15,000.00
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		9,531.25	166,961.00
				\$	\$	9,531.25	500,098.00
Total Department of State				\$	142,159.00	\$ 144,377.62	\$ 1,208,520.89
<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	42,912.00	\$ 27,786.00	\$ 33,433.41	\$ 41,067.77
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
				\$	27,786.00	\$ 33,433.41	\$ 244,725.77
Global Options /Community Care Program for Elderly and Disabled	4275-100-046-4M16-297-J004-6110	1/1/13	12/31/13	729,160.00	\$ 692,260.00	\$ 543,829.86	\$ 543,829.86
Global Options /Community Care Program for Elderly and Disabled	4275-100-046-4M16-297-J004-6110	1/1/12	12/31/12	794,040.00		23,940.25	689,184.57
Community Care Program for Elderly and Disabled	4275-100-046-4M16-297-J004-6110	1/1/11	12/31/11	676,500.00			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
Community Care Program for Elderly and Disabled	4275-100-046-4M16-297-J004-6110	1/1/05	12/31/05	361,075.77			361,075.77
Community Care Program for Elderly and Disabled	4275-100-046-4M16-297-J004-6110	1/1/04	12/31/04	402,294.45			402,294.45
Community Care Program for Elderly and Disabled	4275-100-046-4M16-297-J004-6110	9/1/02	8/31/03	244,705.02			244,705.02
Community Care Program for Elderly and Disabled	4275-100-046-4M16-297-J004-6110	9/1/01	8/31/02	330,221.33			330,221.33
				\$	692,260.00	\$ 567,770.11	\$ 3,902,812.04
Community Care for the Elderly - Title XX (Social Services Block Grant)	7570-100-054-7570-048-LLL-6130	1/1/13	12/31/13	469,725.00	\$ 469,725.00	\$ 442,710.80	\$ 442,710.80
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	57,070.00	52,663.05	535,227.73
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			502,509.23
Community Care for the Elderly - Title XX (Social Services Block Grant)	7570-100-054-7570-048-LLL-6130	1/1/10	12/31/10	535,546.00			535,546.00
Community Care for the Elderly - Title XX (Social Services Block Grant)	7570-100-054-7570-048-LLL-6130	1/1/05	12/31/05	355,513.00			355,513.00
Community Care for the Elderly - Title XX (Social Services Block Grant)	7570-100-054-7570-048-LLL-6130	1/1/02	12/31/02	374,085.00			351,397.16
Community Care for the Elderly - Title XX (Social Services Block Grant)	7570-100-054-7570-048-LLL-6130	1/1/01	12/31/01	350,540.00			349,887.76
Note Removed Fed \$114,213.00				\$	526,795.00	\$ 495,373.85	\$ 3,072,791.68
and Prevention Services	4240-100-046-4252-024-J002-6110	1/1/13	12/31/13	937,373.00	\$ 626,890.00	\$ 764,545.82	\$ 764,545.82
Comprehensive Substance Abuse Treatment and Prevention Services	4240-100-046-4252-024-J002-6110	1/1/12	12/31/12	929,792.00	479,008.00	90,116.80	894,516.96
Comprehensive Substance Abuse Treatment and Prevention Services	4240-100-046-4252-024-J002-6110	1/1/11	12/31/11	1,077,560.00			1,008,517.20
Comprehensive Substance Abuse Treatment and Prevention Services	4240-100-046-4252-024-J002-6110	1/1/10	12/31/10	831,152.00			831,151.70
Comprehensive Substance Abuse Treatment and Prevention Services	4240-100-046-4252-024-J002-6110	1/1/08	12/31/08	925,287.92			925,287.61
				\$	1,105,898.00	\$ 854,662.62	\$ 4,424,019.29

COUNTY OF UNION

SCHEDULE OF EXPENDITURES OF STATE FINANCIAL ASSISTANCE

FOR THE YEAR ENDED DECEMBER 31, 2013

STATE GRANTOR DEPARTMENT	STATE ACCOUNT NUMBER	GRANT PERIOD		PROGRAM AMOUNT	2013 FUNDS RECEIVED	2013 EXPENDITURES	EXPENDITURES DECEMBER 31, 2013
		FROM	TO				
Right To Know Program	4230-100-046-4742-105-J002-6110	1/1/12	12/31/12	\$ 16,401.00	\$ 16,401.00	\$ 10,632.35	\$ 10,632.35
Right To Know Program	4230-100-046-4742-105-J002-6110	1/1/12	12/31/12	16,401.00		6,365.31	16,401.00
Right To Know Program	4230-100-046-4742-105-J002-6110	1/1/11	12/31/11	16,401.00		112.17	16,401.00
Right To Know Program	4230-100-046-4742-105-J002-6110	1/1/10	12/31/10	16,401.00		582.65	16,401.00
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		390.77	16,401.00
				\$	16,401.00	\$ 18,083.25	\$ 92,637.35
Respite Care Program	4275-4910-6411-082-J004-6140	1/1/13	12/31/13	\$ 378,566.00	\$ 335,201.51	\$ 303,747.56	\$ 303,747.56
Respite Care Program	4275-4910-6411-082-J004-6140	1/1/12	12/31/12	377,178.00	4,916.33	68,603.68	408,337.61
Respite Care Program	4275-4910-6411-082-J004-6140	1/1/11	12/31/11	344,763.95			284,708.16
Respite Care Program	4275-4910-6411-082-J004-6140	1/1/10	12/31/10	341,828.00			341,828.00
Respite Care Program	4275-4910-6411-082-J004-6140	1/1/09	12/31/09	343,972.05			343,972.05
Respite Care Program	4275-4910-6411-082-J004-6140	1/1/08	12/31/08	356,700.13			356,700.13
Respite Care Program	4275-4910-6411-082-J004-6140	1/1/07	12/31/07	372,280.78			372,280.78
Respite Care Program	4275-4910-6411-082-J004-6140	1/1/06	12/31/06	384,902.84			384,902.84
Respite Care Program	4275-4910-6411-082-J004-6140	1/1/05	12/31/05	368,032.48			368,032.48
Respite Care Program	4275-4910-6411-082-J004-6140	1/1/04	12/31/04	320,228.98			320,228.98
Respite Care Program	4275-4910-6411-082-J004-6140	1/1/03	12/31/03	399,351.62			399,351.62
Respite Care Program	4275-4910-6411-082-J004-6140	1/1/02	12/31/02	362,384.37			362,384.37
Respite Care Program	4275-4910-6411-082-J004-6140	1/1/01	12/31/01	274,350.08			274,350.08
				\$	340,117.84	\$ 372,351.24	\$ 4,520,824.66
LINCS - Health Service Grant	4230-100-046-4798-315-6120	9/1/13	8/31/14	\$ 463,857.00	\$ 181,346.00	\$ 172,612.56	\$ 172,612.56
LINCS - Health Service Grant	4230-100-046-4798-315-6120	9/1/12	8/31/13	367,764.00	312,133.67	228,211.10	312,133.67
LINCS - Health Service Grant	4230-100-046-4798-315-6120	9/1/11	8/31/12	362,343.00	136,318.00		357,894.04
LINCS - Health Service Grant	4230-100-046-4798-315-6120	9/1/10	8/31/11	524,260.00		0.55	524,260.00
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
LINCS - Health Service Grant	4230-100-046-4798-315-6120	9/1/07	8/31/08	511,567.68			511,567.68
LINCS - Health Service Grant	4230-100-046-4798-315-6120	9/1/06	8/31/07	593,747.40			593,747.40
				\$	629,797.67	\$ 400,824.21	\$ 3,473,972.27
Chronic Disease Coalition Grant		7/1/13	6/30/14	\$ 39,830.00	\$	\$ 14,566.74	\$ 14,566.74
Chronic Disease Coalition Grant		7/1/12	6/30/13	39,830.00	39,830.00	19,259.26	19,259.26
				\$	39,830.00	\$ 33,826.00	\$ 33,826.00
Total Department of Health				\$	3,378,885.51	\$ 2,776,324.69	\$ 19,765,609.06
Department of Human Services:							
Governor's Alliance on Drugs	2000-100-082-C001-044-U999-6010	1/1/13	12/31/13	\$ 530,872.00	\$ 105,654.94	\$ 195,032.87	\$ 195,032.87
Governor's Alliance on Drugs	2000-100-082-C001-044-U999-6010	1/1/12	12/31/12	582,910.00	478,369.28	320,884.19	515,094.31
Governor's Alliance on Drugs	2000-100-082-C001-044-U999-6010	1/1/11	12/31/11	582,910.00			506,596.32
Governor's Alliance on Drugs	2000-100-082-C001-044-U999-6010	1/1/10	12/31/10	452,007.00			452,006.24
Governor's Alliance on Drugs	2000-100-082-C001-044-U999-6010	1/1/09	12/31/09	506,183.69			506,183.69
Governor's Alliance on Drugs	2000-100-082-C001-044-U999-6010	1/1/08	12/31/08	524,124.44			524,124.44
Governor's Alliance on Drugs	2000-100-082-C001-044-U999-6010	1/1/07	12/31/07	593,270.19			593,270.19
Governor's Alliance on Drugs	2000-100-082-C001-044-U999-6010	1/1/06	12/31/06	590,868.55			590,868.55
				\$	584,024.22	\$ 515,917.06	\$ 3,883,176.61
Mental Health Program II	7700-100-083010-60	7/1/09	6/30/10	\$ 5,266.16	\$ 2,062.50	\$	\$ 5,266.16
Mental Health - Disaster Liaison		1/1/12	12/31/12	\$ 1,200.00	\$	\$ 1,004.71	\$ 1,200.00
Mental Health - Disaster Liaison		1/1/08	12/31/08	2,500.00		600.00	2,500.00
				\$		\$ 1,604.71	\$ 3,700.00

See Accompanying Notes to Schedule of Expenditures of State Financial Assistance

COUNTY OF UNION

SCHEDULE OF EXPENDITURES OF STATE FINANCIAL ASSISTANCE

FOR THE YEAR ENDED DECEMBER 31, 2013

STATE GRANTOR DEPARTMENT	STATE ACCOUNT NUMBER	GRANT PERIOD		PROGRAM	2013 FUNDS	2013	EXPENDITURES	DECEMBER
		FROM	TO	AMOUNT	RECEIVED	EXPENDITURES	31, 2013	
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
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				26,160.00
Sexual Assault Abuse and Rape Care/ Rape Counseling Program	8051-100-022-8051-048-FFFF-6130	1/1/10	12/31/10	48,770.45				48,770.45
Sexual Assault Abuse and Rape Care/ Rape Counseling Program	8051-100-022-8051-048-FFFF-6130	6/30/04	8/31/05	51,000.00				50,999.81
Sexual Assault Abuse and Rape Care/ Rape Counseling Program	8051-100-022-8051-048-FFFF-6130	1/1/04	12/31/04	100,047.00				100,043.60
				\$ 0.00	\$	\$ 0.00	\$	238,944.36
Local Share Count Program		1/1/08	12/31/08	294,000.00	\$	\$ 83,336.34	\$	294,000.00
Local Share Count Program		1/1/07	12/31/07	103,788.80		41.17		103,788.80
				\$ 0.00	\$	\$ 83,377.51	\$	397,788.80
Family Court Services	7570-100-054-7570-064-LLLL-6130	1/1/13	12/31/13	252,748.00	\$ 103,218.67	\$ 220,776.08	\$	220,776.08
Family Court Services	7570-100-054-7570-064-LLLL-6130	1/1/12	12/31/12	252,748.00	151,367.82	40,063.27		252,748.00
Family Court Services	7570-100-054-7570-064-LLLL-6130	1/1/11	12/31/11	252,748.00				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
				\$ 254,586.49	\$	\$ 260,839.35	\$	1,210,176.79
Human Services Planning Advisory Council	7570-100-054-7570-048-LLLL-6130	1/1/13	12/31/13	68,163.00	\$ 58,210.33	\$ 63,622.72	\$	63,622.72
Human Services Planning Advisory Council	7570-100-054-7570-048-LLLL-6130	1/1/12	12/31/12	93,163.00		8,427.37		79,286.72
Human Services Planning Advisory Council	7570-100-054-7570-048-LLLL-6130	1/1/11	12/31/11	93,163.00				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
				\$ 58,210.33	\$	\$ 72,050.09	\$	321,881.87
Personal Attendant Services Program	7570-491-054-7570-006-LLLL-6130	1/1/13	12/31/13	82,000.00	\$ 82,000.00	\$ 81,358.34	\$	81,358.34
Personal Attendant Services Program	7570-491-054-7570-006-LLLL-6130	1/1/12	12/31/12	869,811.00	22,552.07	24,533.79		602,424.07
Personal Attendant Services Program	7570-491-054-7570-006-LLLL-6130	1/1/11	12/31/11	869,811.00				806,943.44
Personal Attendant Services Program	7570-491-054-7570-006-LLLL-6130	1/1/10	12/31/10	780,036.35				780,036.35
				\$ 104,552.07	\$	\$ 105,892.13	\$	2,270,762.20
Social Services for the Homeless	7550-100-054-7550-072-LLLL-6030	1/1/13	12/31/13	685,078.00	\$ 329,042.00	\$ 469,643.33	\$	469,643.33
Social Services for the Homeless	7550-100-054-7550-072-LLLL-6030	1/1/12	12/31/12	643,705.00	35,727.00	74,459.76		643,505.82
Social Services for the Homeless	7550-100-054-7550-072-LLLL-6030	1/1/11	12/31/11	643,705.00				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
Social Services for the Homeless	7550-100-054-7550-072-LLLL-6030	1/1/09	12/31/09	643,705.00				643,705.00
Social Services for the Homeless	7550-100-054-7550-072-LLLL-6030	1/1/07	12/31/07	632,722.00				632,722.00
				\$ 364,769.00	\$	\$ 544,103.09	\$	3,800,495.73
Area Agencies on Aging (AAA) Area Plan contract (APC)	13-100-054-7530-058-6110-13	1/1/13	12/31/13	1,020,311.00	\$ 976,566.00	\$ 894,256.58	\$	894,256.58
Area Agencies on Aging (AAA) Area Plan contract (APC)	13-100-054-7530-058-6110-13	1/1/12	12/31/12	3,182,141.00		36,914.36		3,125,762.85
				\$ 976,566.00	\$	\$ 931,170.94	\$	4,020,019.43
Work First New Jersey	7550-100-054-7550-291-LLLL-6110	7/1/13	6/30/14	65,292.00	\$ 16,323.00	\$ 30,431.18	\$	30,431.18
Work First New Jersey	7550-100-054-7550-291-LLLL-6110	7/1/12	6/30/13	65,292.00	11,097.00	29,707.79		62,624.59
Work First New Jersey	7550-100-054-7550-291-LLLL-6110	7/1/11	6/30/12	65,292.00	8,778.00			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
				\$ 36,198.00	\$	\$ 60,138.97	\$	218,099.85
Total for Department of Human Services:				\$ 2,380,968.61	\$	\$ 2,575,093.85	\$	16,370,311.80

COUNTY OF UNION

SCHEDULE OF EXPENDITURES OF STATE FINANCIAL ASSISTANCE

FOR THE YEAR ENDED DECEMBER 31, 2013

		GRANT PERIOD		PROGRAM	2013 FUNDS RECEIVED	2013 EXPENDITURES	EXPENDITURES DECEMBER 31, 2013
STATE GRANTOR DEPARTMENT	STATE ACCOUNT NUMBER	FROM	TO	AMOUNT			
<u>Department of Law and Public Safety:</u>							
Comprehensive Traffic Safety Program	1160-100-066-1160-047-YHTS-6010	10/1/11	9/30/12	\$ 20,000.00	\$		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
				\$	0.00	\$ 0.00	74,284.24
Law Enforcement Training	1020-100-066-1020-314-YCJS-6120	7/1/13	6/30/14	12,345.00	\$ 12,345.00	\$	
Law Enforcement Training	1020-100-066-1020-314-YCJS-6120	7/1/12	6/30/13	34,113.00			
Law Enforcement Training	1020-100-066-1020-314-YCJS-6120	7/1/11	6/30/12	30,405.00		17,535.10	17,535.10
Law Enforcement Training	1020-100-066-1020-314-YCJS-6120	7/1/10	6/30/11	25,620.00		14,772.61	25,620.00
Law Enforcement Training	1020-100-066-1020-314-YCJS-6120	7/1/09	6/30/10	24,740.00			24,656.05
Law Enforcement Training	1020-100-066-1020-314-YCJS-6120	7/1/08	6/30/09	32,095.00			32,095.00
				\$	12,345.00	\$ 32,307.71	99,906.15
Sexual Assault Nurse Examiner - SANE	1020-100-066-1020-142-YCJC-6010	11/1/12	10/31/13	74,765.00	\$		
Sexual Assault Nurse Examiner - SANE	1020-100-066-1020-142-YCJC-6010	11/1/11	10/31/12	74,860.00		73,996.00	66,901.12
Sexual Assault Nurse Examiner - SANE	1020-100-066-1020-142-YCJC-6010	11/1/10	10/31/11	41,000.00	8,652.00	278.50	28,082.68
Sexual Assault Nurse Examiner - SANE	1020-100-066-1020-142-YCJC-6010	11/1/09	10/31/10	67,655.00			28,448.58
Sexual Assault Nurse Examiner - SANE	1020-100-066-1020-142-YCJC-6010	11/1/08	10/31/09	124,710.00			43,218.99
Sexual Assault Nurse Examiner - SANE	1020-100-066-1020-142-YCJC-6010	11/1/07	10/31/08	49,507.00			48,757.15
Sexual Assault Nurse Examiner - SANE	1020-100-066-1020-142-YCJC-6010	11/1/06	10/31/07	52,808.04			52,608.56
Sexual Assault Nurse Examiner - SANE	1020-100-066-1020-142-YCJC-6010	11/1/05	10/31/06	54,742.00			54,941.48
				\$	82,648.00	\$ 60,849.62	322,958.56
Megan's Law	1020-100-066-1020-261-YOPR-6010	1/1/13	12/31/13	13,946.00	\$	4,086.00	4,086.00
Megan's Law	1020-100-066-1020-261-YOPR-6010	1/1/12	12/31/12	17,290.00	17,290.00	11,738.00	17,290.00
Megan's Law	1020-100-066-1020-261-YOPR-6010	1/1/11	12/31/11	15,047.00			15,047.00
Megan's Law	1020-100-066-1020-261-YOPR-6010	1/1/10	12/31/10	16,198.00			16,198.00
				\$	17,290.00	\$ 15,824.00	52,621.00
Body Armor Replacement Fund	1020-718-066-1020-001-YCJS-6120	1/1/12	12/31/12	56,379.00	\$	1,391.75	1,391.75
Body Armor Replacement Fund	1020-718-066-1020-001-YCJS-6120	1/1/11	12/31/11	54,744.00		28,630.40	43,316.50
Body Armor Replacement Fund	1020-718-066-1020-001-YCJS-6120	1/1/10	12/31/10	67,635.00		20,875.70	60,042.30
Body Armor Replacement Fund	1020-718-066-1020-001-YCJS-6120	1/1/09	12/31/09	54,057.00		12,361.25	54,030.60
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
				\$		\$ 63,259.10	364,170.71
Insurance Fraud	1020-100-066-1020-305-YINV-6110	1/1/13	12/31/13	250,000.00	\$	250,000.00	250,000.00
Insurance Fraud	1020-100-066-1020-305-YINV-6110	1/1/12	12/31/12	250,000.00	250,000.00	7,479.50	250,000.00
Insurance Fraud	1020-100-066-1020-305-YINV-6110	1/1/11	12/31/11	250,000.00			250,000.00
				\$	250,000.00	\$ 257,479.50	750,000.00
Auto Theft Grant	1020-100-066-1020-216-YCJD-6110	1/1/09	12/31/09	240,354.00	\$	6,107.53	238,404.00
Auto Theft Grant	1020-100-066-1020-216-YCJD-6110	1/1/08	12/31/08	242,132.00			242,132.00
Auto Theft Grant	1020-100-066-1020-216-YCJD-6110	1/1/07	12/31/07	269,477.00			251,275.00
				\$		\$ 6,107.53	731,811.00
Drunk Driving Enforcement Program	6400-100-078-6400-VVVV	1/1/12	12/31/12	6,064.00	\$	4,450.00	4,450.00
Child Passenger Program	1160-100-066-1160-113-YHTS-6120	10/1/12	9/30/13	39,892.00	\$	576.00	576.00
Child Passenger Program	1160-100-066-1160-113-YHTS-6120	10/1/11	9/30/12	20,008.00	18,789.88	20,008.00	20,008.00
Child Passenger Program	1160-100-066-1160-113-YHTS-6120	10/1/10	9/30/11	45,000.00		1,675.77	29,846.87
Child Passenger Program	1160-100-066-1160-113-YHTS-6120	10/1/09	9/30/10	53,500.00			53,485.78
				\$	18,789.88	\$ 22,259.77	103,916.65

See Accompanying Notes to Schedule of Expenditures of State Financial Assistance

COUNTY OF UNION

SCHEDULE OF EXPENDITURES OF STATE FINANCIAL ASSISTANCE

FOR THE YEAR ENDED DECEMBER 31, 2013

STATE GRANTOR DEPARTMENT	STATE ACCOUNT NUMBER	GRANT PERIOD		PROGRAM AMOUNT	2013 FUNDS RECEIVED	2013 EXPENDITURES	EXPENDITURES DECEMBER 31, 2013
		FROM	TO				
Youth Service Community Partnership	1500-100-066-1500-007-YYYY-6010	1/1/13	12/31/13	\$ 452,098.00	\$ 71,981.68	\$ 335,788.87	\$ 335,788.87
Youth Service Community Partnership	1500-100-066-1500-007-YYYY-6010	1/1/12	12/31/12	452,098.00	313,475.42	96,968.80	452,098.00
Youth Service Community Partnership	1500-100-066-1500-007-YYYY-6010	1/1/11	12/31/11	452,098.00			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
				\$	385,457.10	\$ 432,757.67	\$ 2,538,729.85
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	600,486.41			600,485.01
State Incentive Program	1500-100-066-1500-168-YSAC-6010	1/1/07	12/31/07	590,761.00			590,760.00
State Incentive Program	1500-100-066-1500-168-YSAC-6010	1/1/06	12/31/06	584,913.00			584,913.00
				\$		\$	2,076,778.01
State Facilities Education Act	1500-100-066-1500-007-YYYY-6010	1/1/13	12/31/13	207,000.00	\$ 135,000.00	\$ 69,000.00	\$ 69,000.00
State Facilities Education Act	1500-100-066-1500-007-YYYY-6010	1/1/12	12/31/12	144,000.00		96,000.00	144,000.00
State Facilities Education Act	1500-100-066-1500-007-YYYY-6010	1/1/11	12/31/11	166,500.00			166,500.00
				\$	135,000.00	\$ 165,000.00	\$ 379,500.00
Juvenile Accountability Incentive Program	1500-100-066-1500-007-YSAC-6010	1/1/13	12/31/13	28,783.00	\$ 11,493.02	\$ 28,783.00	\$ 28,783.00
Juvenile Accountability Incentive Program	1500-100-066-1500-007-YSAC-6010	1/1/12	12/31/12	46,257.00	40,201.83	23,816.52	46,257.00
Juvenile Accountability Incentive Program	1500-100-066-1500-007-YSAC-6010	1/1/11	12/31/11	57,965.00			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
Juvenile Accountability Incentive Program	1500-100-066-1500-007-YSAC-6010	1/1/00	12/31/00	283,126.00			250,087.61
				\$	51,694.85	\$ 52,599.52	\$ 1,099,597.92
Juvenile Justice Innovations Grant		1/1/13	12/31/13	120,000.00	\$	\$ 53,363.15	\$ 53,363.15
Juvenile Justice Innovations Grant		1/1/12	12/31/12	125,200.00		10,531.12	125,200.00
Juvenile Justice Innovations Grant		1/1/11	12/31/11	120,000.00			120,000.00
				\$		63,894.27	298,563.15
Violence Against Women	1020-100-066-1020-246-YCJS-6010	7/1/04	6/30/05	10,772.00	\$	\$	10,769.00
Help Americans Vote Act (HAVA)		1/1/08	12/31/08	16,650.00	\$	\$ 16,567.22	16,567.22
Help Americans Vote Act (HAVA)		1/1/07	12/31/07	19,055.22			19,055.22
				\$		16,567.22	35,622.44
Law Enforcement Terrorism		1/1/06	12/31/06	117,423.00	\$	\$	117,423.00
State / Local All Hazard Emergency Op (SLAHEOP)	1200-100-066-1200-821-YEMR-6120	1/1/04	12/31/04	48,936.00	\$	\$	0.00
Total for Department of Law and Public Safety					\$ 953,224.83	\$ 1,193,355.91	\$ 9,050,332.68
Department of Labor:							
NJ Builders Utilization Initiative for labor Diversity		7/15/11	1/15/13	7,500.00	\$ 2,500.00	\$ 6,190.64	\$ 6,190.64
Smart Steps		7/1/13	6/30/14	8,025.00	\$	\$	\$
Smart Steps		7/1/12	6/30/13	4,815.00	4,815.00	4,815.00	4,815.00
Smart Steps		7/1/11	6/30/12	11,235.00			8,025.00
				\$	4,815.00	\$ 4,815.00	\$ 12,840.00
TANF Work Verification		7/1/13	6/30/14	46,700.00	\$	\$ 30,578.64	\$ 30,578.64
TANF Work Verification		7/1/12	6/30/13	46,700.00	27,724.00	20,024.58	46,700.00
TANF Work Verification		7/1/09	6/30/10	82,251.00			70,706.32
				\$	27,724.00	\$ 50,603.22	\$ 147,984.96

See Accompanying Notes to Schedule of Expenditures of State Financial Assistance

COUNTY OF UNION

SCHEDULE OF EXPENDITURES OF STATE FINANCIAL ASSISTANCE

FOR THE YEAR ENDED DECEMBER 31, 2013

STATE GRANTOR DEPARTMENT	STATE ACCOUNT NUMBER	GRANT PERIOD		PROGRAM AMOUNT	2013 FUNDS RECEIVED	2013 EXPENDITURES	EXPENDITURES DECEMBER 31, 2013
		FROM	TO				
Business Development Initiative		7/1/11	6/30/12	\$ 11,764.00	\$	\$	9,142.05
Workforce Development Program - WDP	4545-780-062-4545-002-N729-6140	7/1/11	6/30/12	27,112.00	\$ 26,860.00	\$ 26,859.23	26,859.23
Workforce Learning Link	4545-767-062-4545-003-N751-6140	7/1/13	6/30/14	134,000.00	\$ 6,013.00	\$ 38,753.41	38,753.41
Workforce Learning Link	4545-767-062-4545-003-N751-6140	7/1/12	6/30/13	226,000.00	72,775.00	33,105.14	182,510.05
Workforce Learning Link	4545-767-062-4545-003-N751-6140	7/1/11	6/30/12	268,500.00	1,548.00		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
				\$	80,336.00	\$ 71,858.55	558,514.15
Work First New Jersey	7550-100-054-7550-291-LLLL-6110	7/1/13	6/30/14	2,661,838.00	\$ 329,838.00	\$ 452,881.71	452,881.71
Work First New Jersey	7550-100-054-7550-291-LLLL-6110	7/1/12	6/30/13	2,546,202.00	1,826,533.00	1,694,945.71	2,307,822.15
Work First New Jersey	7550-100-054-7550-291-LLLL-6110	7/1/11	6/30/12	3,224,801.00	47,104.00	27,212.42	2,901,812.15
Work First New Jersey	7550-100-054-7550-291-LLLL-6110	7/1/10	6/30/11	3,408,875.00			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
				\$	2,203,475.00	\$ 2,175,039.84	12,658,292.65
Total for Department of Labor				\$	2,345,710.00	\$ 2,335,366.48	13,419,823.68
Other State Agencies:							
New Jersey Transit							
Senior Citizens and Disabled Residents Transportation Assistance Program	Not Available	1/1/13	12/31/13	1,192,775.00	\$ 1,112,046.20	\$ 1,192,774.00	1,192,774.00
Senior Citizens and Disabled Residents Transportation Assistance Program	Not Available	1/1/12	12/31/12	1,355,906.00	281,512.51	18,442.76	1,353,640.00
Senior Citizens and Disabled Residents Transportation Assistance Program	Not Available	1/1/11	12/31/11	1,581,699.12	281,512.51		1,581,699.12
Senior Citizens and Disabled Residents Transportation Assistance Program	Not Available	1/1/10	12/31/10	1,631,826.00			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
Senior Citizens and Disabled Residents Transportation Assistance Program	Not Available	1/1/04	12/31/04	1,374,569.00			1,374,569.00
Senior Citizens and Disabled Residents Transportation Assistance Program	Not Available	1/1/03	12/31/03	1,599,967.97			1,599,967.97
Senior Citizens and Disabled Residents Transportation Assistance Program	Not Available	1/1/02	12/31/02	1,503,361.00			1,382,868.95
				\$	1,675,071.22	\$ 1,211,216.76	18,997,972.92
Conrail Project				150,000.00	\$	\$	150,000.00
Newark-Elizabeth Light Rail Line Study				1,000,000.00	\$	\$	929,751.19

COUNTY OF UNION

SCHEDULE OF EXPENDITURES OF STATE FINANCIAL ASSISTANCE

FOR THE YEAR ENDED DECEMBER 31, 2013

STATE GRANTOR DEPARTMENT	STATE ACCOUNT NUMBER	GRANT PERIOD		PROGRAM AMOUNT	2013 FUNDS RECEIVED	2013 EXPENDITURES	EXPENDITURES DECEMBER 31, 2013
		FROM	TO				
Veterans-Paratransit	3610-100-067-3610-058-PVET-6130	7/1/13	6/30/14	\$ 12,000.00	\$ 11,000.00	\$	
Veterans-Paratransit	3610-100-067-3610-058-PVET-6130	7/1/12	6/30/13	12,000.00		12,000.00	12,000.00
Veterans-Paratransit	3610-100-067-3610-058-PVET-6130	7/1/11	6/30/12	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
				\$	11,000.00	\$ 12,000.00	\$ 124,000.00
New Jersey Historical Commission:							
Historical Block Grant	2540-100-074-2540-043-S003-6110	1/1/12	12/31/13	55,757.00	\$ 27,878.50	\$ 30,986.03	30,986.03
Historical Block Grant	2540-100-074-2540-043-S003-6110	1/1/12	12/31/12	61,826.00	9,273.90	40,213.68	61,451.00
Historical Block Grant	2540-100-074-2540-043-S003-6110	1/1/11	12/31/11	61,826.00		943.75	61,826.00
Historical Block Grant	2540-100-074-2540-043-S003-6110	1/1/10	12/31/10	66,467.00			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
				\$	37,152.40	\$ 72,143.46	\$ 259,658.17
Office of Information Technology:							
911 Program	2034-100-082-S570-035-UZZZ-6110	7/1/08	6/30/09	25,000.00	\$	1,769.21	19,374.18
911 Program	2034-100-082-S570-035-UZZZ-6110	7/1/07	6/30/08	25,000.00		180.00	18,900.52
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	7/1/05	6/30/07	25,000.00		294.00	13,871.72
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
Total for Office of Information Technology:				\$	0.00	\$ 2,243.21	\$ 179,058.96
Total for Other State Agencies				\$	1,723,223.62	1,297,603.43	20,640,441.24
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- Glenside	2000-07-054			1,500,000.00	\$	\$	
County Environmental Health Act & Air Pollution	4855-100-042-4855-075-V83K-6010	1/1/12	12/31/13	400,788.00	\$ 151,610.32	\$ 314,711.03	314,711.03
County Environmental Health Act & Air Pollution	4855-100-042-4855-075-V83K-6010	1/1/12	12/31/12	345,710.00	141,597.00		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			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			267,702.00
County Environmental Health Act & Air Pollution	4855-100-042-4855-075-V83K-6010	1/1/08	12/31/08	280,649.25		22,017.25	280,649.25
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
				\$	293,207.32	\$ 336,728.28	\$ 2,452,783.49
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, 2013

STATE GRANTOR DEPARTMENT	STATE ACCOUNT NUMBER	GRANT PERIOD		PROGRAM AMOUNT	2013 FUNDS RECEIVED	2013 EXPENDITURES	EXPENDITURES DECEMBER 31, 2013
		FROM	TO				
Solid Waste Services	4910-515-239100-60	1/1/12	12/31/13	\$ 264,000.00	\$ 264,000.00	\$	
Solid Waste Services	4910-515-239100-60	1/1/11	12/31/11	298,100.00		56,621.33	56,621.33
Solid Waste Services	4910-515-239100-60	1/1/10	12/31/10	630,000.00		117,652.75	387,464.40
Solid Waste Services	4910-515-239100-60	1/1/09	12/31/09	372,276.34		13,668.50	365,094.06
Solid Waste Services	4910-515-239100-60	1/1/08	12/31/08	335,310.00		98.18	335,128.27
Solid Waste Services	4910-515-239100-60	1/1/07	12/31/07	320,183.00			320,128.00
				\$	264,000.00	\$ 168,040.76	\$ 1,464,436.06
Clean Communities	4900-765-042-4900-005-VCMB-6010	1/1/12	12/31/13	53,821.00	\$ 53,820.90	\$ 25,398.00	25,398.00
Clean Communities	4900-765-042-4900-005-VCMB-6010	1/1/12	12/31/12	45,958.00		29,277.35	45,958.00
Clean Communities	4900-765-042-4900-005-VCMB-6010	1/1/11	12/31/11	46,602.00		20,351.76	46,602.00
Clean Communities	4900-765-042-4900-005-VCMB-6010	1/1/10	12/31/10	47,477.00			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			34,631.50
Clean Communities	4900-765-042-4900-005-VCMB-6010	1/1/06	12/31/06	25,836.00			21,481.50
Clean Communities	4900-765-042-4900-005-VCMB-6010	1/1/05	12/31/05	27,612.00			20,730.19
				\$	53,820.90	\$ 75,027.11	\$ 322,071.59
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	\$ 0.16	\$	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	\$	\$	0.00
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	\$	\$	0.00
Scrap Tire		1/1/01	12/31/01	58,920.00	\$	\$ 1,257.40	54,940.85
Bonus Recycling Grant		1/1/09	12/31/09	237,800.00	\$	\$ 3,800.00	161,130.73
Total for Department of Environmental Protection				\$	611,028.38	\$ 604,853.55	\$ 13,375,910.25
Department of Transportation:							
State Aid Highway Projects:							
Road , intersection, Bridge and culvert Improvements Projects at various locations				3,500,000.00	\$	\$	3,500,000.00
Road , intersection, Bridge and culvert Improvements Projects at various locations				276,792.37			276,792.37
Road , intersection, Bridge and culvert Improvements Projects at various locations				4,487,600.00			
Road , intersection, Bridge and culvert Improvements Projects at various locations				1,000,000.00			
Local Bridge Program				995,906.75			995,906.75
County Road Resurfacing Program	6320-480-076-6320-AJW-TCAP-6010			4,600,000.00			4,600,000.00
Lenape Park Bike Trail				500,000.00	125,000.00	31,780.18	500,000.00
Traffic Signals Rehab				250,000.00			0.00

See Accompanying Notes to Schedule of Expenditures of State Financial Assistance

COUNTY OF UNION

SCHEDULE OF EXPENDITURES OF STATE FINANCIAL ASSISTANCE

FOR THE YEAR ENDED DECEMBER 31, 2013

STATE GRANTOR DEPARTMENT	STATE ACCOUNT NUMBER	GRANT PERIOD		PROGRAM AMOUNT	2013 FUNDS RECEIVED	2013 EXPENDITURES	EXPENDITURES DECEMBER 31, 2013
		FROM	TO				
County Road Resurfacing Program	6320-480-078-6320-AJW-TCAP-6010	7/1/09	6/30/11	\$ 3,987,305.59	\$	\$ 81,476.00	\$ 3,987,305.59
Road , intersection, Bridge and culvert Improvements Projects at various locations				1,000,000.00			
Road , intersection, Bridge and culvert				3,500,000.00		3,500,000.00	3,500,000.00
					\$ 125,000.00	\$ 3,613,256.18	\$ 17,360,004.71
Upgrade of Signs and Markers	6320-480-078-6320-AJW-TCAP-6010	2011		1,013,800.00	\$	\$	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
					\$	\$	\$ 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
					\$	\$	\$ 5,083,627.09
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
No. Ave Coridor IntersectionNACI Project	6320-480-078-6320-AUD-TCAP-6110	1/1/03	12/31/03	15,000,000.00	\$	\$	14,998,622.89
Totals for Department of Transportation					\$ 125,000.00	\$ 3,613,256.18	\$ 47,956,983.60
GRAND TOTAL					\$ 12,098,891.13	\$ 14,950,675.59	\$ 142,821,659.94

COUNTY OF UNION

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

YEAR ENDED DECEMBER 31, 2013

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 Grant Fund, General Capital Fund or Trust Other Fund.

Revenues:

	<u>Federal</u>	<u>State</u>	<u>Other</u>	<u>Total</u>
Grant Fund	\$ 18,060,031.29	\$ 11,973,891.13	\$ 4,190,301.06	\$ 34,224,223.48
Trust Other Fund	13,927,301.36			13,927,301.36
General Capital Fund	<u>4,914,491.05</u>	<u>125,000.00</u>	<u></u>	<u>5,039,491.05</u>
	<u>\$ 36,901,823.70</u>	<u>\$ 12,098,891.13</u>	<u>\$ 4,190,301.06</u>	<u>\$ 53,191,015.89</u>

Expenditures:

Grant Fund	\$ 19,232,895.87	\$ 11,337,419.43	\$ 5,096,518.92	\$ 35,666,834.22
Trust Other Fund	15,501,760.76			15,501,760.76
General Capital Fund	890,220.01	3,613,256.16		4,503,476.17
Less: Estimated Costs	<u>(792,557.55)</u>	<u></u>	<u></u>	<u>(792,557.55)</u>
	<u>\$ 34,832,319.09</u>	<u>\$ 14,950,675.59</u>	<u>\$ 5,096,518.92</u>	<u>\$ 54,879,513.60</u>

NOTE 5. OTHER

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

Expenditures reported against the Public Assistance Disaster Grant are reported at 90% of the approved project costs. Some costs reported on these grants occurred in 2012.

COUNTY OF UNION
NEW JERSEY

SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE YEAR ENDED DECEMBER 31, 2013

Section I - Summary of Auditor's Results

Financial Statements

- | | |
|-----------------------------------------------------------------------------------------------|----------|
| (1) Type of Auditor Report Issued: | Modified |
| (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)? | Unmodified |
| (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, 2013

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

Federal Programs (Continued)

(4) Identification of Major Federal Programs:

Older Americans Act Title III	93.044
Public Assistance for Presidential Declared Disasters- Hurricane Irene	97.036
CDBG-Disaster Recovery 2013- Hurricane Irene	14.228
Federal Aid Highways	20.205
Hurricane Sandy Disaster National Emergency Grant	17.277
State Criminal Alien Assistance program (SCAAP)	16.606
DNA Backlog Reduction	16.741
Social Services Disaster Relief Grant	93.667
Transportation of Elderly Title XIX	93.667
Elderly Handicapped Transportation Title XX	93.667
Home Health Care	93.667
Port Security Program Grant	97.056
Housing Choice Voucher Program	14.871

(5) Program Threshold Determination:

Type A Federal Program Threshold > \$1,044,969.57

Type B Federal Program Threshold <= \$1,044,969.57

(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, 2013

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)? Unmodified

(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>
Older Americans Act Title III (State Share)	N/A
Social Services for the Homeless	7550-100-054-7550-072-LLLL-6030
Continuum Partner Services	2014-100-024-6130 (9/13 13BEXM)
State Aid Highway Projects	N/A

(6) Program Threshold Determination:

Type A State Program Threshold > \$448,520.27

Type B State Program Threshold <= \$448,520.27

(7) 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, 2013

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

N/A

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

Federal and State Programs

2013-01

Older American Act Title III 93.044

Hurricane Sandy Disaster National Emergency Grant 17.277

Social Services Disaster Relief Grant 93.667

Home Health Care 93.667

Older American Act Title III (State Share)

Social Services for the Homeless (State Award)

Finding: 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 and/or through periodic site visits by responsible County staff. Our audit disclosed that for several sub recipients were not monitored and 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.

Criteria: The federal and state award compliance requirements.

Effect: The County of Union is not in compliance with the federal and state award compliance requirements.

Cause: The County has instituted a process of documenting the status of their monitoring of sub-grantees; however, there is no penalty to the sub-grantees for non-compliance.

Recommendation:

We recommend that the County institute additional procedures to ensure sub-grantee compliance and to expand the monitoring process to include documentation on how sub-grantees are satisfying their required match.

Management's Response

Management agrees with the finding and will address the matter as part of their corrective action plan.

COUNTY OF UNION

NEW JERSEY

SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE YEAR ENDED DECEMBER 31, 2013

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

Federal and State Programs (Continued)

2013-02

DNA Backlog Reduction 16.741

Port Security Program Grants 97.056

Finding: Various financial and/or progress reports filed with federal grantor agencies were not always available for audit.

Criteria: The federal award compliance requirements.

Effect: The County of Union is not in compliance with the federal award compliance requirements.

Cause: The employees are required to report through an online reporting system and after they complete and submit the report online, they are not printing a copy for their records.

Recommendation:

We recommend that all federal and state grant expenditure reports be made available for audit.

Management's Response

Management agrees with the finding and will address the matter as part of their corrective action plan.

COUNTY OF UNION

NEW JERSEY

SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE YEAR ENDED DECEMBER 31, 2013

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

Federal and State Programs (Continued)

2013-03

DNA Backlog Reduction 16.741

Older American Act Title III 93.044

Hurricane Sandy Disaster National Emergency Grant 17.277

Housing Choice Voucher Program 14.871

Finding: The salary 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 for all programs.

Criteria: The federal register and federal award compliance requirements.

Effect: The County of Union is not in compliance with the federal register and federal award compliance requirements.

Cause: Not all employees completed Personnel Activity Reports. Some employee estimate allocations were charged to the program yet their timesheet did not reflect they worked on the program. Program accountant(s) did not reconcile estimated allocation to actual time charged.

Recommendation:

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

Management's Response

Management agrees with the finding and will address the matter as part of their corrective action plan.

COUNTY OF UNION

NEW JERSEY

SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE YEAR ENDED DECEMBER 31, 2013

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

Federal and State Programs (Continued)

2013-04

Federal Aid Highways 20.205
State Aid Highway Projects

Finding: The accounting records maintained do not readily identify the specific source and application of funds for these jointly funded programs.

Criteria: The federal and state award compliance requirements.

Effect: The County of Union is not in compliance with the federal and state award compliance requirements.

Cause: The County of Union tracks transportation projects by project regardless of funding source.

Recommendation:

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

Management's Response

Management agrees with the finding and will address the matter as part of their corrective action plan.

COUNTY OF UNION

NEW JERSEY

SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE YEAR ENDED DECEMBER 31, 2013

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

Federal and State Programs (Continued)

2013-05

Public Assistance for Presidential Declared Disasters – Hurricane Irene 97.036

Finding: The expenditures reported on the project worksheet for Protective Measures related to Forced Labor were not calculated correctly.

Criteria: The federal award compliance requirements.

Effect: The County of Union is not in compliance with the federal award compliance requirements.

Cause: The County of Union did not correctly calculate the hourly rates used in the calculations on the project worksheet.

Recommendation:

We recommend that the County establish a review and oversight of project worksheets calculations prior to submission.

Management's Response

Management agrees with the finding and will address the matter as part of their corrective action plan.

COUNTY OF UNION

NEW JERSEY

SCHEDULE OF PRIOR AUDIT FINDINGS
FOR THE YEAR ENDED DECEMBER 31, 2013

Federal Programs and State Programs

Findings #13-02 and #13-04 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, 2013

			14.871
Line Item No.	Description	Total Programs	Housing Choice Vouchers
Balance Sheet			
111	Cash-unrestricted	\$ 85,753	\$ 85,753
113	Cash-other restricted	\$ 87,046	\$ 87,046
100	Total Cash	\$ 172,799	\$ 172,799
124	Accounts Receivable - Other Government	\$ 16,357	\$ 16,357
120	Total Receivables, Net of Allowance for Doubtful Accounts	\$ 16,357	\$ 16,357
142	Prepaid Expenses and Other Assets	\$ 289,292	\$ 289,292
150	Total Current Assets	\$ 478,448	\$ 478,448
190	Total Assets	\$ 478,448	\$ 478,448
312	Accounts payable <= 90 days	\$ 53,776	\$ 53,776
333	Accounts Payable - Other Government	\$ -	\$ -
342	Deferred Revenues	\$ -	\$ -
310	Total Current Liabilities	\$ 53,776	\$ 53,776
300	Total Liabilities	\$ 53,776	\$ 53,776
511.4	Restricted Net Position	\$ 87,046	\$ 87,046
512.4	Unrestricted Net Position	\$ 337,626	\$ 337,626
513	Total Equity - Net Position	\$ 424,672	\$ 424,672
600	Total Liabilities and Equity/Net Position	\$ 478,448	\$ 478,448
Income Statement			
70600	HUD PHA operating grants	\$ 3,821,245	\$ 3,821,245
71400	Fraud recovery	\$ 2,507	\$ 2,507
71500	Other revenue	\$ 30,172	\$ 30,172
70000	Total Revenue	\$ 3,853,924	\$ 3,853,924
91100	Administrative salaries	\$ 8,096	\$ 8,096
91200	Auditing fees	\$ 12,500	\$ 12,500
91300	Management Fee	\$ 301,958	\$ 301,958
91900	Other	\$ 767	\$ 767
91000	Total Operating-Administrative	\$ 323,321	\$ 323,321
96200	Other general expenses	\$ 13,046	\$ 13,046
96000	Total Other General Expenses	\$ 13,046	\$ 13,046
96900	Total Operating Expenses	\$ 336,367	\$ 336,367
97000	Excess Revenue Over Operating Expenses	\$ 3,517,557	\$ 3,517,557

COUNTY OF UNION
SUPPLEMENTARY INFORMATION
FINANCIAL DATA SCHEDULE - SECTION 8 HOUSING CHOICE VOUCHER PROGRAM
FOR THE YEAR ENDED DECEMBER 31,2013

				14.871
Line Item No.	Description	Total Programs	Housing Choice Vouchers	
97300	Housing assistance payments	\$ 3,507,671	\$ 3,507,671	
97350	HAP Portability-In	\$ 28,614	\$ 28,614	
90000	Total Expenses	\$ 3,872,652	\$ 3,872,652	
10000	Excess (Deficiency) of Revenue Over (Under) Expenses	\$ (18,728)	\$ (18,728)	
11030	Beginning equity	\$ 382,500	\$ 382,500	
11040	Prior Period Adjustments, Equity Transfers and Correction of Errors	\$ 60,900	\$ 60,900	
11170	Administrative Fee Equity	\$ 337,626	\$ 337,626	
11180	Housing Assistance Payments Equity	\$ 87,046	\$ 87,046	
11190	Unit Months Available	4452	4452	
11210	Unit Months Leased	4308	4308	
11270	Excess Cash	\$ -	\$ -	

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PART III

COUNTY OF UNION

STATISTICAL DATA

LIST OF OFFICIALS

COMMENTS AND RECOMMENDATIONS

YEAR ENDED DECEMBER 31, 2013

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

	YEAR 2013		YEAR 2012	
	AMOUNT	%	AMOUNT	%
<u>REVENUE AND OTHER INCOME REALIZED</u>				
Fund Balance Utilized	\$ 19,000,000.00	3.55%	\$ 16,000,000.00	3.06%
Miscellaneous From Other Than Current				
Tax Levy	198,747,272.04	37.13%	203,737,932.49	39.01%
Collection of Current Tax Levy	317,544,198.00	59.32%	302,497,451.00	57.92%
	\$		\$	
<u>TOTAL INCOME</u>	<u>535,291,470.04</u>	<u>100.00%</u>	<u>522,235,383.49</u>	<u>100.00%</u>
<u>EXPENDITURES</u>				
Budget Expenditures:				
County Purposes	\$ 508,918,766.76	99.30%	\$ 499,026,995.11	99.43%
Other Expenditures	3,578,654.90	0.70%	2,861,000.45	0.57%
	\$		\$	
<u>TOTAL EXPENDITURES</u>	<u>512,497,421.66</u>	<u>100.00%</u>	<u>501,887,995.56</u>	<u>100.00%</u>
Excess in Revenue	\$ 22,794,048.38		\$ 20,347,387.93	
<u>Fund Balance</u>				
Balance, January 1	22,496,324.64		18,148,936.71	
	\$ 45,290,373.02		\$ 38,496,324.64	
Decreased by:				
Utilization as Anticipated Revenue	19,000,000.00		16,000,000.00	
	\$		\$	
Balance, December 31	<u>26,290,373.02</u>		<u>22,496,324.64</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>
2013	\$317,544,198.00	\$9,894,247.66	\$327,438,445.66	100%
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%

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>
2013	\$65,961,611,091.00	.485388374457	.015
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

YEAR'S OPERATION

The operation of the County for the year 2013 produced a surplus of \$26,290,373.02 compared with a surplus of \$22,496,324.64 in 2012, an increase of \$3,794,048.38. A comparison of the results of operations for the past three years is set forth below:

<u>YEAR</u>	<u>OPERATING SURPLUS</u>
2013	\$26,290,373.02
2012	\$22,496,324.64
2011	\$18,148,936.71

YEAR'S OPERATION (CONTINUED)

A summary of items which produced the operating surplus for the years 2011 to 2013 is as follows:

	<u>YEAR 2013</u>	<u>YEAR 2012</u>	<u>YEAR 2011</u>
Excess (Deficit) Receipts from Miscellaneous Revenue			
Anticipated	\$ 6,844,372.46	\$ 9,726,645.11	\$ (4,239,776.42)
Miscellaneous Revenue - Not Anticipated	7,377,039.09	6,407,683.85	6,713,683.07
Added Taxes Collected - Chapter 197, P.L. 1941	566,032.80	802,630.34	759,776.83
Unexpended Balance of Prior Year Appropriation Reserve Lapsed	8,220,489.07	5,507,867.51	6,341,297.01
Other Credits to Income	3,196.62	10,241.68	1,370,420.31
Unexpended Balances of Appropriations Canceled	3,361,573.24	753,319.89	3,354,885.35
Non-Budget Expenditures	<u>(3,578,654.90)</u>	<u>(2,861,000.45)</u>	<u>(109,225.90)</u>
 STATUTORY EXCESS TO FUND BALANCE	 \$ <u>22,794,048.38</u>	 \$ <u>20,347,387.93</u>	 \$ <u>14,191,060.25</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>
2013	\$26,290,373.02	\$20,000,000.00
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

COMPARISON OF BUDGET AND EMERGENCY
EXPENDITURES - CURRENT FUND

	<u>YEAR 2013</u>	<u>YEAR 2012</u>
<u>Operating</u>		
General Government	\$109,408,877.00	\$101,386,109.00
Public Safety	90,442,365.00	90,511,517.00
Operational Services	20,924,376.00	19,880,907.00
Health and Welfare	124,802,559.00	126,049,516.00
Education	18,540,398.00	18,430,187.00
Unclassified	9,371,775.53	8,847,486.93
State and Federal Programs -		
Offset by Revenues	34,489,147.00	39,617,458.00
Contingent	50,000.00	50,000.00
<u>Total Operating Costs</u>	<u>\$408,029,497.53</u>	<u>\$404,773,180.93</u>
<u>Capital Improvements</u>	3,500,000.00	3,400,000.00
<u>Debt Service</u>	56,519,073.28	49,942,594.18
Deferred Charges and		
<u>Statutory Expenditures</u>	<u>40,870,195.95</u>	<u>40,911,220.00</u>
<u>Total General Appropriations</u>	<u>\$508,918,766.76</u>	<u>\$499,026,995.11</u>

OFFICIALS IN OFFICE AND SURETY BONDS

The following officials were in office for the Year Ended December 31, 2013:

<u>NAME</u>	<u>TITLE</u>	<u>AMOUNT OF BOND</u>	<u>NAME OF CORPORATE SURETY</u>
Linda Carter	Chairman		
Christopher Hudak	Vice-Chairman		
Bruce Bergen	Freeholder		
Sergio Granados	freeholder from 9/26/13		
Angel Estrada	Freeholder		
Mohamed S Jalloh	Freeholder		
Bette Jane Kowalski	Freeholder		
Alexander Mirabella	Freeholder		
Daniel P. Sullivan	Freeholder to 8/22/13		
Vernell Wright	Freeholder		
Alfred J. Faella	County Manager	\$ 100,000.00	Hartford Accident and and Indemnity Company
James E. Pellettiere	Clerk of the Board	(A)	
Bibi Taylor	Director, Department of Finance	\$ 500,000.00	Travelers Casualty and Surety Company of America
F. Padusniak, Jr.	Comptroller To 6/30/2013	\$ 100,000.00	Hartford Fire Insurance Company
Erick Mesias	Comptroller From 6/24/2013	\$ 100,000.00	Hartford Fire Insurance Company
Melinda Zito	Deputy Comptroller	\$ 500,000.00	Hartford Fire Insurance Company
Joseph Bowe	County Treasurer To 8/31/2013	\$ 100,000.00	Hartford Fire Insurance Company
Julie Origliato	County Treasurer From 10/1/2013	\$ 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

OFFICIALS IN OFFICE AND SURETY BONDS (CONTINUED)

<u>NAME</u>	<u>TITLE</u>	<u>AMOUNT OF BOND</u>	<u>NAME OF CORPORATE SURETY</u>
Arlene Verniero	Special Deputy Surrogate	\$ 25,000.00	Hartford Fire Insurance Company
Joanne Rajoppi	County Clerk	\$ 50,000.00	Hartford Fire Insurance Company
Nicole DiRado	Deputy County Clerk	\$ 500,000.00	Hartford Fire Insurance Company
Ralph Froehlich	Sheriff	\$ 50,000.00	Hartford Fire Insurance Company
Theodore J. Romankow	Prosecutor To 6/30/2013	(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 to 11/15/13	(A)	
Norman Alberts	Director, Department of Administrative Services from 11/18/13	(A)	

OFFICIALS IN OFFICE AND SURETY BONDS (CONTINUED)

<u>NAME</u>	<u>TITLE</u>	<u>AMOUNT OF BOND</u>	<u>NAME OF CORPORATE SURETY</u>
Joan I. Wheeler	Administrator, Department of Runnells Specialized Hospital To 3/31/2013	(A)	
Sue Palma	Administrator, Department of Runnells Specialized Hospital From 4/1/2013 To 9/7/2013	(A)	
Sondra Adour	Administrator, Department of Runnells Specialized From 9/8/2013	(A)	
Junaid R. Shaikh, M.D.	Chief Medical Examiner	(A)	
Anthony E. Russo	County Adjuster	(A)	

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, 2012, the bid threshold in accordance with N.J.S.A. 40A:11-4 is \$36,000.00. 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
- Natural gas

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 2013 is as follows:

Balance, December 31, 2012	\$	1,055,124.88
Received		<u>7,598,768.99</u>
	\$	8,653,893.87
Expended	\$	<u>7,529,122.93</u>
Balance, December 31, 2013	\$	<u><u>1,124,770.94</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.

Fixed Assets

Out of thirty-nine acquisitions that were tested to the fixed records, nine items were not included in the fixed records. The County has since reflected these items in the Fixed Assets Ledger.

OTHER COMMENTS (CONTINUED)

Payroll

The County's payroll service organization, PayAll Solutions, did not provide the county with a detailed description of their controls and an independent assessment of whether the controls were placed in operation, suitably designed, and operating effectively in accordance with attestation standards established by the American Institute of Certified Accountants ("AICPA") Statement on Standards for Attestation Standards No. 16 ("SSAE 16").

Because the County changed its payroll service provider to Prime Point, LLC in April 1, 2014, and Prime Point provided the County with a SSAE 16 report, no recommendation is required

Award of State Contracts

The County of Union passed general resolutions approving a list of approved vendors with state contracts, however the award of individual contracts were not authorized by specific resolutions, as required by N.J.S.A. 40A:11-4.

Capital Fund Grants Receivable

Some of the capital ordinances were funded with federal and state grants that may no longer be available and the collection of the grants receivable are doubtful. The grant receivables in question total more than \$4,259,000.00. The County canceled some of these grants in 2014 and is continuing to review grants for collectability.

Investments

The County acquired 6,800 shares of Prudential Financial common stock when Prudential Mutual converted to a shareholder-owned company several years ago. The steps taken by the county to dispose of the common stock is currently in process.

Trust Funds

The county has many trust funds used to account for funds received by the county that are required by law to be applied for a specific purpose under the provisions of N.J.S.A.40A:4.-39 Dedication by Rider. The trust funds were reviewed for statutory authority or contractual obligations, such as security deposits and it was noted that several of the trust funds were established without the statutory authority. The County is in the process of canceling all trust funds not approved by dedication by rider.

RECOMMENDATIONS

We recommend that:

The award, of each individual state purchasing contract, be by resolution of the Board of Freeholders.

Federal and State Programs:

The County institute additional procedures to ensure sub-grantee compliance and to expand the monitoring process to include documentation on how sub-grantees are satisfying their required match.

*All federal and state grant expenditure reports be made available for audit.

The allocation of salary cost be reconciled to actual time spent based on time sheets at least quarterly.

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

The County establish a review and oversight of project worksheets calculations prior to submission.

*Prior Year Recommendation

