



SUPLEE, CLOONEY & COMPANY

CERTIFIED PUBLIC ACCOUNTANTS

308 East Broad Street Westfield New Jersey 07090-2122

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Fax 908-789-8535

E-mail info@senco.com

Mrs Nicole L DiRado
Clerk of the Board
Board of Chosen Freeholders
County of Union
Administration Building
Elizabeth, New Jersey 07207

RE COUNTY OF UNION, NEW JERSEY
AUDIT REPORT - YEAR 2010

Dear Mrs DiRado

Enclosed please find thirteen (13) copies of the report of audit for the year ended December 31, 2010 to be distributed as follows

Freeholders	-	Nine Copies
Clerk of the Board	-	One Copy
Extras	-	Three Copies

Under separate cover, we are delivering seven (7) copies to the Director of Finance


It is a requirement of the Local Finance Board that every member of the governing body receive a copy of the audit report

An exact copy of this report will be filed with the Director of the Division of Local Government Services, Trenton, New Jersey

We shall be pleased to review the audit report with the members of the Board of Chosen Freeholders at any time they may desire

Yours very truly,

SUPLEE, CLOONEY & COMPANY


Robert B Cagnassola, Partner

December 14, 2011

RBC mvf
Encls



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Dear Mrs DiRado

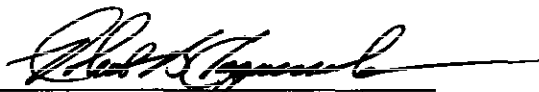
Enclosed please find two (2) copies of a summary of the 2010 audit of your County which may be useful in your selection of the data for the publication of the audit required by R S 40A 5-7

"A synopsis or summary of all audits, together with the recommendations made by the Registered Municipal Accountant shall be published at least once in the official newspaper of the county or municipality "

This summary is, of course, condensed and the full report should be kept on file in your office available for inspection by interested persons

Yours very truly,

SUPLEE, CLOONEY & COMPANY


Robert B Cagnassola, Partner

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COUNTY OF UNION

SUMMARY OR SYNOPSIS OF 2010 AUDIT REPORT OF
THE COUNTY OF UNION AS REQUIRED BY N.J.S. 40A 5-7

COMBINED COMPARATIVE BALANCE SHEETS

		<u>DECEMBER 31, 2010</u>	<u>DECEMBER 31, 2009</u>
<u>ASSETS</u>			
Cash and Investments	\$	160,499,016 63 \$	167,517,365 51
Accounts Receivable		101,062,430 22	97,758,405 23
Deferred Charges to Future Taxation - General Capital		<u>556,413,200 82</u>	<u>533,229,073 48</u>
<u>TOTAL ASSETS</u>	\$	<u>817,974,647 67 \$</u>	<u>798,504,844 22</u>
<u>LIABILITIES, RESERVES AND FUND BALANCE</u>			
Bonds and Notes Payable	\$	445,881,011 37 \$	434,812,675 65
Improvement Authorizations		162,585,533 89	152,675,646 44
Other Liabilities and Special Funds		182,098,824 82	177,469,192 00
Reserve for Certain Assets Receivable		1,108,839 09	1,402,764 08
Fund Balance		<u>26,300,438 50</u>	<u>32,144,566 05</u>
<u>TOTAL LIABILITIES, RESERVES AND FUND BALANCE</u>	\$	<u>817,974,647 67 \$</u>	<u>798,504,844 22</u>

COUNTY OF UNION

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COUNTY OF UNION

COMPARATIVE STATEMENTS OF OPERATIONS AND CHANGE IN FUND BALANCE
CURRENT FUND

	YEAR ENDED DECEMBER 31, 2009	YEAR ENDED DECEMBER 31, 2009
<u>REVENUE AND OTHER INCOME REALIZED</u>		
Fund Balance Utilized	\$ 24,250,000 00	\$ 18,500,000 00
Miscellaneous From Other Than Current Tax Levy	199,346,727 09	209,746,177 30
Collection of Current Tax Levy	<u>277,356,170 00</u>	<u>265,056,170 00</u>
<u>TOTAL INCOME</u>	\$ <u>500,952,897 09</u>	\$ <u>493,302,347 30</u>
<u>EXPENDITURES</u>		
Budget Expenditures		
County Purposes	\$ 481,991,749 44	\$ 468,165,675 45
Other Expenditures	<u>547,143 04</u>	<u>214,687 61</u>
<u>TOTAL EXPENDITURES</u>	\$ <u>482,538,892 48</u>	\$ <u>468,380,363 06</u>
Excess in Revenue	\$ 18,414,004 61	\$ 24,921,984 24
<u>Fund Balance</u>		
Balance, January 1	<u>28,493,871 85</u>	<u>22,071,887 61</u>
	\$ 46,907,876 46	\$ 46,993,871 85
Decreased by		
Utilization as Anticipated Revenue	<u>24,250,000 00</u>	<u>18,500,000 00</u>
Balance, December 31	\$ <u><u>22,657,876 46</u></u>	\$ <u><u>28,493,871 85</u></u>

RECOMMENDATIONS

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

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

That County Counsel review the golf management contract with Kemper Sports Management, Inc for compliance with State regulations

Federal and State Programs

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

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

We recommend that the allocation of salary costs be documented and supported with employee time sheets

*Prior Year Recommendation

A Corrective Action Plan, which outlines actions the County of Union will take to correct the findings listed above, will be prepared in accordance with federal and state requirements. A copy of it will be placed on file and made available for public inspection in the Office of the County Clerk in the County of Union

The above summary or synopsis was prepared from the report of audit of the County of Union for the calendar year 2010. This report of audit submitted by Suplee, Clooney & Company, Registered Municipal Accountants and Certified Public Accountants is on file at the Clerk of the Board's Office and may be inspected by any interested person

Clerk of the Board

COUNTY OF UNION

COMPARATIVE STATEMENTS OF OPERATIONS AND CHANGE IN FUND BALANCE
CURRENT FUND

	YEAR ENDED DECEMBER 31, 2009	YEAR ENDED DECEMBER 31, 2009
<u>REVENUE AND OTHER INCOME REALIZED</u>		
Fund Balance Utilized	\$ 24,250,000 00	\$ 18,500,000 00
Miscellaneous From Other Than Current		
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Clerk of the Board

Report of Audit
on the
Financial Statements
of the
County of Union
for the
Year Ended
December 31, 2010

COUNTY OF UNION

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COUNTY OF UNION

PART I

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

NOTES TO FINANCIAL STATEMENTS – REGULATORY BASIS

SUPPLEMENTARY SCHEDULES – ALL FUNDS

YEAR ENDED DECEMBER 31, 2010



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INDEPENDENT AUDITOR'S REPORT

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

We have audited the accompanying financial statements - regulatory basis of the various individual funds of the County of Union, New Jersey as of and for the years ended December 31, 2010 and 2009, and for the year ended December 31, 2010 as listed as financial statements - regulatory basis in the foregoing table of contents. These financial statements - regulatory basis are the responsibility of the management of the County of Union. Our responsibility is to express an opinion on these financial statements based on our audits.

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

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

SUPLEE, CLOONEY & COMPANY

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

In our opinion, because the County of Union prepares its financial statements on the basis of accounting discussed in the preceding paragraph, the financial statements referred to above do not present fairly, in conformity with U S generally accepted accounting principles, the financial position of the various individual funds of the County of Union, as of December 31, 2010 and 2009 or the results of its operations and changes in fund balance for the years then ended or the revenues or expenditures for the year then ended

However, in our opinion, except for the effects of such adjustments, as described in the third and fourth paragraphs, if any, that might have been determined to be necessary had we been able to audit the financial activities of the Division of Social Services and the Statement of General Fixed Assets, the financial statements - regulatory basis present fairly, in all material respects, the financial position - regulatory basis of the various individual funds of the County of Union, as of December 31, 2010 and 2009, and the results of its operations and changes in fund balance - regulatory basis for the years then ended and the revenues, expenditures and changes in fund balance - regulatory basis for the year ended December 31, 2010, on the basis of accounting described in Note 1

In accordance with Government Auditing Standards, we have also issued our report dated December 8, 2011 on our consideration of the County of Union's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts, grant agreements, and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with Government Auditing Standards and important for assessing the results of our audit

Our audit was made for the purpose of forming an opinion on the financial statements - regulatory basis taken as a whole. The information included in the schedules of expenditures of federal awards and state financial assistance, Financial Data Schedule - Section 8 Housing Choice Voucher Program, and the other supplementary schedules and data listed in the table of contents is presented for purposes of additional analysis as required by U S Office of Management and Budget Circular A-133, "Audits of States, Local Governments and Non-Profit Organizations," New Jersey OMB's, Circular 04-04, "Single Audit Policy for Recipients of Federal Grants, State Grants and State Aid," Financial Reporting Requirements of the U S Department of Housing and Urban Development, and the Division of Local Government Services, Department of Community Affairs, State of New Jersey, and is not a required part of the financial statements. Such information and schedules have been subjected to the auditing procedures applied in the audit of the financial statements mentioned above and, in our opinion, is fairly stated in all material respects in relation to the financial statements taken as a whole

SUPLEE, CLOONEY & COMPANY

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


CERTIFIED PUBLIC ACCOUNTANTS


REGISTERED MUNICIPAL ACCOUNTANT NO 50

December 8, 2011

CURRENT FUND

COUNTY OF UNION

CURRENT FUND

BALANCE SHEETS - REGULATORY BASIS

<u>ASSETS</u>	<u>REF</u>	BALANCE DECEMBER 31, 2010	BALANCE DECEMBER 31, 2009
Cash - Treasurer	A-4	\$ 47,822,861 99	\$ 55,176,163 39
Cash - Change Funds	A-5	3,435 00	3,435 00
		<u>\$ 47,826,296 99</u>	<u>\$ 55,179,598 39</u>
Receivable with Offsetting Reserves			
Property Taxes	A-6	\$ 759,776 83	\$ 668,595 00
Union County Improvement Authority	A-14	328,231 59	734,169 08
Due from General Capital Fund	A-4	20,830 67	
	A	<u>\$ 1,108,839 09</u>	<u>\$ 1,402,764 08</u>
		<u>\$ 48,935,136 08</u>	<u>\$ 56,582,362 47</u>
Grant Fund			
Cash	A-4	\$ 42,810 68	\$ 22,085 27
Grants Receivable	A-9	62,895,749 51	66,816,896 59
		<u>\$ 62,938,560 19</u>	<u>\$ 66,838,981 86</u>
		<u>\$ 111,873,696 27</u>	<u>\$ 123,421,344 33</u>
<u>LIABILITIES, RESERVES AND FUND BALANCE</u>			
Appropriation Reserves	A-3 A-11	\$ 6,423,937 20	\$ 6,748,740 94
Commitments Payable	A-3 A-11	9,248,643 53	8,786,078 59
Accounts Payable	A-7	1,659,420 73	3,025,302 41
Reserve for			
Medicare Peer Group - Appropriated	A-10	1,156,650 74	1,347,242 35
Contractual Retiree Benefits	A-15	6,513,665 38	6,767,501 50
Lease Improvement Authority	A-4	42,271 30	
Due Trust Fund	A-4	123,831 65	10,860 75
		<u>\$ 25,168,420 53</u>	<u>\$ 26,685,726 54</u>
Reserve for Receivable	A	1,108,839 09	1,402,764 08
Fund Balance	A-1	22,657,876 46	28,493,871 85
		<u>\$ 48,935,136 08</u>	<u>\$ 56,582,362 47</u>
Grant Fund			
Due Trust Other Fund	A-4	\$ 3,004,914 75	\$ 2,902,309 30
Grants - Appropriated	A-12	40,498,494 45	41,412,613 81
Commitments Payable	A-12	19,377,515 99	22,460,469 75
Grants - Unappropriated	A-13	57,635 00	63,589 00
		<u>\$ 62,938,560 19</u>	<u>\$ 66,838,981 86</u>
		<u>\$ 111,873,696 27</u>	<u>\$ 123,421,344 33</u>

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

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

	<u>REF</u>	<u>YEAR ENDED DECEMBER 31, 2010</u>	<u>YEAR ENDED DECEMBER 31, 2009</u>
<u>REVENUE AND OTHER INCOME</u>			
Fund Balance Revenue Utilized	A-2	\$ 24,250,000 00	\$ 18,500,000 00
Miscellaneous Revenue Anticipated	A-2	178,991,234 37	194,449,517 96
Receipts From Current Taxes	A-2	277,356,170 00	265,056,170 00
Non-Budget Revenue	A-2	11,811,372 71	7,226,479 13
Other Credits to Income			
Unexpended Balance of Appropriation Reserves	A-11	7,433,048 93	7,931,715 41
Cancel Accounts Payable	A-7	705,133 59	3,575 00
Union County Improvement Authority Receivable	A-14	405,937 49	134,889 80
		<u>500,952,897 09</u>	<u>493,302,347 30</u>
<u>TOTAL INCOME</u>			
<u>EXPENDITURES</u>			
Budget and Emergency Appropriations			
Operations	A-3	\$ 395,816,762 81	\$ 397,086,839 68
Capital Improvements	A-3	4,770,000 00	2,900,000 00
Debt Service	A-3	46,948,161 63	42,307,952 77
Deferred Charges and Statutory Expenditures	A-3	34,456,825 00	25,870,883 00
Interfunds Advanced (Net)		20,830 67	
Refund of Prior Year's Revenue	A-4	526,312 37	214,687 61
		<u>482,538,892 48</u>	<u>468,380,363 06</u>
<u>TOTAL EXPENDITURES</u>			
Excess in Revenue		\$ 18,414,004 61	\$ 24,921,984 24
<u>Fund Balance</u>			
Balance, January 1	A	28,493,871 85	22,071,887 61
		<u>46,907,876 46</u>	<u>46,993,871 85</u>
Decreased by			
Utilization as Anticipated Revenue	A-1 A-2	<u>24,250,000 00</u>	<u>18,500,000 00</u>
Balance, December 31	A	<u>22,657,876 46</u>	<u>28,493,871 85</u>

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COUNTY OF UNION

CURRENT FUND

STATEMENT OF REVENUES REGULATORY BASIS
YEAR ENDED DECEMBER 31, 2010

	REF	BUDGET	SPECIAL N J S 40A-4-87	REALIZED	EXCESS OR (DEFICIT)
Surplus Anticipated	A 1	\$ 24,250,000.00		\$ 24,250,000.00	
Miscellaneous Revenues					
Fees					
County Clerk	A-8	\$ 2,065,000.00		\$ 1,746,064.56	\$(318,935.44)
Surrogate	A-8	264,020.00		237,693.34	(26,326.66)
Sheriff	A 8	1,885,636.16		1,890,816.46	5,180.30
Interest on Investments and Deposits	A 8	676,103.22		400,235.89	(275,867.33)
County Hospital Board of Pay Patents	A 8	41,150,000.00		36,024,264.09	(5,125,735.91)
Permits County Road Department	A-8	120,000.00		126,148.31	6,148.31
Register Realty Transfer Fees	A-8	2,836,265.12		2,630,760.14	(5,504.98)
Parks and Recreation Facilities Revenue	A 8	4,320,653.22		4,320,653.22	
State Aid County Collage Bonds (N J S A 16A 64A 22 B)	A 8	1,804,916.00		1,804,916.00	
Division of Youth and Family Services	A 8	4,706,775.00		4,706,775.00	
Supplemental Social Security Income	A 8	1,271,383.00		1,208,785.00	(62,598.00)
Maintenance of Patients in State Institutions for Mental Diseases	A 8	9,480,583.00		9,480,583.00	
Maintenance of Patients in State Institutions for Mentally Retarded	A 8	21,057,685.00		21,057,685.00	
Older Americans Act Title III	A 9	3,163,655.00		3,163,655.00	
Office on Aging State Grant	A 9	40,000.00		40,000.00	
Community Homeless Assistance Program	A-9	643,705.00		643,705.00	
State/Community Partnership	A-9	452,088.00		452,088.00	
Program Income Nutrition	A-9	135,309.00		135,309.00	
U S department of Agriculture	A 9	259,216.00		259,216.00	
Home Health Care Title XX	A 9	100,000.00		100,000.00	
Community Care For the Elderly Title XX	A 9	469,725.00		469,725.00	
New Jersey Transit Senior Citizen and Disabled Residents Transportation Assistance Prog	A 9	1,631,626.00		1,631,626.00	
New Jersey Department of Health Right to Know	A 9	16,401.00		16,401.00	
New Jersey Department of Health Intoxicated Driver Resource Center	A 9	202,730.00		202,730.00	
New Jersey Department of Health Intoxicated Driver Resource Center Unapprop	A 9	17,730.00		17,730.00	
Human Services Family Court	A 9	252,748.00		252,748.00	
Paratransit Elderly and Handicapped Transportation Title XX	A 9	142,524.00		142,524.00	
Paratransit Elderly and Handicapped Transportation Title XX Program Income	A-9	75,000.00		75,000.00	
Paratransit Elderly and Handicapped Transportation Title XX Unappropriated	A 9	45,859.00		45,859.00	
Paratransit Elderly and Handicapped Transportation Title XX Donations	A 9	4,000.00		4,000.00	
Paratransit Elderly and Handicapped Transportation Title XX Aging	A 9	85,262.00		85,262.00	
Respite Care Program	A 9	327,016.00		327,016.00	
Council on Arts	A 9	127,701.00		127,701.00	
R O I D	A 9	18,900.00		18,900.00	
Respite Care Program Income	A 9	25,000.00		25,000.00	
Rape Care Program	A 9	47,533.00		47,533.00	
Paratransit Medical Transportation Title XIX	A 8	499,995.00		499,995.00	
County Wide Comprehensive Alcohol Program (CWCAP)	A 9	920,442.00		920,442.00	
Personal Attendant Program	A 9	780,211.00		780,211.00	
Clean Communities Unappropriated	A 9	39,085.00		39,085.00	
Supportive Housing Program McKinney Vento Homeless	A 9	2,937,363.00		2,937,363.00	
Alliance to Prevent Alcoholism and Drug Abuse	A 9	582,910.00		582,910.00	
Victim Witness Advocacy Program	A 9	283,278.00		283,278.00	
Human Services Planning Advisory Council (HSPAC)	A-9	93,163.00		93,163.00	
Workforce Investment Act (WIA)	A-9	283,456.00		283,456.00	
Ryan White HIV Emergency Relief Grant	A 9	2,235,735.00		2,235,735.00	
Comprehensive Traffic Safety Program (CTSP)	A 9	76,000.00		76,000.00	
Insurance Fraud Reimbursement Program	A 9	250,000.00		250,000.00	
Master Gardens Greenhouse Trailside	A 9	3,000.00		3,000.00	
Law Enforcement Training and Equipment Fund	A 9	8,088.00		8,088.00	
County Environmental Health Act (CEHA)	A 9	245,070.00		245,070.00	
Stop Violence Against Women	A-9	7,489.00		7,489.00	
Community Care Persons Elderly and Disabled (CCPED)	A-9	592,800.00		592,800.00	
Housing Opportunities Persons with Aids (HOPWA)	A 9	262,715.00		262,715.00	
Mercer County Supportive Assistance (S A I F)	A-9	173,000.00		173,000.00	
State Facilities Education Act	A 9	175,500.00		175,500.00	
NACCHO Health Officials Grant	A 9	5,000.00		5,000.00	
Juvenile Accountability Incentive Block Grant (JAIB)	A 9	60,582.00		60,582.00	
Senior Health Insurance Program (SHIP)	A 9	21,650.00		21,650.00	
Energy Efficiency and Conservation	A 9	2,485,400.00		2,485,400.00	
Body Armor	A 9	16,749.00		16,749.00	
Juvenile Justice Innovations Grant	A 9	160,000.00		160,000.00	
Veterans Transportation grant	A-9	12,000.00		12,000.00	
Sexual Assault Nurse Examiner (SANE)	A 9	57,055.00		57,055.00	
Local Information Network Communication System (LINC)	A 9	20,000.00		20,000.00	
Jail Diversion PILOT Program	A-9	66,950.00		66,950.00	
ARRA NJ human Services Social Services to Homeless	A 9	130,564.00		130,564.00	
Community Service Block Grant (CSBG)	A 9	207,780.00		207,780.00	
Jersey Assistance Community Caregivers (JACC)	A 9	18,240.00		18,240.00	
ARRA-NJ Department of Law and Public Safety Gang Guns and Narcotics	A 9	94,638.00		94,638.00	
Child Passenger Safety	A 9	24,000.00		24,000.00	
Financial Sector National Emergency Grant	A-9	150,000.00		150,000.00	
ARRA CVIA Flood Stumps	A-9	63,513.00		63,513.00	
ARRA Victim Witness Advocacy	A 9	68,500.00		68,500.00	
State Incentive Program (SIP)	A 9	300,620.00		300,620.00	
ARRA Supplemental Subregional Transportation	A 9	99,225.00		99,225.00	
Sexual Assault and Rape Program	A 9	35,535.00		35,535.00	
UC Re-entry Program	A 9	50,800.00		50,800.00	
TANF	A 9	66,000.00		66,000.00	
Port Authority Safe Boat Grant	A-9	133,500.00		133,500.00	

COUNTY OF UNION

CURRENT FUND

STATEMENT OF REVENUES REGULATORY BASIS
YEAR ENDED DECEMBER 31, 2010

	REF	BUDGET	SPECIAL N J S 40A 4 87	REALIZED	EXCESS OR (DEFICIT)
Urban Security Initiative Grant FFY09 (UASI)	A-9	\$	\$ 368 170 00	\$ 368 170 00	\$
NJ DOT Signs and Markings Grant	A-9		1 011 000 00	1 011 000 00	
Law Enforcement Training and Equipment Fund	A 9		8 101 00	8 101 00	
Special Initiative and Transportation (SIT)	A 9		65 292 00	65 292 00	
Workforce Investment Act (WIA)	A 9		3 427 565 00	3 427 565 00	
Clean Communities Program	A 9		8 392 00	8 392 00	
ARRA-Community Forestry Management Plan	A-9		7 000 00	7 000 00	
State Facilities Education Act	A 9		4 500 00	4 500 00	
ARRA Workforce Investment Act (WIA)	A 9		1 262 769 00	1 262 769 00	
NJ Department of Labor and Workforce Development - Work First New Jersey	A 9		401 038 00	401 038 00	
NJ Department of Labor and Workforce Development - Workforce Investment Act (WIA)	A 9		8 000 00	8 000 00	
NJ Department of Labor and Workforce Development - Work First New Jersey	A 9		3 025 442 00	3 025 442 00	
NJ Department of Labor and Workforce Development - Workforce Learning Link	A 9		284 666 00	284 666 00	
Rape Care Grant	A 9		13 326 00	13 326 00	
Senior Health Insurance Program (SHIP)	A-9		6 150 00	6 150 00	
Title III Older Americans Act	A 9		5 682 00	5 682 00	
Low Income Heating and Energy Assistance Program (LIEHAP)	A 9		15 367 00	15 367 00	
Port Security Program	A 9		325 228 00	325 228 00	
Senior Farmer's Market Grant	A 9		3 000 00	3 000 00	
Respite Care Program	A-9		21 000 00	21 000 00	
ARRA Multi-Jurisdictional Gang, Gun and Narcotics Task Force Program	A 9		231 264 00	231 264 00	
Law Enforcement Training and Equipment Fund	A 9		9 431 00	9 431 00	
Green Skills = Green Jobs Grant	A 9		1 000 840 00	1 000 840 00	
Children's Justice Act Grant	A 9		24 161 00	24 161 00	
Local Information Network Communication System (LINCIS)	A-9		469 981 00	469 981 00	
Historical Commission Grant	A-9		66 467 00	66 467 00	
Veterans Transportation Grant - Paratransit	A 9		8 000 00	8 000 00	
Senior Arts Show	A 9		4 466 00	4 466 00	
Global Options Grant	A 9		2 265 00	2 265 00	
Title III Older Americans Act	A 9		24 093 00	24 093 00	
Global Options Grant	A-9		24 200 00	24 200 00	
Body Armor	A 9		50 886 00	50 886 00	
Job Access and Reverse Computer (JARC)	A 9		110 000 00	110 000 00	
Veterans Transportation Grant	A-9		12 000 00	12 000 00	
Child Safety Program	A 9		53 500 00	53 500 00	
ARRA-Dislocated Worker WIA	A 9		174 735 00	174 735 00	
Sub-regional Transportation Planning Grant	A 9		105 155 00	105 155 00	
Housing Opportunities Persons with Aids (HOPWA)	A 9		25 000 00	25 000 00	
Community Service Block Grant (CSBG)	A-9		636 620 00	636 620 00	
State Homeland Security Grant FFY10	A-9		1 098 177 00	1 098 177 00	
Sexual Assault Nurse Examiner/Response Team (SANE/SART)	A 9		67 655 00	67 655 00	
Area Plan Grant Office on Aging	A 9		18 000 00	18 000 00	
Constitutional Officers - Increased Fees (P.L. 2001 c. 370)					
County Clerk	A 8	1 635 000 00		1 513 989 00	(121 011 00)
Register of Deeds		163 734 88			(163 734 88)
Surrogate	A-8	335 980 00		275 206 39	(60 773 61)
Sheriff	A 8	114 363 84		101,242 82	(13 121 02)
Reimbursement from Grant Programs					
1 Fringe Benefits Expenditures	A 8	2 500 000 00		3 126 094 14	626 094 14
2 Indirect Costs		100 000 00			(100 000 00)
Medicare - Peer Group	A 8	2 350 000 00		3 032 676 47	682 676 47
Bail Forfeitures	A-8	250 000 00		345 842 50	95 842 50
New Jersey Reimbursement - State Prisoners	A 8	1 200 000 00		950 020 53	(249 979 47)
Educational Building Aid	A 8	300 000 00		741,514 00	441,514 00
School Board Elections - County Clerk	A-8	110 000 00		106 391 26	(3 608 74)
School Board Elections - Election Board	A 8	600,000 00		562 465 71	(37,534 29)
Dept. of Park and Recreation Facilities Revenue Additional	A 8	1 179 346 78		1 079 079 45	(100 267 33)
New Jersey-Division of Economic Assistance					
Earned Grant	A 8	31 034 081 00		29 354 542 15	(1 679 548 85)
Service Fees - Courts	A-8	375 000 00		388 613 40	13 613 40
Interest on Investments - Additional		123 896 78			(123 896 78)
Capital Fund Balance	A 8	2 250 000 00		2 250 000 00	
Franchise Fee - Jersey Gardens	A 8	560 000 00		560 000 00	
Title IVD - Facility Reimbursement	A-8	650 000 00		1 128 832 95	478 832 95
Debt Service - Open Space	A-8	4 132 557 00		4,132 556 18	(82)
Leaf Composting	A 8	228 000 00		266 120 78	38 120 78
Rent 921 Elizabeth Avenue	A 8	412 356 00		418 306 68	5 950 68
Rental Beds - Juvenile Detention Center	A 8	1 560 000 00		1 230 238 97	(329 761 03)
Oakwood Plaza Debt Service	A 8	4 000 000 00		4,000 000 00	
Total Miscellaneous Revenue	A 1	\$ 171 104 885 00	\$ 14 488 584 00	\$ 178 991 234 37	\$ (6 602 234 63)
Amount to be Raised by Taxation	A 1 A 6	277,356 170 00		277,356 170 00	
Budget Totals		\$ 472,711 055 00	\$ 14 488 584 00	\$ 490 597 404 37	\$ (8 602 234 63)
Non-Budget Revenue	A-1 A 2			11 611 372 71	11 611 372 71
		\$ 472 711 055 00	\$ 14 488 584 00	\$ 492 408 777 08	\$ 5 209 138 08

REF A 3 A 3

COUNTY OF UNION

CURRENT FUND

STATEMENT OF REVENUES - REGULATORY BASIS
YEAR ENDED DECEMBER 31, 2010

<u>ANALYSIS OF NON-BUDGET REVENUE</u>	<u>REF</u>		
Added County Taxes	A 6	\$	678,807.05
Retiree Benefits	A-15		3,999,999.99
Revenue Accounts Receivable Medical Examiner	A-8		3,444.00
Sale of Scrap and Purchasing Auction		\$	113,444.60
Lien Fees			10,103.47
Insurance Refunds			1,242,901.97
Workers Compensation			569,526.89
Planning Board			50,816.00
Dep't of Justice OCDEF			196,015.00
Telephone Commissions and Cellular Antenna Rental			557,576.78
Sale of Maps/Copies			6,040.96
Medicare Part D			19,878.67
Concession/ Vending/ATM Machine			65,826.39
Welfare refund SS			4,829.10
Lease No Broad St			600.00
Miscellaneous Refunds and Cancellations			148,539.98
State Chancery Court			40,460.25
State Treasurer Title IV D Reimbursements			125,630.07
Medco Refund			431,384.77
Natures Choice			13,026.00
Cellular Antenna - Runnells			69,227.86
Printing and Duplicate			7,979.96
Construction Board Appeal			1,500.00
Utilities Authority Interlocal Agreement			389,158.20
Refunds - Grants			84,038.26
Corrections Processing Fee			129,886.51
Site Plan Fees			25,340.00
Prosecutor Discovery			34,000.00
Psychiatric Institutions			11,967.15
Motor Vehicles Refunds			276,587.08
Postage Reimbursement			8,848.92
Inmate Medical Co-payment			5,983.45
DDD Institutional Develop Disabled			633,136.49
Fire Training Academy			18,775.00
Vacation Purchase			170,283.72
SSA			33,600.00
Probation Fees			32,030.67
Park Police Fines			20,644.75
Reimburse Prosecutor Salary			130,000.00
County Police Reimbursement DDEF			4,445.25
Child Nutrition			66,124.48
Jobs in Blue Administration			10,222.44
Prosecutor			7,543.19
Emergency Management			50,000.00
Mental Health Director			15,000.00
Lease Fiber Optic Line			36,520.00
IT shared Services			6,000.00
ATM Commissions			2,892.24
Security Park UCIA			107,241.36
Towing License			59,702.33
Rent Kellogg Building			217,559.02
First Alert			3,898.20
Pilot Payments			395,682.24
State Criminal Alien Assistance Program (SCAAP)			466,582.00
	A-4		7,129,121.67
	A 1 A-2	\$	11,811,372.71

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, 2010

	APPROPRIATIONS		PAID OR CHARGED	EXPENDED		UNEXPENDED BALANCE CANCELED
	BUDGET	BUDGET AFTER MODIFICATION		COMMITMENTS PAYABLE	RESERVED	
GENERAL GOVERNMENT						
County Managers Office						
Salaries and Wages	\$ 720 721 00	\$ 820 721 00	\$ 818 273 38	\$	2,447 62	\$
Other Expenses						
Special Studies and Initiatives	890 000 00	890 000 00	797 376 00	35 125 00	17 500 00	
Miscellaneous	150 000 00	150 000 00	54 286 08	4 198 78	91 535 14	
Board of Chosen Freeholders						
Salaries and Wages	268 500 00	268 500 00	268 912 49		1 587 51	
Other Expenses						
Annual Audit	182,775 00	182 775 00		182 775 00		
Other Accounting and Audit Fees	131 200 00	131 200 00	22 500 00	108 700 00		
Miscellaneous	90 000 00	90,000 00	74 345 09	434 93	15 219 98	
Clerk of the Board						
Salaries and Wages	647 651 00	677 651 00	676,568 38		1,282 62	
Other Expenses						
Miscellaneous	260 000 00	185 000 00	115,925 86	28 924 34	40 149 80	
Advisory Boards, Committees and Commissions	5 500 00	5 500 00			5,500 00	
Status of Women Advisory Board	500 00	500 00	500 00			
County Clerk						
Salaries and Wages	1 805 655 00	1 820 655 00	1 816,074 19		4 580 81	
Other Expenses	170 000 00	170 000 00	121,063 82	18 303 04	30 633 34	
Board of Elections						
Salaries and Wages	1 211 250 00	1 281 250 00	1,275 620 81		5 629 19	
Other Expenses	1 352 000 00	1 302,000 00	1 250 753 14	27 271 41	23 975 45	
Elections (County Clerk)						
Salaries and Wages	125 184 00	132 184 00	129 627 31		2,556 69	
Other Expenses	593 500 00	593 500 00	556 434 67	21 842 53	15 222 80	
Department of Finance						
Office of Director						
Salaries and Wages	255 476 00	255 476 00	255 246 12		220 88	
Other Expenses	70 000 00	72 000 00	32 425 00	37 500 00	2 075 00	
Public Obligations Registration Act P L 1963 Ch. 243 Financial Administration						
Other Expenses	1 466 676 00	1 241 676 00	591 054 37	400 00	150 221 63	500 000 00
Division of Reimbursement						
Salaries and Wages	153 365 00	154 355 00	153 950 47		404 53	
Other Expenses	3,000 00	3 000 00	1 347 00		1 653 00	
Division of the Treasurer						
Salaries and Wages	255 906 00	257 406 00	257 070 65		335 35	
Other Expenses	2 500 00	2 500 00	487 07		2 012 93	

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, 2010

	APPROPRIATIONS		PAID OR CHARGED	EXPENDED COMMITMENTS		UNEXPENDED BALANCE CANCELED
	BUDGET	BUDGET AFTER MODIFICATION		PAYABLE	RESERVED	
<u>GENERAL GOVERNMENT (CONTINUED)</u>						
Division of the Comptroller						
Salaries and Wages	\$ 765,854.00	\$ 770,854.00	\$ 769,312.54	\$	\$ 1,541.46	
Other Expenses	22,000.00	22,000.00	12,444.48	636.77	8,918.75	
Division of Internal Audit						
Salaries and Wages	99,262.00	99,262.00	48,712.56		549.44	50,000.00
Other Expenses	2,000.00	2,000.00	425.00		1,575.00	
Department of Law						
Office of County Counsel						
Salaries and Wages	1,324,782.00	1,324,782.00	1,275,517.44		9,264.56	40,000.00
Other Expenses	525,860.00	525,860.00	313,065.97	123,412.66	89,381.37	
Division of County Adjuster						
Salaries and Wages	307,302.00	307,302.00	306,729.76		572.24	
Other Expenses	8,000.00	8,000.00	2,779.18	2,086.93	1,133.89	
Department of Administrative Services						
Office of Director						
Salaries and Wages	293,038.00	293,038.00	280,797.30		12,240.70	
Other Expenses	118,000.00	118,000.00	76,335.00	13,675.00	27,990.00	
Division of Motor Vehicles						
Salaries and Wages	1,519,649.00	1,519,649.00	1,483,648.87		36,000.13	
Other Expenses	3,765,000.00	3,463,000.00	3,285,883.61	174,650.21	2,576.18	
Division of Personnel Management and Labor Relations						
Salaries and Wages	1,207,126.00	1,215,126.00	1,214,025.28		1,100.72	
Other Expenses	852,000.00	852,000.00	564,557.88	275,147.02	12,295.10	
Division of Purchasing						
Salaries and Wages	651,784.00	651,784.00	642,754.85		9,029.15	
Other Expenses	340,000.00	340,000.00	253,061.14	43,340.75	43,598.11	
Board of Taxation						
Salaries and Wages	264,623.00	264,623.00	262,123.46		2,499.54	
Other Expenses	4,000.00	4,000.00	2,372.59	734.94	392.47	
County Surrogate						
Salaries and Wages	870,974.00	871,974.00	871,791.37		182.63	
Other Expenses	39,795.00	39,795.00	16,165.14	1,935.84	19,694.02	
Division of Engineering, Land and Facilities Planning						
Other Expenses	76,500.00	76,500.00	38,555.62	5,481.42	32,462.96	

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, 2010

	APPROPRIATIONS		PAID OR CHARGED	EXPENDED		UNEXPENDED BALANCE CANCELED
	BUDGET	BUDGET AFTER MODIFICATION		COMMITMENTS PAYABLE	RESERVED	
GENERAL GOVERNMENT (CONTINUED)						
Department of Parks and Community Renewal						
Office of Director						
Salaries and Wages	\$ 2 189 410 00	\$ 2 089 410 00	\$ 2 054 166 38	\$	\$ 15 243 62	\$
Other Expenses	885 000 00	1 010 000 00	607 689 56	130 680 73	71 623 71	
Division of Planning and Community Development						
Salaries and Wages	173 952 00	173 952 00	173 951 00		1 00	
Other Expenses	656 000 00	730 000 00	607 199 70	111 104 72	17 695 58	
Division of Cultural and Heritage Affairs						
Salaries and Wages	501 448 00	501 448 00	494 910 76		6 537 24	
Other Expenses	0 000 00	0 000 00	1 795 59	2 110 47	4 093 04	
Division of Information Technologies						
Salaries and Wages	1 207 950 00	1 207 950 00	1 158 636 15		9 310 85	40 000 00
Other Expenses	1 643 800 00	1 593 800 00	1 330 413 60	237 331 84	26,054 56	
Division of Golf Operations						
Salaries and Wages	1 680 120 00	1 686 120 00	1 548 365 58		37 763 42	100 000 00
Other Expenses	1 935,200 00	1 936 200 00	1 789 342 26	69 522 54	76 335 20	
Division of Planning and Environmental Services						
Salaries and Wages	518 909 00	518 909 00	488 610 55		32 208 45	
Printing and Publications	75 000 00	25 000 00	7 610 69	3 389 41	14 000 00	
INSURANCE						
Group Insurance Plan for Employees	33 019 760 00	33 019 760 00	30 388 922 27	476 676 88	1 408 261 86	760 000 00
Surety Bond Premiums	12 800 00	12 800 00	3 634 00	1 960 00	7 218 00	
Other Insurance Premiums	9 122,673 00	9 122,673 00	8,530 728 46	302 218 54	289 711 00	
Medicare for Employees	20 000 00	20 000 00			20 000 00	
Employees Prescription Plan	11,570 000 00	11,870 000 00	11 787,567 71		182 432 29	
Dental Plan	1 433 000 00	1 133 000 00	846 050 31	80 824 84	206 124 85	
Disability Insurance	270 000 00	270 000 00	270 000 00			
TOTAL GENERAL GOVERNMENT	\$ 90 376 129 00	\$ 90 429 629 00	\$ 83,276,749 21	\$ 2 522 221 54	\$ 3,150,698 25	\$ 1,480,000 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, 2010

	APPROPRIATIONS		PAID OR CHARGED	EXPENDED		UNEXPENDED BALANCE CANCELLED
	BUDGET	BUDGET AFTER MODIFICATION		COMMITMENTS PAYABLE	RESERVED	
PUBLIC SAFETY						
Sheriff's Office						
Salaries and Wages	\$ 16,368,580.00	\$ 16,368,580.00	\$ 16,248,861.42	\$	\$ 19,918.58	\$ 100,000.00
Other Expenses	408,643.00	408,643.00	232,864.17	64,001.49	111,877.34	
Department of Public Safety						
Office of Director						
Salaries and Wages	245,015.00	245,015.00	236,262.00		8,752.84	
Other Expenses	5,000.00	5,000.00	570.13		4,428.87	
Division of Weights and Measures						
Salaries and Wages	221,934.00	221,934.00	186,101.54		26,832.46	
Division of Consumer Affairs						
Salaries and Wages	258,221.00	258,221.00	243,450.68		14,764.32	
Other Expenses	4,265.00	4,265.00	575.19	552.30	3,137.51	
Division of Medical Examiner						
Salaries and Wages	809,166.00	809,166.00	746,370.88		12,785.14	50,000.00
Other Expenses	400,000.00	300,000.00	148,354.68	66,648.15	83,997.17	
Division of Emergency Management						
Salaries and Wages	492,551.00	492,551.00	471,089.94		21,461.08	
Other Expenses	324,574.00	324,574.00	257,833.40	63,668.99	2,871.91	

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, 2010

	APPROPRIATIONS		EXPENDED			UNEXPENDED BALANCE CANCELED
	BUDGET	BUDGET AFTER MODIFICATION	PAID OR CHARGED	COMMITMENTS PAYABLE	RESERVED	
PUBLIC SAFETY						
Division of Police						
Salaries and Wages	\$ 7,300,628.00	\$ 7,500,628.00	\$ 7,465,633.64	\$	\$ 34,994.36	\$
Other Expenses	248,000.00	248,000.00	150,121.19	35,003.54	62,875.27	
Division of Health						
Salaries and Wages	93,000.00	95,100.00	47,822.40		7,277.60	40,000.00
Other Expenses	96,000.00	96,000.00	21,695.48	11,361.92	62,942.60	
County Prosecutor's Office						
Salaries and Wages	19,638,452.00	19,638,452.00	19,581,391.92		57,060.08	
Other Expenses	785,000.00	785,000.00	540,292.55	108,216.57	36,490.77	
Division of Corrections						
Salaries and Wages	30,338,024.00	29,738,024.00	29,657,825.25		80,198.75	
Other Expenses	12,517,040.00	12,067,040.00	10,636,862.66	871,776.83	358,400.51	
Contribution to Soil Conservation District (N.J.S. 4-24-22 (j))	24,157.00	24,157.00	24,157.00			
TOTAL PUBLIC SAFETY	\$ 90,579,050.00	\$ 89,630,550.00	\$ 87,208,042.47	\$ 1,221,429.89	\$ 1,011,077.64	\$ 190,000.00
OPERATIONAL SERVICES						
Department of Engineering, Public Works and Facilities Management						
Office of Director						
Salaries and Wages	\$ 34,589.00	\$ 35,589.00	\$ 35,234.99	\$	\$ 454.01	\$
Other Expenses	28,000.00	28,000.00	6,286.08	13,762.64	7,028.38	
Division of Public Works						
Salaries and Wages	1,555,335.00	1,555,335.00	1,476,050.86		19,284.14	60,000.00
Other Expenses	40,000.00	40,000.00	37,210.53	507.08	2,282.41	
Division of Facilities Management						
Salaries and Wages	8,246,020.00	8,281,020.00	8,264,761.38		16,258.62	
Other Expenses	8,230,000.00	8,230,000.00	6,745,307.11	1,347,978.56	168,714.33	
Division of Park Maintenance						
Salaries and Wages	2,759,731.00	2,759,731.00	2,585,260.20		24,470.80	150,000.00
Other Expenses	450,000.00	450,000.00	340,856.47	81,869.85	27,271.68	
Contribution for Flood Control	16,418.00	16,418.00	16,417.28		0.72	
TOTAL OPERATIONAL SERVICES	\$ 19,360,193.00	\$ 19,396,193.00	\$ 17,477,389.90	\$ 1,444,138.01	\$ 284,695.09	\$ 210,000.00

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, 2010

	APPROPRIATIONS		PAID OR CHARGED	EXPENDED		UNEXPENDED BALANCE CANCELED
	BUDGET	BUDGET AFTER MODIFICATION		COMMITMENTS PAYABLE	RESERVED	
HEALTH AND WELFARE						
Crippled Children	\$ 39,200.00	\$ 39,200.00	\$ 29,400.00	\$ 9,800.00	\$	
Department of Runnels Specialized Hospital of Union County						
Salaries and Wages	30,250,000.00	30,250,000.00	30,159,077.30		90,922.70	
Other Expenses	7,549,338.00	7,549,338.00	6,200,965.54	936,230.22	412,742.24	
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)	13,432,532.00	13,432,532.00	13,418,164.47		14,367.53	
Maintenance of Patients in State Institutions for Mentally Retarded (N.J.S.A. 30-4-79)	21,057,685.00	21,057,685.00	21,057,685.00			
Maintenance of Patients in State Genetic Center	48,000.00	48,000.00	48,000.00			
New Jersey Bureau of Children's Services (DYFS)	4,706,775.00	4,706,775.00	4,706,775.00			
Department of Human Services						
Office of Director						
Salaries and Wages	5,086,440.00	5,086,440.00	5,078,817.11		7,622.89	
Other Expenses	3,162,426.00	3,487,426.00	2,844,379.66	509,664.75	133,381.59	
Division on Aging						
Salaries and Wages	282,156.00	282,156.00	261,834.24		20,321.76	
Other Expenses	897,012.00	897,012.00	744,836.34	152,175.66		
Division of Youth Services						
Salaries and Wages	797,301.00	804,821.00	647,095.52		57,725.48	100,000.00
Other Expenses	104,200.00	104,200.00	20,635.06	37,980.30	36,634.61	
Division of Social Services						
Salaries and Wages	29,618,182.00	29,618,182.00	29,251,889.97		91,292.03	275,000.00
Other Expenses	8,438,615.00	8,438,615.00	7,769,023.28	379,732.03	39,859.69	250,000.00
Division of Planning						
Salaries and Wages	389,430.00	389,430.00	387,728.05		1,701.95	
Other Expenses	5,500.00	5,500.00	3,796.37	1,703.63		
Community Social Service-Medical Peer Group	2,033,000.00	2,033,000.00	2,033,000.00			
TOTAL HEALTH AND WELFARE	\$ 127,911,882.00	\$ 126,244,382.00	\$ 124,671,507.94	\$ 2,027,286.59	\$ 920,587.47	\$ 625,000.00

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, 2010

	APPROPRIATIONS		PAID OR CHARGED	EXPENDED		UNEXPENDED BALANCE CANCELED
	BUDGET	BUDGET AFTER MODIFICATION		COMMITMENTS PAYABLE	RESERVED	
EDUCATIONAL						
Office of County Superintendent of Schools						
Salaries and Wages	\$ 297,992.00	\$ 298,862.00	\$ 298,331.33	\$	\$ 530.87	\$
Other Expenses	12,500.00	12,500.00	10,217.71	330.00	1,952.29	
Vocational Schools	4,279,936.00	4,278,836.00	4,218,340.00	61,596.00		
Union County Extension Service in Agriculture						
Home Economics and 4-H						
Salaries and Wages	208,582.00	209,582.00	208,382.05		219.95	
Other Expenses	110,000.00	110,000.00	88,122.68	834.00	20,043.31	
Union County Community College System	12,773,104.00	12,773,104.00	12,627,876.54	145,227.46		
Scholarship Program	375,000.00	375,000.00	86,030.00		288,970.00	
Reimbursement for Residents Attending Out-of-County Two-Year Colleges and Vocational Schools (N.J.S. 18A:64A-23) and (N.J.S. 18A:54-23.4)	207,000.00	207,000.00	135,494.65		71,505.35	
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	\$ 16,334,004.00	\$ 16,338,084.00	\$ 17,744,774.97	\$ 207,987.46	\$ 383,321.57	
UNCLASSIFIED						
Prior Year Bills	\$ 32,014.00	\$ 32,014.00	\$ 32,007.81	\$	\$	\$ 6.19
Salary Adjustment	1,927,643.00	1,532,143.00			82,143.00	1,450,000.00
Sick Leave Payment	250,000.00	250,000.00				250,000.00
Contractual Retiree benefits	3,721,851.00	3,721,651.00	3,721,851.00			
Utilities	9,308,800.00	9,658,800.00	7,686,066.13	1,575,580.04	397,153.83	
TOTAL UNCLASSIFIED	\$ 15,240,308.00	\$ 15,194,608.00	\$ 11,439,924.94	\$ 1,575,580.04	\$ 479,296.83	\$ 1,700,006.19
SUBTOTAL OPERATIONS	\$ 31,574,312.00	\$ 31,532,692.00	\$ 29,184,700.43	\$ 8,996,543.53	\$ 8,209,606.95	\$ 4,200,006.19

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, 2010

	APPROPRIATIONS		PAID OR CHARGED	EXPENDED		UNEXPENDED BALANCE CANCELED
	BUDGET	BUDGET AFTER MODIFICATION		COMMITMENTS PAYABLE	RESERVED	
PUBLIC AND PRIVATE PROGRAMS OFFSE : BY REVENUES						
Matching Funds for Grants	\$ 27,921.00	\$ 27,921.00	\$	\$	\$ 27,921.00	\$
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 \$29,775.00)	3,559,180.00	3,587,955.00	3,587,955.00			
Match	64,853.00	64,853.00	64,853.00			
Paratransit-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			
Paratransit-Elderly and Handicapped Transportation Program Income-Fares	75,000.00	75,000.00	75,000.00			
Paratransit-Elderly and Handicapped Transportation Program Income-Unappropriated	45,859.00	45,859.00	45,859.00			
Paratransit-Elderly and Handicapped Transportation Program Income Donations	4,000.00	4,000.00	4,000.00			
Paratransit-Elderly and Handicapped Transportation Program Income-Aging	85,262.00	85,262.00	85,262.00			
Paratransit-Medical Transportation for the Elderly Title XIX	499,995.00	499,995.00	499,995.00			
Home Health Care-Title XX-New Jersey Division of Public Welfare	100,000.00	100,000.00	100,000.00			
Union County Human Services Planning Advisory Council	93,163.00	93,163.00	93,163.00			
Match	15,900.00	15,900.00	15,900.00			
Community Service Block Grant (40A 4-87 \$636,620.00)	207,780.00	844,400.00	844,400.00			
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	202,730.00	202,730.00	202,730.00			
Intoxicated Driver Resource Center - Unappropriated	17,730.00	17,730.00	17,730.00			
Community Right To Know Project	16,401.00	16,401.00	16,401.00			
Senior Citizen and Disabled Residents Transportation Assistance Program	1,631,826.00	1,631,826.00	1,631,826.00			
Jail Diversion Pilot Program	66,950.00	66,950.00	66,950.00			
Countywide Comprehensive Alcohol Program	920,442.00	920,442.00	920,442.00			
Match	200,000.00	200,000.00	200,000.00			
S.H.I.P. Senior Health Insurance Program (40A 4-87 \$6,150.00)	21,650.00	27,800.00	27,800.00			
Human Services Family Court	252,748.00	252,748.00	252,748.00			
Port Security Grant (40A 4-87 \$325,228.00)		325,228.00	325,228.00			
Match	108,409.00	108,409.00	108,409.00			
State/Community Partnership Program	452,098.00	452,098.00	452,098.00			
CCPED-Global Options (40A 4-87 \$26,465.00)		26,465.00	26,465.00			
Special Initiatives and Transportation (40A 4-87 \$65,292.00)		65,292.00	65,292.00			
Senior Farmer's Market (40A 4-87 \$3,000.00)		3,000.00	3,000.00			
Personal Attendant Program	780,211.00	780,211.00	780,211.00			
Children's Justice Grant (40A 4-87 \$24,161.00)		24,161.00	24,161.00			
Ryan White Title I HIV Emergency Relief Funds (40A 4-87 \$1,365,532.00)	2,235,735.00	2,235,735.00	2,235,735.00			
NJ Governor's Council on Alcoholism and Drug Abuse - Alliance to Prevent Alcoholism and Drug Abuse	582,910.00	582,910.00	582,910.00			
Comprehensive Traffic Study	78,000.00	78,000.00	78,000.00			
Green Skills Equals Green Jobs (40A 4-87 \$1,000,840.00)		1,000,840.00	1,000,840.00			
Community Homeless Assistance	643,705.00	643,705.00	643,705.00			
Supportive Housing Program - McKinney Vento Homeless	2,937,363.00	2,937,363.00	2,937,363.00			
Traffic Signs and Markings (40A 4-87 \$1,011,000.00)		1,011,000.00	1,011,000.00			
Union County Re-Entry Program	50,800.00	50,800.00	50,800.00			
Veterans Transportation Program (40A 4-87 \$20,000.00)	12,000.00	32,000.00	32,000.00			
Juvenile Accountability Incentive Block Grant (JAIBG)	60,582.00	60,582.00	60,582.00			
Match	6,731.00	6,731.00	6,731.00			

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, 2010

	APPROPRIATIONS		EXPENDED			UNEXPENDED BALANCE CANCELED
	BUDGET	BUDGET AFTER MODIFICATION	PAID OR CHARGED	COMMITMENTS PAYABLE	RESERVED	
Council on the Arts	\$ 127,701.00	\$ 127,701.00	\$ 127,701.00	\$	\$	
Match	74,621.00	74,621.00	74,621.00			
Financial Sector National Emergency Grant	150,000.00	150,000.00	150,000.00			
Recreational Opportunities for Individuals with Disabilities (ROID)	18,900.00	18,900.00	18,900.00			
Match	3,780.00	3,780.00	3,780.00			
Law Enforcement Officers Training and Equipment Fund (40A 4-87 \$17,532.00)	3,088.00	25,620.00	25,620.00			
County Environmental Health Act (CEHA)	245,070.00	245,070.00	245,070.00			
Match	75,690.00	75,690.00	75,690.00			
Senior Arts Show (40A 4-87 \$4,400.00)		4,488.00	4,488.00			
Master Gardeners Greenhouse Trailside	3,000.00	3,000.00	3,000.00			
NACCHO Health Officials Grant (40A 4-87 \$5,000.00)	5,000.00	5,000.00	5,000.00			
Community Care for the Elderly and Disabled	592,800.00	592,800.00	592,800.00			
Body Armor (40A 4-87 \$50,986.00)	16,748.00	67,535.00	67,535.00			
TANF	66,000.00	66,000.00	66,000.00			
State Incentive Program	300,620.00	300,620.00	300,620.00			
Jobs Access and Reverse Commute (JARS) (40A 4-87 \$110,000.00)		110,000.00	110,000.00			
Match	110,000.00	110,000.00	110,000.00			
Jersey assistance Community Caregivers (JACC)	18,240.00	18,240.00	18,240.00			
Subregional Transportation Program (40A 4-87 \$105,155.00)		105,155.00	105,155.00			
Match	26,288.00	26,288.00	26,288.00			
Work First New Jersey (40A 4-87 \$3,426,557.00)	150,000.00	3,576,480.00	3,576,480.00			
Workforce Learning Link Program (40A 4-87 \$284,666.00)		284,666.00	284,666.00			
Workforce Investment Act (40A 4-87 \$3,427,565.00)		3,427,565.00	3,427,565.00			
Workforce Investment Act- WIB (40A 4-87 \$8,000.00)		8,000.00	8,000.00			
Workforce Development Partnership	133,458.00	133,458.00	133,458.00			

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, 2010

	APPROPRIATIONS		PAID OR CHARGED	EXPENDED COMMITMENTS		UNEXPENDED BALANCE CANCELED
	BUDGET	BUDGET AFTER MODIFICATION		PAYABLE	RESERVED	
Respite Care (40A 4-87 \$21 000 00)	\$ 327,016 00	\$ 348,016 00	\$ 348,016 00	\$	\$	
Respite Care - Program Income	25,000 00	25,000 00	25,000 00			
Sexual Assault Nurse Examiner (SANE)	57,055 00	57,055 00	57,055 00			
Match	14,264 00	14,264 00	14,264 00			
Sexual Assault and Rape Program (40A 4-87 \$67 655 00)	35,535 00	103,190 00	103,190 00			
Match	16,914 00	16,914 00	16,914 00			
Rape Care Sexual Assault (40A 4-87 \$13 326 00)		13,326 00	13,326 00			
Stop Violence Against Woman	7,489 00	7,489 00	7,489 00			
Match	2,496 00	2,496 00	2,496 00			
Port Authority Safe Boat Grant	133,500 00	133,500 00	133,500 00			
Match	44,500 00	44,500 00	44,500 00			
Clean Communities (40A 4-87 \$8 392 00)	39,085 00	47,477 00	47,477 00			
Historic Commission Grant (40A 4-87 \$66 467 00)		66,467 00	66,467 00			
Match	46,967 00	46,967 00	46,967 00			
State Facilities Education Act (40A 4-87 \$4 500 00)	175,500 00	180,000 00	180,000 00			
Rape Care Services	47,533 00	47,533 00	47,533 00			
State Homeland Security Grant (40A 4-87 \$1 068 177 00)		1,068,177 00	1,068,177 00			
Energy Efficiency and Conservation	2,485,400 00	2,485,400 00	2,485,400 00			
Housing Opportunities for People With Aids (HOPWA) (40A 4-87 \$25 000 00)	262,715 00	267,715 00	267,715 00			
Juvenile Justice Innovations Grant	160,000 00	160,000 00	160,000 00			
Insurance Fraud Reimbursement Program	250,000 00	250,000 00	250,000 00			
Mercer County Supportive Assistance	173,000 00	173,000 00	173,000 00			
ARRA-WIA (40A 4-87 \$1 262,769 00)		1,262,769 00	1,262,769 00			
ARRA-WIA Dislocated Worker Program (40A 4-87 \$174 735 00)		174,735 00	174,735 00			
ARRA-CWA Food Stamps (40A 4-87 \$15 367 00)	83,513 00	98,880 00	98,880 00			
ARRA-NJ Human Services-Social Services to Homeless	130,564 00	130,564 00	130,564 00			
ARRA-NJ Dept of Law & Public Safety-Cang, Gun & Narcotics (40A 4-87 \$231 264 00)	94,638 00	325,902 00	325,902 00			
ARRA Victim Witness Advocacy	68,500 00	68,500 00	68,500 00			
Match	22,833 00	22,833 00	22,833 00			
ARRA-Supplemental Subregional Transportation	99,225 00	99,225 00	99,225 00			
Child Passenger Safety (40A 4-87 \$77 500 00)	24,000 00	77,500 00	77,500 00			

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

CURRENT FUND

STATEMENT OF EXPENDITURES - REGULATORY BASIS
YEAR ENDED DECEMBER 31, 2010

	APPROPRIATIONS		PAID OR CHARGED	EXPENDED COMMITMENTS		UNEXPENDED BALANCE CANCELED
	BUDGET	BUDGET AFTER MODIFICATION		PAYABLE	RESERVED	
<u>PUBLIC AND PRIVATE PROGRAMS OFFSET BY REVENUES (CONTINUED)</u>						
Local Information Network Communication System(LINC) (40A 4-87 \$469,981 00)	\$ 20,000 00	\$ 489,981 00	\$ 489,981 00	\$	\$	
Victim Witness Advocacy Program	283,278 00	283,278 00	283,278 00			
Match	70,820 00	70,820 00	70,820 00			
ARRA Forestry Service Grant (40A 4-87 \$7,000 00)		7,000 00	7,000 00			
Urban Area Security Initiative Program (40A 4 87 \$368,170 00)		368,170 00	368,170 00			
TOTAL PUBLIC AND PRIVATE PROGRAM OFFSET BY REVENUE	\$ 24,251,539 00	\$ 38,740,123 00	\$ 38,712,202 00	\$	\$ 27,921 00	\$
<u>CONTINGENT</u>	<u>\$ 50,000 00</u>	<u>\$ 50,000 00</u>	<u>\$</u>	<u>\$</u>	<u>\$ 50,000 00</u>	<u>\$</u>
TOTAL OPERATIONS INCLUDING CONTINGENT	\$ 388,193,165 00	\$ 400,021,769 00	\$ 380,530,591 43	\$ 8,998,643 55	\$ 6,287,527 85	\$ 4,295,006 19
<u>CAPITAL IMPROVEMENTS</u>						
Capital Improvement Fund	\$ 3,100,000 00	\$ 3,100,000 00	\$ 3,100,000 00	\$	\$	
Road Resurfacing	1,100,000 00	1,870,000 00	1,870,000 00			
TOTAL CAPITAL IMPROVEMENTS	\$ 4,200,000 00	\$ 4,770,000 00	\$ 4,770,000 00	\$	\$	\$
<u>COUNTY DEBT SERVICE</u>						
Payment of Bond Principal						
County College Bonds	\$ 1,480,000 00	\$ 1,480,000 00	\$ 1,480,000 00	\$	\$	
Vocational School Bonds	2,500,000 00	2,500,000 00	2,500,000 00			
Other Bonds	18,725,000 00	18,725,000 00	18,486,242 98			238,757 02
Interest on Bonds						
County College Bonds	329,995 00	329,995 00	329,994 75			0 25
Vocational School Bonds	924,153 00	924,153 00	924,152 50			0 50
Other Bonds	10,245,588 00	10,245,588 00	9,711,528 75			534,057 25
Interest on Notes	2,529,728 00	2,529,728 00	2,522,488 89			7,237 11
Lease to Improvement Authority-Debt Service						
U C I A	8,928,757 00	8,929,257 00	8,910,748 82			18,508 18
U C I A - State Aid - County College Bonds	1,804,916 00	1,804,916 00	1,804,916 00			
DAM Restoration Loan						
Loan Repayments for Principal and Interest	183,412 00	183,412 00	178,088 94			4,323 06
TOTAL COUNTY DEBT SERVICE	\$ 47,751,045 00	\$ 47,751,045 00	\$ 46,948,161 63	\$	\$	\$ 802,883 37

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, 2010

	APPROPRIATIONS		PAID OR CHARGED	EXPENDED	RESERVED	UNEXPENDED BALANCE CANCELED
	BUDGET	BUDGET AFTER MODIFICATION		COMMITMENTS PAYABLE		
DEFERRED CHARGES AND STATUTORY EXPENDITURES						
Deferred Charges to Future taxation	\$ 125,000.00	\$ 125,000.00	\$ 125,000.00	\$	\$	
Statutory Expenditures						
Contribution To						
Public Employees' Retirement System	11,577,642.00	11,577,642.00	11,577,642.00			
Social Security System (O.A.S.I.)	11,700,000.00	11,700,000.00	11,490,681.66		50,318.34	150,000.00
Unemployment Compensation Insurance (N.J.S.A. 43:21-3 Et. Seq.)	250,000.00	250,000.00		250,000.00		
Sheriff Officers' Pension Fund	75,000.00	75,000.00	45,483.88		29,516.12	
Police and Firemen's Retirement Fund of N.J.	10,829,183.00	10,829,183.00	10,829,183.00			
Defined Contribution Retirement Program	100,000.00	100,000.00	2,425.11		47,574.89	50,000.00
TOTAL DEFERRED CHARGES AND STATUTORY EXPENDITURES	\$ 34,656,825.00	\$ 34,656,825.00	\$ 34,070,415.65	\$ 250,000.00	\$ 136,409.35	\$ 200,000.00
TOTAL BUDGET APPROPRIATIONS	\$ 472,711,055.00	\$ 487,199,639.00	\$ 466,319,168.71	\$ 9,248,643.53	\$ 6,423,937.20	\$ 5,207,889.56
REF.	A-2		A-1	A.A-1	A.A-1	
Budget	A-3	\$ 472,711,055.00				
Appropriation by 40A 4-87	A-2	14,488,584.00				
Disbursed	A-4		421,848,506.65			
Matching Funds for Miscellaneous Grants	A-4 A-12		1,122,079.00			
Petty Cash	A-5		3,609.06			
Reserve For						
Medicare Peer Group	A-10		2,033,000.00			
Miscellaneous Grants	A-12		37,590,123.00			
Contractual Retire Benefits	A-15		3,721,851.00			
		\$ 467,199,639.00	\$ 466,319,168.71			

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

TRUST FUND

"B"

COUNTY OF UNION

TRUST FUND

BALANCE SHEETS - REGULATORY BASIS

<u>ASSETS</u>	<u>REF</u>	<u>BALANCE</u> <u>DECEMBER</u> <u>31, 2010</u>	<u>BALANCE</u> <u>DECEMBER</u> <u>31, 2009</u>
Trust Other Fund			
Cash	B-2	\$ 18,287,718.63	\$ 21,608,003.93
Accounts Receivable			
Community Development Block Grants	B-3	11,172,918.84	8,627,626.76
Home Investment Partnership Program	B-4	6,606,343.08	4,926,819.81
Housing Assistance Voucher Program	B-5	3,628,275.02	3,773,268.02
Emergency Shelter Program	B-6	278,798.90	249,238.17
Due Current Fund	B-2	123,831.65	10,860.75
Due Grant Fund	B-7	3,004,914.75	2,902,309.30
		<u>\$ 43,102,798.87</u>	<u>\$ 42,098,126.74</u>
Open Space Preservation Trust Fund			
Cash	B-2	\$ 20,989,127.74	\$ 14,524,013.18
Taxes Receivable	B-8	31,392.65	29,828.84
		<u>\$ 21,020,520.39</u>	<u>\$ 14,553,842.02</u>
		<u>\$ 64,123,319.26</u>	<u>\$ 56,651,968.76</u>
<u>LIABILITIES, RESERVES AND FUND BALANCES</u>			
Trust Other Fund			
Reserve For			
Neighborhood Housing Services	B-9	\$ 60,484.52	\$ 60,484.52
Family Self Sufficiency Housing Program	B-10	25,360.45	25,360.45
Home Investment Partnerships Program - Unappropriated	B-11	1,674,846.75	726,349.75
Home Investment Partnerships Program - Appropriated	B-12	3,871,196.19	3,524,785.43
Home Investment Partnerships Recapture Funds - Unappropriated	B-13	31,614.26	21,148.08
Home Investment Partnerships Recapture Funds - Appropriated	B-14	20,000.00	20,000.00
Community Development Block Grants - Unappropriated	B-15	11,874.40	90,091.27
Community Development Block Grants - Appropriated	B-16	1,510,995.17	1,402,457.63
Community Development Block Grants Project Income - Unappropriated	B-17	219,085.67	144,315.46
Community Development Block Grants Project Income - Appropriated	B-18	778,109.97	878,109.97
Housing Assistance Voucher Program Income (Administration) - Unappropriated	B-19	31,457.53	17,683.16
Multi Jurisdictional Rehabilitation Loan Repayments Unappropriated	B-20	140.12	140.12
Multi Jurisdictional Rehabilitation Loan Repayments Appropriated	B-21		65,000.00
Miscellaneous Deposits	B-22	20,143,773.33	21,442,536.67
Motor Vehicle Fines	B-23	17,829.69	267,575.80
Commitments Payable	B-24	13,337,067.93	12,142,671.17
Multi Jurisdictional Housing Revolving Loan Fund	B-25	15,100.40	15,100.40
Rental Assistance - Appropriated	B-26	11,527.60	11,527.60
Housing Assistance Voucher Program - Unappropriated	B-27	215,188.99	215,188.99
Housing Assistance Voucher Program - Appropriated	B-28	724,222.59	526,249.78
Emergency Shelter Program - Appropriated	B-30	65,546.70	243,175.17
Housing Assistance Voucher Program Recaptured Funds - Unappropriated	B-31	22,532.00	20,362.00
Community Development Block Grants Recaptured Funds - Unappropriated	B-35	77,031.29	
Fund Balance	B-1	237,613.32	237,613.32
		<u>\$ 43,102,798.87</u>	<u>\$ 42,098,126.74</u>
Open Space Preservation Trust Fund			
Due General Capital Fund	B-2	\$ 200,000.00	\$ 200,000.00
Reserve for County Open Space, Recreation, Farmland and Historic Preservation	B-32	19,045,088.82	11,645,825.39
Commitments Payable	B-33	1,775,431.57	2,708,016.63
		<u>\$ 21,020,520.39</u>	<u>\$ 14,353,842.02</u>
		<u>\$ 64,123,319.26</u>	<u>\$ 56,651,968.76</u>

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

COUNTY OF UNION

TRUST FUND

STATEMENT OF TRUST OTHER FUND BALANCE-REGULATORY BASIS

	<u>REF</u>	
Balance, December 31, 2010 and Balance, December 31, 2009	B	\$ <u>237,813 32</u>

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>	BALANCE DECEMBER <u>31, 2010</u>	BALANCE DECEMBER <u>31, 2009</u>
<u>ASSETS</u>			
Cash	C-2 C-4	\$ 73,353,062 59	\$ 76,183,664 74
Deferred Charges to Future Taxation			
Funded	C-5	263,134,761 37	282,066,425 65
Unfunded	C-6	293,278,439 45	251,162,647 83
Due Open Space Trust Fund	C-3	200,000 00	200,000 00
Accounts Receivable			
Various Municipalities	C-12		986,161 62
State of New Jersey	C-12	4,992,518 31	3,919,718 31
Federal Government	C-12	7,018,850 42	3,912,912 98
		\$ 641,977,632 14	\$ 618,431,531 13
<u>LIABILITIES, RESERVES, AND FUND BALANCE</u>			
Serial Bonds	C-10	\$ 252,256,000 00	\$ 270,257,000 00
Local Unit Refunding Bonds	C-11	7,815,000 00	8,620,000 00
Bond Anticipation Notes	C-14	182,746,250 00	152,746,250 00
New Jersey Dam Restoration Loan Program	C-16	3,061,761 37	3,189,425 65
Improvement Authorizations			
Funded	C-8	17,330,921 31	18,622,898 15
Unfunded	C-8	145,254,612 58	134,052,748 29
Commitments Payable	C-9	28,119,683 36	26,660,249 08
Capital Improvement Fund	C-7	1,885,178 52	734,627 52
Reserve to Pay Serial Bonds	C-13	80,645 61	80,645 61
Reserve for Arbitrage	C-15		54,805 95
Due Current Fund	C-2	20,830 67	
Fund Balance	C-1	3,404,748 72	3,412,880 88
		\$ 641,977,632 14	\$ 618,431,531 13

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

	REF		
Balance, December 31, 2009	C		\$ 3,412,880 88
Increased by			
Premium on Sale of Notes	C-2	\$ 2,396,640 91	
Reimbursement - Funded Ordinance	C-2	<u>45,226 93</u>	
			<u>2,441,867 84</u>
Decreased by			
Payment to Current Fund as Anticipated Revenue	C-2	2,250,000 00	
Appropriated to Finance Improvement Authorizations	C-8	<u>200,000 00</u>	
			<u>2,450,000 00</u>
Balance, December 31, 2010	C		\$ <u><u>3,404,748 72</u></u>

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

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NOTES TO FINANCIAL STATEMENTS

COUNTY OF UNION

NOTES TO FINANCIAL STATEMENTS
YEAR ENDED DECEMBER 31, 2010 AND 2009

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A Reporting Entity

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

B Description of Funds

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

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

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

NOTE 1

SUMMARY OF SIGNIFICANT ACCOUNTING POLICES (CONTINUED)

B Description of Funds (Continued)

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

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

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

C Basis of Accounting

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

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

Revenues - are recorded when received in cash except for certain amounts which are due from other governmental units. Federal and state grants are realized as revenue when anticipated in the County's budget. Receivables for taxes are recorded with offsetting reserves on the balance sheet of the County's Current Fund, accordingly, such amounts are not recorded as revenues until collected. Other amounts that are due the County, which are susceptible to accrual, are also recorded as receivables with offsetting reserves and recorded as revenue when received. GAAP requires 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 issuance 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.

SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

C Basis of Accounting (Continued)

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

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

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

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

The County of Union has developed a fixed asset accounting and reporting system, based on an inventory and valuation of fixed assets taken by an independent appraiser. Fixed assets are valued at historical cost or estimated if actual historical cost is not available. However, the General Fixed Assets Ledger has not been updated to reflect the purchase, retirement or sale of general fixed assets that have occurred for the past several years. Accordingly, the amount of general fixed assets to be reported in the financial statements are not known.

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

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

D Basic Financial Statements

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

NOTE 2 CASH AND CASH EQUIVALENTS

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

A Deposits

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

The County of Union had the following cash and cash equivalents at December 31, 2010:

<u>Fund</u>	<u>Cash in Bank</u>	<u>Change Fund</u>	<u>Certificate of Deposits</u>	<u>Total</u>
Current Fund	\$ 47,822,861.99	\$ 3,435.00	\$	\$ 47,826,296.99
Grant Fund	42,810.68			42,810.68
Trust Other Fund	18,262,718.63		25,000.00	18,287,718.63
Open Space Preservation Trust Fund	20,989,127.74			20,989,127.74
General Capital Fund	73,353,062.59			73,353,062.59
	<u>\$ 160,470,581.63</u>	<u>\$ 3,435.00</u>	<u>\$ 25,000.00</u>	<u>\$ 160,499,016.63</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, 2010, based upon the coverage provided by FDIC, SIPC and NJGUDPA, \$117,896.16 amount of the bank balance was exposed to custodial credit risk. Of the cash on balance in the bank, \$1,930,600.54 was covered by Federal Depository Insurance, \$27,585.06 was covered by Securities Investor Protection Corporation, \$119,569,191.24 was covered under the provisions of NJGUDPA and \$38,850,308.63 was covered under the New Jersey Cash Management.

B Investments

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

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

NOTE 2 CASH AND CASH EQUIVALENTS (CONTINUED)

B Investments (Continued)

- 6 Local government investment pools that are fully invested in U S Government securities that meet the definition of eligible security pursuant to 17 C F R § 270a-7 and repurchase agreements that are collateralized by such U S Government securities in which direct investment may be made pursuant to paragraphs (1) and (3) of N J S A 5-15 1 This type of investment is also required to be rated in the highest category by a nationally recognized statistical rating organization
- 7 Deposits with the State of New Jersey Cash Management Fund established pursuant to Section 1 of P L 1977, c 281 (C 52 18A-90 4), or
- 8 Agreements for the repurchase of fully collateralized securities if
 - a the underlying securities are permitted investments pursuant to paragraphs (1) and (3) of this subsection,
 - b the custody of collateral is transferred to a third party,
 - c the maturity of the agreement is not more than 30 days,
 - d the underlying securities are purchased through a public depository as defined in section 1 of P L 1970, c 236 (C 17 19-41), and
 - e a master repurchase agreement providing for the custody and security of collateral is executed

The County had no investments outstanding at December 31, 2010 Based upon the limitations set forth by New Jersey Statutes 40A 5-15 1 and existing investment practices of the Investment Council of the New Jersey Cash Management Fund, the County is generally not exposed to credit risks, custodial credit risks, concentration of credit risks and interest rate risks for its investments nor is it exposed to foreign currency risk for its deposits and investments

NOTE 3 LONG-TERM DEBT

The Local Bond Law, Chapter 40A 2, governs the issuance of bonds to finance general municipal capital expenditures All bonds are retired in annual installments within the statutory period of usefulness All bonds issued by the County are general obligation bonds, backed by the full faith and credit of the County Bond Anticipation Notes, which are issued to temporarily finance capital projects, shall mature and be paid off within ten years or financed by the issuance of bonds A summary of bond and note transactions for the year ended December 31, 2010 are detailed on Exhibits "C-10", "C-11", and "C-14 "

NOTE 3 LONG-TERM DEBT (CONTINUED)

SUMMARY OF COUNTY DEBT

	<u>YEAR 2010</u>	<u>YEAR 2009</u>	<u>YEAR 2008</u>
Issued			
General			
Bonds and Notes - County	\$ 442,819,250 00	\$ 431,623,250 00	\$ 358,278,000 00
Bonds Guaranteed by			
County	105,742,990 20	87,782,990 20	74,377,990 00
Loans	<u>3,061,761 37</u>	<u>3,189,425 65</u>	<u>782,025 56</u>
	\$ <u>551,624,001 57</u>	\$ <u>522,595,665 85</u>	\$ <u>433,438,015 56</u>
Less			
Cash on Hand to Pay			
Bonds	\$ 80,645 61	\$ 80,645 61	\$ 599,339 80
Due From State of New			
Jersey			357,500 00
Chapter 12, P L 1971			
Refunding Bonds	7,815,000 00	8,620,000 00	9,395,000 00
Bonds Issued by Another			
Public Body	<u>\$ 105,742,990 20</u>	<u>\$ 87,782,990 20</u>	<u>\$ 74,377,990 00</u>
Total Deductions	\$ <u>113,636,635 81</u>	\$ <u>96,483,635 81</u>	\$ <u>84,729,829 80</u>
Net Debt issued	\$ <u>437,985,365 76</u>	\$ <u>426,112,030 04</u>	\$ <u>348,708,185 76</u>
Authorized But Not Issued			
Bonds and Notes	\$ 109,671,027 83	\$ 98,416,397 83	\$ 127,871,326 83
Bonds Guaranteed by County	<u>39,220,000 00</u>	<u>14,000,000 00</u>	<u>14,000,000 00</u>
	\$ 148,891,027 83	\$ 112,416,397 83	\$ 141,871,326 83
Less			
Bonds Authorized by			
Another Public Body	<u>\$ 39,220,000 00</u>	<u>\$ 14,000,000 00</u>	<u>\$ 14,000,000 00</u>
Net Authorized But			
Not issued	\$ <u>109,671,027 83</u>	\$ <u>98,416,397 83</u>	\$ <u>127,871,326 83</u>
Net Bonds and Notes Issued			
And Authorized But Not Issued	<u>\$ 547,656,393 59</u>	<u>\$ 524,528,427 87</u>	<u>\$ 476,579,512 59</u>

NOTE 3 LONG-TERM DEBT (CONTINUED)

SUMMARY OF STATUTORY DEBT CONDITION
(ANNUAL DEBT STATEMENT)

The summarized statement of debt condition which follows is prepared in accordance with the required method of setting up the Annual Debt Statement and indicates a statutory net debt of 73%

	<u>GROSS DEBT</u>	<u>DEDUCTIONS</u>	<u>NET DEBT</u>
Bonds and Notes Issued	\$ 590,844,001 57	\$ 113,638,635 81	\$ 477,205,365 76
Authorized But Not Issued			
Bonds and Notes	<u>109,671,027 83</u>	<u>39,220,000 00</u>	<u>70,451,027 83</u>
	\$ <u>700,515,029 40</u>	\$ <u>152,858,635 81</u>	\$ <u>547,656,393 59</u>

NET DEBT \$ 547,656,393 59, DIVIDED BY EQUALIZED VALUATION BASIS PER
N J S 40A 2-2 \$ 74,763,453,344 00 EQUALS 0 73%

BORROWING POWER CALCULATION

Equalized Valuation Basis- December 31, 2010	\$ <u>74,763,453,344 00</u>
2% of Equalized Valuation Basis	\$ 1,495,269,066 88
Net Debt	<u>547,656,393 59</u>
Remaining Borrowing Power	\$ <u>947,612,673 29</u>

NOTE 3

LONG-TERM DEBT (CONTINUED)

<u>COUNTY OF UNION</u>			
<u>ANNUAL DEBT SERVICE PRINCIPAL AND INTEREST</u>			
<u>SERIAL BONDS</u>			
<u>2010</u>			
<u>YEAR</u>	<u>PRINCIPAL</u>	<u>INTEREST</u>	<u>TOTAL</u>
2011	\$ 18,630,000 00	\$ 7,813,587 50	\$ 26,443,587 50
2012	19,790,000 00	7,085,692 50	26,875,692 50
2013	20,160,000 00	6,499,948 75	26,659,948 75
2014	20,858,000 00	6,030,755 00	26,888,755 00
2015	20,395,000 00	5,566,925 00	25,961,925 00
2016	19,195,000 00	5,132,656 25	24,327,656 25
2017	20,120,000 00	4,694,218 75	24,814,218 75
2018	20,360,000 00	4,238,187 50	24,598,187 50
2019	11,550,000 00	3,773,218 75	15,323,218 75
2020	11,550,000 00	3,314,062 50	14,864,062 50
2021	11,550,000 00	2,834,562 50	14,384,562 50
2022	11,550,000 00	2,334,718 75	13,884,718 75
2023	11,550,000 00	1,829,187 50	13,379,187 50
2024	7,000,000 00	1,417,500 00	8,417,500 00
2025	7,000,000 00	1,102,500 00	8,102,500 00
2026	7,000,000 00	787,500 00	7,787,500 00
2027	7,000,000 00	472,500 00	7,472,500 00
2028	7,000,000 00	157,500 00	7,157,500 00
	<u>\$ 252,258,000 00</u>	<u>\$ 65,085,221 25</u>	<u>\$ 317,343,221 25</u>

NOTE 3 LONG-TERM DEBT (CONTINUED)

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

<u>ISSUE</u>	<u>OUTSTANDING BALANCE DECEMBER 31, 2010</u>
\$19,130,000 00 Refunding Bonds, dated December 1, 1993, due in one remaining annual installment of \$2,370,000 00 due February 1, 2011 with interest at 5 20%	\$ 2,370,000 00
\$5,158,000 00 County Vocational School Bonds, dated December 15, 1997, due in remaining annual installments ranging between \$308,000 00 and \$325,000 00 beginning December 15, 2011 and ending December 15, 2014 with interest at 4 75%	1,283,000 00
\$73,663,000 00 General Improvement Bonds, dated June 1, 2002, due in remaining annual installments ranging between \$4,780,000 00 and \$7,130,000 00 beginning March 1, 2011 and ending March 1, 2012 with interest rate at 4 00%	11,910,000 00
\$7,935,000 00 County College Bonds, dated June 1, 2002, due in remaining annual installments of \$870,000 00 beginning March 1, 2011 and ending March 1, 2014 with interest at 4 00%	3,480,000 00
\$2,130,000 00 County Vocational School Bonds, dated June 1, 2002, due in one remaining annual installment of \$350,000 00 due March 1, 2011 with interest at 4 00%	350,000 00
\$70,277,000 00 General Improvement Bonds, dated March 1, 2004, due in remaining annual installments ranging between \$3,955,000 00 and \$4,089,000 00 beginning March 1, 2011 and ending March 1, 2023 with interest from 3 50% to 4 25%	51,517,000 00
\$11,261,000 00 County Vocational School Bonds, dated March 1, 2004 due in remaining annual installments ranging between \$600,000 00 and \$461,000 00 beginning March 1, 2011 and ending March 1, 2023 with interest from 3 50% to 4 25%	7,661,000 00
\$362,000 00 County College Bonds, dated March 1, 2004, due in remaining annual installments ranging between \$35,000 00 and \$40,000 00 beginning March 1, 2011 and ending March 1, 2014 with interest at 3 50%	152,000 00
\$83,726,000 00 General Improvement Bonds, dated February 20, 2008, due in remaining annual installments ranging between \$750,000 00 and \$7,000,000 00 beginning February 15, 2011 and ending February 15, 2028 with interest from 3 25% to 4 50%	82,826,000 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, 2011 and ending February 15, 2022 with interest from 3 25% to 4 50%	13,499,000 00
\$5,575,000 00 County Vocational School Bonds, dated February 20, 2008 due in remaining annual installments ranging between \$550,000 00 and \$575,000 00 beginning February 15, 2011 and ending February 15, 2028 with interest from 3 25% to 4 00%	4,425,000 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, 2011 and ending March 1, 2018 with interest from 2 00% to 5 00%	<u>72,785,000 00</u>
	\$ <u><u>252,258,000 00</u></u>

NOTE 3 LONG-TERM DEBT (CONTINUED)

ANNUAL DEBT SERVICE PRINCIPAL AND INTEREST
LOCAL UNIT BONDS
2010

<u>YEAR</u>	<u>PRINCIPAL</u>	<u>INTEREST</u>	<u>TOTAL</u>
2011	\$ 835,000 00	\$ 366,843 00	\$ 1,201,843 00
2012	865,000 00	335,733 00	1,200,733 00
2013	895,000 00	298,020 75	1,193,020 75
2014	940,000 00	251,275 00	1,191,275 00
2015	990,000 00	200,226 50	1,190,226 50
2016	1,040,000 00	146,533 00	1,186,533 00
2017	1,095,000 00	90,062 25	1,185,062 25
2018	<u>1,155,000 00</u>	<u>30,549 75</u>	<u>1,185,549 75</u>
	<u>\$ 7,815,000 00</u>	<u>\$ 1,719,243 25</u>	<u>\$ 9,534,243 25</u>

The Local Unit Refunding Bonds are comprised of the following issue

<u>ISSUE</u>	<u>OUTSTANDING BALANCE DECEMBER 31, 2010</u>
\$12,870,000 00 Unfunded ERI Liability, dated April 1, 2003, due in remaining annual installments ranging between \$835,000 00 and \$1,155,000 00 beginning April 1, 2010 and ending April 1, 2018 with interest ranging from 3 66% to 5 29%	\$ <u>7,815,000 00</u>

NOTE 5 PENSION PLANS

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

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

County employees are also covered by the Federal Insurance Contribution Act. Information as to the comparison of the actuarially computed value of vested benefits with the system's assets is not available from the State Retirement Systems and, therefore, is not presented.

The Sheriff's employees and Park Police Pension Funds are on a noncontributory basis with the expenses funded by the County. These expenses amounted to \$45,607.88 for 2009 and \$45,483.88 for 2010.

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, 2009. 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:

Retirement System	2009 Required Contribution	Amount Deferred	2009 Actual Contribution
PFRS	\$10,866,091.00	\$5,215,983.00	\$5,650,108.00
PERS	<u>6,871,247.00</u>	<u>3,055,784.00</u>	<u>3,815,463.00</u>
Total	<u>\$17,737,338.00</u>	<u>\$8,271,767.00</u>	<u>\$9,465,571.00</u>

NOTE 6 CAPITAL LEASES

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

- A Leases a parcel of land owned by the County to the Authority upon which the Authority constructed a Correctional Facility Project. The Authority is to pay the sum \$1 00 per year to the County under the terms of the lease.
- B Leases the Authority's Correctional Facility Project to the County. The lease requires the County to pay to the Authority a "basic" annual rent which is equal to the debt service on all project bonds outstanding. The Union County Improvement Authority issued Revenue Refunding Bonds dated January 15, 1992, June 1, 2002 and June 1, 2003 in order to refund a portion of the project bonds and, thereby, restructuring the County's basic annual rent. As additional rent, the County will pay the Authority an annual administrative fee and actual legal and accounting expenses incurred by the Authority.
- C Leases certain items of equipment and projects to the County. The leases requires the County to pay to the Authority a "Basic" Annual rent equal to the debt service on the equipment and project Lease Revenue Bonds outstanding. As additional rent the County will pay the Authority administrative fees incurred by the Authority. The Union County Improvement Authority issued Lease Revenue Bonds for the equipment and projects as follows:

	<u>PROJECT</u>	<u>DATE OF ISSUE</u>	<u>AMOUNT ISSUED</u>
1	Park Madison Redevelopment	March 1, 2003	\$27,800,000 00
2	Juvenile Detention Center	December 15, 2004	\$8,900,000 00
3	Juvenile Detention Center	September 7, 2005	\$30,085,000 00
4	Prosecutor's Office	September 15, 2005	\$3,120,000 00
5	County College Facility	March 8, 2006	\$48,626,000 00

NOTE 6

CAPITAL LEASES (CONTINUED)

- D Leases the Authority's Linden Theater Redevelopment Projects to the County. The leases require the County to pay to the Authority a basic annual rent which is equal to the debt service on all project bonds outstanding. The Union County Improvement Authority issued \$2,900,000.00 County Guaranteed Revenue Bonds on March 24, 2004 and \$1,425,000.00 County Guaranteed Revenue Bonds on November 14, 2006. As additional rent the County will pay the Authority administrative fees incurred by the Authority.

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

- F Leases the Child Advocacy Center Project to the County. The Lease requires the County to pay to the Authority a basic annual rent which is equal to the debt service on all project bonds outstanding. The Union County Improvement Authority issued \$2,575,000.00 County Guaranteed Bonds on September 28, 2010. As additional rent, the County will pay the Authority administrative fees incurred by the Authority.

COUNTY OF UNION
 CAPITAL LEASES
 12/31/2010

	TOTAL	CORRECTIONAL FACILITY	PARK MADISON	LINDEN THEATER REDEVELOPMENT	JUVENILE DETENTION CENTER 2004	JUVENILE DETENTION CENTER 2005	COUNTY PROSECUTOR'S OFFICE	UNION COUNTY COLLEGE EXPANSION	LINDEN THEATER REDEVELOPMENT 2006	10 CHERRY STREET	CHILD ADVOCACY CENTER
2011	\$ 11,050,349.65	\$ 934,965.00	\$ 1,332,044.25	\$ 226,611.13	\$ 1,084,209.38	\$ 2,044,288.76	\$ 285,745.00	\$ 4,413,921.93	\$ 232,495.00	\$ 124,037.50	\$ 189,887.00
2012	11,128,095.83	930,547.50	1,531,042.00	228,218.60	1,094,387.80	2,042,065.76	284,010.00	4,410,231.52	235,025.00	154,293.75	222,275.00
2013	11,367,289.05	934,691.25	1,629,654.80	228,575.75	1,333,028.13	2,044,306.08	285,762.50	4,405,825.04	232,788.00	149,575.00	224,375.00
2014	11,246,673.73	931,515.00	1,541,025.25	229,743.50	1,197,700.00	2,044,300.00	284,012.50	4,417,750.04	229,162.50	149,400.00	224,375.00
2015	10,569,803.04	931,850.00	1,583,821.00	223,950.00	305,525.00	2,343,767.50	285,712.50	4,410,500.04	4,404,625.04	148,300.00	223,375.00
2016	10,224,491.29	927,125.00	1,883,986.25	227,240.00		2,041,575.00	285,800.00	4,404,625.04		148,800.00	224,500.00
2017	10,231,581.04	925,500.00	1,962,324.50	224,744.00		2,042,287.50	287,400.00	4,407,825.04		153,000.00	226,500.00
2018	10,077,379.54	928,125.00	1,963,706.50	227,064.00		2,040,300.00	287,200.00	4,405,425.04			225,500.00
2019	10,058,409.54	921,125.00	1,963,650.50	224,000.00		2,038,100.00	286,600.00	4,400,125.04			226,450.00
2020	10,042,040.05	922,375.00	1,980,206.50	225,550.00		2,030,600.00	285,600.00	4,387,503.10			225,200.00
2021	9,735,637.03	926,599.00	1,841,187.50	226,582.00		2,038,600.00		4,357,037.53			224,400.00
2022	6,140,686.27	918,626.00	1,946,010.00	227,120.00		2,027,200.00		798,681.27			229,400.00
2023	5,742,138.51	445,875.00	1,843,677.50	227,136.00		2,105,137.50		795,512.51			224,800.00
2024	5,275,700.01		1,934,197.50	226,540.00		2,097,300.00		795,762.51			221,600.00
2025	5,267,717.01		1,932,447.50	225,832.00		2,091,300.00		794,737.51			223,600.00
2026	5,221,375.63		2,347,422.50			2,082,000.00		791,953.13			
2027	4,417,945.00		2,343,262.50			2,074,262.50					
2028	4,423,160.00		2,340,230.00			2,066,350.00					
2029	4,337,726.00		2,338,012.50			1,959,712.50					
2030	4,834,040.00		2,331,503.50			2,222,537.50					
2031	4,538,675.00		2,330,450.00			2,208,225.00					
2032	4,815,637.50		2,324,600.00			2,191,237.50					
2033	4,482,850.00		2,324,000.00			2,156,850.00					
2034	4,450,937.50		2,318,875.00			2,132,062.50					
Minimum Lease Payments	\$ 179,128,039.89	\$ 11,582,138.75	\$ 45,616,705.25	\$ 3,402,681.00	\$ 5,055,850.01	\$ 49,850,919.40	\$ 2,059,942.50	\$ 52,590,966.75	\$ 925,967.50	\$ 1,058,606.25	\$ 3,334,962.08
Less Amount Representing Interest:	68,893,117.81	2,887,138.75	21,771,706.25	1,012,681.50	420,050.01	21,676,919.40	489,942.50	11,536,206.75	63,967.50	133,806.26	758,982.08
Present Value of Minimum Lease Payments	\$ 110,234,922.08	\$ 8,695,000.00	\$ 23,845,000.00	\$ 2,390,000.00	\$ 4,635,800.00	\$ 28,174,000.00	\$ 2,370,000.00	\$ 40,880,000.00	\$ 862,000.00	\$ 924,800.00	\$ 2,575,980.00

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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, 2010 that the accumulated cost of such unpaid compensation would approximate \$ 1,225,000.00 for unused sick and vacation days. Under existing accounting principles and practices prescribed by the Division of Local Government Services, the amounts required to be paid in any fiscal year for the above mentioned compensation are raised in that year's budget and no liability is required to be accrued or reported in the financial statements at December 31, 2010. The County has provided from budget appropriations and has reserved on its balance sheet the amount of \$1,606,000.00 for the payments of these obligations.

NOTE 8 LITIGATION

The County is involved in a number of legal proceedings, the resolution of which, in the opinion of County Counsel, could result in the aggregate \$14,140,000.00 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, 2010</u>
The County of Union Guaranteed Solid Waste Bonds		
Series 1998A Bonds	July 15, 1998	\$48,421,161 20
Series 1998C Bonds	July 15, 1998	9,936,829 00

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

<u>Title of Issue</u>	<u>Dated</u>	<u>Bonds Outstanding December 31, 2010</u>
The County of Union Guaranteed Lease Revenue Bonds Union County Educational Services Commission Project Series 1997	January 1, 1997	\$3,530,000 00
The County of Union Guaranteed Mortgage Revenue Bonds Sheridan Gardens Project- Roselle Series 2003 (Callable)	July 1, 2003	1,430,000 00
The County of Union Guaranteed Revenue Bonds Linden Theater Redevelopment Project Series 2004 (Federally Taxable)	March 1, 2004	2,500,000 00
The County of Union Guaranteed Lease Revenue Bonds Linden Theater Redevelopment Project Series 2006	November 14, 2006	860,000 00
The County of Union Guaranteed Lease Revenue Bonds Acquisition of 10 Cherry Street Series 2007	May 17, 2007	925,000 00
The County of Union Guaranteed Lease Revenue Bonds Oakwood Plaza-Elizabeth Project Series 2009 (Federally Taxable)	June 24, 2009	16,870,000 00
The County of Union Guaranteed 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 Union County Child Advocacy Center Project Series 2010	September 28, 2010	<u>2,575,000 00</u>
		<u>\$105,742,990 20</u>

NOTE 10 DEFERRED COMPENSATION PLAN

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

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

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

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

NOTE 11 CONTINGENT LIABILITIES

The County participates in federal and state financial assistance grant programs. Entitlement to the funds is generally conditional upon compliance with terms and conditions of the grant agreement and applicable regulations, including the expenditure of funds for eligible purposes. The state and federal grants received and expended in 2010 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, 2010, the County does not believe that any material liabilities will result from such audit.

NOTE 12 RELATED PARTIES

During 2010, 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 obligation of these units must be authorized by the Union County Board of Freeholders and are liabilities of the County, not the governmental units.

NOTE 13 RISK MANAGEMENT

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

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

The County of Union and Pennsylvania Manufacturers' Association Insurance Company are parties to a Workers' Compensation Policy that was endorsed with a deductible reimbursement which provided for a reduced premium. To secure the payment of the deductible amount and premium required under the policy, the County established a custodial fund and deposited funds into escrow accounts held by the insurer. At December 31, 2010 and the custodial fund amounted to \$-0- and the escrow accounts were returned to the County.

NOTE 14 INTERFUND RECEIVABLES AND PAYABLES

The following interfund balances remained on the balance sheet at December 31, 2010

<u>Fund</u>	<u>Interfund Receivable</u>	<u>Interfund Payable</u>
Current Fund	\$ 20,830.67	\$ 123,831.65
Grant Fund		3,004,914.75
Capital Fund	200,000.00	
Capital Fund		20,830.67
Hud Trust	123,831.65	
Open Space Trust Fund		200,000.00
Trust Other Fund	3,004,914.75	
	<u>\$ 3,349,577.07</u>	<u>\$ 3,349,577.07</u>

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

NOTE 15 GASB 45 OTHER POST-EMPLOYMENT BENEFITS

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

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

Plan Description

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

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

Law Enforcement Employees covered by Collective Bargaining Agreement (effective January 1, 2005 for employees hired prior to December 31, 2010)

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

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

Plan Description (Continued)

Assistant Prosecutors covered by Collective Bargaining Agreement (effective January 1, 2006 for employees hired prior to December 31, 2009)

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

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

- Retire with at least 25 years of service in the NJPFRS or NJPERs with at least 5 years of service with the County, or
- Retire after attainment of age 26 with at least 15 years of service in the NJPFRS or NJPERs and at least 5 years of service with the County, or
- Retire with a disability pension from either NJPFRS or NJPERs

All Other Employees

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

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

Plan Description (Continued)

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

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

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

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

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

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

Funding Policy

The County is not required to nor does it contribute the annual required contribution (ARC) per N J S A 40A 4-1 *et seq*. There is currently no provision under State statute for the County to accrue funds, create a trust or issue debt to finance their other post employment benefit ("OPEB") liability. However, the County has made provision from budget appropriations and has reserved on its balance sheet the amount of \$6,513,665.38 for future OPEB obligations.

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

Annual OPEB Cost

For 2010, the County's annual OPEB cost(expense) of \$48,750,000 was equal to the ARC. The County's annual OPEB cost, the percentage of annual OPEB cost contributed to the plan, and the net OPEB obligation for 2010 and the preceding years are as follows:

<u>Year</u>	<u>Actual OPEB Payments</u>	<u>Annual OPEB Cost</u>	<u>Annual OPEB Cost Contributed</u>	<u>Net OPEB Obligation</u>
2009	\$11,289,000.00	\$46,638,000.00	24.21%	\$35,349,000.00
2010	\$14,138,000.00	\$48,750,000.00	29.00%	\$34,612,000.00

Funding Status and Funding Progress

The funded status of the plan as of December 31, 2010, was as follows:

Actuarial Accrued Liability (AAL)	\$	516,920,000.00
Actuarial Value of Plan Assets		12,505,000.00
Unfunded Actuarial Accrued Liability (UAAL)	\$	<u>504,415,000.00</u>
Funded Ratio (Actuarial Value of Plan Assets (AAL))		2.42%
Covered Payroll (Active Plan Members)	\$	165,576,989.00
UAAL as a Percentage of Covered Payroll		304.64%

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

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

Actuarial Methods and Assumptions

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

In the December 2007 actuarial valuation, the projected unit credit cost method was used. Under this method, the present value of benefits is allocated uniformly over an employee's expected working lifetime. The actuarial assumptions included a 4.5% investment rate of return and an annual healthcare cost trend rate of 10% initially, reduced by decrements to an ultimate rate of 5.0% after 11 years. This rate declines over time from 10% in 2009 to 5% in 2019. For 2020 and beyond the rate utilized is 5.0%.

Schedule of Funding Progress

<u>Year</u>	<u>Actuarial Valuation Date</u>	<u>Actuarial Value of Assets</u>	<u>Actuarial Liability (AAL)</u>	<u>Unfunded</u>		<u>Funded Ratio</u>	<u>Covered Payroll</u>	<u>UAAL as a Percentage of Covered Payroll</u>
				<u>Actuarial Liability (UAAL)</u>	<u>Actuarial Liability (UAAL)</u>			
2010	12/07	\$12,505,000	\$516,920,000	\$504,415,000		2.42%	\$165,576,989	304.64%
2009	12/07	\$7,933,000	\$484,118,000	\$476,185,000		1.64%	\$165,855,231	287.11%

NOTE 16 SUBSEQUENT EVENTS

Issuance of Debt

On May 18, 2011, The Union County Improvement Authority issued County Guaranteed Bonds in the amount of \$15,190,000.00. Also, on July 1, 2011 the County of Union issued \$130,000,000.00 of Bond Anticipation Notes including \$29,904,872.75 of new BANS.

Also, on July 1, 2011, the County issued \$80,000,000.00 of General Obligation Bonds.

COUNTY OF UNION

SUPPLEMENTARY SCHEDULES – ALL FUNDS

YEAR ENDED DECEMBER 31, 2010

COUNTY OF UNION

CURRENT FUND

SCHEDULE OF CASH

	REF	CURRENT FUND	GRANT FUND
Balance, December 31, 2009	A	\$ 55,176,163 39	\$ 22,085 27
Increased by Receipts			
Miscellaneous Revenue Not Anticipated	A-2	\$ 7,129,121 67	\$
Interest and Change Funds Returned	A-5	7 515 94	
Taxes Receivable	A-6	278,034,977 05	
Revenue Accounts Receivable	A-8	141,404,555 37	
Miscellaneous Grants Receivable	A-9		38,046,240 81
Matching Funds for Miscellaneous Grants	A-12		1,122,079 00
Miscellaneous Grants Unappropriated	A-13		57,635 00
Union County Improvement Authority	A-14	647,360 09	
Contractual Retiree Benefits	A-15	24,312 67	
Improvement Authority Lease	A	42,271 30	
Due General Current Fund	A		
Due Trust Other Fund	A	123,831 65	102,605 45
		<u>427,413,945 94</u>	<u>39,328,560 26</u>
		482,590,109 33	\$ 39,350,645 53
Decreased by Disbursements			
Refund of Prior Year Revenue	A-1	\$ 526,312 37	\$
2010 Appropriations	A-3	421,848,506 65	
Matching Funds for Miscellaneous Grants	A-3	1,122,079 00	
Imprest and Change Funds Advanced	A-5	11,125 00	
Accounts Payable	A-7	1,420,163 63	
Reserve for Medicare Peer Group-Appropriated	A-10	2,223,591 61	
2009 Appropriation Reserves	A-11	7,342,355 06	
Reserve for Miscellaneous Grants-Net	A-12		39,307,834 85
Union County Improvement Authority	A-14	241,422 60	
Due Capital Fund	A	20,830 67	
Due Trust Fund	A	10,860 75	
		<u>434,767,247 34</u>	<u>39,307,834 85</u>
Balance, December 31, 2010	A	\$ <u>47,822,861 99</u>	\$ <u>42,810 68</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, 2009	A	\$	-0-	\$	3,435 00
Increased by					
Cash Advanced	A-4		11,125 00		
		\$	<u>11,125 00</u>	\$	<u>3,435 00</u>
Decreased by					
Funds Returned	A-4	\$	7,515 94		
Charges to 2010 Appropriations	A-3		3,609 06		
		\$	<u>11,125 00</u>		
Balance, December 31, 2010	A	\$	<u>-0-</u>	\$	<u>3,435 00</u>

ANALYSIS OF BALANCE, DECEMBER 31, 2010

Runnells Specialized Hospital of Union County	\$	100 00
Surrogate		250 00
Division of Parks and Recreation		2,835 00
County Clerk		200 00
Clerk of the Board		50 00
	\$	<u>3,435 00</u>

COUNTY OF UNION
CURRENT FUND
ANALYSIS OF TAX YIELD

	<u>REF</u>	\$ 277,356,170 00
Amount to be Raised by Taxation	A-2 A-6	<u>678,807 05</u>
Added Taxes Per Chapter 397, P L 1941	A-2	\$ <u>278,034,977 05</u>

DETAIL OF PROPERTY TAXES FROM MUNICIPALITIES

<u>MUNICIPALITY</u>	<u>BALANCE</u> <u>DECEMBER</u> <u>31, 2009</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, 2010</u>
Berkeley Heights	\$ 166,431 74	\$ 12,837,490 49	\$ 13,577 82	\$ 13,003,922 23	\$ 13,577 82
Clark		9,808,393 08	10,212 05	9,818,605 13	
Cranford	46,581 57	15,499,048 91	30,751 07	15,545,630 48	30,751 07
Elizabeth	179,119 38	31,644,765 75	108,007 56	31,823,885 13	108,007 56
Fanwood	11,210 23	4,522,722 80	9,180 11	4,533,933 03	9,180 11
Garwood	11,814 48	2,616,182 08	10,714 87	2,627,996 56	10,714 87
Hillside	13,462 25	8,151,725 48	8,227 80	8,165,187 73	8,227 80
Kenilworth	9,726 48	6,792,755 66	8,759 72	6,802,482 14	8,759 72
Linden	16,237 27	22,753,870 47	11,127 58	22,770,107 74	11,127 58
Mountainside	14,658 92	6,893,780 50	43,051 34	6,908,439 42	43,051 34
New Providence	53,635 97	9,567,095 05	23,346 73	9,620,731 02	23,346 73
Plainfield	4,295 37	12,645,094 49	16,407 43	12,649,389 86	16,407 43
Rahway	3,957 50	13,544,916 56	23,732 99	13,548,874 06	23,732 99
Roselle	22,927 21	6,654,640 23	6,475 21	6,677,567 44	6,475 21
Roselle Park	3,138 70	4,744,384 53	4,937 55	4,747,523 23	4,937 55
Scotch Plains		15,319,649 10	58,331 18	15,319,649 10	58,331 18
Springfield	42,573 52	11,211,547 54	185,614 19	11,254,121 06	185,614 19
Summit	46,463 73	26,711,084 81	61,437 81	26,757,548 54	61,437 81
Union	22,360 68	27,165,991 98	20,397 64	27,188,352 66	20,397 64
Westfield		28,209,895 97	115,698 23	28,209,895 97	115,698 23
Winfield		61,134 52		61,134 52	
<u>TOTAL</u>	\$ <u>668,595 00</u>	\$ <u>277,356,170 00</u>	\$ <u>769,988 88</u>	\$ <u>278,034,977 05</u>	\$ <u>759,776 83</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, 2009	A	\$ 3,025,302 41
Increased by		
Transferred from 2009 Appropriation Reserves	A-11	<u>759,415 54</u>
		\$ <u>3,784,717 95</u>
Decreased by		
Cancelled	A-1	\$ 705,133 59
Payments	A-4	<u>1,420,163 63</u>
		<u>2,125,297 22</u>
Balance, December 31, 2010	A	\$ <u><u>1,659,420 73</u></u>

COUNTY OF UNION

CURRENT FUND

SCHEDULE OF REVENUE ACCOUNTS RECEIVABLE

	<u>REF</u>	<u>ACCRUED</u> <u>IN 2010</u>	<u>COLLECTED</u>
Fees			
County Clerk	A-2	\$ 1,746,064.56	\$ 1,746,064.56
Surrogate	A-2	237,693.34	237,693.34
Sheriff	A-2	1,890,816.46	1,890,816.46
Realty Transfer	A-2	2,830,760.14	2,830,760.14
Medical Examiner	A-2	3,444.00	3,444.00
Increased Fees			
County Clerk	A-2	1,513,989.00	1,513,989.00
Surrogate	A-2	275,206.39	275,206.39
Sheriff	A-2	101,242.82	101,242.82
Permits			
County Road Department	A-2	126,146.31	126,146.31
Pay Patients-Runnels Specialized Hospital of Union County	A-2	36,024,264.09	36,024,264.09
Maintenance of Patients in State Institutions for Mental Diseases	A-2	9,480,583.00	9,480,583.00
Maintenance of Patients in State Institutions for Mentally Retarded	A-2	21,057,685.00	21,057,685.00
Social and Welfare Services			
Division of Youth and Family Services	A-2	4,706,775.00	4,706,775.00
Supplemental Social Security Income	A-2	1,208,785.00	1,208,785.00
Interest on Deposits and Investments	A-2	400,235.89	400,235.89
Reimbursement Plan For State Prisoners	A-2	950,020.53	950,020.53
Reimbursement From Grant Programs			
1 Fringe Benefit Expenditures	A-2	3,128,094.14	3,128,094.14
State Aid-County College Bonds (N J S A 16A 64A-22 6)	A-2	1,804,916.00	1,804,916.00
School Board Elections- County Clerk	A-2	106,391.26	106,391.26
School Board Elections- Election Board	A-2	562,465.71	562,465.71
New Jersey Division of Economic Assistance Earned Grant	A-2	29,354,542.15	29,354,542.15
Parks and Recreation Facilities Revenue	A-2	4,320,653.22	4,320,653.22
Parks and Recreation Facilities Revenue - Additional	A-2	1,079,079.45	1,079,079.45
Service Fees- Courts	A-2	388,613.40	388,613.40
Medicare-Peer Group	A-2	3,032,676.47	3,032,676.47
Educational Building Aid	A-2	741,514.00	741,514.00
Leaf Composting	A-2	266,120.76	266,120.76
Rent	A-2	418,306.68	418,306.68
Rental Beds - Juvenile Detention Center	A-2	1,230,238.97	1,230,238.97
Franchise Fee - Jersey Gardens	A-2	560,000.00	560,000.00
Title IVD Facility Reimbursement	A-2	1,128,832.95	1,128,832.95
Debt Service - Open Space	A-2	4,132,556.16	4,132,556.16
Bail Forfeitures	A-2	345,842.50	345,842.50
Capital Fund Balance	A-2	2,250,000.00	2,250,000.00
Oakwood Plaza Debt Service	A-2	4,000,000.00	4,000,000.00
		<u>\$ 141,404,555.37</u>	<u>\$ 141,404,555.37</u>

REF

A-4

COUNTY OF UNION

GRANT FUND

SCHEDULE OF GRANTS RECEIVABLE

GRANT/PROGRAM	BALANCE DECEMBER 31, 2009	2010 BUDGET	RECEIVED	CANCELLED	BALANCE DECEMBER 31, 2010
Ryan White HIV Emergency Relief Grant	\$ 1,637,177.18	\$ 2,235,735.00	\$ 2,248,075.42	\$	\$ 1,624,836.76
Housing Opportunities for Persons With Aids (HOPWA)	383,828.49	287,715.00	474,219.44	67,815.06	129,528.99
Newark Alliance	2,366.08		2,366.00		0.06
Newark AEMA Minority Aids Grant	480,409.00		484,694.88		15,714.12
Economic Development Program	54,436.00				54,436.00
Sectoral Employment Grant	18,000.00			18,000.00	
Union County Re-entry Program		50,800.00			50,800.00
Handicapped Recreation Program		18,900.00			
Deserted Village	19,438.45		29,161.30		9,177.15
Mashor's Barn	15,426.02				15,426.02
Echo Lake Project	378,341.86		74,195.82		304,146.04
Archival Visual Preservation Program	139,382.89				139,382.89
Wannanco Lagoon Restoration	3,000.00				3,000.00
Wetlands Mitigator	99,000.00		99,000.00		
Sperry Park Easement	50,000.00				50,000.00
Master Gardeners Trailside	30,000.00				30,000.00
Victim Witness Assistance Grant (VWAG)		3,000.00	3,000.00		
Caregivers Assistance Program-Child Advocacy Grant	350,154.00	283,278.00	132,886.00	153,772.00	346,774.00
Gang, Gun and Narcotics	50,000.00		50,000.00		
Insurance Fraud Reimbursement Program	18,583.00	231,264.00	88,605.00		161,252.00
Victim Witness Advocacy	40,007.00	250,000.00	40,007.00		250,000.00
Community Justice Program	71,640.00		47,325.00		24,315.00
Sexual Assault Nurse Examiner Response Team (SANE/SART) Project	29,843.00			29,843.00	
Megan's Law	94,420.96	124,710.00	43,142.00	26,765.96	149,223.00
Law Enforcement Program	13,161.00		5,073.00		8,088.00
Project Safe Neighborhood		25,620.00	25,620.00		
Jail Diversion PILOT Program	40,483.00		40,483.00		
Cordell Lab - Prosecutor's Office	32,930.25	66,950.00	89,266.00		10,614.25
Union County Auto Theft Task force	2,014.12				2,014.12
Children's Justice Grant	35,438.00				35,438.00
Essex/Union Auto Theft Force		21,161.00	24,161.00		
ARRA Gang, Guns and Narcotics	250,000.00		240,354.00		9,646.00
ARRA Victim Witness DV Advocate	94,638.00	94,638.00	94,638.00		94,638.00
Narcotics Commanders Training		68,500.00			68,500.00
Signs and Markings	37,000.00		5,957.00		31,043.00
Summit Transfer Station	1,062,652.00	1,011,000.00	1,011,000.00		1,062,652.00
Local Lead Grant	266,048.00				266,048.00
Local Safety Program - 7th Ave., Plainfield	75,884.57			75,884.57	
Local Safety Program- Intersections on Broad and Summit Avenues Grant	215,000.00				215,000.00
High Crash Area Grant	369,639.00				369,639.00
	5,148.39			5,148.39	

COUNTY OF UNION

GRANT FUND

SCHEDULE OF GRANTS RECEIVABLE

GRANT/PROGRAM (CONTINUED)	BALANCE DECEMBER 31, 2009	2010 BUDGET	RECEIVED	CANCELLED	BALANCE DECEMBER 31, 2010
	\$	\$	\$	\$	\$
Distribution of Transit Information	823 25				823 25
Council on Arts	26,987 00	127,701 00	135,533 00		19,155 00
Historical Commission	60,358 00	66,487 00	116,854 95		9,970 05
Local Staffing - Arts Program	30,940 00		4,031 00		32,909 00
ARRA - BGT Forestry Service Grant		7,000 00			7,000 00
Sub-Regional Transportation Planning	105,918 82	106,155 00	94,834 22	160 71	116,078 89
Intermodal 2006	5,695 64				5,695 64
Morris and Erie Railroad Project	24,258 71				24 258 71
Boat Shrink Wrap	905 25			905 25	
Route #27 Corridor Study	16 371 73				16,371 73
Route 1 and 9 Corridor Study	176,000 00				176,000 00
2007 Rail Project	2 196 723 95				2 196 723 95
Staten Island Railroad	79,281 92				79 281 92
Scoops Morris Ave. Route 82	49,904 70			49,904 70	
Conrail Project	50,000 00				50 000 00
Kapowski Road	4,356 17				4,356 17
North Atlantic Corridor Intersection-NACI Project	103,880 82				103,880 82
Elizabethtown Ferry Project	9 500,000 00				9,500,000 00
ARRA Supplemental Subregional Transportation		99,225 00	53,528 88		45,696 12
Senior Art Show		4,466 00			4 466 00
Clean Communities	1 91	47,477 00	47,476 30		2 61
UASI - NJ Data Exchange - Dex	260,000 00				260,000 00
New Jersey Department of Health - Right to Know	8,200 50	16,401 00	20,501 25		4,100 25
Comprehensive Traffic and Safety Program	157,934 96	76 000 00	41 623 82		192,311 14
Justice Assistance Grant (JAG)	794,400 75		163,496 89	276 75	630 627 11
Local Core Capacity for Public Health Emergency Preparedness (LINCOS)	675,953 00	489,981 00	899 914 00		266,020 00
County Environmental Health Act (CEHA)	61 482 00	245 070 00	221,696 75		84,855 25
State Aid Appropriation - NJ Data Exchange Dex	150,000 00				150 000 00
Body Armor Grant	0 04	67 633 00	67,633 58		1 46
EPE Air Pollution	75,402 00			75 402 00	
Raritan Water Shed	24,154 94		1 85		24,153 09
EMA Funding	55,000 00			55,000 00	
Union County Medical Reserve - NAACHO- MRC		5 000 00	5,000 00		
Urban Area Security Initiative - NIMS (UASI)		50,000 00	37,600 78		12,399 22
ARRA JAG	1,315 718 00				1,315,718 00
Homeland Security Grant Phase II-FY 2006	7,375 19		7,375 12		0 07
Homeland Security Grant Phase II-FY 2007	269,823 50		78,167 04		191,656 46
State Homeland Security Grant-FY 2008	1 409 861 00		789 496 50		620 365 50
State Homeland Security Grant-FY 2009	1 285,949 00		245,676 43		1,044,372 57
State Homeland Security Grant-FY 2010		1,088,177 00			1,088,177 00
Urban Area Security Initiative (UASI)	1,189,318 27		217,598 82		971,719 45
Underground Storage Tank Removal Program	88,277 00				88,277 00
Urban Area Security Initiative (UASI)	28 843 27	258,790 00	29,207 78		258,425 49

COUNTY OF UNION

GRANT FUND

SCHEDULE OF GRANTS RECEIVABLE

GRANT/PROGRAM (CONTINUED)	BALANCE DECEMBER 31, 2009	2010 BUDGET	RECEIVED	CANCELLED	BALANCE DECEMBER 31, 2010
County Registry Grant	\$ 10,000 00	\$	\$	\$ 10,000 00	
Chemical Buffer Zone Protection Program Grant	44,600 00		10,577 60		34,022 40
Child Passenger Safety	46,587 57	77,500 00	21,997 44		102,190 13
Urban Area Security Initiative - Detection Project FFY09(UASI)		59,360 00			59,360 00
Horneland Security Code Orange	1,075 69		1,075 69		
Brownfield Development Project	6,343 61				6,343 61
Public Archives and Records Infrastructure - Support Grant (PARIS)	233,926 98		114,913 25		119,013 73
Hazard Mitigation	325,000 00		324,726 74		273 26
Lead Hazard Control Grant (HUD)	3,735,573 49		144,411 00		3,591,162 49
Union County Alliance Grant	89,250 00				89,250 00
Help Americans Vote Act of 2002 (HAVA)	2,570 78				2,570 78
State and Local All Hazard Emergency Operations	20,000 47				20,000 47
Port Authority Safe Boat		456,728 00			456,728 00
Kids Scholarship	10,000 00			10,000 00	
Law Enforcement Terrorism Grant	44,814 48				44,814 48
Urban Area Security Initiative - Blackberry	1,019 53				1,019 53
Urban Area Security Initiative - Operation	247 32				247 32
Attorney ID Program	11,000 00			11,000 00	
County Share Grant	186,924 06		73,831 93		113,092 13
Union County Academy of Allied Health Services Training Grant (Voc Sch)	68,841 61			68,841 61	
Energy Efficient and Conservation Block grant		2,485,400 00			2,485,400 00
Drunk Driving	0 23				0 23
ARRA Neighborhood Stabilization Program HUD	2,601,755 00		400,000 00		2,201,755 00
Community Development - Matano Park	90,000 00			90,000 00	
ARRA CDBG-R Stimulus	721,896 27		721,896 27		
Community Care Elderly Title XX	235,112 32	469,725 00	283,860 00	178,037 32	242,940 00
U.S. Department of Agriculture- Nutrition Program	274,943 00	135,309 00	127,318 92	250,368 50	32,564 58
Older American Act Title III	326,917 00	3,452,646 00	3,165,235 00	21,594 00	592,734 00
U.S. Department of Agriculture	241,341 16			240,154 16	1,187 00
Respite Care Program	577,952 25	348,016 00	296,331 00	520,081 25	109,546 00
HOPE for Elderly Program	152,235 08			150,239 06	2,000 00
Counseling Health Insurance (CHIME)	1,001 00	27,600 00	5,000 00	1,000 00	22,601 00
Office on Aging- State Grant	22,923 00	58,000 00	58,000 00		22,923 00
Community Care Persons Elderly and Disabled (CCPED)	308,362 34	619,265 00	617,000 00	290,862 34	19,765 00
Jersey Assistance for Community Caregiving (JACC)	52,600 00	18,240 00	17,785 00	31,860 00	21,395 00
Assisted Living (AL)	93,533 35			93,533 35	
Caregivers Assistance Program (CAP)	120,406 04			120,406 04	
Home Health Aid Title XX	241,171 50	100,000 00	186,385 92	41,171 50	113,614 08
NJ Ease - Program	39,470 00				39,470 00
ARRA - Nutrition	9,466 00		9,466 00		
ARRA - Home Delivered Meals	4,171 00		4,171 00		
Sponsor Farmer's Market		3,000 00	3,000 00		
Mercer Case -Supportive Assistance (SAIF)	136,910 73	173,000 00	122,008 61		187,902 12

COUNTY OF UNION

GRANT FUND

SCHEDULE OF GRANTS RECEIVABLE

GRANT/PROGRAM (CONTINUED)	BALANCE DECEMBER 31, 2009	2010 BUDGET	RECEIVED	CANCELLED	BALANCE DECEMBER 31, 2010
Workforce Investment Program DOL WIA	\$ 3,632,953.33	\$ 3,490,896.00	\$ 2,753,851.00		\$ 4,359,998.33
Workforce Learning Link Program	190,044.00	284,666.00	223,205.00		251,415.00
Work First New Jersey - WFNJ/CAVP - 2009	147,483.00	51,720.00	32,966.00		166,245.00
Work First New Jersey - WFNJ Admin - 2009	285,526.00	411,176.00	414,852.00		281,852.00
Work First New Jersey - WFNJ GA/FS - 2009	1,169,052.00	1,060,426.00	952,307.00		1,267,171.00
Work First New Jersey - WFNJ TANF - 2009	1,424,166.00	1,835,543.00	1,446,414.00		1,613,295.00
Disability Navigator	1.00	70,125.00	70,125.00		1.00
Work First New Jersey-Tank Vert	110,364.00	67,605.00	100,092.00		77,877.00
Temporary Assistance for Needy Families (TANF)		65,000.00	62,300.00		3,700.00
Work First NJ	2,340,084.98	159,000.00	1,173,200.00		1,334,784.98
ARRA - Summer Youthworks		927,000.00	107,670.00		819,330.00
Summer Heat 2008	47,485.00		9,445.00		38,040.00
Special Initiatives	432,298.00	65,292.00	298,679.00	127,138.00	71,773.00
Green Skills Equals Green Jobs Grant		1,000,840.00	90,889.11		909,950.89
Financial sector National Emergency Grant		150,000.00	2,000.00		148,000.00
Human Services - Planning Advisory Council (HSPAC)	4,190.19	93,163.00	90,899.10		6,484.09
CWA LIHFAP Grant	15,367.00	15,367.00	30,734.00		
New Jersey Department of Health - Intoxicated Driver Resource Center		74,785.00	220,500.00		74,745.00
County Wide Comprehensive Alcohol Program (CWCAP)	1,152,461.60	920,442.00	1,421,481.00		651,422.60
Alliance to Prevent Alcoholism and Drug Abuse	650,696.05	582,910.00	521,534.00		712,072.05
Rape Crisis Program	18,357.54				18,357.54
Rape Counseling Program	19,925.69	48,861.00	28,888.50		39,809.19
Rape Prevention Education	19,679.79	47,533.00	64,836.14	90.00	2,376.65
Community Homeless Assistance Program	60,938.00	774,269.00	748,173.00		107,034.00
Emergency Shelter Program	219,966.41				219,866.41
ARRA - Social Services for Homeless	50,000.00		50,000.00		
Supportive Housing Program - McKinney Vento Homeless	8,311,927.41	2,937,363.00	3,057,778.65	461,956.00	7,709,555.76
Personal Attendant Program	115,108.13	780,211.00	772,885.78		122,433.35
Mental Health Program	9,334.70		3,203.66		6,131.04
Supportive Housing Program	50,725.00				50,725.00
ARRA - WIA Administration	92,445.00		15,903.00		76,542.00
ARRA - WIA Adult	16,673.00		(9,175.00)		24,848.00
ARRA - WIA Youth	119,895.00		90,614.00		29,281.00
ARRA - WIA Dislocated worker	668,285.00	510,504.00	616,409.00		762,380.00
ARRA - WIA Social Services/Food Stamps	58,679.00	83,513.00	47,214.00		94,978.00
Community Services Block Grant (CSBG)	1,180,578.95	844,400.00	810,595.00		1,214,383.95
Stop Violence Against Women (SVAW)	78,236.42		9,406.01	3,560.63	63,267.78
ARRA - Stop Violence Against Women		7,489.00			7,489.00
ARRA - Homeless Prevention and Rapid Rehousing	2,169,536.00		1,372,023.30		797,512.70
ARRA - CSBG Economic Recovery	907,276.00		558,879.08		350,256.92
Human Services Family Court Youth Services	215,029.78	252,748.00	344,404.33		123,373.45
State Community Partnership Program	559,623.82	452,098.00	667,740.82		343,881.00
State Facility Education Act (SFEA)	63,000.00	180,000.00	153,000.00		90,000.00

COUNTY OF UNION

GRANT FUND

SCHEDULE OF GRANTS RECEIVABLE

	BALANCE DECEMBER 31, 2009	2010 BUDGET	RECEIVED	CANCELLED	BALANCE DECEMBER 31, 2010
GRANT/PROGRAM (CONTINUED)					
Juvenile Accountability Incentive Block Grant	\$ 201,414.62	\$ 60,582.00	\$ 32,605.06	\$	\$ 229,191.54
State Incentive Program (SIP)	388,129.25	300,620.00	387,801.36		300,947.89
Job Access and Reverse Compute (JARC)	367,537.01	110,000.00	210,601.00		266,936.01
New Jersey Transit Transportation Assistance Program	271,341.32	1,631,826.00	1,674,343.03		228,824.29
Paratransit Medical Transportation for Elderly Title XIX	656,727.00	499,995.00	484,365.00		674,357.00
Elderly Transportation Program Title XX		142,524.00	142,524.00		
Veterans Paratransit Program	13,000.00	32,000.00	39,000.00		6,000.00
Community Development Grant - Runnels Hospital	50,163.10			50,163.10	
Community Development Grant - Aging Defibrillators	50,494.00			50,494.00	
Summer Expansion Program	3,903.24				3,903.24
Juvenile Justice Innovation Grant		160,000.00	160,000.00		
Paratransit Fares		120,859.00	117,578.39		3,280.61
Paratransit/ Aging Maintenance/Repairs		85,252.00	78,210.00		7,052.00
Respite Care-Program Income (Co-Payments)	41,689.64	25,000.00	26,566.28		40,124.36
Co-Payments-Paratransit Donations	4,579.03	4,000.00	1,475.00		7,194.03
	<u>\$ 66,816,896.59</u>	<u>\$ 37,590,123.00</u>	<u>\$ 38,109,829.81</u>	<u>\$ 3,401,440.27</u>	<u>\$ 62,895,749.51</u>
Ref	A	A-2			A
Reserve for Miscellaneous Grants - Unappropriated	A-13		\$ 63,589.00		
Cash Receipts	A 4		<u>38,046,240.81</u>		
			<u>\$ 38,109,829.81</u>		

COUNTY OF UNION

CURRENT FUND

SCHEDULE OF RESERVE FOR MEDICARE
PEER GROUP-APPROPRIATED

	<u>REF</u>		
Balance, December 31, 2009	A	\$	1,347,242 35
Increased by 2010 Budget Appropriation	A-3		<u>2,033,000 00</u>
		\$	<u>3,380,242 35</u>
Decreased by Disbursements	A-4		<u>2,223,591 61</u>
Balance, December 31, 2010	A	\$	<u><u>1,156,650 74</u></u>

COUNTY OF UNION

CURRENT FUND

SCHEDULE OF 2009 APPROPRIATION RESERVES

	BALANCE DECEMBER 31, 2008		TRANSFERS	BALANCE AFTER TRANSFERS	EXPENDED		BALANCE LAPSED
	COMMITMENTS PAYABLE	RESERVED			NET CASH	ACCOUNTS PAYABLE	
SALARIES AND WAGES							
County Managers Office	\$	\$		\$	\$	\$	\$
Board of Chosen Freeholders		5 457 13		5 457 13			5 457 13
Clerk of the Board		999 04		999 04			999 04
County Clerk		5 504 09		5 504 09			5 504 09
Board of Elections		13 327 59		13 327 59			13 327 59
Elections (County Clerk)		26 165 82		26 165 82			26 165 82
Department of Finance		10 416 00		10 416 00			10 416 00
Office of Director		3 100 07		3 100 07			3 100 07
Division of Reimbursement		5 404 24		5 404 24			5 404 24
Division of Treasurer		3 142 34		3 142 34			3 142 34
Division of Comptroller		11 115 16		11 115 16			11,115 16
Division of Internal Audit		24 925 16		24 925 16			24 925 16
Department of Law							
Office of County Counsel		5 233 90		5 233 90			5 233 90
Division of County Adjuster		22 902 45		22 902 45			22 902 45
Department of Administrative Services							
Office of Director		1 530 12		1 530 12			1 530 12
Division of Motor Vehicles		30 675 39		30 675 39	2 372 73		28 302 66
Division of Personnel Management and Labor Relations		12 770 09		12 770 09			12 770 09
Division of Purchasing		6 152 01		6 152 01			6 152 01
Board of Taxation		1 490 60		1 490 60			1 490 60
County Surrogate		6 913 96		6 913 96			6 913 96
Engineering, Land and Facilities Planning		13 350 20		13 350 20			13 350 20
Department of Parks and Community Renewal							
Office of Director		48 068 24		48 068 24	11 584 61		36,483 63
Division of Planning and Community Development		33 857 15		33 857 15			33 857 15
Division of Cultural and Heritage Affairs		7 196 61		7 196 61			7 196 61
Division of Golf Operations		45 127 51		45 127 51	20 699 45		15 428 06
Division of Planning and Environmental Services		54 679 56		54 679 56	40 564 03		14 115 53
Division of Information Technologies		13 282 55		13 282 55			13 282 55
Sheriff's Office		33 698 56		33 698 56			33 698 56
Department of Public Safety							
Office of Director		23 171 53		23 171 53			23 171 53
Division of Weights and Measures		1 630 04		1 630 04			1 630 04
Division of Corrections							
Division of Consumer Affairs		1 727 93		1 727 93			1 727 93
Division of Medical Examiner		11 735 20		11 735 20			11 735 20
Division of Emergency Management		15 151 56		15 151 56			15,151 56
Division of Police		25 017 00	(15 000 00)	10 017 00			10 017 00
Division of Health		16 142 20		16 142 20			16 142 20
County Prosecutor		7 551 43		7 551 43			7 551 43
Department of Corrections		28 972 66		28 972 66			28 972 66
Department Engineering, Public Works and Facilities Management							
Office of Director		871 22		871 22			871 22
Division of Public Works		16 595 67		16 595 67	10 751 74		5 843 93

COUNTY OF UNION

CURRENT FUND

SCHEDULE OF 2009 APPROPRIATION RESERVES

	BALANCE DECEMBER 31 2009		TRANSFERS	BALANCE AFTER TRANSFERS	EXPENDED		BALANCE LAPSED
	COMMITMENTS				NET CASH	ACCOUNTS PAYABLE	
	PAYABLE	RESERVED					
SALARIES AND WAGES (CONTINUED)							
Division of Facilities Management	\$	\$ 20,175.21		\$ 20,175.21	\$ 16,916.01		\$ 3,257.20
Division of Park Maintenance		17,473.48		17,473.48	17,273.20		200.28
Runnels Specialized Hospital		121,914.89		121,914.89			121,914.89
Department of Human Services							
Office of Director		36,053.21		36,053.21			36,053.21
Division of Aging		9,724.63		9,724.63			9,724.63
Division of Youth Services		30,061.92		30,061.92			30,061.92
Division of Social Services		234,444.09		234,444.09			234,444.09
Division of Planning		893.57		893.57			893.57
Office of County Superintendent of Schools		4,529.66		4,529.66			4,529.66
County Extension Service in Agriculture and Home Economics and 4-H		4,795.73		4,795.73			4,795.73
OTHER EXPENSES							
County Managers Office							
Special Studies and Initiatives	69,465.00	8,000.00		66,465.00	45,465.00		23,000.00
Miscellaneous	8,798.74	95,792.74		102,591.48	2,657.35		99,724.10
Board of Chosen Freeholders							
Annual Audit	176,500.00			176,500.00		176,500.00	
Other Accounting and Audit Fees	104,200.00			104,200.00	37,290.00	66,950.00	
Miscellaneous	536.51	63,107.43		63,643.94	729.70		62,916.24
Clerk of the Board							
Miscellaneous	14,896.58	4,500.57		19,387.25	8,846.25	4,062.50	6,478.50
Advisory Boards, Committees and Commissions		5,500.00		5,500.00			5,500.00
Status of Women Advisory Board		20.00		20.00			20.00
County Clerk	19,039.98	6,303.77		25,343.75	16,716.37	3,399.01	5,228.37
Board of Elections	37,050.26	8,423.68		43,473.94	20,233.22		23,240.72
Elections (County Clerk)	19,038.54	13,175.83		32,214.37	18,078.46		14,135.91
Department of Finance							
Office of Director		63,210.91		63,210.91	27,807.50	8,692.50	26,710.91
Public Obligations - Registration Act							
P. L. 1983 Ch. 243		328,110.45		328,110.45	161,633.63		168,476.82
Division of Reimbursement	975.00	2,025.00		3,000.00	975.00		2,025.00
Division of Treasurer		2,339.93		2,339.93			2,339.93
Division of Comptroller	2,006.62	11,254.62		13,261.24	2,760.62		10,480.62
Division of Internal Audit		2,000.00		2,000.00			2,000.00
Department of Law							
Office of County Counsel	155,036.51	7,949.17		162,987.68	109,955.38	43,710.01	9,322.29
Division of County Adjuster	307.00	3,431.06		3,738.06	157.00		3,581.06
Department of Administrative Services							
Office of Director	128.50	115,172.50	(100,000.00)	15,301.00			15,301.00
Division of Motor Vehicles	335,442.93	111,053.30	(20,000.00)	426,496.23	321,735.14		104,761.09
Division of Personnel Management and Labor Relations	225,583.97	47,407.70		272,991.67	71,414.43		201,577.24
Division of Purchasing	12,208.70	2,685.93		14,894.63	11,782.07		3,112.56

COUNTY OF UNION

CURRENT FUND

SCHEDULE OF 2009 APPROPRIATION RESERVES

	BALANCE		TRANSFERS	BALANCE AFTER TRANSFERS	EXPENDED		BALANCE LAPSED
	DECEMBER 31, 2009				NET CASH	ACCOUNTS PAYABLE	
	COMMITMENTS PAYABLE	RESERVED					
OTHER EXPENSES (CONTINUED)							
Board of Taxation	\$ 269 85	\$ 2 41		\$ 272 26	\$ 99 00		\$ 182 26
County Surrogate	1 986 53	15 637 40		19 623 93	1 206 99		17 416 94
Engineering Land and Facilities Planning	3 247 99	2 036 87		5 284 86	2 668 34		2,616 52
Department of Parks and Community Renewal							
Office of Director	2,975 88	1 500 50	100 000 00	104,475 48	79 659 70		33 816 78
Division of Planning and Community Development	46,954 66	99 202 18	(50 000 00)	83 219 84	60 621 15		23 195 69
Division of Cultural and Heritage Affairs	595 29	5 603 47		6 301 76	513 64		5 787 92
Division of Information Technologies	179 285 58	49 529 58		228 812 11	126,058 05	105 58	102 648 47
Division of Park Maintenance and Administrative Support	56,230 37	1 879 62		58 209 99	49 707 89		8 452 10
Division of Cof Operations	70,374 25	56 393 36		126 767 65	57,443 41	6 849 43	63 474 81
Printing and Publications	484 55	51 499 00		51 983 55	479 55		51 504 00
Insurance							
Group Insurance Plan for Employees	6 523 97	385 012 23		391 536 20	19 320 00		372 216 20
Surety Bond Premiums		10 150 00		10 150 00			10 150 00
Other Insurance Premiums	333 531 85	700 00	195,000 00	529 231 85	503 980 01		25 271 84
Medicare for Employees		20,000 00		20,000 00			20 000 00
Employee's Prescription Plan	117 035 23	51 428 30		168 463 53		117,035 23	51 428 30
Dental Plan		67,835 88		67,835 88			67 835 88
Sheriff's Office	112,741 13	131 410 16	(30 000 00)	214 151 29	104 383 04		109 768 25
Department of Public Safety							
Office of Director		5 000 00		5 000 00			5,000 00
Division of Consumer Affairs		3,481 73		3 481 73			3,481 73
Division of Medical Examiner	74 102 71	129,057 12	(80,000 00)	123 199 83	31 774 90		91,424 93
Division of Emergency Management	82 852 68	55,497 25		138 149 93	63 405 19	1 938 95	72 845 79
Division of Police	17 496 32	95 819 12		103,315 44	22,870 02		80 445 42
Division of Health	22 057 57	47 327 51		69,385 08	11 370 89	9 466 19	48 555 00
Division of Corrections	1 127 341 54	249 870 33		1 377 217 87	851 869 83		425 348 94
County Prosecutor	104 778 54	75 073 86		179 852 40	113 526 72	9 574 58	56 749 10
Department of Engineering Public Works and Facilities Management							
Office of Director		27 880 00		27 880 00			27 880 00
Division of Public Works	552 52	2,445 24		2 997 76			2,997 76
Division of Facilities Management	1 710 116 50	28 978 41		1,740 097 21	1 364,449 04		375 647 27
Contribution for Flood Control		0 65		0 65			0 65
Crippled Children	9 800 00			9 800 00	9 800 00		
Runnells Specialized Hospital	889 247 92	135 879 52		1 025 127 44	476 460 35	58 128 58	490 487 53
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 4-70)		28 541 61		28 541 61	15 851 87		12 689 74
Department of Human Services							
Office of Director	303 242 28	57 050 61		370,322 87	179,626 10	80,079 81	104 416 86
Division on Aging	144 784 19			144 784 19	143 299 78		1 484 40
Division of Youth Services	60 158 04	9 010 78		69 168 82	31 053 65	18 719 03	9 395 14
Division of Social Services	367 042 67	289 328 80		647 371 55	571 256 23	50 482 27	25 613 05
Division of Planning	294 58	2 563 08		2 657 65	270 90		2 386 75
Office of County Superintendent of Schools	465 00	8 928 58		7 394 58	116 75		7,275 82

COUNTY OF UNION

CURRENT FUND

SCHEDULE OF 2009 APPROPRIATION RESERVES

OTHER EXPENSES (CONTINUED)	BALANCE DECEMBER 31, 2009		TRANSFERS	BALANCE AFTER TRANSFERS	EXPENDED		BALANCE LAPSED
	COMMITMENTS PAYABLE	RESERVED			NET CASH	ACCOUNTS PAYABLE	
Vocational Schools	\$ 60,153.00	\$	\$	\$ 60,153.00	\$	\$ 60,153.00	
Union County Extension Services in Agriculture Home Economics and 4-H	1,397.11	35,614.86		37,011.97	1,397.11		35,614.86
Union County Community College System Scholarship Program	30,544.47			30,544.47		30,544.47	0.00
		293,395.00		293,395.00	210,392.00		83,003.00
Two-year Colleges and Vocational Technical Schools N.J.S. 18A:6-4, 23-4 and N.J.S. 18A:54-23.4		81,754.99		81,754.99	48,987.99		32,767.00
Sick Leave Payment		57,000.00		57,000.00			57,000.00
Utilities	1,873,312.58	850,685.43		2,537,998.01	1,108,481.61	8,040.31	1,421,476.09
Matching Funds for Grants		8,061.00		8,061.00			8,061.00
Contingent		50,000.00		50,000.00			50,000.00
Public Employees Retirement System		0.50		0.50			0.50
Social Security System		36,763.47		36,763.47	065.68		36,797.79
Unemployment Compensation Insurance		1,037,300.00		1,037,300.00			1,037,300.00
Sheriff Officers' Pension Fund		104,392.12		104,392.12			104,392.12
Police and Firemen's Retirement Fund of New Jersey		0.50		0.50			0.50
Defined Contribution Retirement Program		25,000.00		25,000.00	701.48		24,298.52
TOTAL	\$ 8,786,078.69	\$ 6,748,740.94		\$ 15,634,819.53	\$ 7,342,355.06	\$ 759,415.54	\$ 7,433,048.93
	A	A			A-4	A-7	A-1

COUNTY OF UNION

GRANT FUND

SCHEDULE OF RESERVE FOR GRANTS APPROPRIATED

	BALANCE DECEMBER 31, 2009	BUDGET	NET PAID OR CHARGED	CANCELLED	COMMITMENTS PAYABLE	BALANCE DECEMBER 31, 2010
Ryan White HIV-Aids	\$ 493,085 46	\$ 2,235,735 00	\$ 1,879,518 42		\$ 749,896 13	\$ 98,405 91
Ryan White Minority Program	480,409 00		480,236 50			172 50
Housing Opportunities for People With Aids (HOPWA)	147,746 34	287,715 00	359,368 72	67,815 06	3,000 00	5,277 56
Economic Development Grant	26,483 75		26,483 75			
Sectional Employment Grant	18,000 00			18,000 00		
Safe Haven Infant Program	3,652 76					3,652 76
Merck Summer Intern	595 71		595 71			
Handicapped Recreational Grant	9,608 58	18,900 00	21,068 89		2,027 59	5,410 10
Deserted Village II	189,175 00					189,175 00
Masher's Barn	340,265 12		335,260 12		5,005 00	
Tree Planting Grant	10,400 00		10,400 00			
Green Communities Grant	3,000 00					3,000 00
Echo Lake Grant	102,248 02				27,731 31	74,516 71
Union County Trail Grant	3,148 04					3,148 04
Archival Collection	1 10					1 10
Master Gardens Greenhouse	10,000 00	3,000 00				13,000 00
Sperry Park Easement	30,000 00					30,000 00
Archival Program	41 20					41 20
Wannanco Park Lagoon	13,220 66				3,950 00	9,270 66
Wetlands Mitigation	14,448 45					14,448 45
Parkland Boundaries	29,543 60				2,350 00	27,193 60
Victim Assistance Grant	328,749 34	283,278 00	176,725 01	153,772 00	25,187 12	256,343 21
Multi-Jurisdictional Narcotics Grant	44 09		44 09			0 00
Gang Gun and Narcotics	16,693 00	231,264 00	39,942 73		38,554 75	171,358 52
Child Advocacy Expansion	500 000 00				60,000 00	440,000 00
Megan's Law	8,088 26		2,954 63			5,133 63
Insurance Fraud Grant	3,496 38	250,000 00	253,496 38			
Community Justice Grant	32,141 68		2,298 68	29,843 00		
Law Enforcement Program	22,115 30	25,620 00	8,412 15		2,946 36	36,376 88
Victim and Witness Advocacy	62,034 60		35,867 04		4,150 00	21,997 76
Jail Diversion Program	10,713 19	66,950 00	68,247 86			9,415 33
Union County Re-Entry Prisoner Program		50 800 00	9 671 19			41,128 81
Children's Justice Grant		24,161 00				24,161 00
Coverdell Lab	1,339 12					1,339 12
Sexual Assault - Nurses Examiner (SANE)	98,683 92	124,710 00	46,732 10	26,765 96	683 53	149,312 33

COUNTY OF UNION

GRANT FUND

SCHEDULE OF RESERVE FOR GRANTS APPROPRIATED

	BALANCE DECEMBER 31, 2009	BUDGET	NET PAID OR CHARGED	CANCELLED	COMMITMENTS PAYABLE	BALANCE DECEMBER 31, 2010
Auto Theft	\$ 269,810.37	\$	\$ 216,516.84	\$	\$ 8,596.23	\$ 44,697.30
Gang Suppression	3,529.56		3,529.56			
Project Safe Neighborhood	14,881.96		14,881.96			
Sign Shop Grant	765,044.97	1,011,000.00	1,072,259.42	75,884.57	4,811.38	698,974.19
Local Lead Grant	93,689.00		17,804.43			
Traffic Standards Grant	34,264.49		34,264.49			
Local Safety Program - 7th Avenue, Plainfield	26,706.72				26,706.72	
Local Safety Program- Local and Summit	369,639.00					369,639.00
Council on the Arts	51,800.10	127,701.00	100,183.75		17,297.50	62,019.85
Historical Commission Grant	40,924.87	66,467.00	17,275.00		20,750.00	69,366.87
Elizabeth Ferry Project	9,500,000.00					9,500,000.00
Sub-Regional Transportation Planning	133,325.43	105,155.00	79,381.24	160.71		158,938.48
SCOPE Program	49,904.70			49,904.70		
Senior Citizen Art Show	36,510.40	4,466.00	1,288.74		550.00	39,137.66
Route 27 Corridor Study	301.89					301.89
Port Authority / Rail Study Program	70,248.81					70,248.81
Staten Island/Raritan Valley Railroad	100.00					100.00
Kaplowski Road Project	4,356.17					4,356.17
NACI Project	1,377.11					1,377.11
Morristown & Erie Railroad	2,045,940.91				2,043,982.27	1,958.64
Brownfield Development Program	6,343.61				3,947.82	2,395.79
Clean Communities Program	39,668.53	47,477.00	31,659.15		3,587.60	51,698.78
Right to Know Project	2,019.32	16,401.00	17,446.90			973.42
County Environmental Health Act (CEHA)	98,403.42	245,070.00	291,296.40			52,177.02
Solid Waste Service Grant	193,059.67		172,654.98		3,206.67	17,198.07
Recycling Enhancement Grant	365,964.74		60,493.34		72,568.79	232,902.61
Recycling Grant	1,434.78		1,434.78			
Route 1 and 9 Corridor	176,000.00		27,043.75		148,730.56	225.69
Boat Shrink Wrap Program	905.25			905.25		
EPA 105 Pollution Grant	76,663.90			75,402.00		1,261.90
Scrap Tire	7,358.65					7,358.65
UASI - Urban Area Security Initiative	128,313.26		97,661.04		30,611.50	10.72
UASI - Urban Area Security Initiative - FFY 06	7,567.18		7,560.00			7.18
UASI - Urban Area Security Initiative - FFY 07	204,801.01		92,725.00		111,587.05	488.96

COUNTY OF UNION

GRANT FUND

SCHEDULE OF RESERVE FOR GRANTS APPROPRIATED

	BALANCE DECEMBER 31, 2009	BUDGET	NET PAID OR CHARGED	CANCELLED	COMMITMENTS PAYABLE	BALANCE DECEMBER 31, 2010
Urban Area Security Initiative - FFY 08	\$ 628,599 06		\$ 369,358 51		\$ 7,651 86	\$ 251,588 69
Urban Area Security Initiative - NJ De-x	250,000 00		174,900 00		85,100 00	
Urban Area Security Initiative Blackberry	3,000 00				3,000 00	
Urban Area Security Initiative	61 74					61 74
Urban Area Security Initiative - Fire Decontamination	3,719 17				3,698 42	20 75
Urban Area Security Initiative - Neptune Projects	28,358 88		28,358 00			0 88
Urban Area Security Initiative - Chemical buffer Zone	34,022 40		19,975 00			14,047 40
Urban Area Security Initiative - FFY 09		368 170 00	22,061 06		218,000 00	128,108 94
NJ State Appropriation - NJ De-x	150,000 00		100,120 00		49,500 00	380 00
Homeland Security 04	1,853 50				1 653 50	
Homeland Security Grant	2,407,557 73	1,098,177 00	963,689 44		375,449 27	2,166,596 02
Law Enforcement Terrorism	1,446 03					1,446 03
Hazard Mitigation	21 00				21 00	
Underground Storage Tank	109,937 00					109,937 00
State/Local Hazard Emergency (SLAHEOP)	48,936 00					48,936 00
Local Information Network Communications (LINCS) - State Grant	380,205 57	489,981 00	506,975 02		24,151 86	339,059 69
Justice Assistance Grant JAG	501,690 39		132,494 82	276 75	352,724 35	16,194 47
Port Authority - Port Security Grant		458,728 00	63,528 33		75,258 12	319,941 55
NAACHO UC Medical Reserve Corp	8 381 99	5,000 00	1,312 19		1,344 04	10,725 16
Union County Allied Services (Vocational School)	68,841 61			68,841 61		
Drunk Driving	0 25					0 25
County Registry	10,000 00			10,000 00		
Kids Scholarship Fund	10,000 00			10,000 00		
Tuberculosis Control Services Grant	7,567 00		6,534 00			1 033 00
Hurricane Relief	10,081 60		10,081 60			
NJ Narcotics Officers Association Grant	0 32					0 32
High Crash Area Project	5,149 39			5 149 39		
Watershed Program	1,048 26					1,048 26
PARIS Grant	447,682 58		214,447 17		53,327 33	179,908 09
911 Program	54,547 34				23,188 75	31,358 59
Healthy Heart Program	2,599 35					2 599 35
DWI Program	3,777 25		3,777 25			
Child Passenger Program	84,495 58	77,500 00	3,709 00			158,295 58
Union County Alliance Grant	35,731 18					35,731 18
Help Americans Vote Act (HAVA)	19,220 78					19,220 78
Community Emergency Response Team (CERT)	862 34		862 34			

COUNTY OF UNION

GRANT FUND

SCHEDULE OF RESERVE FOR GRANTS APPROPRIATED

	BALANCE DECEMBER 31, 2009	BUDGET	NET PAID OR CHARGED	CANCELLED	COMMITMENTS PAYABLE	BALANCE DECEMBER 31, 2010
Comprehensive Traffic Safety Program	\$ 110,389.56	\$ 76,000.00	\$ 26,747.61	\$	\$	159,821.95
Body Armor Grant	72,740.44	67,635.00	33,653.10			106,722.34
Emergency Management Assistance	55,000.00			55,000.00		
Municipal Stormwater Program	20,000.00					20,000.00
Union County Auto Theft Task Force	50,042.70		30,850.85			19,191.85
9 1 1 Consolidation	10,100.00					10,100.00
Attorney I D Program	11,000.00			11,000.00		
Share/Count Grant	126,664.07		38,795.36		5,224.93	84,863.78
HFA CWA Grant	15,367.00	15,367.00				30,734.00
Community Care Program for the Elderly Title XX	127,799.07	469,725.00	536,088.91		57,443.84	3,991.32
Older Americans Act Title III	1,337,962.25	3,587,955.00	3,613,357.89	690,153.98	470,456.53	151,948.85
Respite Care Program	659,461.34	373,016.00	380,055.06	520,091.25	63,647.21	68,663.82
H O P E Elderly Program	169,471.54		19,232.46	150,239.08		0.00
CHIME/SHIP Program	9,593.03	27,800.00	27,750.55	1,000.00	7,510.21	1,132.27
State Aging Program	3,756.33	58,000.00	54,760.12			6,996.21
Farmers Market Grant		3,000.00	3,000.00			
CCPED Program	727,842.87	637,505.00	720,799.90	536,661.73	12,768.00	95,116.24
Home Health Care Program	53,615.55	100,000.00	101,503.41	41,171.50	10,866.90	73.74
Department of Labor - Workforce Investment Act	2,907,791.84	3,427,565.00	3,187,059.06		746,314.77	2,401,983.01
Department of Labor - Workforce Learning Link	108,947.13	284,666.00	151,495.62			242,117.51
Department of Labor and Workforce Development WFNJ	5,528,143.02	3,508,875.00	3,420,641.04		1,629,530.88	3,986,846.10
Financial Sector National Emergency Grant		150,000.00	2,000.00		500.00	147,500.00
Department of Labor and Workforce Development	34,896.13	63,331.00	98,227.13			
Department of Health and Human Services Work First NJ	639,109.26	65,292.00	220,331.26	127,138.00	34,224.83	322,707.17
WIB Administration		8,000.00				8,000.00
Disability Navigator	0.60	70,125.00	70,125.00			0.60
TANK Verification	72,847.16	67,605.00	99,669.05			40,583.11
Dislocated Workers - TANK		66,000.00	62,300.35			3,699.65
Summer Heat	43,453.18		5,412.26		28,117.00	9,923.92
H O P E IV Program	51,142.00		51,142.00			
Case Management - Mercer/Union	265,898.90	173,000.00	138,479.31			300,419.59
Green Skills = Green Jobs		1,000,840.00	149,894.69		23,159.29	827,786.02
Human Services Planning Council	14,029.85	93,163.00	85,703.13		3,450.81	18,038.51
Aid to Homeless	336,334.66	774,269.00	950,028.48		126,367.24	34,207.94
Intoxicated Driver Resource Center	180,746.40	220,460.00	166,382.02		221.25	234,603.13
Alcohol Program	385,930.52	920,442.00	866,733.15		290,203.15	149,436.22

COUNTY OF UNION

GRANT FUND

SCHEDULE OF RESERVE FOR GRANTS APPROPRIATED

	BALANCE DECEMBER 31, 2009	BUDGET	NET PAID OR CHARGED	CANCELLED	COMMITMENTS PAYABLE	BALANCE DECEMBER 31, 2010
Governor's Alliance to Prevent Alcoholism Rape Care Program	\$ 528,504 07	\$ 682,010 00	\$ 524,163 62	\$	\$ 367,187 56	\$ 220,072 90
Rape Care - Women's Capital Expenditures	1,474 74					1,474 74
Rape - Education - RPE	13 247 00					13,247 00
Rape		47 533 00	47,533 00			
Rape Counseling Program	19,520 03	48 861 00	39,822 40	90 00	757 56	27,711 07
Emergency Shelter Program (HUD)	1,020 55		114 34			906 21
Supportive Housing Program	1,114 24					1,114 24
Personal Attendant Demonstration Program	7,434,555 65	2,944,852 00	2,267,847 14	481,956 00	4,843,958 13	2,785,646 38
Mental Health Program	191,221 10	780,211 00	816,056 16		31,090 80	124,285 14
Community Service Block Grant	8,980 15		5,528 05			3,452 10
Violence Against Women	860 602 69	844,400 00	896,066 24		51,152 96	757,843 48
Juvenile Detention Center Supplemental	72,684 42		5,853 01	3,560 63		63,270 78
Juvenile Justice Innovations Grant	384,221 00		384,220 96		0 04	(0 00)
Mental Health - Disaster Liaison Grant	43,750 03	160,000 00	162,304 45		38,749 97	2,695 61
Youth Services/ Family Court	600 00				600 00	
Community Partnership Grant	35,794 63	252,748 00	238 613 00		402 68	50,326 65
Paratransit Fares	137,996 57	452,088 00	441,113 45		74,899 30	74 081 82
Paratransit Fares - Unappropriated		75,000 00	22,251 97		4,177 60	48,570 43
Juvenile Accountability Incentive Program		45,859 00	45,859 00			
Juvenile Justice Education Program	90,643 07	60,582 00	50,501 06		6,908 00	34,815 11
State Incentive Program	128,000 00	160,000 00	166 000 00			120,000 00
Senior Citizen Transportation Program	128,109 07	300,620 00	427,974 08			754 99
Elderly Transportation - Title XX	142,138 08	1,631,826 00	1,624,189 83			149 774 25
Transportation for Elderly Title XIX	136,525 67	142,524 00	142,524 00			136,525 67
Veterans Paratransit Program	990,049 58	503,995 00	595,735 63		4,340 23	902,968 70
Disability Grant	9 827 49	32,000 00	20,296 60		10,000 00	11,530 69
Summer Expansion Program	7,084 92				3,600 00	3,464 92
Job Access & Reverse Compute Program	3,902 96					3,902 96
Community Development-Runnells Handrails	315,004 65	110,000 00	200,624 49		224,380 36	
Community Development-Defibrillators	50,163 10			50,163 10		
Community Development-Lead Grant	50,494 00			50,494 00		
HUD Matano Park	369,755 00				369,755 00	
HUD Hazard Lead Program	90,000 00			90,000 00		
Summit Transfer Station	3,639,404 19		333,473 51		2,463,520 36	842,410 32
Paratransit - Aging Program	266,048 00	65 262 00	92,044 94		100,549 79	72,553 27
			54,821 36		10 547 09	19,893 55

COUNTY OF UNION

GRANT FUND

SCHEDULE OF RESERVE FOR GRANTS APPROPRIATED

	BALANCE DECEMBER 31, 2009	BUDGET	NET PAID OR CHARGED	CANCELLED	COMMITMENTS PAYABLE	BALANCE DECEMBER 31, 2010
Narcotics Commanders Training	\$ 37,000 00	\$	\$ 15,480 11	\$	\$ 912 54	\$ 20,607 35
Energy Efficiency and Conservation Grant- Dep't of Energy		2,485,400 00	35,872 90		114,837 10	2,334,690 00
ARRA - Victim Witness Advocacy - DV Advocate		68,500 00	17,500 02			50,999 98
ARRA - WIA Youth Program	174,416 59	927,000 00	254,079 88		197,102 96	650,233 77
ARRA - WIA Adult Program	76,335 00		65,307 04		7,430 00	3,597 96
ARRA - WIA Dislocated Workers Program	911,371 97	510,504 00	664,778 29		263,022 30	494,075 38
ARRA - WIA Admin Program	129,440 55		47,702 13		965 07	80,773 35
ARRA - Social Services - Food Stamps	123 21	83,513 00	83,413 56		175 95	46 70
ARRA - Nutrition Program	62,345 75		62,345 75			
ARRA - Home Delivered Meals	515 12		515 12			
ARRA - Neighborhood Stabilization Program (NSP)	2,601,755 00		400,000 00		21,579 00	2,180,176 00
ARRA - Community Service Block Grant	1,373,353 29		1,028,866 43			344,486 86
ARRA - Homeless Prevention & Rapid Re-Housing (HPRR)	1,965,226 79		1,167,714 09		682,696 26	114,816 44
ARRA - Community Development Block Grant - R	431,632 39		431,632 39			
ARRA - Justice Assistance Program	1,315,718 00		293,843 05		889,302 65	132,572 30
ARRA - Gang, Guns and Narcotics	94,638 00	94,638 00	145,887 16		29,477 46	13,911 38
ARRA - Recycling Grant Bonus	237,600 00		40,466 20		18,142 53	179,191 27
ARRA - BSF Forestry Grant		7,000 00				7,000 00
ARRA - Subregional Transportation Grant		99,225 00	65,931 20			13,293 80
Victim Assistance Grant - Match	26,516 29	70,820 00	29,750 22		5,360 73	62,225 34
Handicapped Persons Program - Match	1,615 31	3,780 00	4,353 05		376 90	665 36
Council on the Arts - Match	41 60	74,621 00	762 50			73,900 10
Historical Commission - Match	21,441 35	46,867 00				68,408 35
Multi-Jurisdictional Narcotics - Match	43 42					43 42
Gang, Gun and Narcotics-Match	23,295 05		21,872 32		1,422 73	
Sub-Regional Transportation Planning-Match	35,037 76	26,289 00	19,845 20			41,481 56
Megan's Law - Match	2,768 25		985 03			1,783 22
County Share Grant-Match	20,000 00		2,167 25			23,812 75
Gang Suppression - Match	12 69					12 69
Sexual Assault - Nurses Examiner (SANE) - Match	21,965 88	31,178 00	14,054 68		183 02	38,906 18
Gun Violence - Match	4,940 95					4,940 95
High Crash Project-Match	7,141 00					7,141 00
Route 27 Corridor Study - Match	26,664 91		16,261 41			8,403 50
Port Security Grant - Match		152,909 00			300 00	152,609 00
Community Justice - Match	10,132 65					10,132 65
Archival Collection - Match	95 93					95 93

COUNTY OF UNION

GRANT FUND

SCHEDULE OF RESERVE FOR GRANTS APPROPRIATED

	BALANCE DECEMBER 31, 2009	BUDGET	NET PAID OR CHARGED	CANCELLED	COMMITMENTS PAYABLE	BALANCE DECEMBER 31, 2010
Hazard Mitigation - Match	\$ 108,000 00					\$ 108,000 00
Route 1 and 9 Corridor - Match	44,000 00					44,000 00
ARRA - Victim Witness Advocacy DV Advocate - Match		22,833 00	3,813 00			19,020 00
County Enhancement Health Act (CEHA) - Match		75,690 00				75,690 00
Job Access & Reverse Compute Program Match	248,934 00	110,000 00	134,553 63		224,360 37	
Community Care Elderly Title XX - Match	71,689 79	186,057 00	190,245 92		10,551 04	56,949 83
Home Delivered Meals - Match	17,732 97	17,544 00	21,357 50		9,445 00	4,474 47
Human Services Planning Council - Match	3,915 21	15,900 00	14,661 51			5,153 70
Alcohol Program - Match	185,061 31	200,000 00	142,338 92		59,659 00	183,053 39
Safe Housing Program- Match	91,304 28	47,309 00	102,654 32		20,293 16	15,665 80
Juvenile Accountability Incentive Program - Match	3,338 04	6,731 00	3,338 04		6,731 00	
Transportation for the Elderly - Match		30,955 00	30,955 00			
Violence Against Women- Match	2,018 99	2,496 00	1,982 42			2,582 57
ARRA Nutrition - Match	22,387 00		22,387 00			
ARRA Home Delivered Meals - Match	1,041 00		1,041 00			
	\$ <u>63,873,083 58</u>	\$ <u>38,712,202 00</u>	\$ <u>39,307,834 85</u>	\$ <u>3,401,440 27</u>	\$ <u>19,377,515 99</u>	\$ <u>40,498,494 45</u>
	REF		A-4		A	A
Federal and State Grants	A	\$ 41,412,613 81				
Commitments Payable	A	<u>22,460,469 75</u>				
		\$ <u>63,873,083 58</u>				
Federal and State Grants	A-3	\$ 37,590,123 00				
Matching Funds for Grants	A-3 A-4	<u>1,122,079 00</u>				
		\$ <u>38,712,202 00</u>				

COUNTY OF UNION

GRANT FUND

SCHEDULE OF RESERVE FOR GRANTS-UNAPPROPRIATED

	BALANCE DECEMBER <u>31, 2009</u>	UTILIZED AS ANTICIPATED <u>REVENUE</u>	<u>RFCEIVED</u>	BALANCE DECEMBER <u>31, 2010</u>
Intoxicated Drivers	\$ 17,730 00	\$ 17,730 00	\$ 3,615 00	\$ 3,615 00
Para Transit Fares	45,859 00	45,859 00		
Global Options			51,520 00	51,520 00
Disaster Liaisons Options-Mental Health			2,500 00	2,500 00
	<u>\$ 63,589 00</u>	<u>\$ 63,589 00</u>	<u>\$ 57,635 00</u>	<u>\$ 57,635 00</u>
<u>REF</u>	A	A-9	A-4	A



"A-14"

COUNTY OF UNION

CURRENT FUND

SCHEDULE OF DUE FROM UNION COUNTY IMPROVEMENT AUTHORITY

	<u>REF</u>	
Balance, December 31, 2009	A	\$ 734,169 08
Increased by		
Disbursements	A-4	241,422 60
		\$ <u>975,591 68</u>
Decreased by		
Receipts	A-4	647,360 09
Balance, December 31, 2010	A	\$ <u><u>328,231 59</u></u>

"A-15"

SCHEDULE OF RESERVE FOR CONTRACTUAL
RETIREE BENEFITS

		<u>TOTAL</u>	<u>PROSECUTOR</u>	<u>LAW ENFORCEMEN</u>
Balance, December 31, 2009	A	\$ 6,767,501 50	\$ 1,421,278 66	\$ 5,346,222 84
Increased by				
2010 Budget Appropriation	A-3	3,721,851 00	245,192 00	3,476,659 00
Interest	A-4	24,312 87	14,592 93	9,719 94
		\$ <u>3,746,163 87</u>	\$ <u>259,784 93</u>	\$ <u>3,486,378 94</u>
Decreased by				
Refund to County for Hospitalization Premiums	A-2	3,999,999 99	422,623 01	3,577,376 98
Balance, December 31, 2010	A	\$ <u><u>6,513,665 38</u></u>	\$ <u><u>1,258,440 58</u></u>	\$ <u><u>5,255,224 80</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, 2009	B	\$ 21,608,003 93	\$ 14,524,013 18
Increased by Receipts			
Housing and Community Development Act	B-3	3,301,386 92	
Home Investment Partnerships Program	B-4	1,337,744 73	
Housing Assistance Voucher Program	B-5	3,420,511 00	
Emergency Shelter Program	B-6	205,694 27	
Home Investment Partnerships Program Recapture Funds	B-13	10,466 18	
Community Development Block Grants - Project Income	B-17	235,182 76	
Housing Assistance Voucher Program Income (Administration) - Unappropriated	B-19	13,774 37	
Multi - Jurisdictional Rehabilitation Loan Repayments	B-20		
Miscellaneous Deposits	B-22	60,976,679 85	
Motor Vehicle Fines	B-23	5,301,330 72	
Housing Assistance Voucher Program - Appropriated	B-28	198,335 33	
Emergency Shelter Program - Appropriated	B-30	3 00	
Housing Assistance Payments Program - Unappropriated	B-31	2,170 00	
Due Grant Fund	B-7	1,683,376 28	
Due Current Fund	B	695,981 73	
Due Capital Fund	B		
Open Space Preservation Taxes	B-8		11,364,403 81
Open Space Preservation	B-32		5,061,901 36
State Inheritance Taxes	B-34		35,000 00
Community Development Block Grants Recaptured Funds	B-35	1,181,287 91	
		\$ <u>78,563,925 05</u>	\$ <u>16,461,305 17</u>
Decreased by Disbursements			
Due Current Fund	B	\$ 808,952 63	\$
Due Grant Fund	B-7	1,785,981 73	
Commitments Payable	B-24 B-33	79,289,275 99	9,977,776 61
State Inheritance taxes	B-34		18,414 00
		\$ <u>81,884,210 35</u>	\$ <u>9,996,190 61</u>
Balance, December 31, 2010	B	\$ <u>18,287,718 63</u>	\$ <u>20,989,127 74</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, 2009	B	\$ 8,627,626 76
Increased by		
Authorized Funding	B-15	5,846,679 00
		<u>\$ 14,474,305 76</u>
Decreased by		
Receipts	B-2	<u>3,301,386 92</u>
Balance, December 31, 2010	B	<u>\$ 11,172,918 84</u>

"B-4"

SCHEDULE OF ACCOUNTS RECEIVABLE FOR
HOME INVESTMENT PARTNERSHIP PROGRAM

Balance, December 31, 2009	B	\$ 4,926,819 81
Increased by		
Authorized Funding FY 2010	B-11	\$ 1,508,634 00
Authorized Funding FY 2011	B-11	<u>1,508,634 00</u>
		<u>3,017,268 00</u>
		<u>\$ 7,944,087 81</u>
Decreased by		
Receipts	B-2	<u>1,337,744 73</u>
Balance, December 31, 2010	B	<u>\$ 6,606,343 08</u>

"B-5"

COUNTY OF UNION

TRUST FUND

SCHEDULE OF ACCOUNTS RECEIVABLE FOR
HOUSING ASSISTANCE VOUCHER PROGRAM

	<u>REF</u>	
Balance, December 31, 2009	B	\$ 3,773,268 02
Increased by Authorized Funding	B-27	3,275,518 00
		\$ <u>7,048,786 02</u>
Decreased by Receipts	B-2	<u>3,420,511 00</u>
Balance, December 31, 2010	B	\$ <u><u>3,628,275 02</u></u>

"B-6"

SCHEDULE OF ACCOUNTS RECEIVABLE FOR
EMERGENCY SHELTER PROGRAM

Balance, December 31, 2009	B	\$ 249,238 17
Increased by Authorized Funding	B-29	235,253 00
		\$ <u>484,491 17</u>
Decreased by Cash Receipts	B-2	<u>205,694 27</u>
Balance, December 31, 2010	B	\$ <u><u>278,796 90</u></u>

COUNTY OF UNION

TRUST FUND

SCHEDULE OF DUE FROM GRANT FUND

Balance, December 31, 2009	B	\$	2,902,309 30
Increased by			
Cash Disbursements	B-2		<u>1,785,981 73</u>
		\$	<u>4,688,291 03</u>
Decreased by			
Cash Receipts	B-2		<u>1,683,376 28</u>
Balance, December 31, 2010	B	\$	<u><u>3,004,914 75</u></u>

COUNTY OF UNION

OPEN SPACE PRESERVATION TRUST FUND

SCHEDULE OF ANALYSIS OF OPEN SPACE TAXES RECEIVABLE

<u>MUNICIPALITY</u>	<u>BALANCE DECEMBER 31, 2009</u>	<u>PROPERTY TAX LEVIED</u>	<u>ADDED TAXES</u>	<u>COLLECTED</u>	<u>BALANCE DECEMBER 31, 2010</u>
Berkeley Heights	\$ 7,317 60	\$ 522,495 52	\$ 551 11	\$ 529,813 12	\$ 551 11
Clark		398,756 54	410 14	399,166 68	
Cranford	2,080 05	637,881 08	1,262 87	639,961 13	1,262 87
Elizabeth	8,191 87	1,307,909 39	4,621 20	1,316,101 26	4,621 20
Fanwood	495 68	183,965 66	386 09	184,461 34	386 09
Garwood	521 80	106,349 98	433 29	106,871 78	433 29
Hillside	592 96	333,170 21	341 69	333,763 17	341 69
Kenilworth	423 00	276,631 30	353 17	277,054 30	353 17
Linden	710 09	930,209 08	453 19	930,919 17	453 19
Mountainside	648 03	282,427 88	1,753 80	283,075 91	1,753 80
New Providence	2,345 60	390,527 42	952 21	392,873 02	952 21
Plainfield	190 48	515,726 17	659 25	515,916 65	659 25
Rahway	177 55	551,003 54	967 34	551,181 09	967 34
Roselle	1,019 06	271,883 45	261 60	272,902 51	261 60
Roselle Park	139 72	194,470 88	203 48	194,610 60	203 48
Scotch Plains		624,722 43	2,348 79	624,722 43	2,348 79
Springfield	1,892 19	456,462 31	7,861 95	458,354 50	7,861 95
Summit	2,086 79	1,088,983 40	2,443 19	1,091,070 19	2,443 19
Union	996 37	1,107,220 38	824 41	1,108,216 75	824 41
Westfield		1,150,883 29	4,714 02	1,150,883 29	4,714 02
Winfield		2,484 92		2,484 92	
	<u>\$ 29,828 84</u>	<u>\$ 11,334,164 83</u>	<u>\$ 31,802 79</u>	<u>\$ 11,364,403 81</u>	<u>\$ 31,392 65</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

Balance, December 31, 2009
and December 31, 2010

B

\$ 60,484 52

"B-10"

SCHEDULE OF RESERVE FOR FAMILY SELF SUFFICIENCY
HOUSING PROGRAM

REF

Balance, December 31, 2009
and December 31, 2010

B

\$ 25,360 45

"B-11"

COUNTY OF UNION

TRUST FUND

SCHEDULE OF RESERVE FOR HOME INVESTMENT
PARTNERSHIP PROGRAM (UNAPPROPRIATED)

	<u>REF</u>	
Balance, December 31, 2009	B	\$ 726,349 75
Increased by		
Authorized Funding FY 2010	B-4	\$ 1,508,634 00
Authorized Funding FY 2011	B-4	<u>1,508,634 00</u>
		\$ 3,017,268 00
		<u>3,743,617 75</u>
Decreased by		
Contract Awards	B-12	<u>2,068,771 00</u>
Balance, December 31, 2010	B	\$ <u>1,674,846 75</u>

"B-12"

SCHEDULE OF RESERVE FOR HOME INVESTMENT
PARTNERSHIP PROGRAM (APPROPRIATED)

Balance, December 31, 2009	B	\$ 3,524,785 43
Increased by		
Contract Awards-Home Investment Partnership	B-11	<u>2,068,771 00</u>
		\$ <u>5,593,556 43</u>
Decreased by		
Commitments Payable	B-24	<u>1,722,360 24</u>
Balance, December 31, 2010	B	\$ <u>3,871,196 19</u>

"B-13"

COUNTY OF UNION

TRUST FUND

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

	<u>REF</u>	<u>TOTAL</u>	<u>RECAPTURE FUNDS</u>	<u>INTEREST</u>
Balance, December 31, 2009	B	\$ 21,148 08 \$	20,302 42 \$	845 66
Increased by Receipts	B-2	<u>10,466 18</u>	<u>10,201 00</u>	<u>265 18</u>
Balance, December 31, 2010	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, 2009 and December 31, 2010	B	\$ <u>20,000 00</u>
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"B-15"

COUNTY OF UNION

TRUST FUND

SCHEDULE OF RESERVE FOR COMMUNITY
DEVELOPMENT BLOCK GRANTS (UNAPPROPRIATED)

	<u>REF</u>		
Balance, December 31, 2009	B	\$	90,091 27
Increased by			
Funding Authorized	B-3	\$	5,846,679 00
Cancelled Contracts Awards	B-16		<u>1,783 13</u>
			5,848,462 13
			<u>5,938,553 40</u>
Decreased by			
Contracts Awarded	B-16		<u>5,926,679 00</u>
Balance, December 31, 2010	B	\$	<u><u>11,874 40</u></u>

"B-16"

SCHEDULE OF RESERVE FOR COMMUNITY
DEVELOPMENT BLOCK GRANTS (APPROPRIATED)

Balance, December 31, 2009	B	\$	1,402,457 63
Increased by			
Contracts Awarded	B-15		<u>5,926,679 00</u>
		\$	<u>7,329,136 63</u>
Decreased by			
Commitments	B-24	\$	5,816,358 33
Cancelled Contracts Awards	B-15		<u>1,783 13</u>
			<u>5,818,141 46</u>
Balance, December 31, 2010	B	\$	<u><u>1,510,995 17</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, 2009	B	\$	144,315 46
Increased by			
Receipts	B-2	\$	235,182 76
Cancelled Contract Awards	B-18		<u>21,289 45</u>
			256,472 21
		\$	<u>400,787 67</u>
Decreased by			
Contract Awards	B-18		<u>181,702 00</u>
Balance, December 31, 2010	B	\$	<u>219,085 67</u>

"B-18"

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

Balance, December 31, 2009	B	\$	878,109 97
Increased by			
Contract Awards	B-17		<u>181,702 00</u>
		\$	1,059,811 97
Decreased by			
Cancelled Awards	B-17	\$	21,289 45
Commitments Payable	B-24		<u>260,412 55</u>
			<u>281,702 00</u>
Balance, December 31, 2010	B	\$	<u>778,109 97</u>

COUNTY OF UNION

TRUST FUND

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

	<u>REF</u>	
Balance, December 31, 2009	B	\$ 17,683 16
Increased by Receipts	B-2	<u>13,774 37</u>
Balance, December 31, 2010	B	\$ <u><u>31,457 53</u></u>

"B-20"

COUNTY OF UNION

TRUST FUND

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

Balance, December 31, 2009 and December 31, 2010	B	\$	<u>140 12</u>
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"B-21"

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

Balance, December 31, 2009	B	\$	65,000 00
Decreased by Commitments Payable	B-24	\$	<u>65,000 00</u>

COUNTY OF UNION

TRUST FUND

SCHEDULE OF RESERVE FOR MISCELLANEOUS DEPOSITS

	BALANCE DECEMBER 31, 2009	TRANSFER	INCREASE	DECREASE	BALANCE DECEMBER 31, 2010
United States Savings Bonds	\$ 7,850.39		\$ 35,161.00	\$ 39,850.00	\$ 3,161.39
Public Employees' Retirement System	801,082.24		8,993,178.91	8,931,454.29	862,806.66
Group Insurance	79,771.46		572,483.79	537,747.35	114,507.90
PERS Supplemental Annuity	4,580.63		38,740.50	35,739.24	7,581.89
Police and Firemen's Retirement System	545,117.33		6,214,713.34	6,198,039.72	561,790.95
Police and Fire SA	731.97				731.97
Employee Disability Insurance	126,658.90		436,732.83	329,268.28	234,123.45
Income Protection	2,260.81				2,260.81
Maine Mutual Life Insurance	818.70		2,855.41	3,674.11	
State Unemployment Tax	735,543.56		478,632.98	1,068,613.78	145,562.76
Pennsylvania State Tax	1,081.97		16,213.15	17,295.12	
PR PSP CAN	8.80				8.80
Disability	52,603.25		23,872.13	47,007.02	29,468.36
Provident Life Disability	25,623.05		14,037.98	33,490.49	6,170.54
Flex Benefits- Health	13,415.83		100,973.86	100,032.21	14,357.48
Flex Benefits- Dependent	20,859.85		24,453.58	28,634.09	16,679.34
Sheriff Fees Payroll	16,442.71				16,442.71
Payroll- Police Academy	395.51	63,300.00		63,329.16	366.35
Prosecutor Justice Dept-salaries	9,085.90	25,000.00		17,668.50	16,417.40
Prosecutor Fed Forf P/R	22,277.76	62,200.00		84,039.49	438.27
EQEF- Salaries	15,434.50	298,639.83		314,074.33	
Due to Prisoners	90,918.33				90,918.33
Due to Employees	438,354.16			6,358.69	431,997.47
Due C E T A Employees	15,788.50				15,788.50
Road Opening Deposits	275,567.83		206,087.76	194,062.50	287,593.09
Proposal Deposits	166,551.64			128,081.94	38,469.70
Dr. Watson B. Morris Bequest	16,091.01		285.27	3,263.67	13,112.61
Sheriff-Fees	62,197.43		47,636.42	2,335.32	107,498.53
Sheriff-Special Service	10,776.58		1,487.06		12,263.64
County Clerk	1,926,795.12		208,067.77	66,011.26	2,068,851.63
Confiscated Moneys	940.52				940.52
Prosecutor-Law Enforcement	1,923,769.04		1,100,807.29	796,696.08	2,227,880.25
Prosecutor-Special Law Enforcement	1,280,713.83		508,136.03	531,906.57	1,256,943.29
Prosecutor-Police Academy Training	39,946.54	(63,300.00)	96,679.99	46.65	73,279.88
Prosecutor-Forensic Lab Fees	96,315.97		79,752.29	125,385.23	50,683.03
Prosecutor-Justice Department	326,252.01	(25,000.00)	215,792.95	16,163.04	500,881.92
Division of Weights and Measures	321,524.31		67,656.00	45,130.74	344,249.57
Union County Tax Board	53,312.60		81,860.00	54,617.44	80,555.16
Security Deposits	136,469.32				136,469.32
Recreational Activities	15,665.81		5,739.00	4,991.63	16,413.18
Trailside Museum	82,893.12		3,006.53	20,640.29	65,259.36
Summer Arts Festival	14,679.45		2,000.00	10,000.00	6,679.45
Cultural Heritage Commission Advisory Board	44,822.72		42,990.89	35,180.20	52,633.41
Prosecutors Asset Maintenance Account	340,156.44		51,340.03	14,717.36	376,779.11
Prosecutors Federal Forfeited Fund	692,252.89	(62,200.00)	304,915.00		934,967.89
Donations-Child Advocacy	22,448.44		1,000.00	1,893.50	21,554.94
Park Improvements	49,333.91		2,690.50	3,199.16	48,825.25

COUNTY OF UNION

TRUST FUND

SCHEDULE OF RESERVE FOR MOTOR VEHICLE FINES

	<u>REF</u>		
Balance, December 31, 2009	B		\$ 267,575 80
Increased by Receipts			
Municipalities	B-2	\$ 3,631,330 72	
General Capital Fund	B-2	1,670,000 00	
Commitments Payable - Cancelled	B-24	<u>153,888 25</u>	
			5,455,218 97
			\$ <u>5,722,794 77</u>
Decreased by			
Commitments Payable	B-24		<u>5,704,965 08</u>
Balance, December 31, 2010	B		\$ <u><u>17,829 69</u></u>

COUNTY OF UNION

TRUST FUND

SCHEDULE OF COMMITMENTS PAYABLE

	<u>REF</u>		
Balance, December 31, 2009	B		\$ 12,142,671 17
Increased by Commitments			
Home Investment Partnership Program	B-12	\$ 1,722,360 24	
Community Development Block Grants	B-16	5,816,358 33	
Community Development Block Grants - Project Income	B-18	260,412 55	
Multi-Jurisdictional Rehabilitation Loan Repayments	B-21	65,000 00	
Miscellaneous Deposits	B-22	62,275,443 19	
Motor Vehicle Fines	B-23	5,704,965 08	
Housing Assistance Voucher Program Appropriated	B-28	3,275,880 52	
Emergency Shelter Program	B-30	412,884 47	
Community Development Block Grants - Recaptured Funds	B-36	<u>1,104,256 62</u>	
			<u>80,637,561 00</u>
			\$ <u>92,780,232 17</u>
Decreased by			
Disbursements	B-2	\$ 79,289,275 99	
Cancelled	B-23	<u>153,888 25</u>	
			<u>79,443,164 24</u>
Balance, December 31, 2010	B		\$ <u><u>13,337,067 93</u></u>

"B-25"

COUNTY OF UNION

TRUST FUND

SCHEDULE OF RESERVE FOR MULTI-JURISDICTIONAL
HOUSING REVOLVING LOAN FUND

REF

Balance, December 31, 2009
and December 31, 2010

B

\$ 15,100 40

"B-26"

SCHEDULE OF RESERVE FOR RENTAL ASSISTANCE APPROPRIATED

Balance, December 31, 2009
and December 31, 2010

B

\$ 11,527 60

"B-27"

COUNTY OF UNION

TRUST FUND

SCHEDULE OF RESERVE FOR HOUSING ASSISTANCE
VOUCHER PROGRAM UNAPPROPRIATED

	<u>REF</u>	
Balance, December 31, 2009	B	\$ 215,188 99
Increased by		
Authorized Funding	B-5	3,275,518 00
		\$ <u>3,490,706 99</u>
Decreased by		
Contract Awards	B-28	<u>3,275,518 00</u>
Balance, December 31, 2010	B	\$ <u><u>215,188 99</u></u>

"B-28"

SCHEDULE OF RESERVE FOR HOUSING ASSISTANCE
VOUCHER PROGRAM APPROPRIATED

Balance, December 31, 2009	B	\$ 526,249 78
Increased by		
Refunds (Port Ins)	B-2	\$ 198,335 33
Contract Awards	B-27	<u>3,275,518 00</u>
		3,473,853 33
		\$ <u>4,000,103 11</u>
Decreased by		
Commitments	B-24	<u>3,275,880 52</u>
Balance, December 31, 2010	B	\$ <u><u>724,222 59</u></u>

"B-29"

COUNTY OF UNION

TRUST FUND

SCHEDULE OF RESERVE FOR EMERGENCY
SHELTER PROGRAM UNAPPROPRIATED

	<u>REF</u>		
Increased by Authorized Funding	B-6	\$	235,253 00
Decreased by Contract Awards	B-30	\$	<u>235,253 00</u>

"B-30"

SCHEDULE OF RESERVE FOR EMERGENCY
SHELTER PROGRAM APPROPRIATED

Balance, December 31, 2009	B	\$	243,175 17
Increased by			
Refunds	B-2	\$	3 00
Contract Awards	B-29		<u>235,253 00</u>
			235,256 00
Decreased by		\$	<u>478,431 17</u>
Commitments	B-24		<u>412,884 47</u>
Balance, December 31, 2010	B	\$	<u>65,546 70</u>

COUNTY OF UNION

TRUST FUND

SCHEDULE OF RESERVE FOR HOUSING ASSISTANCE
VOUCHER PROGRAM, RECAPTURED FUNDS UNAPPROPRIATED

	<u>REF</u>	
Balance, December 31, 2009	B	\$ 20,362 00
increased by		
Receipts	B-2	<u>2,170 00</u>
Balance, December 31, 2010	B	<u>\$ 22,532 00</u>

"B-32"

COUNTY OF UNION

OPEN SPACE PRESERVATION TRUST FUND

SCHEDULE OF RESERVE FOR OPEN SPACE PRESERVATION EXPENDITURES

	<u>REF</u>		
Balance, December 31, 2009	B		\$ 11,645,825 39
Increased by			
2010 Tax Levy	B-8	\$ 11,334,164 83	
2010 Added Taxes	B-8	31,802 79	
State of New Jersey Green Trust	B-2	1,700,000 00	
State of New Jersey Green Acres	B-2	3,361,572 93	
Interest on Investments and Deposits	B-2	328 43	
State Inheritance Taxes - Cancelled	B-34	16,586 00	
			<u>16,444,454 98</u>
			\$ <u>28,090,280 37</u>
Decreased by			
Commitments	B-33		<u>9,045,191 55</u>
Balance, December 31, 2010	B		\$ <u><u>19,045,088 82</u></u>

"B-33"

SCHEDULE OF COMMITMENTS PAYABLE

Balance, December 31, 2009	B		\$ 2,708,016 63
Increased by			
Commitments Payable	B-32		<u>9,045,191 55</u>
			\$ <u>11,753,208 18</u>
Decreased by			
Disbursements	B-2		<u>9,977,776 61</u>
Balance, December 31, 2010	B		\$ <u><u>1,775,431 57</u></u>

COUNTY OF UNION

OPEN SPACE PRESERVATION TRUST FUND

SCHEDULE OF RESERVE FOR STATE INHERITANCE TAXES

	<u>REF</u>		
Increased by			
Receipts	B-2		\$ 35,000 00
Decreased by			
Disbursements	B-2	\$ 18,414 00	
Cancelled	B-32	<u>16,586 00</u>	
			\$ <u>35,000 00</u>

"B-35"

COUNTY OF UNION

TRUST FUND

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

	<u>REF</u>	
Increased by		
Receipts	B-2	\$ 1,181,287 91
Decreased by		
Contract Awards	B-36	<u>1,104,256 62</u>
Balance, December 31, 2010	B	\$ <u>77,031 29</u>
<u>Analysis of Balance</u>		
City of Linden		\$ 71,031 29
City of Rahway		<u>6,000 00</u>
		\$ <u>77,031 29</u>

"B-36"

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

Increased by		
Contract Awards	B-35	\$ 1,104,256 62
Decreased by		
Commitments Payable	B-24	<u>1,104,256 62</u>
Balance, December 31, 2010	B	\$ <u>-0-</u>

COUNTY OF UNION

GENERAL CAPITAL FUNDSCHEDULE OF CASH-TREASURER

	<u>REF</u>		
Balance, December 31, 2009	C		\$ 76,183,664 74
Increased by Receipts			
Premium on Sale of Notes	C-1	\$ 2,396,640 91	
Reimbursement - Funded Ordinance	C-1	45,226 93	
Budget Appropriations			
Improvement Costs- Deferred Unfunded		250,440 00	
Capital Improvement Fund	C-7	3,100,000 00	
Miscellaneous Receivable - Federal Government	C-12	3,309,942 56	
Miscellaneous Receivable - State of New Jersey	C-12	6,527,200 00	
Bond Anticipation Notes	C-14	182,746,250 00	
Reserve for Arbitrage	C-15	91,024 72	
Due Current Fund	C	<u>145,830 67</u>	
			<u>198,612,555 79</u>
			\$ <u>274,796,220 53</u>
Decreased by Disbursements			
Capital Fund Balance to Current Fund	C-1	\$ 2,250,000 00	
Commitments Payable	C-9	46,176,077 27	
Bond Anticipation Notes	C-14	152,746,250 00	
Reserve for Arbitrage	C-15	145,830 67	
Due Current Fund	C	<u>125,000 00</u>	
			<u>201,443,157 94</u>
Balance, December 31, 2010	C		\$ <u><u>73,353,062 59</u></u>

"C-3"

COUNTY OF UNION

GENERAL CAPITAL FUND

SCHEDULE OF DUE TO/FROM OPEN SPACE PRESERVATION FUND

REF

Balance December 31, 2009 and
December 31, 2010

C

\$ 200,000 00

"C-4"

COUNTY OF UNION

GENERAL CAPITAL FUND

ANALYSIS OF CASH AND INVESTMENTS

BALANCE
DECEMBER
31, 2010

Fund Balance	\$	3,404,748 72
Capital Improvement Fund		1,885,178 52
Commitments Payable		28,119,683 36
Reserve to Pay Serial Bonds		80,645 61
Due Current Fund		20,830 67
Due from Open Space		(200,000 00)
Due From State of New Jersey		(4,992,518 31)
Due From Federal Government		(7,018,850 42)
Improvement Authorizations Funded As Set Forth on "C-8"		17,330,921 31
Improvement Authorizations Expended As Set Forth on "C-6"		(6,312,650 91)
<i>Unexpended Proceeds of Bond Anticipation Notes As Set Forth on "C-6"</i>		<u>41,035,074 04</u>
	\$	<u>73,353,062 59</u>

REF

C

COUNTY OF UNION

GENERAL CAPITAL FUND

SCHEDULE OF DEFERRED CHARGES TO
FUTURE TAXATION-FUNDED

	<u>REF</u>		
Balance, December 31, 2009	C	\$	282,066,425 65
Decreased by			
2010 Budget Appropriation to Pay Bonds	C-10	\$	17,999,000 00
2010 Budget Appropriation to Pay Local Unit Refunding Bonds	C-11		805,000 00
2010 Budget Appropriation to Pay Dam Restoration Loans	C-16		<u>127,664 28</u>
			<u>18,931,664 28</u>
Balance, December 31, 2010	C	\$	<u>263,134,761 37</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, 2010	ANALYSIS OF BALANCE DECEMBER 31, 2010		
				BOND ANTICIPATION NOTES	EXPENDITURES OR COMMITMENTS	UNEXPENDED IMPROVEMENT AUTHORIZATIONS
233	7/11/1985	West Brook Channel	\$ 861 161 62	\$	861 161 62	\$
480 D	7/23/1998	Oak Ridge Golf Course	1 156 200 00	1 156 000 00		200 00
480 F	7/23/1998	Pedestrian Bridges - Rahway River	283 700 00	256 000 00	7 700 00	
480 G	7/23/1998	Elizabeth River Flood Control - Hillside	401 000 00	401 000 00		
480 H	7/23/1998	Garwood Branch Flood Control	771 400 00			771 400 00
480 N	7/23/1998	Various Building Improvements	165 000 00	165 000 00		
480 O	7/23/1998	Communication & Signal Equipment	382 300 00	313 000 00	2 22	79 297 78
501 G	7/22/1999	Engineering - Flood Control	175 000 00	25 000 00		150 000 00
501 Z	7/22/1999	Surrogate - Equipment & Machinery	19 600 00		4 056 63	15 543 37
516 A	10/11/2000	Senior Focus	147 745 00			147 745 00
516 E	10/11/2000	Seniors in Motion	116 200 00			116 200 00
518 N	12/14/2000	Replace of Sidewalks	237 500 00			237 500 00
518 T	12/14/2000	Vehicle Gate - Jail	171 000 00		66 689 21	104 310 79
555 A	7/20/2001	Loan to U C I A	40 000 00	40 000 00		
555 D	8/29/2001	Rehabilitation of Dams	600 000 00	600 000 00		
555 E	8/29/2001	Rahway River Flood Control	600 000 00	600 000 00		
549 A	10/25/2001	Loan U C I A	250 000 00	250 000 00		20 000 00
552 A	6/5/2002	Vocational - Construct Building	257 000 00		257 000 00	
555 AA	8/22/2002	Vocational - Vehicle	25 000 00	25 000 00		
555 G	8/22/2002	Replace Culverts	157 126 00	157 000 00		125 00
555 K	8/22/2002	Sewer Projects	20 000 00	20 000 00		
555 P	8/22/2002	Improvement to Building	939 750 00	939 000 00		750 00
555 X	8/22/2002	Surrogate - Furnishings and Equipment	20 900 00	11 000 00	3 246 52	8 653 48
555 Y	8/22/2002	College - Equipment and Machinery	43 000 00	43 000 00		
565 A	2/26/2003	Refunding of Unfunded Pension Liabilities	630 000 00		55 555 67	574 444 33
576 A	5/29/2003	Bridge and Culvert Improvements	1 328 000 00	1 328 000 00		
576 BB	8/21/2003	Vocational - Equipment and Various Improvements	125 000 00	125 000 00		
576 CC	8/21/2003	Vocational - Vehicle and Equipment and Machinery	80 000 00	80 000 00		
576 E	8/21/2003	Operational Services - Engineering Services	227 000 00	227 000 00		
576 I	8/21/2003	Operational Services - Sewer Projects	47 500 00	47 000 00	500 00	
576 L	8/21/2003	Operational Services - Improvement to Buildings	1 302 750 00	1 207 000 00		95 750 00
576 M	8/21/2003	Improvement to Buildings - Fire Alarms	1 733 750 00	1 450 000 00	258 67	283 491 33
576 N	8/21/2003	Operational Services - Furniture, Carpet	275 000 00	275 000 00		
576 P	8/21/2003	Parks and Recreation Improvements	1 179 870 00	1 179 000 00		870 00
576 S	8/21/2003	Public Safety - Security and Facility Infrastructure	182 545 00	50 000 00	7 841 36	124 707 70
576 T	8/21/2003	Public Safety - Police Equipment and Machinery	86 000 00	86 000 00		
576 Y	8/21/2003	Surrogate Offices - Renovations and Improvements	35 287 00	3 000 00		32 287 00
576 Z	8/21/2003	Union County College - Various Improvements	175 000 00	175 000 00		
601 A	8/19/2004	Acquisition of Property - Union County Arts Center	5 357 000 00	5 357 000 00		
601 AA	8/19/2004	Public Safety - Medical Examiner Equipment	6 482 00			6 482 00
601 B	8/19/2004	Economic Development - Equipment and Machinery	78 000 00	78 000 00		
601 BB	8/19/2004	Public Safety - Floor Radio System	271 944 00			271 944 00
601 C	8/19/2004	Communication and Signal Equipment	117 000 00	117 000 00		
601 CC	8/19/2004	Sheriff - Firearms Range - Machinery and Equipment	617 034 00	617 030 00		34 00
601 D	8/19/2004	Ruoncks - Renovate Long-Term Care Units	859 355 00	105 000 00	148 909 15	605 445 85
601 E	8/19/2004	Human Services - Equipment and Machinery	39 000 00	39 000 00		
601 EE	8/19/2004	Clerk - Renovation of Records Room - Equipment	166 344 00	93 000 00	50 437 70	22 906 30
601 FF	8/19/2004	Surrogate - Furniture - Computers and Office Equipment	27 597 00		2 273 85	25 123 15
601 G	8/19/2004	Repair of Various Bridges	2 467 115 83	2 467 000 00	0 00	115 83
601 GG	8/19/2004	Union County College - Various Improvements and Equipment	86 000 00	86 000 00		
601 H	8/19/2004	Engineering Services and Culvert Repairs	1 458 000 00			1 458 000 00
601 HH	8/19/2004	County Voc Tech Schools - Various Improvements and Equipment	604 000 00	604 000 00		
601 I	8/19/2004	County Voc Tech Schools - Various Improvements	385 250 00	375 000 00		11 250 00
601 J	8/19/2004	Traffic Signal Rehabilitation Program	313 275 00	313 000 00	275 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, 2010	ANALYSIS OF BALANCE DECEMBER 31, 2010		
				BOND ANTICIPATION NOTES	EXPENDITURES OR COMMITMENTS	UNEXPENDED IMPROVEMENT AUTHORIZATIONS
601 N	8/19/2004	Environmental Monitoring - Underground Tanks	\$ 343,712.00	\$ 343,000.00	\$ 712.00	
601 O	8/19/2004	Various Improvements to Public Buildings	7,606,400.00	7,606,000.00		400.00
601 P	8/19/2004	Various Improvements to Public Buildings	825,750.00	124,000.00	52,745.91	649,004.09
601 Q	8/19/2004	Furniture, Carpet and Window Treatments	489,250.00	474,000.00	250.00	15,000.00
601 R	8/19/2004	Various Departments - Equipment and Machinery	548,494.00	221,000.00	37,103.53	290,390.47
601 T	8/19/2004	Various Improvements - Parks and Recreation	150,162.00	163,000.00		7,162.00
601 U	8/19/2004	Parks and Recreation - Equipment and Machinery	293,640.00	170,000.00		97,080.98
601 V	8/19/2004	Parks and Recreation - Furniture and Utilities	574,550.00	556,000.00	26,749.02	18,054.00
601 W	8/19/2004	Parks and Recreation - Upgrade Alarms and Sprinklers	249,517.00	137,000.00	486.00	112,033.58
601 X	8/19/2004	Public Safety - Equipment and Machinery	671,000.00	671,000.00		
601 Y	8/19/2004	Public Safety - Specialized Weapons	7,000.00	7,000.00		
601 Z	8/19/2004	Public Safety - Equipment	111,000.00	111,000.00		
605 A	10/28/2004	Acquisition of Property - Open Space Conservation	1,800,000.00	1,800,000.00		
608 A	2/10/2005	Acquisition of Property - Open Space Conservation	3,000,000.00	3,000,000.00		
610 A	3/10/2005	Renovation of Bazel and West Halls at Union County Vocational/Technical Schools	5,665,000.00	5,665,000.00		
616 A	8/18/2005	Communication and Information Systems Equipment	285,000.00	285,000.00		
616 AA	8/18/2005	Union County College - Equipment and Machinery	772,500.00	704,000.00	5,484.68	68,038.32
616 B	8/18/2005	Radio Equipment - Division of Information Technologies	68,000.00	68,000.00		
616 BB	8/18/2005	Union County Vocational/Technical Schools - Facility Improvements	899,750.00	677,000.00	805.10	21,944.90
616 C	8/18/2005	Runnells - Renovate Long-Term Care Units	891,000.00	691,000.00		
616 CC	8/18/2005	Union County Vocational/Technical Schools - Equipment and Machinery	10,000.00	10,000.00		
616 D	8/18/2005	Human Services - Equipment and Machinery	278,000.00	278,000.00		
616 E	8/18/2005	Human Services - Equipment and Machinery	154,915.00		661.00	154,254.00
616 F	8/18/2005	Engineer - Replace Bridges	504,200.00	53,000.00	4,555.00	546,645.00
616 G	8/18/2005	Engineer - Culvert Repair	1,467,150.00	246,000.00	18,483.05	1,203,766.95
616 H	8/18/2005	Engineer - Inspection and Rehabilitation of Various Dams	78,000.00	78,000.00		
616 I	8/18/2005	Engineer - Traffic Signals	1,135,960.00	1,135,000.00	960.00	
616 J	8/18/2005	Engineer - Street Resurfacing	47,000.00	47,000.00		
616 K	8/18/2005	Engineer - Environmental Monitoring	566,275.00	566,000.00		
616 L	8/18/2005	Engineer - Equipment and Machinery	45,000.00	45,000.00	275.00	
616 M	8/18/2005	Operations and Facilities - Improvement to Public Buildings	1,531,352.00	1,531,000.00		352.00
616 N	8/18/2005	Operations and Facilities - Improvement to Public Buildings	1,247,587.00	1,247,000.00		587.00
616 O	8/18/2005	New Automotive Vehicles and Communication Equipment	391,944.00	392,000.00	42,700.23	47,243.77
616 P	8/18/2005	Park and Recreation Improvements	1,022,189.00	593,000.00		429,189.00
616 Q	8/18/2005	Parks - Equipment and Machinery	269,000.00	269,000.00		
616 R	8/18/2005	Parks - New Automotive Vehicles	119,000.00	119,000.00		
616 S	8/18/2005	Public Safety - Equipment and Machinery	96,000.00	96,000.00		
616 T	8/18/2005	Sheriff - Equipment and Machinery	114,484.00	40,000.00	60,029.00	14,455.00
616 U	8/18/2005	Sheriff - Equipment and Machinery	2,000.00	2,000.00		
616 V	8/18/2005	Prosecutor - Equipment and Machinery	177,000.00	177,000.00		
616 X	8/18/2005	Surrogate's Office - Furnishings	32,289.00			32,289.00
616 Y	8/18/2005	Clerk's Office - Furnishings	88,005.00		22,987.40	65,017.60
616 Z	8/18/2005	Union County Vocational/Technical Schools - Instructional Equipment	148,000.00	148,000.00		
632 A	8/1/2006	Economic Development-Equip & Machinery	424,000.00	424,000.00		
632 AA	8/1/2006	College-Equipment & Machinery	772,500.00	737,000.00	439.39	35,060.61
632 B	8/1/2006	Economic Development-Professional Services	186,345.00	47,000.00	670.49	118,668.51
632 BB	8/1/2006	Vocational-Renovations and Improvements	1,210,250.00	1,178,000.00		35,250.00
632 C	8/1/2006	Runnells Renovate Long Term Units	637,960.00	316,000.00	59,667.94	262,312.06
632 CC	8/1/2006	Vocational Equipment and Machinery	128,750.00	125,000.00	1,858.90	3,691.10
632 D	8/1/2006	Engineering-Replace Bridges	1,610,225.00	1,010,000.00		225.00
632 E	8/1/2006	Engineering-Culvert Repairs	1,223,125.00	554,000.00		669,125.00
632 F	8/1/2006	Engineering-Traffic Signals	2,389,249.00	2,389,000.00	249.00	

COUNTY OF UNION

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ORDINANCE NUMBER	DATE OF ORDINANCE	IMPROVEMENT DESCRIPTION	BALANCE DECEMBER 31, 2010	ANALYSIS OF BALANCE DECEMBER 31, 2010		
				BOND ANTICIPATION NOTES	EXPENDITURES OR COMMITMENTS	UNEXPENDED IMPROVEMENT AUTHORIZATIONS
632 G	8/1/2006	Engineering Environmental Monitoring	\$ 2,246,512.00	\$ 2,246,000.00	\$	\$ 512.00
632 H	8/1/2006	Engineering-West Brook Flood Control	978,600.00	948,000.00		30,500.00
632 I	8/1/2006	Engineering-Resurface County Roads	1,064,000.00	69,000.00	5,349.14	988,650.86
632 J	8/1/2006	Engineering Equip & Machinery	48,925.00	47,000.00	1,925.00	
632 K	8/1/2006	Park Improvements	1,272,050.00	1,272,000.00		50.00
632 L	8/1/2006	Park Improvements	322,905.00	263,000.00	50,005.00	9,900.00
632 M	8/1/2006	Parks-Equip & Machinery	1,457,955.00	1,401,000.00	10,010.50	46,944.50
632 N	8/1/2006	Parks-Vehicles	811,176.00	727,000.00	310.46	83,865.54
632 O	8/1/2006	Parks -Facilities-Improvement to Buildings	2,593,025.00	1,804,000.00		789,025.00
632 P	8/1/2006	Parks -Facilities-Improvement to Buildings	1,027,425.00			1,027,425.00
632 Q	8/1/2006	Parks-Facilities-Construct New Building	7,828,000.00	7,828,000.00		
632 R	8/1/2006	Parks-Facilities-Furniture Carpets	293,650.00	293,600.00		50.00
632 S	8/1/2006	Engineering-Public Works-Equip Machinery Vehicles	675,000.00	675,000.00		
632 T	8/1/2006	Human Services-Vehicles Equipment	257,635.00	14,000.00	768.00	243,067.00
632 U	8/1/2006	Various Departments-Vehicles	577,602.00	577,600.00		2.00
632 V	8/1/2006	Public Safety-Equipment and Machinery	885,540.00	392,000.00	25,908.93	477,631.07
632 W	8/1/2006	Sheriff-Facilities Range	308,227.00	308,000.00		227.00
632 X	8/1/2006	Prosecutor-Equipment and Machinery	243,609.00	192,000.00	402.00	51,406.47
632 Y	8/1/2006	County Clerk-Computer Equipment	186,000.00			
648 A	5/10/2007	Restoration of Lakes	2,585,000.00	2,585,000.00		
653 A	8/23/2007	Info Tech IT and Tele Equipment	720,175.00			
653 AA	8/23/2007	Vocational - Renovations and Improvements	1,060,000.00	1,000,000.00	697,441.55	22,734.45
653 B	8/23/2007	Info Tech Communication Equipment	278,000.00	278,000.00	15,225.39	31,774.61
653 BB	8/23/2007	Vocational - Equipment and Furnishings	300,000.00	300,000.00		
653 C	8/23/2007	Hunnells Call System Wall Guards and Equipment	629,382.00	361,000.00	12,503.65	256,878.15
653 CC	8/23/2007	Vocational - Construction and Renovations	1,000,000.00	1,000,000.00		
653 D	8/23/2007	Engineering-Repair or Replace Bridges	1,717,500.00			1,717,500.00
653 E	8/23/2007	Engineering Culvert Repairs	950,000.00	950,000.00		
653 F	8/23/2007	Engineering-Traffic Signals	2,707,900.00	2,707,000.00		900.00
653 G	8/23/2007	Engineering Environmental Monitoring	1,693,100.00	1,696,000.00	273,159.67	23,940.33
653 H	8/23/2007	Engineering-Inspect Dams	551,000.00	396,000.00	230.00	154,770.00
653 I	8/23/2007	Park and Recreation Improvements	792,584.00	84,000.00		708,584.00
653 J	8/23/2007	Park and Recreation Improvements	1,179,092.00	688,000.00	45,824.00	495,268.00
653 K	8/23/2007	Parks-Equipment	58,110.00	11,000.00	37,242.83	10,467.07
653 L	8/23/2007	Parks-Equipment & Machinery	215,276.00		13,922.69	201,347.31
653 M	8/23/2007	Parks-Vehicles	1,429,212.00	1,361,000.00	398.00	47,814.00
653 N	8/23/2007	Facilities Management-Improvements to Buildings	3,992,925.00	3,600,000.00		162,925.00
653 O	8/23/2007	Facilities Management-Improvements to Buildings	638,025.00		76,625.00	561,500.00
653 P	8/23/2007	Facilities Management-Furniture Carpets	293,650.00		97,407.33	196,142.67
653 Q	8/23/2007	Public Works - Equipment and Machinery	543,068.00	479,000.00		64,068.00
653 R	8/23/2007	Human Services - Equipment and Machinery	367,774.00	270,000.00	38,277.73	89,500.27
653 S	8/23/2007	Various - Equipment Machinery and Vehicles	688,315.00	413,000.00	25,012.58	230,302.42
653 T	8/23/2007	Public Safety - Equipment and Machinery	373,470.00	193,000.00	96,922.11	83,547.89
653 U	8/23/2007	Public Safety - Equipment and Machinery	97,850.00	65,000.00	402.05	32,447.95
653 V	8/23/2007	Emergency Management - Equipment and Machinery	252,367.00	252,000.00		367.00
653 W	8/23/2007	Emergency Management - Equipment and Machinery	68,000.00	68,000.00		
653 X	8/23/2007	Sheriff - Facilities Range - Equipment and Machinery	244,624.00		31,396.00	213,228.00
653 Y	8/23/2007	Prosecutor - Equipment and Machinery	151,200.00	62,000.00	257.49	88,951.51
653 Z	8/23/2007	College - Equipment and Machinery	250,000.00	250,000.00		

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ORDINANCE NUMBER	DATE OF ORDINANCE	IMPROVEMENT DESCRIPTION	BALANCE DECEMBER 31, 2010	ANALYSIS OF BALANCE DECEMBER 31, 2010		
				BOND ANTICIPATION NOTES	EXPENDITURES OR COMMITMENTS	UNEXPENDED IMPROVEMENT AUTHORIZATIONS
661 A	8/23/2007	Refunding Bond Ordinance	\$ 4,694,000.00	\$	\$	4,694,000.00
665 A	2/28/2008	Additional Construction Venen Bldg Westfield	2,850,000.00	2,841,000.00		9,000.00
669 A	5/29/2008	Engineering Services	712,500.00	640,000.00		45,856.78
669 B	5/29/2008	Engineering Resurface Roads	393,300.00	278,000.00	26,643.22	66,528.38
669 C	5/29/2008	College-Equipment & Machinery	1,250,000.00	1,250,000.00		
669 D	5/29/2008	College-Equipment & Machinery	250,000.00	250,000.00		
669 E	5/29/2008	Vocational Construction Performing Arts Program	20,000,000.00	20,000,000.00		
670 A	7/24/2008	Public Safety-Fire Academy	1,187,500.00			1,187,500.00
670 B	7/24/2008	Open Space-Hungarian Club	617,500.00	589,000.00	486.00	22,034.00
671 A	10/9/2008	Information Tech-Tech & Communications Equipment	863,450.00	863,450.00		450.00
671 B	10/9/2008	Communications-Communication and Signal Equipment	242,119.00	53,000.00	132.90	191,986.10
671 C	10/9/2008	Runnells Improvements & Equipment	774,772.00	369,000.00	179.89	405,542.14
671 D	10/9/2008	Engineering Traffic Signal Rehabilitation	2,270,395.00	397,000.00		1,873,395.00
671 E	10/9/2008	Engineering Lensapark Bike Trail	47,500.00			47,500.00
671 F	10/9/2008	Engineering-Info Tech Equip	47,500.00			47,500.00
671 G	10/9/2008	Facilities-Improvement to Buildings	2,201,825.00			2,201,825.00
671 H	10/9/2008	Facilities-Improvement to Buildings	733,875.00			733,875.00
671 I	10/9/2008	Facilities-Fire Safety Upgrades	14,335,500.00	14,335,000.00		500.00
671 J	10/9/2008	Parks-Park and Rec Improvements	3,913,999.00	3,913,250.00		749.00
671 K	10/9/2008	Parks-Recreation Equipment	391,400.00	391,000.00		400.00
671 L	10/9/2008	Public Works-Equip & Machinery	710,600.00	692,000.00		18,600.00
671 M	10/9/2008	Various-Automotive Vehicles	1,163,512.00	1,163,000.00		512.00
671 N	10/9/2008	Human Services-Equipment and Machinery	437,865.00	400,000.00		37,865.00
671 O	10/9/2008	Police-Equipment and Machinery	548,150.00	548,000.00		150.00
671 P	10/9/2008	Police-Technology Equipment	117,420.00	109,000.00	320.00	8,100.00
671 Q	10/9/2008	Corrections Security Funding	244,625.00			244,625.00
671 R	10/9/2008	Clerk-Index Records Preservation	146,775.00		14,045.02	132,729.98
671 S	10/9/2008	Sheriff Reconstruct Fire Arms Range	318,012.00	174,000.00	134,261.74	9,750.26
671 T	10/9/2008	Vocational-Improvements to facilities	1,624,000.00	1,624,000.00		
684 A	5/28/2009	Construct Park Stamford Drive BH	5,700,000.00	4,500,000.00		1,200,000.00
687 A	7/30/2009	Parks IT Equip	268,374.00	268,000.00		374.00
687 AA	7/30/2009	Vocational-Renovate and Improve Buildings	1,400,000.00		887,700.52	512,299.48
687 BB	7/30/2009	Parks Communications Equip	110,575.00	67,000.00	573.40	43,001.60
687 B	7/30/2009	College It and Communications Equipment	500,000.00		498,347.11	170,652.89
687 C	7/30/2009	Runnells Hospital-Upgrade Elevators, Etc	564,240.00			564,240.00
687 CC	7/30/2009	College-Equipment and Machinery	340,000.00		93,727.39	246,272.61
687 d	7/30/2009	Engineering Traffic Signals	3,236,878.00			3,236,878.00
687 E	7/30/2009	Engineering Resurface Roads	589,000.00		6,558.62	582,441.38
687 F	7/30/2009	Engineering-Inspect and Rehab Dams	33,250.00			33,250.00
687 G	7/30/2009	Engineering-Engineering Services	1,140,000.00	1,140,000.00		
687 H	7/30/2009	Engineering-Equip & Machinery	166,345.00	166,000.00		345.00
687 I	7/30/2009	Engineering-Facilities-Improve Buildings	14,677,500.00		501,000.00	14,176,500.00
687 J	7/30/2009	Engineering-Facilities-Fire Alarm Systems	489,250.00		224,250.00	265,000.00
687 K	7/30/2009	Engineering-Facilities-Fire Safety Renovations	4,892,500.00			4,892,500.00
687 L	7/30/2009	Engineering-Park and Recreation Improvements	1,369,899.00		90,093.00	1,279,896.00
687 M	7/30/2009	Park and Recreation Improvements	380,475.00			380,475.00
687 N	7/30/2009	Parks-Recreation Equipment	366,797.00		163,562.29	212,234.71
687 O	7/30/2009	Parks Club House Gallop Hill Golf Course	3,914,000.00	3,914,000.00		
687 P	7/30/2009	Various-New Automotive Vehicles	2,015,288.00	2,015,000.00		288.00
687 Q	7/30/2009	Human Services-Equipment and Machinery	117,234.00	63,000.00		54,234.00
687 R	7/30/2009	Public Safety Police-Equipment and Machinery	336,095.00		185,489.20	150,605.80
687 S	7/30/2009	Public Safety Police Furnishings	83,172.00		3,177.00	79,995.00
687 T	7/30/2009	Corrections-Furnishings and Equipment	24,700.00		18,353.66	5,346.34

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ORDINANCE NUMBER	DATE OF ORDINANCE	IMPROVEMENT DESCRIPTION	BALANCE DECEMBER 31, 2019	ANALYSIS OF BALANCE DECEMBER 31, 2010		
				BOND ANTICIPATION NOTES	EXPENDITURES OR COMMITMENTS	UNEXPENDED IMPROVEMENT AUTHORIZATIONS
687 U	7/30/2009	Corrections-Communications and Signal Equipment	\$ 134,425.00		\$ 27,337.15	\$ 107,087.85
687 V	7/30/2009	Public Safety Emerg. Mgmt - Equipment	171,902.00		41,049.90	130,852.10
687 W	7/30/2009	Clerk Equipment and Machinery	21,185.00		1,527.97	19,657.03
687 X	7/30/2009	Sheriff Communication Equipment	23,750.00		19,110.00	4,640.00
687 Y	7/30/2009	Prosecutor-IT Equipment	153,443.00	153,000.00		443.00
687 Z	7/30/2009	Prosecutor Communication Equipment	216,808.00	216,000.00		808.00
688 A	6/20/2009	Acq of Property-Child Advocacy Center	2,280,000.00	2,280,000.00		
691 A	9/9/2009	Easement-Parking Garage	14,700,000.00	14,100,000.00	1,720.80	598,279.40
692 A	9/9/2009	College-Easement-Parking Garage	2,500,000.00	2,500,000.00		
693 A	10/9/2009	Improvements to Oakwood Park	3,800,000.00	1,800,000.00		2,000,000.00
695 A	10/9/2009	URGA Loan-Renewal Energy	475,000.00	475,000.00		
713 A	12/8/2010	Parks & CR-IT Acq of IT Equip	336,300.00			336,300.00
713 AA	12/8/2010	Vocational School-Renovations & Improvements	900,000.00			900,000.00
713 B	12/8/2010	Parks & CR-IT Acq of Comm Equip	489,250.00			489,250.00
713 BB	12/8/2010	Vocational School-IT Equipment	500,000.00			500,000.00
713 C	12/8/2010	Bunnells Hospital-Replacement of Elevators Etc	587,100.00			587,100.00
713 CC	12/8/2010	College-Renovations & Improvements	1,868,000.00			1,868,000.00
713 D	12/8/2010	Bunnells-Replacement of Equipment and Machinery	61,750.00			61,750.00
713 DD	12/8/2010	College Equipment and Machinery	1,635,082.00			1,635,082.00
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			587,100.00
713 G	12/8/2010	Engineering-Facilities-Improvements to Buildings	5,186,050.00			5,186,050.00
713 H	12/8/2010	Engineering-Facilities-Fire Alarm Systems	391,400.00			391,400.00
713 I	12/8/2010	Engineering-Facilities-Fire Safety Renovations	978,500.00			978,500.00
713 J	12/8/2010	Engineering-Facilities-Furniture Carpets	293,500.00			293,500.00
713 K	12/8/2010	Engineering-Facilities-Engineering Services	237,500.00			237,500.00
713 L	12/8/2010	Engineering-Park Maint -Park & Recreation Improvements	993,178.00			993,178.00
713 L	12/8/2010	Engineering-Park Maint -Park & Recreation Improvements	2,431,572.00			2,431,572.00
713 M	12/8/2010	Parks & CR Admin-Park & Rec Improvements	8,806,500.00			8,806,500.00
713 N	12/8/2010	Parks & CR Admin-Park & Rec Equipment	82,650.00			82,650.00
713 O	12/8/2010	Parks & CR Admin-Park & Rec New Club House-GH	8,806,500.00			8,806,500.00
713 P	12/8/2010	Various New Automotive Vehicles	3,223,177.00			3,223,177.00
713 Q	12/8/2010	Human Services-Equipment and Machinery	64,125.00			64,125.00
713 R	12/8/2010	Public Safety-Police-Equipment and Machinery	343,234.00			343,234.00
713 S	12/8/2010	Corrections-Furniture and Equipment	24,700.00			24,700.00
713 T	12/8/2010	Corrections-Equipment & Machinery	23,750.00			23,750.00
713 U	12/8/2010	Public Safety Emerg. Mgmt Equipment and Machinery	1,755,125.00			1,755,125.00
713 V	12/8/2010	Sheriff Communication Equipment	121,600.00			121,600.00
713 W	12/8/2010	Sheriff Equip. & Machinery	126,225.00			126,225.00
713 X	12/8/2010	Sheriff-IT Equipment	58,710.00			58,710.00
713 Y	12/8/2010	Prosecutor-IT Equipment	145,302.00			145,302.00
713 Z	12/8/2010	Prosecutor-Comm. Equip	124,640.00			124,640.00

COUNTY OF UNION
GENERAL CAPITAL FUND

SCHEDULE OF DEFERRED CHARGES TO FUTURE TAXATION UNFUNDED

ORDINANCE NUMBER	DATE OF ORDINANCE	IMPROVEMENT DESCRIPTION	BALANCE DECEMBER 31, 2010	ANALYSIS OF BALANCE DECEMBER 31, 2010		
				BOND ANTICIPATION NOTES	EXPENDITURES OR COMMITMENTS	UNEXPENDED IMPROVEMENT AUTHORIZATIONS
			\$ 293,278,439.45	\$ 182,746,250.00	\$ 6,312,650.91	\$ 104,219,538.54
			REF C	C 14	C 4	C 5
		Improvement Authorizations - Unfunded Less: Unexpended Proceeds of Bond Anticipation Notes	C 8			\$ 145,254,812.58
		480 D		\$	27,955.01	
		480 N			237.50	
		501 G			25,000.00	
		536 D			42,465.85	
		555 G			9,653.18	
		555 F			9,228.90	
		555 Y			43,000.00	
		576 A			17,245.17	
		576 BB			57,000.00	
		576 L			767,575.89	
		576 N			60,372.40	
		576 P			525,962.14	
		576 T			14,594.89	
		576 Y			338.84	
		576 Z			175,000.00	
		601 A			180,000.00	
		601 B			21,050.00	
		601 C			7,014.67	
		601 CC			18,785.00	
		601 E			39,000.00	
		601 G			205,513.26	
		601 GG			59,230.00	
		601 HH			24,750.00	
		601 O			126,604.07	
		601 T			5,176.07	
		601 X			22,715.00	
		601 Y			5,090.52	
		601 Z			44,616.00	
		605 A			99,511.01	
		610 A			347,412.04	
		616 A			35,781.39	
		616 B			6,280.67	
		616 C			157,815.84	
		616 CC			750.00	
		616 D			30,085.13	
		616 L			22,244.00	
		616 M			179,925.00	
		616 N			91,299.27	
		616 P			96,843.73	
		616 Q			8,250.00	
		616 R			8,250.00	
		616 S			4,800.00	
		616 U			2,000.00	
		616 V			14,577.48	
		616 Z			22,500.00	

COUNTY OF UNION

GENERAL CAPITAL FUND

SCHEDULE OF DEFERRED CHARGES TO FUTURE TAXATION-UNFUNDED

ANALYSIS OF BALANCE DECEMBER 31, 2010

ORDINANCE NUMBER	DATE OF ORDINANCE	IMPROVEMENT DESCRIPTION	BALANCE DECEMBER 31, 2010	ANALYSIS OF BALANCE DECEMBER 31, 2010		
				BOND ANTICIPATION NOTES	EXPENDITURES OR COMMITMENTS	UNEXPENDED IMPROVEMENT AUTHORIZATIONS
		REF. 632 A		\$	9 146 01	
		632 D			1 120 734 62	
		632 E			554 000 00	
		632G			174 113 00	
		632 H			048 000 00	
		632K			6 352 60	
		632O			1 804 000 00	
		632 Q			240 000 00	
		632 R			293 000 00	
		632 S			54 448 00	
		632 U			212 055 50	
		632 W			9 223 00	
		632 Y			6 844 26	
		648A			623 153 30	
		653 B			21 356 50	
		653 L			650 000 00	
		653 F			1 388 349 61	
		653 I			27 716 00	
		653N			1 116 519 43	
		653 Q			87 215 00	
		653 V			101 870 54	
		653 W			13 503 35	
		665 A			1 590 500 00	
		669D			44 447 32	
		669E			703 786 73	
		671 A			99 530 37	
		671 D			270 832 00	
		671 I			14 355 000 00	
		671 J			2 589 741 60	
		671 K			21 576 42	
		671 L			127 671 00	
		671 M			479 187 00	
		671 N			324 554 91	
		671 O			203 872 57	
		671 T			219 228 39	
		684A			147 994 79	
		687 A			160 993 05	
		687 G			461 401 17	
		687 H			44 344 40	
		687 O			2 723 884 06	
		687 P			1 253 127 85	
		687 Q			51 252 79	
		687 Y			40 108 00	
		687 Z			91 755 87	
		688A			121 242 32	
		693A			1 600 000 00	
		C 4				41 035 074 04
		C-6				\$ 104 219,538 54

"C-7"

COUNTY OF UNION

GENERAL CAPITAL FUND

SCHEDULE OF CAPITAL IMPROVEMENT FUND

	<u>REF</u>	
Balance, December 31, 2009	C	\$ 734,627 52
Increased by 2010 Budget Appropriation	C-2	<u>3,100,000 00</u>
		\$ <u>3,834,627 52</u>
Decreased by Appropriation to Finance Improvement Authorizations	C-8	<u>1,949,449 00</u>
Balance, December 31, 2010	C	\$ <u><u>1,885,178 52</u></u>

COUNTY OF UNION

GENERAL CAPITAL FUND

SCHEDULE OF IMPROVEMENT AUTHORIZATIONS

IMPROVEMENT DESCRIPTION	ORDINANCE DATE	APPROPRIATION	BALANCE		2010 AUTHORIZATIONS	NET EXPENDITURES	BALANCE	
			DECEMBER 31, 2009				DECEMBER 31, 2010	
			FUNDED	UNFUNDED			FUNDED	UNFUNDED
Flood Control Projects	5/13/1984	\$ 3,700,000.00	\$ 20,938.00	\$	\$	\$	20,938.00	\$
Construction of a Police Academy and Crime Laboratory	12/10/1987	6,000,000.00	18,128.92			8,300.00	8,828.92	
Public Safety - Corrections	8/3/1989	3,000,000.00	988.41				988.41	
Improvements to Endgas	6/21/1990	4,200,000.00	217,028.71			108,012.00	109,016.71	
Flood Control Projects	6/21/1990	5,450,000.00	309,341.19				309,341.19	
Correctional Facilities	6/28/1990 10/24/1991	3,810,000.00	25,251.39				25,251.39	
Preliminary Engineering Fees for the Removal of Underground Fuel Tanks	10/24/1991	7,062,000.00	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	131,949.18			14,430.00	117,519.18	
West Bronx Construction Phase II and Dams Rehabilitation	6/17/1993	2,600,000.00	18,813.75				18,813.75	
Architectural and Engineering for the Improvement of Galloup Hill Service Yard	6/17/1993	200,000.00	167,480.22				167,480.22	
Automation of Correction Facility	6/17/1993	625,000.00	28,637.26				28,637.26	
Improvements to Galloup Hills Golf Course	12/15/1994	6,000,000.00	50,058.34			50,058.34		
Storm sewers	8/17/1995	4,093,000.00	797.60			797.60		
Drainage and Sewers	8/17/1995	761,250.00	1,529.44				1,529.44	
Inmate Property System	6/17/1995	666,750.00	37,302.05				37,302.05	
Correctional Facilities	12/14/1995	5,000,000.00	2,404,480.93				2,404,480.93	
Various Public Acquisitions	5/16/1998	765,000.00	7,431.90				7,431.90	
Improvements to Roads and Bridges	12/12/1998	5,824,000.00	129,602.94				129,602.94	
Acquisition of Fueling and Replacement of Sidewalks	10/16/1997	255,000.00	0.01				0.01	
Improvements to Railway and Wheelier Pools	10/16/1997	2,758,000.00				(11,130.06)	11,130.06	
Design of Building and Equipment for Sheriff's Office	10/16/1997	242,750.00	13,559.48				13,559.48	
1804 Section 20 Expense Ordinance 455	10/16/1997	257,322.00	151,843.53				151,843.53	
Various Improvements and Acquisitions - College	3/12/1998	1,500,000.00	31,813.03				31,813.03	
Acquisition of Voting Equipment	3/26/1998	2,850,000.00	8,000.00				8,000.00	
Elizabeth River Parkway	7/23/1998	3,250,000.00	11,081.28				11,081.28	
Oak Ridge Golf Course	7/23/1998	3,060,000.00		99,064.79		70,909.76		28,155.01
Replacement of Pedestrian Bridge	7/23/1998	560,000.00		113,702.72		113,702.72		
Cranford Flood Control Project	7/23/1998	010,000.00	36,600.60	771,400.00			36,600.60	771,400.00
Various Improvements	7/23/1998	5,936,800.00	35,264.67				35,264.67	
Various Parks and Recreation Improvements	7/23/1998	2,911,800.00				(1,900.00)	1,900.00	
Various Building Improvements	7/23/1998	510,000.00						237.50
Acquisition of New Communication and Signal Systems	7/23/1998	968,000.00		79,297.78				79,297.78
Acquisition of Equipment and Machinery - Sheriff's Office	7/23/1998	112,200.00	3,461.64				3,461.64	
Access 2000 School Computer Program	9/10/1994	3,000,000.00	13,728.10				13,728.10	
Project Pocket Parks	7/22/1999	1,850,000.00	20,800.00				20,800.00	
Project Downtown Union County	7/22/1999	5,500,000.00	20,000.00				20,000.00	
Energy Conservation Improvements - Building Services	7/22/1999	1,750,000.00	97,051.03				97,051.03	

COUNTY OF UNION

GENERAL CAPITAL FUND

SCHEDULE OF IMPROVEMENT AUTHORIZATIONS

IMPROVEMENT DESCRIPTION	ORDINANCE DATE	APPROPRIATION	BALANCE DECEMBER 31, 2009		2010 AUTHORIZATIONS	NET EXPENDITURES	BALANCE DECEMBER 31, 2010	
			FUNDED	UNFUNDED			FUNDED	UNFUNDED
Improvements of County Police and Forensic Laboratory Complex	7/22/1999	\$ 16 000 000 00	\$ 45 121 77	\$		\$	\$ 45 121 77	\$
Elizabeth River Flood Control Project - Engineering	7/22/1999	220 000 00		175 000 00				175 000 00
Acquisition of Automobile 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	67 924 95			15 516 66	52 408 30	
Replacement of Sidewalks and Acquisition of Equipment and Machinery - Public Works	7/22/1999	825 000 00	4 089 00			(1 75 66)	5 184 66	
Acquisition of New Automotive Vehicles - Public Works	7/22/1999	646 800 00	50 869 96				50 869 96	
Acquisition of Equipment and Machinery and Communication and Signal System-Sheriff's Offices	7/22/1999	77 000 00	18 158 09				18 158 09	
Signal System-Prosecutor's Offices	7/22/1999	549 057 00	60 806 20				60 806 20	
Equipment and Machinery - County Clerk's Office	7/22/1999	47 600 00	4 330 00				4 330 00	
Acquisition of Instructional Equipment and Various Improvements Vocational - Technical Schools	7/22/1999	1 160 500 00	92,000 00				92,000 00	
Computer Equipment-Surrogate's Office	7/22/1999	55 550 00		19 553 64		4 010 27		15 543 37
Senior Focus	10/11/2000	3 150 000 00	500 00	147 745 00			500 00	147 745 00
Seniors in Motion	10/11/2000	400 000 00	814 00	116 200 00			814 00	116 200 00
Communications and Signal Equipment	12/14/2000	1 629 505 00	172 13				172 13	
Rehabilitation of Dams	12/14/2000	700 000 00	35 500 00			35 500 00		
Equipment & Machinery - Engineering	12/14/2000	412 531 00	629 50				629 50	
Improvement to Buildings	12/14/2000	2 730 000 00	32 094 90			32 094 90		
Replacement of Sidewalks	12/14/2000	250 000 00	12 500 00	237 500 00			12 500 00	237 500 00
Improvement to Park Facilities	12/14/2000	1 535 000 00	706 75				706 75	
Replace Vehicular Gate - Jail	12/14/2000	180 000 00		104 310 79				104 310 79
Equipment and Machinery - Prosecutor	12/14/2000	302 700 00	4 257 50				4 257 50	
Equipment and Machinery - Surrogate	12/14/2000	97 318 00	4 044 00			2 071 91	1 972 09	
Equipment and Machinery - College	12/14/2000	4 377 500 00	5 990 57				5 990 57	
Loan - U C I A - College - Land	12/14/2000	520 000 00	20 000 00				20 000 00	
Handicap Ramps	8/28/2001	434 000 00	108 194 41			108 194 41		
Rehabilitation of Dams	8/28/2001	1 775 000 00		74 883 13		32 397 28		42 485 85
Various Improvements to Public Buildings	8/28/2001	3 265 000 00	118 847 25			118 847 25		
New Furniture Carpets and Window Treatments	8/28/2001	650 000 00	4 898 56			2 791 09	2 107 47	
Various Improvements to Public Buildings and Property	8/28/2001	762 000 00	12 601 00			12 601 80		
Various Park and Recreation Improvements	8/28/2001	3 490 000 00	58 203 46				58 203 46	
Communication Equipment and Security Check Point System	8/28/2001	472 000 00	1 00				1 00	
Office Renovations - Surrogate's Office	8/28/2001	25 000 00	268 97			268 97		
Various Improvements - Union County College	8/28/2001	3,000 000 00	1 521 808 61				1 521 808 61	
Loan - U C I A	10/25/2001	1 000 000 00		20 000 00				20 000 00
Parks and Recreation Improvements	2/28/2002	350 000 00	32 500 00				32 500 00	
Acquisition of Land - Summit	4/11/2002	9 150 000 00	126 900 00				126 900 00	
Communication and Signal Equipment	8/22/2002	1 635 000 00	43 661 33				43 661 33	

COUNTY OF UNION

GENERAL CAPITAL FUND

SCHEDULE OF IMPROVEMENT AUTHORIZATIONS

IMPROVEMENT DESCRIPTION	ORDINANCE DATE	APPROPRIATION	BALANCE		2010 AUTHORIZATIONS	NET EXPENDITURES	BALANCE	
			DECEMBER 31, 2009				DECEMBER 31, 2010	
			FUNDED	UNFUNDED			FUNDED	UNFUNDED
Printing Equipment and Machinery	8/22/2002	\$ 168 000 00	\$ 6 25	\$	\$	\$	\$ 6 25	\$
Human Services - Communication and Signal System	8/22/2002	106 100 00	17 100 00				17 100 00	
Replacement of Culverts	8/22/2002	647 500 00		8 818 18				8 818 18
Sewer Projects	8/22/2002	52 000 00		652 50		652 50		
Improvement to Building	8/22/2002	8,818 000 00	44 498 64			144 498 64		
Improvement to Building	8/22/2002	1 785 000 00		631 466 95		621 488 05		9 878 90
Furniture and Carpets	8/22/2002	265 000 00	15 763 77			763 77	15 000 00	
Equipment, Machinery and Motor Vehicles	8/22/2002	2 425 000 00	56 646 99				56 646 99	
Parks and Recreation Improvements	8/22/2002	4 880 000 00	138 781 88			(12 574 25)	151 356 11	
Upgrade Fire Alarm Systems	8/22/2002	135 000 00	5 000 00				5 000 00	
Security and Facility Infrastructure	8/22/2002	940 000 00	50 000 00				50 000 00	
Prosecutor - Equipment and Machinery	8/22/2002	183 184 00	4 282 46				4 282 46	
Clerk - Equipment and Machinery	8/22/2002	158 600 00	6 126 56				6 126 56	
Surrogate - Furnishings and Equipment	8/22/2002	32 000 00		6 001 40		1 347 92		6 653 48
College - Equipment and Machinery	8/22/2002	3 250 000 00	80 047 00	43 000 00			80 047 00	43 000 00
Vocational - Computers, Equipment and Machinery	8/22/2002	1 215 000 00	15 000 00				15 000 00	
Refunding of Unfunded Pension Liabilities	2/20/2003	13 500 000 00		574 444 33				574 444 33
Bridge and Culvert Improvements	6/29/2003	4 715 000 00	0 00	17 245 17				17 245 17
Union County College-Resurface Parking Lots	8/21/2003	108,150 00	4 750 00				4 750 00	
Communication and Signal Equipment	8/21/2003	2 622 500 00	94 228 30				94,228 30	
Vocational - Equipment and Various Improvements	8/21/2003	1 197 000 00		57 000 00				57 000 00
Operational Services - Improvements to Building	8/21/2003	5 025 000 00		1,211 869 98		328 574 09		883 325 89
Improvement to Buildings Fire Alarms	8/21/2003	1 825 000 00		268 360 83		(25 121 50)		203 491 23
Operational Services - Furniture, Carpet	8/21/2003	500 000 00		3 051 97		(57 290 43)		60 572 40
Equipment, Machinery and Vehicles	8/21/2003	698 618 00	23 266 00			23 268 00		
Parks and Recreation Improvements	8/21/2003	1 394 600 00		941 080 89		415 154 75		525 932 14
Alarm Systems at Parks and Recreation	8/21/2003	295 750 00	8 750 00				8 750 00	
Parks Equipment - Machinery and Vehicles	8/21/2003	1 531 714 00	72,885 00				72 038 00	
Public Safety - Security and Facility Infrastructure	8/21/2003	929 000 00		166 448 61		43 741 11		124 707 70
Police - Equipment and Machinery	8/21/2003	99 500 00		14,594 89				14 594 89
Medical Examiner - Equipment and Machinery	8/21/2003	23 000 00	10 963 44				10 963 44	
Sheriff - Equipment and Machinery	8/21/2003	77 500 00	21 588 00				21 588 00	
Prosecutor - Equipment and Machinery	8/21/2003	595 582 00	29 174 88				29 174 88	
County Clerk Offices - Renovations and Improvements	8/21/2003	261 750 00	6 750 00				6 750 00	
Surrogate Offices - Renovations and Improvements	8/21/2003	37 250 00		32,723 84				32 723 84
Union County College - Various Improvements	8/21/2003	3 687 601 00	36 066 47	175 000 00			36 066 47	175 000 00
Acquisition of Property - Scotch Plains	10/09/2003	10 500 000 00	474 375 10				474 375 10	

COUNTY OF UNION

GENERAL CAPITAL FUND

SCHEDULE OF IMPROVEMENT AUTHORIZATIONS

IMPROVEMENT DESCRIPTION	ORDINANCE DATE	APPROPRIATION	BALANCE		2010 AUTHORIZATIONS	NET EXPENDITURES	BALANCE	
			DECEMBER 31, 2008 FUNDED	UNFUNDED			DECEMBER 31, 2010 FUNDED	UNFUNDED
Acquisition of Property - Union County Arts Center	8/19/2004	\$ 8,180,000.00	\$	\$ 180,000.00			\$	\$ 180,000.00
Public Safety - Medical Examiner Equipment	8/19/2004	15,450.00	8,988.00	6,462.00			8,988.00	6,462.00
Economic Development - Equipment and Machinery	8/19/2004	916,700.00		21,060.00				21,060.00
Public Safety - Floor Radio System	8/19/2004	602,046.00	31,897.75	271,944.00			31,897.75	271,944.00
Communication and Signal Equipment	8/19/2004	123,600.00		7,014.67				7,014.67
Sheriff - Firearms Range Machinery and Equipment	8/19/2004	683,194.00		18,799.00				18,799.00
Runnells - Renovate Long Term Care Units	8/19/2004	1,336,189.00		639,910.44		233,564.59		605,445.85
Prosecutor - Equipment and Machinery	8/19/2004	745,318.00	59,354.99			(5,156.01)	64,511.00	
Human Services - Equipment and Machinery	8/19/2004	346,804.00	6,541.41	39,000.00			6,541.41	39,000.00
Clerk - Renovation of Records Room - Equipment	8/19/2004	175,100.00		54,204.92			31,298.67	22,906.30
Human Services - Furnishings	8/19/2004	819,000.00	18,000.00				18,000.00	
Surrogate - Furniture Computers and Office Equipment	8/19/2004	26,840.00	363.75	27,397.00		2,637.60		25,121.15
Repair of Vancus Bridges	8/19/2004	4,679,336.00		1,005,851.00		800,221.91		205,629.09
Union County College - Various Improvements and Equipment	8/19/2004	2,033,563.00		59,230.00				59,230.00
Engineering Services and Culvert Repairs	8/19/2004	2,050,000.00	42,983.68	1,436,000.00			42,983.68	1,456,000.00
County Voc Tech Schools - Various Improvements and Equipment	8/19/2004	849,750.00		24,750.00				24,750.00
Engineering Design - Gordon Street Bridge	8/19/2004	339,900.00	40,382.62			9,900.00	30,482.62	
County Voc Tech Schools - Various Improvements	8/19/2004	386,250.00		11,250.00				11,250.00
Traffic Signal Rehabilitation Program	8/19/2004	3,244,500.00		204,607.33		204,607.33		
Various Traffic Signal Improvements in Railway	8/19/2004	927,000.00	168,865.45			168,865.45		
Construction of Building Engineering and Public Works	8/19/2004	1,235,000.00	262,424.72				262,424.72	
Various Improvements to Public Buildings	8/19/2004	11,252,000.00		67,722.51		(69,281.56)		127,004.07
Various Improvements to Public Buildings	8/19/2004	1,045,000.00		701,560.00		52,555.91		649,004.09
Furniture - Carpet and Window Treatments	8/19/2004	515,000.00	25,750.00	489,250.00		500,000.00		15,000.00
Various Departments - Equipment and Machinery	8/19/2004	1,605,785.00		314,647.47		24,257.00		290,390.47
Various Improvements - Parks and Recreation	8/19/2004	231,750.00		6,700.00		(5,968.07)		12,338.07
Parks and Recreation - Equipment and Machinery	8/19/2004	1,264,043.00		123,333.98		28,243.00		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	12,715.60	249,517.00		150,189.00		112,033.68
Public Safety - Equipment and Machinery	8/19/2004	748,010.00		22,715.00				22,715.00
Public Safety - Specialized Weapons	8/19/2004	15,450.00		5,390.52				5,390.52
Public Safety - Equipment	8/19/2004	123,600.00		44,616.90				44,616.90
Acquisition of Property - Open Space Conservation	10/28/2004	1,900,000.00		99,511.01				99,511.01
Vocational - Baxell and West Halls	3/10/2005	20,000,000.00		348,804.54		1,892.50		347,412.04
Communication and Information Systems Equipment	8/18/2005	935,607.00		25,797.00		(7,904.39)		953,398.61
Union County Vocational/Technical Schools - Instructional Equipment	8/18/2005	712,500.00		67,976.32		4,938.00		63,038.32
Radio Equipment - Division of Information Technologies	8/18/2005	72,100.00		11,688.67		2,388.00		9,288.67
Union County Vocational/Technical Schools - Facility Improvements	8/18/2005	748,750.00		21,944.90				21,944.90
Runnells - Renovate Long Term Care Units	8/18/2005	948,364.00		166,627.87		(2,287.97)		157,915.84
Union County Vocational/Technical Schools - Equipment and Machinery	8/18/2005	25,750.00		750.00				750.00

COUNTY OF UNION

GENERAL CAPITAL FUND

SCHEDULE OF IMPROVEMENT AUTHORIZATIONS

IMPROVEMENT DESCRIPTION	ORDINANCE DATE	APPROPRIATION	BALANCE		2010 AUTHORIZATIONS	NET EXPENDITURES	BALANCE	
			DECEMBER 31, 2009				DECEMBER 31, 2010	
			FUNDED	UNFUNDED			FUNDED	UNFUNDED
Human Services - Equipment and Machinery	8/18/2005	\$ 853,870.00	\$	\$ 30,085.73	\$	\$	\$	\$ 30,085.13
Human Services - Equipment and Machinery	8/18/2005	165,174.00		154,254.00				154,254.00
Engineer - Replace Bridges	8/18/2005	1,238,000.00		550,632.94		3,987.94		546,645.00
Engineer - Culver Repair	8/18/2005	1,545,000.00		707,635.89		(496,631.06)		1,203,266.95
Engineer - Traffic Signals	8/18/2005	1,476,800.00		413,470.60		413,470.60		
Engineer - Street Resurfacing	8/18/2005	3,805,000.00		14,220.01		14,220.01		
Engineer - Environmental Monitoring	8/18/2005	1,184,500.00		183,462.50		183,462.50		
Engineer - Equipment and Machinery	8/18/2005	262,690.00		31,934.00		9,890.00		27,244.00
Operations and Facilities - Improvement to Public Buildings	8/18/2005	1,611,950.00		180,144.00		(133.00)		180,277.00
Operations and Facilities - Improvement to Public Buildings	8/18/2005	1,313,250.00		263,535.00		171,648.73		91,886.27
New Automotive Vehicles and Communication Equipment	8/18/2005	1,217,838.00		89,861.77		42,818.00		47,243.77
Park and Recreation Improvements	8/18/2005	1,380,200.00		478,789.27		(47,243.46)		526,032.73
Parks - Equipment and Machinery	8/18/2005	283,250.00		8,250.00				8,250.00
Parks - New Automotive Vehicles	8/18/2005	283,250.00		8,250.00				8,250.00
Public Safety - Equipment and Machinery	8/18/2005	164,600.00		4,800.00				4,800.00
Sheriff - Equipment and Machinery	8/18/2005	120,510.00		14,455.00				14,455.00
Sheriff - Equipment and Machinery	8/18/2005	77,250.00	3,442.93	2,000.00			3,442.93	7,000.00
Prosecutor - Equipment and Machinery	8/18/2005	978,155.00		14,577.48				14,577.48
Prosecutor - Equipment and Machinery	8/18/2005	18,025.00		529.20			529.20	
Surrogate's Office - Furnishings	8/18/2005	33,990.00	1,701.00	32,289.00			1,701.00	32,289.00
Clerk's Office - Furnishings	8/18/2005	92,700.00	4,830.00	88,065.00		27,622.40		65,077.60
Union County College - Equipment and Machinery	8/18/2005	772,500.00		22,500.00				22,500.00
Acquisition Property Hazelwood Cemetery	1/30/2006	6,500,000.00	233,614.70				233,614.70	
Equipment, Computers, Communications	8/17/2006	447,200.00		7,266.00		(1,860.01)		5,146.01
College Equipment	8/17/2006	772,600.00		35,060.61				35,060.61
Communications and Signal Equip	8/17/2006	176,100.00		118,668.51				118,668.51
Vocational Renovate and improve Buildings	8/17/2006	1,210,250.00	0.00	35,250.00				35,250.00
Runnels-Long Term Care	8/17/2006	671,560.00		380,404.89		118,092.93		262,312.96
Vocational Equipment and Vehicles	8/17/2006	128,750.00		3,891.10				3,891.10
Engineering-Bridges	8/17/2006	1,905,500.00		1,689,042.44		650,062.92		1,129,979.52
Engineering-Culverts	8/17/2006	1,287,500.00		968,694.00		(276,296.80)	21,895.80	1,223,125.00
Traffic Signals	8/17/2006	3,584,400.00		2,146,231.00		2,146,231.00		
Underground Storage Tanks	8/17/2006	2,264,750.00		271,939.49		96,405.49		174,625.00
West Brook Flood Control Phase 4	8/17/2006	1,030,000.00		30,000.00		(970,000.00)	21,500.00	978,500.00
Resurface Roads	8/17/2006	4,120,000.00		1,032,532.83		43,881.97		988,650.86
Replace Computer Equipment	8/17/2006	51,500.00		1,500.00		1,500.00		
Ash Brook and Gallop Hill	8/17/2006	1,339,000.00		38,267.60		31,860.00		6,402.60
Ash Brook Club House - Stables	8/17/2006	339,900.00		9,900.00				9,900.00
Parks Equipment and Machinery	8/17/2006	1,034,689.00		186,484.25		48,467.35	94,072.38	48,944.50
Parks-Vehicles	8/17/2006	853,870.00		134,365.54		90,500.00		83,865.54

COUNTY OF UNION

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IMPROVEMENT DESCRIPTION	ORDINANCE DATE	APPROPRIATION	BALANCE		2010 AUTHORIZATIONS	NET EXPENDITURES	BALANCE	
			DECEMBER 31, 2009 FUNDED	UNFUNDED			DECEMBER 31, 2010 FUNDED	UNFUNDED
Improvements to Various Buildings	8/17/2008	\$ 2,779,500.00	\$	\$ 1,804,500.00	\$	\$ (883,015.77)	\$ 94,490.77	\$ 2,593,025.00
Upgrade Fire Detection System	8/17/2008	1,081,500.00	50,290.00	1,027,425.00			50,290.00	1,027,425.00
Construction New Building Westfield	8/17/2008	8,240,000.00		240,000.00				240,000.00
Furniture Carpets	8/17/2008	309,000.00	8,683.32	293,550.00			8,683.32	293,550.00
Equipment and Vehicles	8/17/2008	710,700.00		65,700.00		11,252.00		54,448.00
New Vehicles	8/17/2008	271,405.00		243,067.00				243,067.00
New Vehicles	8/17/2008	608,215.00		383,941.50		171,084.00		212,857.50
Public Safety-New Equipment	8/17/2008	932,150.00		477,211.07		(420.00)		477,631.07
Sheriff-Firearm Range Equipment	8/17/2008	324,450.00		9,450.00				9,450.00
Prosecutor-Equipment	8/17/2008	256,746.00		51,446.47				51,446.47
Clerk-Equipment	8/17/2008	208,047.00		11,060.00		4,215.74		8,844.26
Surrogate Equipment	8/17/2008	17,845.00	17,845.00				17,845.00	
Restoration of Lakes	8/10/2007	5,261,609.00		623,153.39				623,153.39
Acquisition of Property - Open Space Conservation	6/2/2007	8,300,000.00	279,956.11				279,956.11	
Acquisition of Property - Open Space Conservation	6/21/2007	3,700,000.00	87,018.91				87,018.91	
Info Tech IT and Tele Equipment	9/6/2007	768,080.00	37,904.00	720,176.00		735,345.55		22,734.45
Vocational - Renovate and Improve Buildings	9/6/2007	1,050,000.00		46,193.62		14,419.00		31,774.62
Info Tech Communication Equipment	9/6/2007	293,550.00		21,358.50				21,358.50
Runells-Call System Wall Guards and Equipment	9/6/2007	652,510.00		276,922.43		21,044.28		255,878.15
Engineering-Repair or Replace Bridges	9/6/2007	5,400,000.00	173,532.11	2,280,000.00		116,168.00	618,964.11	1,717,500.00
Engineering-Culvert Repairs	9/6/2007	1,000,000.00	20,000.00	650,000.00		320,000.00		650,000.00
Engineering-Traffic Signals	9/6/2007	2,850,000.00		2,343,993.04		955,143.43		1,388,849.61
Engineering Environmental Monitoring	9/6/2007	2,058,000.00		920,943.69		897,003.36		23,940.33
Engineering Inspect and Rehabilitate Dams	9/6/2007	580,000.00	3,770.00	551,000.00		400,000.00		154,770.00
Parks - Park Improvements	9/6/2007	834,300.00		707,800.00		(28,500.00)		736,300.00
Parks - Park and Recreation Improvements	9/6/2007	1,241,150.00		640,304.00		45,036.00		495,268.00
Parks - Information Technology Equipment	9/6/2007	61,800.00		46,888.00		35,422.02		10,467.07
Parks - Equipment and Machinery	9/6/2007	226,600.00	9,470.13	215,270.00		23,392.62		201,347.31
Parks - Vehicles	9/6/2007	1,504,434.00		47,814.00				47,814.00
Facilities - Improve Buildings	9/6/2007	4,171,500.00	208,875.00	3,962,925.00		2,892,055.57		1,279,444.43
Facilities - Improve Buildings	9/6/2007	669,500.00	33,475.00	636,025.00		110,000.00		558,600.00
Facilities -Furniture and Carpets	9/6/2007	309,000.00		201,057.07		4,924.40		196,142.67
Public Works - Equipment Machinery and Vehicles	9/6/2007	571,650.00		16,650.00		(134,631.00)		151,281.00
Human Services - Equipment and Machinery	9/6/2007	418,714.00		131,799.06		42,299.69		89,500.27
Wastewater - Equipment Machinery and Vehicles	9/6/2007	702,400.00		220,302.42				220,302.42
Public Safety - Equipment and Machinery	9/6/2007	393,130.00		116,714.89		33,167.00		83,547.89
Public Safety - Equipment and Machinery	9/6/2007	103,000.00		32,447.95				32,447.95
Emergency Management - Equipment and Machinery	9/6/2007	286,650.00		155,545.54		53,208.00		102,337.54
Emergency Management - Equipment and Machinery	9/6/2007	72,100.00		18,503.35				18,503.35
Sheriff - Firearms Range - Equipment and Machinery	9/6/2007	257,500.00	12,878.00	244,624.00		44,272.00		213,226.00

SOCIETY OF UNION

GENERAL CAPITAL FUND

SCHEDULE OF IMPROVEMENT AUTHORIZATIONS

IMPROVEMENT DESCRIPTION	ORDINANCE DATE	APPROPRIATION		2010 AUTHORIZATIONS		NET EXPENDITURES		BALANCE	
		DECEMBER 31, 2009		2010		DECEMBER 31, 2010		UNFUNDED	
		FUNDED	UNFUNDED	FUNDED	UNFUNDED	FUNDED	UNFUNDED	FUNDED	UNFUNDED
Preschool Equipment and Machinery	5/6/2007	\$ 159,187.00	\$	\$ 88,951.51	\$	\$	\$	\$ 88,951.51	
Refunding Bonds	12/20/2007	6,412,000.00	4,684,000.00					4,684,000.00	
Additional Construction-Vanier Bog Westfield	2/28/2008	1,802,000.00	1,802,645.00			3,125.00		1,589,500.00	
Engineering Services	5/28/2008	700,000.00	307,076.24			281,719.46		418,280.54	
Engineering-Resource Roads	5/28/2008	3,814,000.00	27,766.23			324,335.65		3,519,664.35	
College Equipment & Machinery	5/28/2008	1,250,000.00				639,866.43		610,133.57	
College Equipment & Machinery	5/29/2008	250,000.00		98,328.34		53,881.02		206,118.98	
Vocational-Construction-Renewing Arts Program	5/29/2008	20,000,000.00		6,111,645.92		5,407,650.18		14,592,349.82	
Public Safety Fire Academy	7/24/2008	1,250,000.00	52,500.00	1,197,500.00			52,500.00	1,145,000.00	
Open Space Hungarian Club	7/24/2008	650,000.00	22,034.00					627,966.00	
Information Tech-Tech & Communications Equipment	10/9/2008	911,000.00	315,558.93			215,576.46		695,423.54	
Communications-Communication and Signal Equipment	10/9/2008	258,020.00	209,380.00			17,395.90		140,624.10	
Runnels Improvements & Equipment	10/9/2008	616,500.00	536,280.00			129,867.66		486,612.34	
Engineering-Traffic Signal Rehabilitation	10/9/2008	2,693,850.00	335,955.00	2,270,395.00		432,102.10		2,174,227.90	
Engineering-Lansape Park Bike Trail	10/9/2008	500,000.00	502,500.00	47,500.00		500,000.00		47,500.00	
Engineering Info Tech Equip	10/9/2008	50,000.00	2,500.00	47,500.00		2,500.00		47,500.00	
Facilities-Improvement to Buildings	10/9/2008	2,317,500.00	115,875.00	2,201,625.00		7,400.00		2,209,025.00	
Facilities-Improvement to Buildings	10/9/2008	772,500.00	39,625.00	732,875.00				39,625.00	
Facilities-Fire Safety Upgrades	10/9/2008	15,090,000.00	7,54,500.00	14,335,500.00				754,500.00	
Parks-Park and Rec Improvements	10/9/2008	4,130,000.00	2,795,235.00			200,744.40		2,994,490.60	
Parks-Recreation Equipment	10/9/2008	413,000.00	21,916.42					391,083.58	
Public Works-Equip & Machinery	10/9/2008	746,000.00				521,627.00		224,373.00	
Vocational-Automotive Vehicles	10/9/2008	1,224,750.00	537,895.00			58,195.00		1,166,555.00	
Human Services-Equipment and Machinery	10/9/2008	460,700.00	368,407.31			6,187.40		93,292.69	
Police Equipment and Machinery	10/9/2008	577,000.00	424,291.64			220,269.07		356,731.53	
Police Technology Equipment	10/9/2008	123,500.00	8,100.00					115,400.00	
Commissions Security Financing	10/9/2008	297,500.00	12,875.00					284,625.00	
Client-Index Records Transcription	10/9/2008	154,500.00	1,725.00			21,770.00		132,725.00	
Steam-Recreational Fire Arms Hangs	10/9/2008	534,750.00	1,436,678.26			133,825.00		1,670,503.26	
Vocational-Improvements to Facilities	10/9/2008	1,624,000.00	484,083.89			264,855.50		1,359,144.50	
Construct Park Stamford Drive B1	7/30/2009	6,000,000.00	2,924,769.79			676,755.00		3,023,244.79	
Parks IT Equipment	7/30/2009	287,500.00	165,742.15			33,875.10		153,624.90	
Vocational-Renovate and Improve Buildings	7/30/2009	1,420,000.00	1,402,000.00			657,755.52		764,244.48	
Parks-Communications-Equipment	7/30/2009	116,500.00	5,625.00			73,458.40		43,041.60	
College IT and Communications Equipment	7/30/2009	660,000.00	660,000.00			489,347.11		170,652.89	
Rutwells Hospital-Upgrades Elevators, Etc	7/30/2009	660,200.00	34,500.00			11,538.47		648,661.53	
College-Equipment and Machinery	7/30/2009	340,000.00	340,000.00			23,027.53		316,972.47	
Engineering Traffic Signals	7/30/2009	3,497,240.00	170,352.00			93,727.99		3,403,512.01	
Engineering-Resource Roads	7/30/2009	4,120,000.00	3,501,000.00			170,352.00		3,330,648.00	
Engineering-Respid and Rehab Drains	7/30/2009	38,000.00	1,750.00			3,537,659.64		34,462.36	

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IMPROVEMENT DESCRIPTION	ORDINANCE DATE	APPROPRIATION	BALANCE DECEMBER 31, 2009		2010 AUTHORIZATIONS	NET EXPENDITURES	BALANCE DECEMBER 31, 2010	
			FUNDED	UNFUNDED			FUNDED	UNFUNDED
Engineering Engineering Services	7/30/2009	\$ 1,200,000.00	\$	\$ 990,000.00	\$	\$ 408,580.03	\$	\$ 431,401.17
Engineering Equipment and Machinery	7/30/2009	175,100.00	5,758.00	166,345.00		129,810.80		45,289.40
Engineering Facilities-Improve Buildings	7/30/2009	15,450,000.00	772,500.00	14,677,500.00		2,273,500.00		14,176,500.00
Engineering Facilities Fire Alarm Systems	7/30/2009	515,000.00	25,750.00	489,250.00		250,000.00		265,000.00
Engineering Facilities Fire Safety Renovations	7/30/2009	5,150,000.00	257,500.00	4,892,500.00			257,500.00	4,892,500.00
Engineering Park and Recreation Improvements	7/30/2009	1,442,000.00	59,510.00	1,382,490.00		148,510.00		1,233,980.00
Park and Recreation Improvements	7/30/2009	400,500.00	20,025.00	380,475.00			20,025.00	380,475.00
Parks-Recreational Equipment	7/30/2009	19,250.00	365,797.00	385,047.00		172,815.29		212,231.71
Parks-Club House Galluping Hill GC	7/30/2009	4,120,000.00	188,600.00	3,931,400.00		1,378,805.84		2,552,594.16
Various New Automotive Vehicles	7/30/2009	2,121,367.00	105,069.00	2,016,298.00		857,941.15		1,158,356.85
Human Services-Equipment and Machinery	7/30/2009	123,421.00		105,502.79				105,502.79
Public Safety-Police-Equipment and Machinery	7/30/2009	353,890.00	17,785.00	336,105.00		203,283.20		152,806.80
Public Safety Police-Furnishings	7/30/2009	87,550.00	4,378.00	83,172.00		7,555.00		79,965.00
Corrections-Furnishings and Equipment	7/30/2009	28,000.00	1,300.00	26,700.00		20,653.88		6,046.12
Corrections Communications and Signal Equip	7/30/2009	111,500.00	7,075.00	104,425.00		34,412.10		70,012.90
Public Safety Emerg. Mgmt. Equipment	7/30/2009	169,850.00	9,048.00	178,898.00		50,097.90		128,800.10
Clark-Equipment and Machinery	7/30/2009	22,300.00	92.03	21,307.97		1,620.00		19,687.97
Shantit-Communication Equipment	7/30/2009	25,000.00		4,640.00				4,640.00
Prosecutor IT Equipment	7/30/2009	161,520.00	8,077.00	153,443.00		120,958.10		32,484.90
Prosecutor-Communications Equipment	7/30/2009	228,220.00	11,412.00	216,808.00		135,666.13		81,141.87
Acq. of Property-Child Advocacy Center	7/30/2009	2,400,000.00	(0.00)	2,400,000.00		(58,535.81)		2,341,464.19
Easement Parking Garage	9/9/2009	14,700,000.00		1,852,620.40		1,253,750.00		3,046,249.60
College-Easement Parking Garage	9/9/2009	2,500,000.00		2,500,000.00		2,500,000.00		
Improvements to Oakwood Park	10/8/2009	4,000,000.00	199,736.70	3,800,263.30		1,084.19	197,676.51	3,602,586.79
LUCIA-Iron Renewal Energy	10/8/2009	600,000.00		349,139.71		349,139.71		250,860.29
Engineering Rehabilitate and Replace Bridges	2/11/2010	3,000,000.00			3,000,000.00	2,000,000.00	1,000,000.00	
Engineering Roads Bridges and Culverts	2/11/2010	4,600,000.00			4,600,000.00	4,600,000.00		
Engineering Road Resurfacing Projects	2/11/2010	5,853,380.00			5,853,380.00	3,895,974.70	1,957,405.30	
Construct Bunkers Galluping Hill	4/22/2010	200,000.00			200,000.00	77,589.87	122,410.13	
Parks & CR-IT Acq. of IT Equip	12/8/2010	354,000.00			354,000.00		17,700.00	336,300.00
Vocational School-Renovations & Improvements	12/8/2010	900,000.00			900,000.00			900,000.00
Parks & CR-IT Acq. of Comm. Equip	12/8/2010	515,000.00			515,000.00		25,750.00	489,250.00
Vocational School-IT Equipment	12/8/2010	500,000.00			500,000.00			500,000.00
Runnels Hospital-Replacement of Elevators, Etc	12/8/2010	518,000.00			518,000.00		30,500.00	487,500.00
College Renovations & Improvements	12/8/2010	1,858,000.00			1,858,000.00			1,858,000.00
Runnels-Replacement of Equipment and Machinery	12/8/2010	65,000.00			65,000.00		3,250.00	61,750.00
College-Equipment and Machinery	12/8/2010	1,635,082.00			1,635,082.00			1,635,082.00
Engineering-Engineering Services	12/8/2010	800,000.00			800,000.00		40,000.00	760,000.00
Engineering-Improvements to Dams	12/8/2010	518,000.00			518,000.00		30,600.00	487,400.00
Engineering Facilities-Improvements to Buildings	12/8/2010	5,459,000.00			5,459,000.00		272,950.00	5,186,050.00

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IMPROVEMENT DESCRIPTION	ORDINANCE DATE	APPROPRIATION		BALANCE DECEMBER 31, 2009		2010 AUTHORIZATIONS		BALANCE DECEMBER 31, 2010	
		FUNDED	UNFUNDED	FUNDED	UNFUNDED	FUNDED	UNFUNDED	FUNDED	UNFUNDED
Engineering Facilities-Fire Alarm Systems	12/6/2010	\$ 412,000.00	\$	\$	\$	412,000.00	\$	29,600.00	391,400.00
Engineering-Facilities Fire Safety Renovations	12/6/2010	1,000,000.00				1,000,000.00		51,500.00	978,500.00
Engineering-Facilities-Furniture Carpets	12/6/2010	395,000.00				395,000.00		15,450.00	299,550.00
Engineering Facilities-Engineering Services	12/6/2010	250,000.00				250,000.00	400.00	12,100.00	237,900.00
Engineering Park Maintenance-Park and Recreation Improvements	12/6/2010	1,000,000.00				1,000,000.00		36,820.00	963,180.00
Engineering Park Maintenance-Park and Recreation Improvements	12/6/2010	2,675,000.00				2,675,000.00		143,428.00	2,431,572.00
Parks and Community Renewal-Admin-Park and Recreation Improvements	12/6/2010	9,270,000.00				9,270,000.00		463,500.00	8,806,500.00
Parks and Community Renewal-Admin-Park and Recreation Equipment	12/6/2010	87,000.00				87,000.00		4,350.00	82,650.00
Parks and Community Renewal-Admin-Park and Recreation New Club House GH	12/6/2010	9,270,000.00				9,270,000.00		463,500.00	8,806,500.00
Various New Administrative Vehicles	12/6/2010	3,892,820.00				3,892,820.00		169,843.00	3,722,977.00
Human Services Equipment and Machinery	12/6/2010	67,500.00				67,500.00		3,375.00	64,125.00
Public Safety-Police-Equipment and Machinery	12/6/2010	361,250.00				361,250.00		19,065.00	342,185.00
Commodities-Furnishings and Equipment	12/6/2010	26,000.00				26,000.00		1,300.00	24,700.00
Commodities-Equipment and Machinery	12/6/2010	25,000.00				25,000.00		1,250.00	23,750.00
Public Safety Emergency Management-Equipment and Machinery	12/6/2010	1,847,500.00				1,847,500.00		92,375.00	1,755,125.00
Sheriff Communication Equipment	12/6/2010	128,000.00				128,000.00		6,400.00	121,600.00
Sheriff Equipment and Machinery	12/6/2010	132,668.00				132,668.00		6,643.00	126,025.00
Sheriff IT Equipment	12/6/2010	61,800.00				61,800.00		3,090.00	58,710.00
Prosecutor IT Equipment	12/6/2010	152,350.00				152,350.00		7,618.00	144,732.00
Prosecutor-Communication Equipment	12/6/2010	1,311,200.00				1,311,200.00		6,560.00	1,304,640.00
		\$ 18,622,896.00	\$ 134,062,748.29	\$ 134,062,748.29	\$ 57,545,399.00	\$ 47,695,511.55	\$ 17,350,921.91	\$ 145,254,612.58	

REF C C C-1 C-2 C-3 C-4 C-5

Deformed Changes to Future Taxation-Undrfds
Fund Balance \$ 41,942,570.00
Capital Improvement Fund 200,000.00
Miscellaneous Reserves 1,545,449.00
Miscellaneous Reserves 13,653,388.00
\$ 57,545,399.00

"C-9"

COUNTY OF UNION
GENERAL CAPITAL FUND
SCHEDULE OF COMMITMENTS PAYABLE

	<u>REF.</u>		
Balance, December 31, 2009	C	\$	26,660,249 08
Increased by			
Expenditures	C-8	\$	<u>47,635,511 55</u>
			74,295,760 63
Decreased by			
Disbursed	C-2		<u>46,176,077 27</u>
Balance, December 31, 2010	C	\$	<u>28,119,683 36</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, 2010		INTEREST RATE	BALANCE DECEMBER 31, 2009	INCREASED	DECREASED	BALANCE DECEMBER 31, 2010
			DATE	AMOUNT					
Refunding Bonds	12/1/93	\$ 19,130,000.00	2/1/2011	2,370,000.00	5.20%	\$ 4,795,000.00	\$	\$ 2,425,000.00	\$ 2,370,000.00
County Vocational School	12/15/97	5,158,000.00	12/15/2011-2013 12/15/2014	325,000.00 308,000.00	4.75% 4.75%	1,608,000.00		325,000.00	1,283,000.00
County Vocational School	6/15/99	2,514,000.00				224,000.00		224,000.00	
County College	6/01/02	7,935,000.00	3/1/2011-2014	870,000.00	4.00%	4,350,000.00		870,000.00	3,480,000.00
General Improvement	6/01/02	73,663,000.00	3/1/2011 3/1/2012	4,780,000.00 7,130,000.00	4.00% 4.00%	15,690,000.00		3,780,000.00	11,910,000.00
County Vocational School	6/01/02	2,130,000.00	3/1/2011	350,000.00	4.00%	700,000.00		350,000.00	350,000.00
General Improvement	3/1/04	70,277,000.00	3/1/2011 3/1/2012 3/1/2013 3/1/2014 3/1/2015 3/1/2016-2017 3/1/2018 3/1/2019 3/1/2020-2021 3/1/2022 3/1/2023	3,955,000.00 3,950,000.00 3,955,000.00 3,958,000.00 3,960,000.00 3,950,000.00 3,950,000.00 3,950,000.00 3,950,000.00 3,950,000.00 4,089,000.00	3.50% 3.50% 3.50% 3.50% 3.50% 3.625% 3.75% 3.875% 4.00% 4.125% 4.25%	55,472,000.00		3,955,000.00	51,517,000.00
County Vocational School	3/1/04	11,261,000.00	3/1/2011-2015 3/1/2016-2017 3/1/2018 3/1/2019 3/1/2020-2021 3/1/2022 3/1/2023	600,000.00 600,000.00 600,000.00 600,000.00 600,000.00 600,000.00 461,000.00	3.50% 3.625% 3.75% 3.875% 4.00% 4.125% 4.25%	8,261,000.00		600,000.00	7,661,000.00

COUNTY OF UNION
GENERAL CAPITAL FUND
SCHEDULE OF SERIAL BONDS

PURPOSE	DATE OF ISSUE	AMOUNT OF ORIGINAL ISSUE	MATURITIES OF BONDS OUTSTANDING			INTEREST RATE	BALANCE DFCFMRFR 31, 2009	INCREASED	DECREASED	BALANCE DECEMBER 31, 2010
			DATE	AMOUNT						
County College	3/1/04	\$ 362,000.00	3/1/2011	\$ 35,000.00	3.50%	\$ 187,000.00		\$ 35,000.00	\$ 152,000.00	
			3/1/2012-13	40,000.00	3.50%					
			3/1/2014	37,000.00	3.50%					
General Improvement	2/20/08	83,726,000.00	2/15/2011	750,000.00	3.25%	83,601,000.00		775,000.00	82,826,000.00	
			2/15/2012	1,425,000.00	3.25%					
			2/15/2013	1,825,000.00	3.50%					
			2/15/2014-17	2,625,000.00	3.50%					
			2/15/2018	2,825,000.00	4.00%					
			2/15/2019-20	5,875,000.00	4.00%					
			2/15/2021	5,875,000.00	4.50%					
			2/15/2022	5,875,000.00	4.50%					
			2/15/2023-28	7,000,000.00	4.50%					
			County Vocational School	2/20/08	15,699,000.00					2/15/2011-12
2/15/2013-17	1,125,000.00	3.50%								
2/15/2018	1,125,000.00	4.00%								
2/15/2019-20	1,125,000.00	4.00%								
2/15/2021	1,125,000.00	4.50%								
2/15/2022	1,124,000.00	4.50%								
County College	2/20/08	5,575,000.00	2/15/2011	575,000.00	3.25%	5,000,000.00		575,000.00	4,425,000.00	
			2/15/2012	550,000.00	3.25%					
			2/15/2013-17	550,000.00	3.50%					
			2/15/2018	550,000.00	4.00%					

COUNTY OF UNION
GENERAL CAPITAL FUND
SCHEDULE OF SERIAL BONDS

PURPOSE	DATE OF ISSUE	AMOUNT OF ORIGINAL ISSUE	MATURITIES OF BONDS OUTSTANDING		INTEREST RATE	BALANCE DECEMBER 31, 2009	INCREASED	DECREASED	BALANCE DECEMBER 31, 2010
			DATE	AMOUNT					
			3/1/2011	2,895,000.00	4.00%	\$	\$	\$	\$
			3/1/2012	3,775,000.00	4.00%				
			3/1/2013	950,000.00	2.00%				
			3/1/2013	9,920,000.00	4.00%				
			3/1/2014	2,450,000.00	2.25%				
			3/1/2014	3,490,000.00	3.00%				
			3/1/2014	4,845,000.00	4.00%				
			3/1/2015	300,000.00	2.50%				
			3/1/2015	3,900,000.00	3.00%				
			3/1/2015	7,335,000.00	4.00%				
			3/1/2016	10,345,000.00	5.00%				
			3/1/2017	325,000.00	2.75%				
			3/1/2017	10,945,000.00	5.00%				
			3/1/2018	1,410,000.00	3.00%				
			3/1/2018	9,900,000.00	5.00%				
						75,770,000.00		2,985,000.00	72,785,000.00
						\$ 270,257,000.00	\$ -0-	\$ 17,999,000.00	\$ 252,258,000.00
						REF	C	C-5	C
<u>SUMMARY</u>									
County College						\$ 9,537,000.00	\$	1,480,000.00	8,057,000.00
County Vocational School						25,392,000.00		2,598,000.00	22,793,000.00
General County Improvements						230,533,000.00		11,496,000.00	219,038,000.00
Refunding Bonds						4,795,000.00		2,425,000.00	2,370,000.00
						\$ 270,257,000.00	\$ -0-	\$ 17,999,000.00	\$ 252,258,000.00

COUNTY OF UNION
 GENERAL CAPITAL FUND
 SCHEDULE OF LOCAL UNIT REFUNDING BONDS

PURPOSE	DATE OF ISSUE	AMOUNT OF ORIGINAL ISSUE	MATURITIES OF BONDS OUTSTANDING			BALANCE DECEMBER 31, 2009	DECREASED	BALANCE DECEMBER 31, 2010
			DATE	AMOUNT	INTEREST RATE			
Unfunded ERI Liability	4/1/03	\$ 12,870,000.00	4/1/2011	\$ 835,000.00	3.66%	\$	\$	\$
			4/1/2012	865,000.00	3.66%			
			4/1/2013	895,000.00	4.89%			
			4/1/2014	940,000.00	5.29%			
			4/1/2015	990,000.00	5.29%			
			4/1/2016	1,040,000.00	5.29%			
			4/1/2017	1,095,000.00	5.29%			
			4/1/2018	1,155,000.00	5.29%			
						<u>8,620,000.00</u>	<u>805,000.00</u>	<u>7,815,000.00</u>
						\$ <u>8,620,000.00</u>	\$ <u>805,000.00</u>	\$ <u>7,815,000.00</u>
					REF	C	C-5	C



COUNTY OF UNION

GENERAL CAPITAL FUND

SCHEDULE OF MISCELLANEOUS RECEIVABLES

	<u>REF</u>	<u>FEDERAL GOVERNMENT</u>	<u>STATE OF NEW JERSEY</u>	<u>VARIOUS MUNICIPALITIES</u>
Balance, December 31, 2009	C	\$ 3,912,912 98 \$	3,919,718 31 \$	986,161 62
Increased by				
Improvement Authorizations	C-8	5,853,380 00	7,600,000 00	
Adjust Prior Year's Cash Postings (Deferred Charges Unfunded)		<u>562,500 00</u>		
		\$ <u>10,328,792 98 \$</u>	<u>11,519,718 31 \$</u>	<u>986,161 62</u>
Decreased by				
Cash Receipts	C-2	3,309,942 56	6,527,200 00	
Cancelled - Deferred Charges Unfunded				<u>986,161 62</u>
Balance, December 31, 2010	C	\$ <u>7,018,850 42 \$</u>	<u>4,992,518 31 \$</u>	<u>-0-</u>

ANALYSIS OF BALANCE, DECEMBER 31, 2010

<u>Description</u>	<u>Ordinance Number</u>			
U S Marshals Service	347	\$	406,665 12 \$	\$
Department of Transportation	653		691,227 86	
Department of Transportation	601-I		67,577 44	
Department of Transportation	348-H			1,526,371 91
Department of Transportation	480-M			106,000 00
Department of Transportation	671-D			250,000 00
Department of Transportation	671-E			125,000 00
Department of Transportation	687-E			735,146 40
Department of Transportation	700-A			2,250,000 00
American Recovery and Reinvestment Act of 2009	700-C		<u>5,853,380 00</u>	
		\$	<u>7,018,850 42 \$</u>	<u>4,992,518 31 \$</u>
				<u>-0-</u>

COUNTY OF UNION

GENERAL CAPITAL FUND

SCHEDULE OF RESERVE TO PAY SERIAL BONDS

Balance, December 31, 2009
and December 31, 2010

REF.

C

\$ 80,645 61

COUNTY OF UNION
GENERAL CAPITAL FUND
SCHEDULE OF BOND ANTICIPATION NOTES

ORDINANCE NUMBER	ACCOUNT NUMBER	DATE OF ORDINANCE	IMPROVEMENT DESCRIPTION	DATE OF ORIGINAL ISSUE	DATE OF ISSUE	DATE OF MATURITY	INTEREST RATE	BALANCE DECEMBER 31, 2009	INCREASED	DECREASED	BALANCE DECEMBER 31, 2010
480 D	912 282	07/23/1998	Oak Ridge/Galloping Hill Golf Course	07/01/2009	07/01/2010	07/01/2011	2.00%	\$ 1,156,000.00	\$ 1,156,000.00	\$ 1,156,000.00	\$ 1,156,000.00
480 F	908 806	07/24/1998	Pedestrian Bridges	07/01/2008	07/01/2010	07/01/2011	2.00%	150,000.00	150,000.00	150,000.00	150,000.00
480 F	906 606	07/24/1998	Pedestrian Bridges	07/01/2010	07/01/2010	07/01/2011	1.25%	106,000.00	106,000.00	106,000.00	106,000.00
480 G	906-606	07/23/1998	Elizabeth River Flood Control - Hillside	07/01/2008	07/01/2010	07/01/2011	2.00%	401,000.00	401,000.00	401,000.00	401,000.00
481 N	913-607	07/24/1998	Various Building Improvements	07/01/2008	07/01/2010	07/01/2011	2.00%	165,000.00	165,000.00	165,000.00	165,000.00
490 C	913 608	07/23/1999	Communication and Signal System Equipment	07/01/2008	07/01/2010	07/01/2011	2.00%	313,000.00	313,000.00	313,000.00	313,000.00
501 G	908 802	07/22/1999	Engineering - Flood Control	07/01/2009	07/01/2010	07/01/2011	1.25%	25,000.00	25,000.00	25,000.00	25,000.00
535 A	900-009	07/28/2001	Loan to Union County Improvement Authority	07/01/2009	07/01/2010	07/01/2011	2.00%	40,000.00	40,000.00	40,000.00	40,000.00
536 D	908-326	06/28/2001	Rehabilitation of Dams	07/01/2009	07/01/2010	07/01/2011	2.00%	906,000.00	906,000.00	906,000.00	906,000.00
536 E	908 327a	08/28/2001	Railway River Flood Control	07/01/2008	07/01/2010	07/01/2011	2.00%	658,000.00	658,000.00	658,000.00	658,000.00
540 A	900-009	10/29/2001	Loan to Union County Improvement Authority	07/01/2008	07/01/2010	07/01/2011	2.00%	230,000.00	230,000.00	230,000.00	230,000.00
550 G	906 338	08/22/2002	Replace Culverts	07/01/2009	07/01/2010	07/01/2011	2.00%	157,000.00	157,000.00	157,000.00	157,000.00
555 K	906-339	06/22/2007	Sewer Projects	07/01/2008	07/01/2010	07/01/2011	2.00%	20,000.00	20,000.00	20,000.00	20,000.00
555 P	909-711	03/22/2002	Improvement to Building	07/01/2008	07/01/2010	07/01/2011	2.00%	620,000.00	620,000.00	620,000.00	620,000.00
555 P	906-711	08/22/2002	Improvement to Building	07/01/2010	07/01/2010	07/01/2011	1.25%	319,000.00	319,000.00	319,000.00	319,000.00
555 X	918-803	08/22/2002	Synthetic Furnishings and Equipment	07/01/2008	07/01/2010	07/01/2011	2.00%	11,000.00	11,000.00	11,000.00	11,000.00
555 Y	927 206	08/22/2002	College - Equipment and Machinery	07/01/2008	07/01/2010	07/01/2011	2.00%	43,000.00	43,000.00	43,000.00	43,000.00
555 AA	921 109	08/22/2002	Vocational - Vehicle	07/01/2008	07/01/2010	07/01/2011	2.00%	25,000.00	25,000.00	25,000.00	25,000.00
576 A	908-345	5/29/2003	Bridge and Culvert Improvement	07/01/2008	07/01/2010	07/01/2011	2.00%	903,000.00	903,000.00	903,000.00	903,000.00
576 A	908-345	5/29/2003	Bridge and Culvert Improvement	07/01/2009	07/01/2010	07/01/2011	2.00%	30,000.00	30,000.00	30,000.00	30,000.00
576 A	906 345	5/29/2003	Bridge and Culvert Improvement	07/01/2010	07/01/2010	07/01/2011	1.25%	395,000.00	395,000.00	395,000.00	395,000.00
578 C	908 340	08/21/2003	Operational Services - Engineering Services	07/01/2008	07/01/2010	07/01/2011	2.00%	227,000.00	227,000.00	227,000.00	227,000.00
578 I	908 350	08/21/2003	Operational Services - Sewer Projects	07/01/2009	07/01/2010	07/01/2011	2.00%	47,000.00	47,000.00	47,000.00	47,000.00
578 L	909-714	08/21/2003	Operational Services - Improvement to Buildings	07/01/2008	07/01/2010	07/01/2011	2.00%	1,207,000.00	1,207,000.00	1,207,000.00	1,207,000.00
578 M	909-715	08/21/2003	Operational Services - Improvement to Buildings	07/01/2009	07/01/2010	07/01/2011	2.00%	437,000.00	437,000.00	437,000.00	437,000.00
578 M	909-715	08/21/2003	Operational Services - Furniture - Carpet	07/01/2008	07/01/2010	07/01/2011	2.00%	13,000.00	13,000.00	13,000.00	13,000.00
578 N	908 716	08/21/2003	Operational Services - Furniture - Carpet	07/01/2008	07/01/2010	07/01/2011	2.00%	210,000.00	210,000.00	210,000.00	210,000.00
578 N	908 716	08/21/2003	Operational Services - Furniture - Carpet	07/01/2008	07/01/2010	07/01/2011	2.00%	65,000.00	65,000.00	65,000.00	65,000.00
578 P	912 216	08/21/2003	Parks and Recreation Improvements	07/01/2008	07/01/2010	07/01/2011	2.00%	197,000.00	197,000.00	197,000.00	197,000.00
578 P	912 216	08/21/2003	Parks and Recreation Improvements	07/01/2009	07/01/2010	07/01/2011	2.00%	54,000.00	54,000.00	54,000.00	54,000.00
578 P	912 216	08/21/2003	Parks and Recreation Improvements	07/01/2010	07/01/2010	07/01/2011	1.25%	928,000.00	928,000.00	928,000.00	928,000.00
578 S	914-605	08/21/2003	Public Safety - Security and Facility Infrastructure	07/01/2008	07/01/2010	07/01/2011	2.00%	50,000.00	50,000.00	50,000.00	50,000.00
578 T	914-606	08/21/2003	Public Safety - Police Equipment and Machinery	07/01/2008	07/01/2010	07/01/2011	2.00%	86,000.00	86,000.00	86,000.00	86,000.00
578 Y	919-804	08/21/2003	Surrogate - Renovations - Furnishings	07/01/2008	07/01/2010	07/01/2011	2.00%	3,000.00	3,000.00	3,000.00	3,000.00
578 Z	922 207	08/21/2003	Union County College - Various Improvements	07/01/2008	07/01/2010	07/01/2011	2.00%	175,000.00	175,000.00	175,000.00	175,000.00
578 BB	921 110	08/21/2003	Vocational - Equipment and Various Improvements	07/01/2008	07/01/2010	07/01/2011	2.00%	126,000.00	126,000.00	126,000.00	126,000.00
578 CC	921 111	08/21/2003	Vocational - Vehicle and Equipment and Machinery	07/01/2008	07/01/2010	07/01/2011	2.00%	35,000.00	35,000.00	35,000.00	35,000.00
578 CC	921 111	08/21/2003	Vocational - Vehicle and Equipment and Machinery	07/01/2009	07/01/2010	07/01/2011	2.00%	25,000.00	25,000.00	25,000.00	25,000.00
601 A	900 014	08/19/2004	Union County Arts Center	07/01/2008	07/01/2010	07/01/2011	2.00%	5,357,000.00	5,357,000.00	5,357,000.00	5,357,000.00
601 B	907-611	8/19/2004	Economic Development - Equipment and Machinery	07/01/2008	07/01/2010	07/01/2011	2.00%	78,000.00	78,000.00	78,000.00	78,000.00
601 C	903-308	8/19/2004	Communication and Signal Equipment	07/01/2008	07/01/2010	07/01/2011	2.00%	117,000.00	117,000.00	117,000.00	117,000.00
601 D	905-509	8/19/2004	Runnels - Renovate Long-Term Care Units	07/01/2008	07/01/2010	07/01/2011	2.00%	2,000.00	2,000.00	2,000.00	2,000.00
601 D	905-509	8/19/2004	Runnels - Renovate Long-Term Care Units	07/01/2009	07/01/2010	07/01/2011	1.75%	18,000.00	18,000.00	18,000.00	18,000.00
601 D	905-509	8/19/2004	Runnels - Renovate Long-Term Care Units	07/01/2010	07/01/2010	07/01/2011	1.25%	85,000.00	85,000.00	85,000.00	85,000.00
601 E	906-604	8/19/2004	Human Services - Equipment and Machinery	07/01/2008	07/01/2010	07/01/2011	2.00%	39,000.00	39,000.00	39,000.00	39,000.00
601 G	908-353	8/19/2004	Engineering - Repair or Replace Bridges	07/01/2010	07/01/2010	07/01/2011	1.25%	2,467,000.00	2,467,000.00	2,467,000.00	2,467,000.00
601 J	908 356	8/19/2004	Engineering - Traffic Signals	07/01/2010	07/01/2010	07/01/2011	1.25%	313,000.00	313,000.00	313,000.00	313,000.00
601 N	908-360	8/19/2004	Engineering - Environmental Monitoring	07/01/2008	07/01/2010	07/01/2011	2.00%	233,000.00	233,000.00	233,000.00	233,000.00
601 N	908-360	8/19/2004	Engineering - Environmental Monitoring	07/01/2009	07/01/2010	07/01/2011	2.00%	110,000.00	110,000.00	110,000.00	110,000.00
601 O	909-717	8/19/2004	Building Services - Improvement to Buildings	07/01/2008	07/01/2010	07/01/2011	2.00%	4,704,000.00	4,704,000.00	4,704,000.00	4,704,000.00
601 O	908 717	8/19/2004	Building Services - Improvement to Buildings	07/01/2009	07/01/2010	07/01/2011	2.00%	2,902,000.00	2,902,000.00	2,902,000.00	2,902,000.00
601 P	908-718	8/19/2004	Building Services - Improvement to Buildings	07/01/2008	07/01/2010	07/01/2011	2.00%	124,000.00	124,000.00	124,000.00	124,000.00
601 Q	909-720	8/19/2004	Building Services - Furniture - Carpets Etc	07/01/2010	07/01/2010	07/01/2011	1.25%	474,000.00	474,000.00	474,000.00	474,000.00
601 R	910-103	8/19/2004	Various - Equipment, Machinery, Vehicles	07/01/2008	07/01/2010	07/01/2011	2.00%	221,000.00	221,000.00	221,000.00	221,000.00

COUNTY OF UNION

GENERAL CAPITAL FUND

SCHEDULE OF BOND ANTICIPATION NOTES

ORDINANCE NUMBER	ACCOUNT NUMBER	DATE OF ORDINANCE	IMPROVEMENT DESCRIPTION	DATE OF ORIGINAL ISSUE	DATE OF ISSUE	DATE OF MATURITY	INTEREST RATE	BALANCE DECEMBER 31, 2009	INCREASED	DECREASED	BALANCE DECEMBER 31, 2010
601 T	912-303	8/18/2004	Parks and Recreation - Park Improvements	07/01/2008	07/01/2010	07/01/2011	2.00%	75,000.00	75,000.00	75,000.00	75,000.00
601 T	912-220	8/18/2004	Parks and Recreation - Park Improvements	07/01/2008	07/01/2010	07/01/2011	2.00%	108,000.00	108,000.00	108,000.00	108,000.00
601 U	912-221	8/18/2004	Parks and Recreation - Equipment and Machinery	07/01/2008	07/01/2010	07/01/2011	2.00%	170,000.00	170,000.00	170,000.00	170,000.00
601 V	912-222	8/18/2004	Parks and Recreation - Furniture and Fixtures	07/01/2008	07/01/2010	07/01/2011	2.00%	192,000.00	192,000.00	192,000.00	192,000.00
601 V	912-223	8/18/2004	Parks and Recreation - Furniture and Fixtures	07/01/2009	07/01/2010	07/01/2011	2.00%	364,000.00	364,000.00	364,000.00	364,000.00
601 W	912-223	8/18/2004	Parks and Recreation - Communication and Signal Systems	07/01/2010	07/01/2010	07/01/2011	1.25%	137,000.00	137,000.00	137,000.00	137,000.00
601 X	914-607	8/18/2004	Police - Phase V Automated Security	07/01/2008	07/01/2010	07/01/2011	2.00%	671,000.00	671,000.00	671,000.00	671,000.00
601 Y	914-608	8/18/2004	Police - Equipment and Machinery	07/01/2008	07/01/2010	07/01/2011	2.00%	7,000.00	7,000.00	7,000.00	7,000.00
601 Z	913-305	8/18/2004	Public Safety Equipment	07/01/2008	07/01/2010	07/01/2011	2.00%	111,000.00	111,000.00	111,000.00	111,000.00
601 CC	918-603	8/18/2004	Sheriff - Reconstruct Firearms Range - Security Equipment	07/01/2008	07/01/2010	07/01/2011	2.00%	195,000.00	195,000.00	195,000.00	195,000.00
601 CC	918-605	8/18/2004	Sheriff - Reconstruct Firearms Range - Security Equipment	07/01/2010	07/01/2010	07/01/2011	1.25%	422,000.00	422,000.00	422,000.00	422,000.00
601 EE	918-604	8/18/2004	Clerk - Renovation of Records Room - Equipment	07/01/2008	07/01/2010	07/01/2011	2.00%	37,000.00	37,000.00	37,000.00	37,000.00
601 EE	918-604	8/18/2004	Clerk - Renovation of Records Room - Equipment	07/01/2009	07/01/2010	07/01/2011	2.00%	56,000.00	56,000.00	56,000.00	56,000.00
601 GG	922-120	8/18/2004	Union County College - Various Improvements and Equipment	07/01/2008	07/01/2010	07/01/2011	2.00%	88,000.00	88,000.00	88,000.00	88,000.00
601 HH	921-112	8/18/2004	Vocational - Computers - Equipment and Machinery	07/01/2008	07/01/2010	07/01/2011	2.00%	604,000.00	604,000.00	604,000.00	604,000.00
601 II	921-113	8/18/2004	County Voc Tech Schools - Various Improvements	07/01/2008	07/01/2010	07/01/2011	2.00%	317,000.00	317,000.00	317,000.00	317,000.00
601 II	921-113	8/18/2004	County Voc Tech Schools - Various Improvements	07/01/2009	07/01/2010	07/01/2011	2.00%	58,000.00	58,000.00	58,000.00	58,000.00
603 A	903-013	02/26/2004	Acquisition of Property - Open Space Conservation	07/01/2008	07/01/2010	07/01/2011	2.00%	1,800,000.00	1,800,000.00	1,800,000.00	1,800,000.00
603 A	903-016	2/16/2003	Acquisition of Property - Open Space Conservation	07/01/2008	07/01/2010	07/01/2011	2.00%	3,000,000.00	3,000,000.00	3,000,000.00	3,000,000.00
610 A	921-115	8/18/2005	Renovation of Basal and Work Halls in Union County Vocational/Technical Schools	07/01/2008	07/01/2010	07/01/2011	2.00%	5,665,000.00	5,665,000.00	5,665,000.00	5,665,000.00
616 A	902-612	8/18/2005	Information Technology - Equipment and Machinery	07/01/2008	07/01/2010	07/01/2011	2.00%	285,000.00	285,000.00	285,000.00	285,000.00
608 B	903-309	8/18/2005	Information Technology - Radio Equipment	07/01/2008	07/01/2010	07/01/2011	2.00%	68,000.00	68,000.00	68,000.00	68,000.00
616 C	905-610	8/18/2005	Runnels - Renovate Long Term Care Units	07/01/2008	07/01/2010	07/01/2011	2.00%	691,000.00	691,000.00	691,000.00	691,000.00
616 D	909-608	8/18/2005	Human Services - Equipment and Machinery	07/01/2008	07/01/2010	07/01/2011	2.00%	278,000.00	278,000.00	278,000.00	278,000.00
616 F	908-361	8/18/2005	Engineering and Public Works - Repair and Replace Bridges	07/01/2009	07/01/2010	07/01/2011	2.00%	53,000.00	53,000.00	53,000.00	53,000.00
616 G	908-362	8/18/2005	Engineer - Culvert Repair	07/01/2008	07/01/2010	07/01/2011	2.00%	246,000.00	246,000.00	246,000.00	246,000.00
616 H	908-363	8/18/2005	Engineering and Public Works - Dams	07/01/2008	07/01/2010	07/01/2011	2.00%	78,000.00	78,000.00	78,000.00	78,000.00
616 I	908-364	8/18/2005	Engineering and Public Works - Traffic Signals	07/01/2008	07/01/2010	07/01/2011	2.00%	731,000.00	731,000.00	731,000.00	731,000.00
616 J	908-364	8/18/2005	Engineering and Public Works - Traffic Signals	07/01/2010	07/01/2010	07/01/2011	1.25%	404,000.00	404,000.00	404,000.00	404,000.00
616 J	905-319	8/18/2005	Engineering and Public Works - Resurface Roads	07/01/2008	07/01/2010	07/01/2011	2.00%	47,000.00	47,000.00	47,000.00	47,000.00
616 K	908-366	8/18/2005	Engineering and Public Works - Environmental Monitoring	07/01/2008	07/01/2010	07/01/2011	2.00%	272,000.00	272,000.00	272,000.00	272,000.00
616 K	908-366	8/18/2005	Engineering and Public Works - Environmental Monitoring	07/01/2009	07/01/2010	07/01/2011	2.00%	68,000.00	68,000.00	68,000.00	68,000.00
616 K	908-366	8/18/2005	Engineering and Public Works - Environmental Monitoring	07/01/2010	07/01/2010	07/01/2011	1.25%	195,000.00	195,000.00	195,000.00	195,000.00
616 L	908-367	8/18/2005	Engineering and Public Works - Equipment and Machinery	07/01/2008	07/01/2010	07/01/2011	2.00%	45,000.00	45,000.00	45,000.00	45,000.00
616 M	909-721	8/18/2005	Operations and Facilities - Improvement to Public Buildings	07/01/2008	07/01/2010	07/01/2011	2.00%	844,000.00	844,000.00	844,000.00	844,000.00
616 M	909-721	8/18/2005	Operations and Facilities - Improvement to Public Buildings	07/01/2009	07/01/2010	07/01/2011	2.00%	230,000.00	230,000.00	230,000.00	230,000.00
616 M	909-721	8/18/2005	Operations and Facilities - Improvement to Public Buildings	07/01/2010	07/01/2010	07/01/2011	1.25%	457,000.00	457,000.00	457,000.00	457,000.00
616 N	909-722	8/18/2005	Operations and Facilities - Improvement to Public Buildings	07/01/2008	07/01/2010	07/01/2011	2.00%	171,000.00	171,000.00	171,000.00	171,000.00
616 N	909-722	8/18/2005	Operations and Facilities - Improvement to Public Buildings	07/01/2009	07/01/2010	07/01/2011	2.00%	908,000.00	908,000.00	908,000.00	908,000.00
616 N	909-722	8/18/2005	Operations and Facilities - Improvement to Public Buildings	07/01/2010	07/01/2010	07/01/2011	1.25%	168,000.00	168,000.00	168,000.00	168,000.00
616 O	910-106	8/18/2005	Various - New Automobiles	07/01/2008	07/01/2010	07/01/2011	2.00%	89,000.00	89,000.00	89,000.00	89,000.00
616 O	910-106	8/18/2005	Various - New Automobiles	07/01/2009	07/01/2010	07/01/2011	2.00%	213,000.00	213,000.00	213,000.00	213,000.00
616 P	910-224	8/18/2005	Parks and Recreation Improvements	07/01/2008	07/01/2010	07/01/2011	2.00%	442,000.00	442,000.00	442,000.00	442,000.00
616 P	910-224	8/18/2005	Parks and Recreation Improvements	07/01/2009	07/01/2010	07/01/2011	2.00%	151,000.00	151,000.00	151,000.00	151,000.00
616 Q	912-225	8/18/2005	Parks and Recreation Equipment and Machinery	07/01/2008	07/01/2010	07/01/2011	2.00%	269,000.00	269,000.00	269,000.00	269,000.00
608 R	812-228	8/18/2005	Parks and Recreation - Automobiles	07/01/2008	07/01/2010	07/01/2011	2.00%	118,000.00	118,000.00	118,000.00	118,000.00
616 S	914-609	8/18/2005	Public Safety - Police Equipment	07/01/2008	07/01/2010	07/01/2011	2.00%	96,000.00	96,000.00	96,000.00	96,000.00
608 T	918-608	8/18/2005	Sheriff - Equipment and Machinery	07/01/2008	07/01/2010	07/01/2011	2.00%	40,000.00	40,000.00	40,000.00	40,000.00
616 U	919-601	8/18/2005	Sheriff - Equipment and Machinery	07/01/2008	07/01/2010	07/01/2011	2.00%	2,000.00	2,000.00	2,000.00	2,000.00
616 V	917-611	8/18/2005	Prosecutor - Equipment and Machinery	07/01/2008	07/01/2010	07/01/2011	2.00%	177,000.00	177,000.00	177,000.00	177,000.00
616 Z	922-121	8/18/2005	College - Equipment and Machinery	07/01/2008	07/01/2010	07/01/2011	2.00%	146,000.00	146,000.00	146,000.00	146,000.00
616 AA	921-116	8/18/2005	Vocational - Computers - Equipment and Machinery	07/01/2008	07/01/2010	07/01/2011	2.00%	633,000.00	633,000.00	633,000.00	633,000.00
616 AA	921-116	8/18/2005	Vocational - Computers - Equipment and Machinery	07/01/2009	07/01/2010	07/01/2011	2.00%	71,000.00	71,000.00	71,000.00	71,000.00
616 BB	921-117	8/18/2005	Vocational - Improvements	07/01/2008	07/01/2010	07/01/2011	2.00%	578,000.00	578,000.00	578,000.00	578,000.00
616 BB	921-117	8/18/2005	Vocational - Improvements	07/01/2009	07/01/2010	07/01/2011	2.00%	89,000.00	89,000.00	89,000.00	89,000.00
616 CC	921-118	8/18/2005	Union County Vocational/Technical Schools - Equipment and Machinery	07/01/2008	07/01/2010	07/01/2011	2.00%	10,000.00	10,000.00	10,000.00	10,000.00

COUNTY OF UNICH

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 UNDEBTED \$1,2005	INCREASED	DECREASED	BALANCE DECEMBER 31, 2010
632 A	902-216	8/1/2006	Economic Development-Equip & Machinery	07/01/2006	07/01/2010	07/01/2011	2.00%	\$ 424,000.00	\$ 424,000.00	\$ 424,000.00	\$ 424,000.00
632 B	903-210	8/1/2006	Economic Development-Professional Services	07/01/2006	07/01/2010	07/01/2011	2.00%	41,000.00	41,000.00	41,000.00	41,000.00
632 B	903-210	8/1/2006	Economic Development-Professional Services	07/01/2009	07/01/2010	07/01/2011	2.00%	6,000.00	6,000.00	6,000.00	6,000.00
632 C	905-211	8/1/2006	Runnells-Renovate Long Term Units	07/01/2006	07/01/2010	07/01/2011	2.00%	45,000.00	45,000.00	45,000.00	45,000.00
632 C	905-211	8/1/2006	Runnells-Renovate Long Term Units	07/01/2009	07/01/2010	07/01/2011	2.00%	158,000.00	158,000.00	158,000.00	158,000.00
632 D	908-368	8/1/2006	Engineering-Replace Traffic Signals	07/01/2006	07/01/2010	07/01/2011	1.25%	123,000.00	123,000.00	123,000.00	123,000.00
632 D	908-368	8/1/2006	Engineering-Replace Traffic Signals	07/01/2010	07/01/2010	07/01/2011	1.25%	1,687,000.00	1,687,000.00	1,687,000.00	1,687,000.00
632 E	908-369	8/1/2006	Engineering-Culvert Repairs	07/01/2006	07/01/2010	07/01/2011	2.00%	554,000.00	554,000.00	554,000.00	554,000.00
632 F	908-370	8/1/2006	Engineering-Traffic Signals	07/01/2006	07/01/2010	07/01/2011	2.00%	275,000.00	275,000.00	275,000.00	275,000.00
632 G	908-371	8/1/2006	Engineering-Environmental Monitoring	07/01/2006	07/01/2010	07/01/2011	1.25%	2,114,000.00	2,114,000.00	2,114,000.00	2,114,000.00
632 G	908-371	8/1/2006	Engineering-Environmental Monitoring	07/01/2009	07/01/2010	07/01/2011	2.00%	881,000.00	881,000.00	881,000.00	881,000.00
632 H	908-374	8/1/2006	Engineering-Environmental Monitoring	07/01/2009	07/01/2010	07/01/2011	2.00%	1,365,000.00	1,365,000.00	1,365,000.00	1,365,000.00
632 I	908-375	8/1/2006	Engineering-Environmental Monitoring	07/01/2006	07/01/2010	07/01/2011	2.00%	948,000.00	948,000.00	948,000.00	948,000.00
632 J	908-376	8/1/2006	Engineering-Environmental Monitoring	07/01/2009	07/01/2010	07/01/2011	2.00%	1,000.00	1,000.00	1,000.00	1,000.00
632 K	912-227	8/1/2006	Park-Improvements	07/01/2006	07/01/2010	07/01/2011	2.00%	58,000.00	58,000.00	58,000.00	58,000.00
632 L	912-228	8/1/2006	Park-Improvements	07/01/2009	07/01/2010	07/01/2011	2.00%	47,000.00	47,000.00	47,000.00	47,000.00
632 M	912-229	8/1/2006	Park-Improvements	07/01/2006	07/01/2010	07/01/2011	2.00%	419,000.00	419,000.00	419,000.00	419,000.00
632 N	912-230	8/1/2006	Park-Improvements	07/01/2009	07/01/2010	07/01/2011	2.00%	853,000.00	853,000.00	853,000.00	853,000.00
632 O	909-723	8/1/2006	Parks-Facilities-Furnace Caspals	07/01/2006	07/01/2010	07/01/2011	2.00%	263,000.00	263,000.00	263,000.00	263,000.00
632 P	909-725	8/1/2006	Parks-Facilities-Furnace Caspals	07/01/2006	07/01/2010	07/01/2011	2.00%	734,000.00	734,000.00	734,000.00	734,000.00
632 Q	909-725	8/1/2006	Parks-Facilities-Furnace Caspals	07/01/2009	07/01/2010	07/01/2011	2.00%	667,000.00	667,000.00	667,000.00	667,000.00
632 R	910-707	8/1/2006	Engineering-Public Works Equip. Machinery Vehicles	07/01/2006	07/01/2010	07/01/2011	2.00%	47,000.00	47,000.00	47,000.00	47,000.00
632 S	910-708	8/1/2006	Engineering-Public Works Equip. Machinery Vehicles	07/01/2009	07/01/2010	07/01/2011	2.00%	680,000.00	680,000.00	680,000.00	680,000.00
632 T	910-109	8/1/2006	Various Departments-Vehicles	07/01/2006	07/01/2010	07/01/2011	2.00%	1,804,000.00	1,804,000.00	1,804,000.00	1,804,000.00
632 U	910-109	8/1/2006	Various Departments-Vehicles	07/01/2009	07/01/2010	07/01/2011	2.00%	7,828,000.00	7,828,000.00	7,828,000.00	7,828,000.00
632 V	913-307	8/1/2006	Public Safety-Equipment and Machinery	07/01/2006	07/01/2010	07/01/2011	2.00%	293,000.00	293,000.00	293,000.00	293,000.00
632 W	916-808	8/1/2006	Sherriff Firearms Range	07/01/2006	07/01/2010	07/01/2011	2.00%	675,000.00	675,000.00	675,000.00	675,000.00
632 X	917-613	8/1/2006	Prosecution-Equipment and Machinery	07/01/2006	07/01/2010	07/01/2011	2.00%	14,000.00	14,000.00	14,000.00	14,000.00
632 Y	918-806	8/1/2006	County Clerk-Computer Equipment	07/01/2006	07/01/2010	07/01/2011	2.00%	69,000.00	69,000.00	69,000.00	69,000.00
632 AA	922-122	8/1/2006	College-Equipment & Machinery	07/01/2006	07/01/2010	07/01/2011	2.00%	5,000.00	5,000.00	5,000.00	5,000.00
632 AA	922-122	8/1/2006	College-Equipment & Machinery	07/01/2009	07/01/2010	07/01/2011	2.00%	503,000.00	503,000.00	503,000.00	503,000.00
632 BB	921-120	8/1/2006	Vocational-Renovations and Improvements	07/01/2006	07/01/2010	07/01/2011	2.00%	341,000.00	341,000.00	341,000.00	341,000.00
632 BB	921-121	8/1/2006	Vocational-Equipment and Machinery	07/01/2006	07/01/2010	07/01/2011	2.00%	41,000.00	41,000.00	41,000.00	41,000.00
632 BB	921-121	8/1/2006	Vocational-Equipment and Machinery	07/01/2009	07/01/2010	07/01/2011	2.00%	83,000.00	83,000.00	83,000.00	83,000.00
633 A	903-377	8/23/2007	Regulation of Lakes	07/01/2006	07/01/2010	07/01/2011	1.25%	225,000.00	225,000.00	225,000.00	225,000.00
633 B	903-377	8/23/2007	Regulation of Lakes	07/01/2009	07/01/2010	07/01/2011	2.00%	117,000.00	117,000.00	117,000.00	117,000.00
633 C	905-512	8/23/2007	Runnells-Call System Wall Guards and Equipment	07/01/2006	07/01/2010	07/01/2011	2.00%	75,000.00	75,000.00	75,000.00	75,000.00
633 C	905-512	8/23/2007	Runnells-Call System Wall Guards and Equipment	07/01/2009	07/01/2010	07/01/2011	2.00%	186,000.00	186,000.00	186,000.00	186,000.00
633 D	905-512	8/23/2007	Runnells-Call System Wall Guards and Equipment	07/01/2006	07/01/2010	07/01/2011	2.00%	597,000.00	597,000.00	597,000.00	597,000.00
633 E	908-378	8/23/2007	Engineering-Culvert Repairs	07/01/2006	07/01/2010	07/01/2011	1.25%	140,000.00	140,000.00	140,000.00	140,000.00
633 F	908-380	8/23/2007	Engineering-Traffic Signals	07/01/2006	07/01/2010	07/01/2011	1.25%	2,707,000.00	2,707,000.00	2,707,000.00	2,707,000.00
633 G	908-381	8/23/2007	Engineering-Environmental Monitoring	07/01/2006	07/01/2010	07/01/2011	2.00%	76,000.00	76,000.00	76,000.00	76,000.00
633 G	908-381	8/23/2007	Engineering-Environmental Monitoring	07/01/2009	07/01/2010	07/01/2011	2.00%	289,000.00	289,000.00	289,000.00	289,000.00
633 H	908-382	8/23/2007	Engineering-Inspect Dams	07/01/2006	07/01/2010	07/01/2011	1.25%	478,000.00	478,000.00	478,000.00	478,000.00
633 I	912-232	8/23/2007	Parks-Park and Recreation Improvements	07/01/2006	07/01/2010	07/01/2011	2.00%	123,000.00	123,000.00	123,000.00	123,000.00
633 J	912-233	8/23/2007	Parks-Park and Recreation Improvements	07/01/2006	07/01/2010	07/01/2011	2.00%	2,585,000.00	2,585,000.00	2,585,000.00	2,585,000.00
633 K	912-234	8/23/2007	Parks-Equipment	07/01/2006	07/01/2010	07/01/2011	2.00%	278,000.00	278,000.00	278,000.00	278,000.00
633 K	912-234	8/23/2007	Parks-Equipment	07/01/2009	07/01/2010	07/01/2011	2.00%	11,000.00	11,000.00	11,000.00	11,000.00

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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	BAI ANCF DECEMBER 31, 2006	INCREASED	DECREASED	BAI ANCF DECEMBER 31, 2010		
659 M	910-110	8/23/2007	Parks-Vehicles	07/01/2008	07/01/2010	07/01/2011	2.00%	\$	478,000.00	\$	428,000.00	\$	428,000.00
659 M	910-110	8/23/2007	Parks-Vehicles	07/01/2008	07/01/2010	07/01/2011	2.00%		288,000.00		288,000.00		288,000.00
659 M	910-110	8/23/2007	Parks-Vehicles	07/01/2010	07/01/2010	07/01/2011	1.25%				615,000.00		655,000.00
659 N	909-727	8/23/2007	Facilities Management - Improvement to Buildings	07/01/2009	07/01/2010	07/01/2011	2.00%		3,820,000.00		3,820,000.00		3,820,000.00
659 O	910-111	8/23/2007	Public Works - Equipment and Machinery	07/01/2009	07/01/2010	07/01/2011	2.00%		154,000.00		154,000.00		154,000.00
659 Q	910-111	8/23/2007	Public Works - Equipment and Machinery	07/01/2009	07/01/2010	07/01/2011	2.00%		315,000.00		315,000.00		315,000.00
659 R	906-606	8/23/2007	Human Services - Equipment and Machinery	07/01/2008	07/01/2010	07/01/2011	2.00%		65,000.00		65,000.00		65,000.00
659 R	909-809	8/23/2007	Human Services - Equipment and Machinery	07/01/2008	07/01/2010	07/01/2011	2.00%		73,000.00		73,000.00		73,000.00
659 R	909-809	8/23/2007	Human Services - Equipment and Machinery	07/01/2010	07/01/2010	07/01/2011	1.25%				132,000.00		132,000.00
659 S	910-112	8/23/2007	Various - Equipment, Machinery and Vehicles	07/01/2008	07/01/2010	07/01/2011	2.00%		25,000.00		25,000.00		25,000.00
659 S	910-112	8/23/2007	Various - Equipment, Machinery and Vehicles	07/01/2008	07/01/2010	07/01/2011	2.00%		368,000.00		368,000.00		368,000.00
659 T	914-610	8/23/2007	Public Safety - Equipment and Machinery	07/01/2009	07/01/2010	07/01/2011	2.00%		27,000.00		27,000.00		27,000.00
659 T	914-610	8/23/2007	Public Safety - Equipment and Machinery	07/01/2009	07/01/2010	07/01/2011	2.00%		156,000.00		156,000.00		156,000.00
659 U	914-611	8/23/2007	Public Safety - Equipment and Machinery	07/01/2009	07/01/2010	07/01/2011	2.00%		85,000.00		85,000.00		85,000.00
659 V	913-308	8/23/2007	Emergency Management - Equipment and Machinery	07/01/2010	07/01/2010	07/01/2011	1.25%				252,000.00		252,000.00
659 W	913-308	8/23/2007	Emergency Management - Equipment and Machinery	07/01/2008	07/01/2010	07/01/2011	2.00%		68,000.00		68,000.00		68,000.00
659 Y	917-814	8/23/2007	Prosecutor - Equipment and Machinery	07/01/2008	07/01/2010	07/01/2011	2.00%		53,000.00		53,000.00		53,000.00
659 Y	917-814	8/23/2007	Prosecutor - Equipment and Machinery	07/01/2008	07/01/2010	07/01/2011	2.00%		9,000.00		9,000.00		9,000.00
659 Z	922-123	8/23/2007	College - Equipment and Machinery	07/01/2008	07/01/2010	07/01/2011	2.00%		104,000.00		104,000.00		104,000.00
659 Z	922-123	8/23/2007	College - Equipment and Machinery	07/01/2009	07/01/2010	07/01/2011	2.00%		148,000.00		148,000.00		148,000.00
853 AA	921-122	8/23/2007	Vocational - Renovations and Improvements	07/01/2008	07/01/2010	07/01/2011	2.00%		122,000.00		122,000.00		122,000.00
853 AA	921-122	8/23/2007	Vocational - Renovations and Improvements	07/01/2009	07/01/2010	07/01/2011	2.00%		599,000.00		599,000.00		599,000.00
853 AA	921-122	8/23/2007	Vocational - Renovations and Improvements	07/01/2010	07/01/2010	07/01/2011	1.25%				282,000.00		282,000.00
853 BB	921-123	8/23/2007	Vocational - Equipment and Furnishings	07/01/2008	07/01/2010	07/01/2011	2.00%		67,000.00		67,000.00		67,000.00
853 BB	921-123	8/23/2007	Vocational - Equipment and Furnishings	07/01/2009	07/01/2010	07/01/2011	2.00%		233,000.00		233,000.00		233,000.00
853 CC	921-124	8/23/2007	Vocational - Consultation and Renovations	07/01/2008	07/01/2010	07/01/2011	2.00%		1,000,000.00		1,000,000.00		1,000,000.00
856 A	909-731	3/13/2008	Additional Construction - Vention Building	07/01/2008	07/01/2010	07/01/2011	2.00%		1,441,000.00		1,441,000.00		1,441,000.00
856 A	909-731	3/13/2008	Additional Construction - Vention Building	07/01/2009	07/01/2010	07/01/2011	2.00%		1,400,000.00		1,400,000.00		1,400,000.00
856 A	909-731	3/13/2008	Additional Construction - Vention Building	07/01/2009	07/01/2010	07/01/2011	2.00%		379,000.00		379,000.00		379,000.00
859 A	908-363	6/26/2006	Engineering Services	07/01/2010	07/01/2010	07/01/2011	1.25%				261,000.00		261,000.00
859 A	908-363	6/26/2006	Engineering Services	07/01/2010	07/01/2010	07/01/2011	1.25%				278,000.00		278,000.00
859 B	908-384	6/26/2006	Engineering Services-Resurfacing Roads	07/01/2010	07/01/2010	07/01/2011	1.25%				96,000.00		96,000.00
859 B	908-384	6/26/2006	Engineering Services-Resurfacing Roads	07/01/2009	07/01/2010	07/01/2011	2.00%		96,000.00		96,000.00		96,000.00
859 C	922-124	6/26/2006	College - Equipment and Machinery	12/03/2009	07/01/2010	07/01/2011	2.00%		1,154,000.00		1,154,000.00		1,154,000.00
859 C	922-124	6/26/2006	College - Equipment and Machinery	12/03/2009	07/01/2010	07/01/2011	2.00%		97,000.00		97,000.00		97,000.00
859 D	922-125	6/26/2006	College - Equipment and Machinery	12/03/2009	07/01/2010	07/01/2011	2.00%		153,000.00		153,000.00		153,000.00
859 D	922-125	6/26/2006	College - Equipment and Machinery	12/03/2009	07/01/2010	07/01/2011	2.00%		153,000.00		153,000.00		153,000.00
860 E	921-125	6/26/2006	Ventional - Construction - Performing Arts Program	07/01/2008	07/01/2010	07/01/2011	1.25%		20,000,000.00		20,000,000.00		20,000,000.00
860 E	921-125	6/26/2006	Ventional - Construction - Performing Arts Program	07/01/2009	07/01/2010	07/01/2011	2.00%		595,000.00		595,000.00		595,000.00
870 B	908-020	7/24/2006	Open Space - Hungarian Club	07/01/2008	07/01/2010	07/01/2011	2.00%		260,000.00		260,000.00		260,000.00
871 A	902-815	10/9/2006	Information Tech - Tech and Communication Equipment	07/01/2010	07/01/2010	07/01/2011	1.25%				615,000.00		615,000.00
871 A	902-815	10/9/2006	Information Tech - Tech and Communication Equipment	07/01/2008	07/01/2010	07/01/2011	2.00%		35,000.00		35,000.00		35,000.00
871 B	903-311	10/9/2006	Communications - Communication and Signal Equipment	07/01/2010	07/01/2010	07/01/2011	1.25%				48,000.00		48,000.00
871 B	903-311	10/9/2006	Communications - Communication and Signal Equipment	07/01/2009	07/01/2010	07/01/2011	2.00%		232,000.00		232,000.00		232,000.00
871 C	905-410	10/9/2006	Rentals - Improvements and Equipment	07/01/2010	07/01/2010	07/01/2011	1.25%				136,000.00		136,000.00
871 C	905-410	10/9/2006	Rentals - Improvements and Equipment	07/01/2009	07/01/2010	07/01/2011	2.00%		367,000.00		367,000.00		367,000.00
871 D	908-385	10/9/2006	Engineering Traffic Signal Rehabilitation	07/01/2010	07/01/2010	07/01/2011	1.25%				335,000.00		335,000.00
871 D	908-385	10/9/2006	Engineering Traffic Signal Rehabilitation	07/01/2009	07/01/2010	07/01/2011	2.00%		14,000,000.00		14,000,000.00		14,000,000.00
871 E	908-734	10/9/2006	Facilities - Fire Safety Upgrades	07/01/2009	07/01/2010	07/01/2011	2.00%		278,000.00		278,000.00		278,000.00
871 E	908-734	10/9/2006	Facilities - Fire Safety Upgrades	07/01/2009	07/01/2010	07/01/2011	2.00%		748,280.00		748,280.00		748,280.00
871 J	912-236	10/9/2006	Parks-Park and Recreation Improvements	12/06/2009	07/01/2010	07/01/2011	2.00%				2,889,000.00		2,889,000.00
871 J	912-236	10/9/2006	Parks-Park and Recreation Improvements	07/01/2010	07/01/2010	07/01/2011	1.25%				381,000.00		381,000.00
871 J	912-236	10/9/2006	Parks-Park and Recreation Improvements	07/01/2010	07/01/2010	07/01/2011	2.00%				692,000.00		692,000.00
871 K	910-113	10/9/2006	Public Works - Equipment and Machinery	07/01/2009	07/01/2010	07/01/2011	2.00%				1,183,000.00		1,183,000.00
871 L	910-114	10/9/2006	Various-Automotive Vehicles	07/01/2008	07/01/2010	07/01/2011	2.00%		400,000.00		400,000.00		400,000.00
871 M	910-114	10/9/2006	Various-Automotive Vehicles	07/01/2008	07/01/2010	07/01/2011	2.00%		20,000.00		20,000.00		20,000.00
871 N	906-610	10/9/2006	Human Services - Equipment and Machinery	07/01/2008	07/01/2010	07/01/2011	2.00%		528,000.00		528,000.00		528,000.00
871 O	914-612	10/9/2006	Police - Equipment and Machinery	07/01/2010	07/01/2010	07/01/2011	1.25%				109,000.00		109,000.00
871 O	914-612	10/9/2006	Police - Equipment and Machinery	07/01/2009	07/01/2010	07/01/2011	2.00%		174,000.00		174,000.00		174,000.00
871 P	914-613	10/9/2006	Police-Technology Equipment	07/01/2010	07/01/2010	07/01/2011	1.25%				1,624,000.00		1,624,000.00
871 P	914-613	10/9/2006	Police-Technology Equipment	07/01/2010	07/01/2010	07/01/2011	2.00%		4,500,000.00		4,500,000.00		4,500,000.00
871 S	914-611	10/9/2006	Sheriff- Reconstrut Firearms Range	07/01/2010	07/01/2010	07/01/2011	1.25%				1,624,000.00		1,624,000.00
871 T	921-126	10/9/2006	Vocational - Renovations and Improvements	12/06/2009	07/01/2010	07/01/2011	2.00%				4,500,000.00		4,500,000.00
871 T	921-126	10/9/2006	Vocational - Renovations and Improvements	07/01/2009	07/01/2010	07/01/2011	2.00%				4,500,000.00		4,500,000.00
894 A	999-999	6/26/2003	County Park at Stanford Drive, Rockley Heights	07/01/2009	07/01/2010	07/01/2011	2.00%				4,500,000.00		4,500,000.00

COUNTY OF UNION
GENERAL CAPITAL FUND

SCHEDULE F OF BOND ANTICIPATION NOTES

ORDINANCE NUMBER	ACCOUNT NUMBER	DATE OF ORDINANCE	IMPROVEMENT DESCRIPTION	DATE OF ORIGINAL ISSUE	DATE OF ISSUANCE	DATE OF MATURITY	INTEREST RATE	BALANCE DECEMBER 31, 2000	INCREASED	DECREASED	BALANCE DECEMBER 31, 2010	
687 A	902-917	7/30/2009	Parks - IT Equipment	07/01/2010	07/01/2010	07/01/2011	1.25%	\$	\$ 268,000.00	\$	\$ 268,000.00	
687 B	902-918	7/30/2009	Parks - Communications Equipment	07/01/2010	07/01/2010	07/01/2011	1.25%		67,000.00		67,000.00	
687 G	895-092	7/30/2009	Engineering - Engineering Services	07/01/2010	07/01/2010	07/01/2011	1.25%		1,140,000.00		1,140,000.00	
687 H	911-770	7/30/2009	Lighting - Equipment and Machinery	07/01/2010	07/01/2010	07/01/2011	1.25%		166,000.00		166,000.00	
687 D	912-240	7/30/2009	Parks - Gallop Hill Golf Course Improvements	12/08/2009	07/01/2010	07/01/2011	2.00%	3,914,000.00	3,914,000.00		3,914,000.00	
687 P	910-115	7/30/2009	Various-Automotive Vehicles	07/01/2010	07/01/2010	07/01/2011	1.25%		2,015,000.00	3,914,000.00	2,015,000.00	
687 Q	906-611	7/30/2009	Human Services - Equipment and Machinery	07/01/2010	07/01/2010	07/01/2011	1.25%		63,000.00		63,000.00	
687 Y	917-615	7/30/2009	Prosecutor - IT Equipment	07/01/2010	07/01/2010	07/01/2011	1.25%		153,000.00		153,000.00	
687 Z	917-616	7/30/2009	Prosecutor - Communication Equipment	07/01/2010	07/01/2010	07/01/2011	1.25%		216,000.00		216,000.00	
688	917-617	8/24/2009	Acquisition of Property - Child Advocacy Center	12/08/2009	07/01/2010	07/01/2011	2.00%	2,280,000.00	2,280,000.00	2,280,000.00	2,280,000.00	
691	906-023	9/8/2009	Parking Garage Easement	10/20/2009	07/01/2010	07/01/2011	2.00%	8,746,250.00	8,746,250.00	8,746,250.00	8,746,250.00	
691	900-073	9/22/09	Parking Garage Easement	12/08/2009	07/01/2010	07/01/2011	2.00%	5,353,750.00	5,353,750.00	5,353,750.00	5,353,750.00	
692	922-126	9/16/2009	Parking Garage Easement - County College	12/08/2009	07/01/2010	07/01/2011	2.00%	2,500,000.00	2,500,000.00	2,500,000.00	2,500,000.00	
693	900-021	10/6/2009	Improvements to Oakenod Park	12/08/2009	07/01/2010	07/01/2011	2.00%	1,800,000.00	1,800,000.00	1,800,000.00	1,800,000.00	
695	900-022	10/6/2009	U.C.I.A. Renewable Energy Loan	12/08/2009	07/01/2010	07/01/2011	2.00%	475,000.00	475,000.00	475,000.00	475,000.00	
								\$ 152,746,250.00	\$ 182,746,250.00	\$ 152,746,250.00	\$ 182,746,250.00	
								REF	C	C 2 C-6	C 2	C

"C-15"

COUNTY OF UNION

GENERAL CAPITAL FUND

SCHEDULE OF RESERVE FOR ARBITRAGE

	<u>REF</u>	
Balance, December 31, 2009	C	\$ 54,805 95
Increased By		
Interest	C-2	<u>91,024 72</u>
		145,830 67
Decreased By		
Transferred to Current Fund	C	\$ <u><u>145,830 67</u></u>

COUNTY OF UNION

GENERAL CAPITAL FUND

SCHEDULE OF NEW JERSEY DAM RESTORATION LOAN PROGRAM

	<u>REF</u>	
Balance, December 31, 2009	C	\$ 3,189,425 65
Decreased By Loans Paid	C-5	<u>127,664 28</u>
Balance, December 31, 2010	C	<u>\$ 3,061,761 37</u>

COUNTY OF UNION

GENERAL CAPITAL FUND

SCHEDULE OF NEW JERSEY DAM RESTORATION LOAN PROGRAM ADVANCES

	<u>REF.</u>		
Balance, December 31, 2008	C	\$	334,817 00
Decreased By			
Applied to Dam Restoration Loan Program Accounts Receivable	C-15	\$	<u>334,817 00</u>

COUNTY OF UNION

GENERAL CAPITAL FUND

SCHEDULE OF BONDS AND NOTES AUTHORIZED BUT NOT ISSUED

ORDINANCE NUMBER	DATE OF ORDINANCE	IMPROVEMENT DESCRIPTION	BALANCE DECEMBER 31, 2010
480 D	7/23/1998	Oak Ridge Golf Course	\$ 200 00
480 F	7/23/1998	Pedestrian Bridges - Rahway River	7,700 00
480 H	7/23/1998	Garwood Branch Flood Control	771,400 00
480 O	7/23/1998	Communication & Signal Equipment	79,300 00
501 G	7/22/1999	Engineering - Flood Control	150,000 00
501 Z	7/22/1999	Surrogate - Equipment & Machinery	19,600 00
516 A	10/11/2000	Senior Focus	147,745 00
516 E	10/11/2000	Seniors in Motion	116,200 00
518 N	12/14/2000	Replace of Sidewalks	237,500 00
518 T	12/14/2000	Vehicular Gate - Jail	171,000 00
540 A	10/25/2001	Loan U C I A	20,000 00
552 A	5/9/2002	Vocational - Construct Building	257,000 00
555 G	8/22/2002	Replace Culverts	125 00
555 P	8/22/2002	Improvement to Building	750 00
555 X	8/22/2002	Surrogate - Furnishings and Equipment	9,900 00
565 A	2/20/2003	Refunding of Unfunded Pension Liabilities	630,000 00
578 I	8/21/2003	Operational Services - Sewer Projects	500 00
578 L	8/21/2003	Operational Services - Improvement to Buildings	95,750 00
578 M	8/21/2003	Operational Services - Improvement to Buildings	283,750 00
578 P	8/21/2003	Parks and Recreation Improvements	870 00
578 S	8/21/2003	Public Safety - Security and Facility Infrastructure	132,549 00
578 Y	8/21/2003	Surrogate Offices, Renovations and Improvements	32,387 00
601 D	8/19/2004	Runnels - Renovate Long-Term Care Units	754,355 00
601 G	8/19/2004	Repair of Various Bridges	115 83
601 H	8/19/2004	Engineering Services and Culvert Repairs	1,456,000 00
601 J	8/19/2004	Traffic Signal Rehabilitation Program	275 00
601 N	8/19/2004	Environmental Monitoring - Underground Tanks	712 00
601 O	8/19/2004	Various Improvements to Public Buildings	400 00
601 P	8/19/2004	Various Improvements to Public Buildings	701,750 00
601 Q	8/19/2004	Furniture, Carpet and Window Treatments	15,250 00
601 R	8/19/2004	Various Departments - Equipment and Machinery	327,494 00
601 T	8/19/2004	Various improvements - Parks and Recreation	7,162 00
601 U	8/19/2004	Parks and Recreation - Equipment and Machinery	123 840 00
601 V	8/19/2004	Parks and Recreation - Furniture and Fixtures	18,550 00
601 W	8/19/2004	Parks and Recreation - Upgrade Alarms and Sprinklers	112,517 00
601 AA	8/19/2004	Public Safety Medical Examiner Equipment	6,462 00
601 BB	8/19/2004	Public Safety - Floor, Radio System	271,944 00
601 CC	8/19/2004	Sheriff Firearms Range, Machinery and Equipment	34 00
601 EE	8/19/2004	Clerk - Renovation of Records Room, Equipment	73,344 00
601 FF	8/19/2004	Surrogate - Furniture, Computers and Office Equipment	27,397 00
601 II	8/19/2004	County Voc Tech Schools - Various Improvements	11,250 00
616 E	8/18/2005	Human Services - Equipment and Machinery	154,915 00
616 F	8/18/2005	Engineer - Replace Bridges	551,200 00
616 G	8/18/2005	Engineer - Culver Repair	1,221,750 00
616 I	8/18/2005	Engineer - Traffic Signals	960 00
616 K	8/18/2005	Engineer - Environmental Monitoring	275 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

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, 2010</u>
616 O	8/18/2005	New Automotive Vehicles and Communication Equipment	\$ 89,944 00
616 P	8/18/2005	Park and Recreation Improvements	429,189 00
616 T	8/18/2005	Sheriff - Equipment and Machinery	74,484 00
616 X	8/18/2005	Surrogate's Office - Furnishings	32,289 00
616 Y	8/18/2005	Clerk's Office - Furnishings	88,065 00
616 AA	8/18/2005	Union County College - Equipment and Machinery	68,500 00
616 BB	8/18/2005	Union County Vocational/Technical Schools - Facility Improvements	22,750 00
632 AA	8/1/2006	College-Equipment & Machinery	35,500 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 C	8/1/2006	Runnells-Renovate Long Term Units	321,980 00
632 CC	8/1/2006	Vocational-Equipment and Machinery	5,750 00
632 D	8/1/2006	Engineering-Replace Bridges	225 00
632 E	8/1/2006	Engineering-Culvert Repairs	669,125 00
632 F	8/1/2006	Engineering-Traffic Signals	249 00
632 G	8/1/2006	Engineering-Environmental Monitoring	512 00
632 H	8/1/2006	Engineering-West Brook Flood Control	30,500 00
632 I	8/1/2006	Engineering-Resurface County Roads	995,000 00
632 J	8/1/2006	Engineering-Equip & Machinery	1,925 00
632 K	8/1/2006	Park Improvements	50 00
632 L	8/1/2006	Park Improvements	59,905 00
632 M	8/1/2006	Parks-Equip & Machinery	56,955 00
632 N	8/1/2006	Parks-Vehicles	84,176 00
632 O	8/1/2006	Parks -Facilities-Improvement to Buildings	789,025 00
632 P	8/1/2006	Parks-Facilities-Improvement to Buildings	1,027,425 00
632 R	8/1/2006	Parks-Facilities-Furniture, Carpets	550 00
632 T	8/1/2006	Human Services-Vehicles, Equipment	243,835 00
632 U	8/1/2006	Various departments-Vehicles	802 00
632 V	8/1/2006	Public Safety-Equipment and Machinery	503,540 00
632 W	8/1/2006	Sheriff-Firearms Range	227 00
632 X	8/1/2006	Prosecutor-Equipment and Machinery	51,909 00
653 A	8/23/2007	Info Tech IT and Tele Equipment	720,176 00
653 C	8/23/2007	Runnells-Call System, Wall Guards and Equipment	268,382 00
653 D	8/23/2007	Engineering-Repair or Replace Bridges	1,717,500 00
653 F	8/23/2007	Engineering-Traffic Signals	500 00
653 G	8/23/2007	Engineering-Environmental Monitoring	297,100 00
653 H	8/23/2007	Engineering-Inspect Dams	155 000 00
653 I	8/23/2007	Park and Recreation Improvements	708,584 00
653 J	8/23/2007	Park and Recreation Improvements	541,092 00
653 K	8/23/2007	Parks-Equipment	47,710 00
653 L	8/23/2007	Parks-Equipment & Machinery	215,270 00
653 M	8/23/2007	Parks-Vehicles	48,212 00
653 N	8/23/2007	Facilities Management-Improvements to Buildings	162,925 00
653 O	8/23/2007	Facilities Management-Improvements to Buildings	636,025 00
653 P	8/23/2007	Facilities Management-Furniture, Carpets	293,550 00
653 Q	8/23/2007	Public Works - Equipment and Machinery	64,066 00
653 R	8/23/2007	Human Services - Equipment and Machinery	127,778 00
653 S	8/23/2007	Various - Equipment, Machinery and Vehicles	255,315 00
653 T	8/23/2007	Public Safety - Equipment and Machinery	180,470 00

COUNTY OF UNION

GENERAL CAPITAL FUND

SCHEDULE OF BONDS AND NOTES AUTHORIZED BUT NOT ISSUED

<u>ORDINANCE NUMBER</u>	<u>DATE OF ORDINANCE</u>	<u>IMPROVEMENT DESCRIPTION</u>	<u>BALANCE DECEMBER 31, 2010</u>
653 U	8/23/2007	Public Safety - Equipment and Machinery	\$ 32,850 00
653 V	8/23/2007	Emergency Management - Equipment and Machinery	367 00
653 X	8/23/2007	Sheriff - Firearms Range, Equipment and Machinery	244,624 00
653 Y	8/23/2007	Prosecutor - Equipment and Machinery	89,209 00
653 AA	8/23/2007	Vocational - Renovations and Improvements	47,000 00
661 A	8/23/2007	Refunding Bond Ordinance	4,694,000 00
665 A	2/28/2008	Additional Construction-Venier Bldg-Westfield	9,000 00
669 A	5/29/2008	Engineering Services	72,500 00
669 B	5/29/2008	Engineering-Resurface Roads	115,300 00
670 A	7/24/2008	Public Safety-Fire Academy	1,187,500 00
670 B	7/24/2008	Open Space-Hungarian Club	22,500 00
671 A	10/9/2008	Information Tech-Tech & Communications Equipment	450 00
671 B	10/9/2008	Communications-Communication and Signal Equipment	192,119 00
671 C	10/9/2008	Runnels-Improvements & Equipment	406,772 00
671 D	10/9/2008	Engineering-Traffic Signal Rehabilitation	1,903,395 00
671 E	10/9/2008	Engineering-Lenape Park Bike Trail	47,500 00
671 F	10/9/2008	Engineering-Info Tech Equip	47,500 00
671 G	10/9/2008	Facilities-Improvement to Buildings	2,201,625 00
671 H	10/9/2008	Facilities-Improvement to Buildings	733,875 00
671 I	10/9/2008	Facilities-Fire Safety Upgrades	500 00
671 J	10/9/2008	Parks-Park and Rec Improvements	749 00
671 K	10/9/2008	Parks-Recreation Equipment	400 00
671 L	10/9/2008	Public Works-Equip & Machinery	18,600 00
671 M	10/9/2008	Various-Automotive Vehicles	512 00
671 N	10/9/2008	Human Services-Equipment and Machinery	37,665 00
671 O	10/9/2008	Police-Equipment and Machinery	150 00
671 P	10/9/2008	Police-Technology Equipment	8,420 00
671 Q	10/9/2008	Corrections Security Fencing	244,625 00
671 R	10/9/2008	Clerk-Index Records Preservation	146,775 00
671 S	10/9/2008	Sheriff-Reconstruct Fire Arms Range	144 012 00
684 A	5/28/2009	County Park at Stanford Drive, Berkeley heights	1,200,000 00
687 A	7/30/2009	Parks-IT Equip	374 00
687 B	7/30/2009	Parks-Communications Equip	43,675 00
687 C	7/30/2009	Runnelis Hospital-Upgrade Elevators, Etc	664,240 00
687 D	7/30/2009	Engineering-Traffic Signals	3,236,878 00
687 E	7/30/2009	Engineering Resurface Roads	589,000 00
687 F	7/30/2009	Engineering-Inspect and Rehab Dams	33,250 00
687 H	7/30/2009	Engineering-Equip & Machinery	345 00
687 I	7/30/2009	Engineering-Facilities-improve Buildings	14,677,500 00
687 J	7/30/2009	Engineering-Facilities-Fire Alarm Systems	489,250 00
687 K	7/30/2009	Engineering-Facilities-Fire Safety Renovations	4,892,500 00
687 L	7/30/2009	Engineering-Park and Recreation Improvements	1,369,899 00
687 M	7/30/2009	Park and Recreation Improvements	380,475 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, 2010
687 N	7/30/2009	Parks-Recreation Equipment	365,797 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	338,095 00
687 S	7/30/2009	Public Safety-Police Furnishings	83,172 00
687 T	7/30/2009	Corrections-Furnishings and Equipment	24,700 00
687 U	7/30/2009	Corrections-Communications and Signal Equipment	134,425 00
687 V	7/30/2009	Public Safety Emerg Mgmt -Equipment	171,902 00
687 W	7/30/2009	Clerk-Equipment and Machinery	21,185 00
687 X	7/30/2009	Sheriff-Communication Equipment	23,750 00
687 Y	7/30/2009	Prosecutor-IT Equipment	443 00
687 Z	7/30/2009	Prosecutor-Communication Equipment	808 00
687 AA	7/30/2009	Vocational-Renovate and Improve Buildings	1,400,000 00
687 BB	7/30/2009	College-It and Communications Equipment	660,000 00
687 CC	7/30/2009	College-Equipment and Machinery	340,000 00
691 A	9/9/2009	Easement-Parking Garage	600,000 00
693 A	10/8/2009	Improvements to Oakwood Park	2,000,000 00
713 A	12/8/2010	Parks & CR-IT Acq of IT Equip	336,300 00
713 AA	12/8/2010	Vocational School-Renovations & Improvements	900,000 00
713 B	12/8/2010	Parks & CR-IT Acq of Comm Equip	489,250 00
713 BB	12/8/2010	Vocational School-IT Equipment	500,000 00
713 C	12/8/2010	Runnells Hospital-Replacement of Elevators, Etc	587,100 00
713 CC	12/8/2010	College-Renovations & Improvements	1,868,000 00
713 D	12/8/2010	Runnells-Replacement of Equipment and Machinery	61,750 00
713 DD	12/8/2010	College-Equipment and Machinery	1,635,082 00
713 E	12/8/2010	Engineering-Engineering Services	760,000 00
713 F	12/8/2010	Engineering-Improvements to Dams	587,100 00
713 G	12/8/2010	Engineering-Facilities-improvements to Buildings	5,186,050 00
713 H	12/8/2010	Engineering-Facilities-Fire Alarm Systems	391 400 00
713 I	12/8/2010	Engineering-Facilities-Fire Safety Renovations	978,500 00
713 J	12/8/2010	Engineering-Facilities- Furniture, Carpets	293,550 00
713 K	12/8/2010	Engineering-Facilities-Engineering Services	237,500 00
713 L	12/8/2010	Engineering-Park Maint -Park & Recreation Improvements	993,178 00
713 L	12/8/2010	Engineering-Park Maint -Park & Recreation Improvements	2,431,572 00
713 M	12/8/2010	Parks & CR-Admin-Park & Rec Improvements	8,806,500 00
713 N	12/8/2010	Parks & CR-Admin-Park & Rec Equipment	62,650 00
713 O	12/8/2010	Parks & CR-Admin-Park & Rec New Club House-GH	8,806,500 00
713 P	12/8/2010	Various-New Automotive Vehicles	3,223,177 00
713 Q	12/8/2010	Human Services-Equipment and Machinery	64,125 00
713 R	12/8/2010	Public Safety-Police-Equipment and Machinery	343,234 00
713 S	12/8/2010	Corrections-Furnishings and Equipment	24,700 00
713 T	12/8/2010	Corrections- Equipment & Machinery	23,750 00
713 U	12/8/2010	Public Safety-Emerg Mgmt- Equipment and Machinery	1,755,125 00
713 V	12/8/2010	Sheriff-Communication Equipment	121,600 00
713 W	12/8/2010	Sheriff-Equip & Machinery	126,225 00
713 X	12/8/2010	Sheriff-IT Equipment	58,710 00
713 Y	12/8/2010	Prosecutor-IT Equipment	145,302 00
713 Z	12/8/2010	Prosecutor-Comm Equip	124,640 00
			\$ 109,671,027 83

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

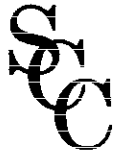
REPORTS ON COMPLIANCE WITH REQUIREMENTS
APPLICABLE TO MAJOR FEDERAL AND STATE FINANCIAL
PROGRAMS AND INTERNAL CONTROL OVER COMPLIANCE
IN ACCORDANCE WITH OMB CIRCULAR NO A-133
AND STATE OF NEW JERSEY OMB CIRCULAR 04-04

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, 2010 and have issued our report thereon dated December 8, 2011. Our report disclosed that, as described in Note 1 to the financial statements, the County of Union prepares its financial statements on a basis of accounting prescribed by the Division of Local Government Services, Department of Community Affairs, State of New Jersey, that demonstrates compliance with a modified accrual basis and the budget laws of the State of New Jersey, which is a comprehensive basis of accounting other than U.S. generally accepted accounting principles. In addition, our report was qualified for the omission of a Statement of General Fixed Assets and we did not audit the financial activities of the County of Union's, Division of Social Services. These activities are considered confidential and are only subject to audit by the New Jersey State Department of Human Services. We conducted our audit in accordance with U.S. generally accepted auditing standards, audit requirements as prescribed by the Division of Local Government Services, Department of Community Affairs, State of New Jersey and the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States.

Internal Control Over Financial Reporting

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

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

SUPLEE, CLOONEY & COMPANY

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent or detect and correct misstatements on a timely basis. A material weakness is a deficiency, or combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the County of Union's financial statements will not be prevented, or detected and corrected on a timely basis. We considered the deficiency described in the accompanying schedule of findings and questioned costs to be a material weakness and is listed as #10-1.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the County of Union's financial statements - statutory basis are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed instances of noncompliance or other matters that are required to be reported under Government Auditing Standards and audit requirements as prescribed by the Division of Local Government Services, Department of Community Affairs which is described in the accompanying Schedule of Findings and Questioned Costs as item #10-2. 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 County Clerk's Office. We did not audit the County's response and, accordingly, we express no opinion on it.

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


CERTIFIED PUBLIC ACCOUNTANTS


REGISTERED MUNICIPAL ACCOUNTANT NO 50

December 8, 2011



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, 2010. The County of Union's major federal and state programs are identified in the summary of auditor's results section of the accompanying Schedule of Findings and Questioned Costs. Compliance with the requirements of laws, regulations, contracts and grants applicable to each of its major federal and state programs are the responsibility for the County of Union's management. Our responsibility is to express an opinion on the County of Union's compliance based on our audit.

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

SUPLEE, CLOONEY & COMPANY

In our opinion, the County of Union complied, in all material respects, with the requirements referred to above that could have a direct and material effect on each of its major federal and state programs for the year ended December 31, 2010. 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 #10-3.

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 #10-4 and #10-5. 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 County Clerk's Office. We did not audit the County's response and, accordingly, we express no opinion on it.

SUPLEE, CLOONEY & COMPANY

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


CERTIFIED PUBLIC ACCOUNTANTS


REGISTERED MUNICIPAL ACCOUNTANT NO. 50

December 8, 2011

COUNTY OF UNION

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED DECEMBER 31, 2010

FEDERAL GRANTOR/PASS THROUGH GRANTOR/PROGRAM TITLE	FEDERAL C F D A NUMBER	STATE ACCOUNT NUMBER	GRANTOR'S NUMBER	GRANT PERIOD		GRANT AWARD AMOUNT	2010 FUNDS RECEIVED	2010 EXPENDITURES	CUMULATIVE EXPENDITURES DECEMBER 31, 2010
				FROM	TO				
Direct Programs									
United State Department of Housing and Urban Development									
Community Development Block Grant	14 218		B-06-UC-34-0106	8/1/10	7/31/11	\$ 5,846,679.00	\$	\$ 453,712.20	\$ 453,712.20
Community Development Block Grant	14 218		B-09-UC-34-0106	8/1/09	7/31/10	5,372,863.00		3,810,968.65	4,194,753.10
Community Development Block Grant	14 218		B-09-UC-34-0106	8/1/09	7/31/09	5,223,926.00		788,114.00	4,905,201.59
Community Development Block Grant	14 218		B-07-UC-34-0106	8/1/07	7/31/08	5,418,816.00			5,566,770.15
Community Development Block Grant	14 218		B-06-UC-34-0106	8/1/06	7/31/07	5,378,814.00			5,907,983.87
Community Development Block Grant	14 218		B-05-UC-34-0106	8/1/05	7/31/06	5,999,071.00		32,125.00	5,822,676.34
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		R-03-UC-34-0106	8/1/03	7/31/04	6,433,000.00			6,129,972.19
Community Development Block Grant	14 218		B-02-UC-34-0106	8/1/02	7/31/03	6,353,300.00			6,063,606.99
Community Development Block Grant	14 218		B-01-UC-34-0106	8/1/01	7/31/02	6,473,000.00		470.56	6,358,343.23
							\$ 3,301,388.82	\$ 5,086,411.31	\$ 90,723,981.62
ARRA -Community Development Block Grant	14 218			8/1/09	7/31/10	1,417,876.00	\$ 721,698.27	\$ 431,832.38	\$ 1,417,876.00
ARRA Neighborhood Stabilization Program	14 256			8/1/09	7/31/10	2,601,755.00	\$ 400,000.00	\$ 400,000.00	\$ 400,000.00
ARRA Homeless Prevention and Rapid Rehousing Program	14 257			10/1/09	9/30/12	2,169,536.00	\$ 1,056,482.63	\$ 1,167,714.02	\$ 1,372,023.90
Title II National Affordable Housing Act									
Home Investment Partnership Program	14 239		M-09-DC-34-0222	9/20/10	9/20/11	1,568,834.00	\$	\$ 75,000.00	\$ 75,000.00
Home Investment Partnership Program	14 239		M-09-DC-34-0222	9/20/09	9/20/10	1,519,355.00		856,946.19	982,100.41
Home Investment Partnership Program	14 239		M-09-DC-34-0222	9/20/08	9/20/09	1,363,884.00		94,153.10	825,928.77
Home Investment Partnership Program	14 239		M-07-DC-34-0222	9/20/07	9/20/08	1,418,153.00		20,056.62	568,445.28
Home Investment Partnership Program	14 239		M-06-DC-34-0222	9/20/06	9/20/07	1,429,008.00		170,000.00	1,400,896.67
Home Investment Partnership Program	14 239		M-05-DC-34-0222	9/20/05	9/20/06	1,506,302.00		102,483.18	882,571.26
Home Investment Partnership Program	14 239		M-04-DC-34-0222	9/20/04	9/20/05	1,548,290.00			2,789,559.34
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	1,880,873.35			1,049,821.35
							\$ 1,337,744.75	\$ 1,418,629.07	\$ 14,411,767.66
Emergency Food and Shelter	14 231		S-00-UC-34-0021	8/1/10	7/31/11	235,253.00	\$	\$ 20,306.47	\$ 20,306.47
Emergency Food and Shelter	14 231		S-09-UC-34-0021	8/1/09	7/31/10	232,582.00	205,694.27	202,286.45	205,694.27
Emergency Food and Shelter	14 231		S-08-UC-34-0021	8/1/08	7/31/09	233,047.00			225,869.38
Emergency Food and Shelter	14 231		S-07-UC-34-0021	8/1/07	7/31/08	231,962.00			230,062.00
Emergency Food and Shelter	14 231		S-06-UC-34-0021	8/1/06	7/31/07	230,754.00			228,150.70
Emergency Food and Shelter	14 231		S-05-UC-34-0021	8/1/05	7/31/06	231,014.00			230,571.20
Emergency Food and Shelter	14 231		S-04-UC-34-0021	8/1/04	7/31/05	235,315.00			232,498.33
Emergency Food and Shelter	14 231		S-03-UC-34-0021	8/1/03	7/31/04	219,000.00			218,230.85
Emergency Food and Shelter	14 231		S-02-UC-34-0021	8/1/02	7/31/03	220,000.00			219,124.10
							\$ 205,694.27	\$ 222,582.92	\$ 1,810,353.30

See Accompanying Notes to Schedules of Expenditures of Federal Awards

COUNTY OF UNION

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED DECEMBER 31, 2010

FEDERAL GRANTOR/PASS THROUGH GRANTOR/PROGRAM TITLE	FEDERAL C.F.D.A. NUMBER	STATE ACCOUNT NUMBER	GRANTOR'S NUMBER	GRANT PERIOD		GRANT AWARD AMOUNT	2010 FUNDS		CUMULATIVE EXPENDITURES DECEMBER 31, 2010
				FROM	TO		RECEIVED	EXPENDITURES	
Supportive Housing Program	14 235			5/1/10	4/30/11	\$ 2,668,803.00	\$	48,062.39	\$ 48,062.39
Supportive Housing Program	14 235			5/1/09	4/30/10	3,161,935.00		1,778,978.00	1,802,590.68
Supportive Housing Program	14 235			5/1/08	4/30/09	2,985,022.00		123,345.18	1,488,900.42
Supportive Housing Program	14 235			5/1/07	4/30/08	1,305,864.00		21,718.00	1,074,237.18
Supportive Housing Program	14 235			5/1/06	4/30/07	3,876,466.00		79,120.64	3,128,453.37
Supportive Housing Program	14 235			5/1/05	4/30/06	3,792,411.00		269,164.01	2,902,187.19
Supportive Housing Program	14 235			5/1/04	4/30/05	2,494,599.00			2,272,687.88
Supportive Housing Program	14 235			5/1/03	4/30/04	1,307,511.00			1,244,869.05
Supportive Housing Program	14 235			5/1/02	4/30/03	254,471.00			254,471.00
Supportive Housing Program	14 235			5/1/00	4/30/01	486,941.00			477,488.34
Supportive Housing Program	14 235			5/1/98	4/30/01	2,033,537.00			1,940,001.43
							\$ 3,057,778.55	\$ 2,260,388.14	\$ 18,601,418.93
Lead Hazard Control Grant	14 905			11/1/07	10/31/10	3,975,202.00	\$ 144,411.00	\$ 393,473.51	\$ 659,271.32
Pass Through City of Newark Housing Opportunities for People With AIDS (HOPWA I)	14 241			1/01/10	12/31/10	287,715.00	\$ 201,489.00	\$ 281,718.00	\$ 281,718.00
(HOPWA I)	14 241			10/1/09	12/31/09	275,000.00	272,721.44	15,152.72	272,721.44
(HOPWA I)	14 241			10/1/04	9/30/05	310,405.38		60,500.00	310,405.38
							\$ 474,210.44	\$ 359,368.72	\$ 854,542.82
Section 8 Housing Choice Voucher Program	14 871			1/1/11	12/31/11	3,257,519.00	\$ 456,979.00	\$ 842,176.64	\$ 642,176.64
Section 8 Housing Choice Voucher Program	14 871			1/1/10	12/31/10	3,257,519.00	2,903,552.00	3,194,122.84	3,194,122.84
Section 8 Housing Choice Voucher Program	14 871			1/1/09	12/31/09	3,569,722.48		(198,325.33)	3,333,748.15
Section 8 Housing Choice Voucher Program	14 871			1/1/08	12/31/08	3,274,937.88		12,500.00	3,200,212.06
Section 8 Housing Choice Voucher Program	14 871			1/1/07	12/31/07	3,168,418.00			3,072,688.54
Section 8 Housing Choice Voucher Program	14 871			1/1/06	12/31/06	3,240,383.00			3,096,291.73
Section 8 Housing Choice Voucher Program	14 871			1/1/05	12/31/05	3,069,311.75			2,903,357.32
Section 8 Housing Choice Voucher Program	14 871			1/1/04	12/31/04	2,829,814.76			2,819,014.76
							\$ 3,420,511.00	\$ 3,650,464.15	\$ 22,321,597.04
<u>Total Department of Housing and Urban Development</u>							\$ 14,128,124.91	\$ 15,328,854.30	\$ 110,643,379.09

See Accompanying Notes to Schedules of Expenditures of Federal Awards

COUNTY OF UNION

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED DECEMBER 31, 2010

FEDERAL GRANTOR/PASS THROUGH GRANTOR/PROGRAM TITLE	FEDERAL C F D A NUMBER	STATE ACCOUNT NUMBER	GRANTOR'S NUMBER	GRANT PERIOD		GRANT AWARD AMOUNT	2010 FUNDS RECEIVED	2010 EXPENDITURES	CUMULATIVE EXPENDITURES DECEMBER 31, 2010
				FROM	TO				
Pass-Through State of New Jersey Department of Transportation Highway Planning and Construction	20 205					\$ 1,601,115.43	\$	\$ 17,804.43	\$ 1,621,115.43
Highway Planning and Construction	20 205	6300-480-078-6320 AWX-TCAF 7310				434,000.00		6,580.50	332,396.09
Highway Planning and Construction	20 205	2009-D7-BLA-206	STP-7506 (107)	11/26/08	11/30/11	3,860,640.00	3,308,772.14	1,990,544.05	3,980,640.00
ARRA Road Resurfacing Improvements	20 205					5,663,380.00		3,268,384.50	3,268,384.50
Pass-Through North Jersey Transportation Planning Authority ARRA Supplemental Subregional Staff Support for ARRA Projects	20 205			7/1/09	6/30/11	89,225.00	53,526.88	85,931.20	85,931.20
						\$ 3,392,299.02	\$	\$ 5,376,324.71	\$ 3,148,467.22
Pass-Through State of New Jersey Department of Transportation Transportation Engineering and Sub-Regional Transportation Planning Work Program	20 505	6200-218-022381-36		7/1/10	6/30/11	105,155.00	\$	\$ 12,620.19	\$ 12,620.19
Transportation Engineering and Sub-Regional Transportation Planning Work Program	20 505	6200-218-072391-36		7/1/09	6/30/10	105,155.00	84,834.22	86,761.05	105,155.00
Transportation Engineering and Sub-Regional Transportation Planning Work Program	20 505	6200-218-022381-36		7/1/08	6/30/09	105,155.00			41,195.72
Transportation Engineering and Sub-Regional Transportation Planning Work Program	20 505	6200-218-022381-36		7/1/07	6/30/08	104,994.39			104,484.88
Transportation Engineering and Sub-Regional Transportation Planning Work Program	20 505	6200-218-022381-36		7/1/05	6/30/06	84,124.00			82,202.12
Pass-Through North Jersey Transportation Planning Authority Gordon Street Bridge	20 505					330,000.00	1,170.42	26,327.34	268,999.96
Route 27 Corridor Safety study	20 505					212,000.00			211,698.11
7th Avenue Plainfield	20 505					215,000.00			188,292.28
Broad and Summit	20 505					369,639.00		0.00	0.00
Route 1 and 8 Corridor Safety study	20 505					176,000.00		27,043.75	27,043.75
						\$ 96,004.64	\$	\$ 132,752.33	\$ 1,061,680.01
<u>Total Department of Transportation</u>						\$ 3,458,203.66	\$	\$ 5,509,187.04	\$ 10,208,147.23
Pass-Through State of New Jersey Department of Labor Workforce Investment Act	17 258			7/1/10	6/30/11	1,079,026.00	\$ 567,947.00	\$ 310,175.32	\$ 310,175.32
Workforce Investment Act	17 258			7/1/09	6/30/10	927,803.00	498,441.00	510,646.41	778,528.53
ARRA-Workforce Investment Act	17 258			7/1/09	6/30/10	249,854.00	58,733.00	66,455.04	228,556.54
Workforce Investment Act	17 258			7/1/08	6/30/09	903,578.00		134,273.40	903,578.00
						\$ 1,127,121.00	\$	\$ 1,041,552.17	\$ 2,228,935.39

See Accompanying Notes to Schedules of Expenditures of Federal Awards

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COUNTY OF UNION

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED DECEMBER 31, 2010

FEDERAL GRANTOR/PASS THROUGH GRANTOR/PROGRAM TITLE	FEDERAL C.F.D.A. NUMBER	STATE ACCOUNT NUMBER	GRANTOR'S NUMBER	GRANT PERIOD		GRANT AWARDED AMOUNT	2010 FUNDS		CUMULATIVE EXPENDITURES DECEMBER 31, 2010
				FROM	TO		RECEIVED	EXPENDITURES	
Workforce Investment Act	17 258			7/1/10	6/30/11	\$ 1,028,056.00	\$ 416,888.00	\$ 278,266.84	\$ 278,266.84
ARRA Workforce Investment Act	17 259			7/1/10	6/30/11	827,000.00	107,670.00	102,642.18	102,642.18
Workforce Investment Act	17 259			7/1/09	6/30/10	867,421.00	447,815.00	558,508.74	782,007.03
ARRA Workforce Investment Act	17 256			7/1/09	6/30/10	475,858.00	186,747.00	152,051.68	446,358.30
Workforce Investment Act	17 259			7/1/08	6/30/09	867,477.00		45,438.03	867,478.36
							\$ 1,159,220.00	\$ 1,138,105.47	\$ 2,477,853.71
Workforce Investment Act	17 260			7/1/10	6/30/11	1,320,484.00	457,578.00	328,127.50	328,127.50
Workforce Investment Act	17 260			7/1/09	6/30/10	1,331,064.00	747,508.00	863,680.60	1,122,383.58
ARRA Workforce Investment Act	17 260			7/1/09	6/30/10	1,901,901.00	734,652.00	706,853.35	1,076,890.12
Workforce Investment Act	17 260			7/1/08	6/30/09	1,018,309.00		118,242.02	1,018,309.00
Financial Sector National Emergency Grant (NEG)	17 260			6/1/09	6/1/10	150,000.00	2,000.00	2,000.00	2,000.00
Post Temporary Assistance for Needy Families (TANF) Displaced Worker Grant	17 260			7/1/09	6/30/10	66,000.00	62,300.00	62,300.35	62,300.35
							\$ 2,004,438.00	\$ 2,102,404.02	\$ 5,610,519.25
Workforce Learning Link	84 002A			7/1/10	6/30/11	161,500.00	20,669.00	23,575.41	23,575.41
Disability Program Navigator Initiative	84 350A			7/1/10	6/30/11	70,125.00	70,125.00	70,125.00	70,125.00
Pass-Through State of New Jersey Department of Community Affairs Green Skills	17 279			1/16/10	1/12/12	1,000,840.00	80,588.11	148,894.69	148,894.69
Pass-Through City of Newark Newark Alliance Grant	17 281			11/1/08	1/28/10	60,000.00	2,368.00		60,000.00
EWA Ryan White Minority	83 514		H85H A000-03	8/1/09	7/31/10	480,408.00	464,884.00	480,238.60	480,238.60
Total Department of Labor							\$ 4,938,522.99	\$ 5,605,893.26	\$ 9,082,431.25
<u>United States Department of Justice</u>									
Pass-Through From State of New Jersey Department of Law and Public Safety									
Pass Through From State of New Jersey Department of Law and Public Safety									
Edward Byrne Memorial Justice Assistance Grant (JAG) Programs									
Multi-Jurisdictional Gang, Gun and Narcotics Task Forces	16 579	1020-100-066-1020-157-40PR-6010	JAG1-28TF-07	1/1/09	6/30/09	63,606.00	18,593.00	18,280.95	63,792.95
Multi-Jurisdictional Gang, Gun and Narcotics Task Forces	16 579	1020-100-066-1020-157-40PR-6010	JAG1-28TF-07	1/1/07	12/31/07	117,990.00		8.08	117,990.00
Multi-Jurisdictional Gang, Gun and Narcotics Task Forces	16 579	1020-100-066-1020-157-40PR-6010	JAG1-28TF-07	1/1/06	12/31/06	117,880.00		36.01	117,580.00
							\$ 18,593.00	\$ 18,325.04	\$ 282,772.95

See Accompanying Notes to Schedules of Expenditures of Federal Awards

COUNTY OF UNION

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED DECEMBER 31, 2010

FEDERAL GRANTOR/PASS THROUGH GRANTOR/PROGRAM TITLE	FEDERAL C.F.D.A. NUMBER	STATE ACCOUNT NUMBER	GRANTOR'S NUMBER	GRANT PERIOD		GRANT AWARD AMOUNT	2010 FUNDS RECEIVED	2010 EXPENDITURES	CUMULATIVE EXPENDITURE DECEMBER 31, 2010
				FROM	TO				
ARRA Narcotics Commissioners Association Training Initiative	16 803			7/1/09	8/30/10	\$ 37,000.00	\$ 5,857.00	\$ 65,480.11	\$ 15,480.11
ARRA Multi-Jurisdictional Gang, Gun and Narcotics Task Forces	16 803	1020-100-066-1020-167-40PR-6010	RJAG1 201F-09C	7/1/09	8/30/11	221,264.00	70,032.00	21,551.70	21,551.70
ARRA Multi-Jurisdictional Gang, Gun and Narcotics Task Forces	16 803		RJAG 1-201F-09B	7/1/09	8/30/10	94,638.00		73,536.96	73,536.96
ARRA Multi-Jurisdictional Gang, Gun and Narcotics Task Forces	16 803		RJAG 1-201F-09A	1/1/09	6/30/09	94,638.00	94,638.00	72,348.20	72,348.20
ARRA Edward Byrne Memorial Justice Assistance	16 803			7/1/09	12/31/09	1,315,718.00		283,843.05	283,843.05
						\$	\$ 170,507.00	\$ 476,872.10	\$ 476,872.10
Crime Victim Assistance Programs									
Justice Assistance Program	16 575	1020-100-066-1020-143-YCJS-6010	2008-DJ BX 0982	1/1/09	12/31/09	300,494.00	\$	33,873.64	33,873.64
Justice Assistance Program	16 575	1020-100-066-1020-143-YCJS-6010	2008-DJ BX 0982	1/1/09	12/31/08	84,052.00		34,283.00	34,283.00
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		64,556.18	222,614.46
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	163,496.89		133,652.08
Victim Assistance Program	16 575	1020-100-066-1020-143-YCJS-6010	V-15-06	10/1/10	9/30/11	283,278.00		25,050.35	28,368.38
Victim Assistance Program	16 575	1020-100-066-1020-143-YCJS-6010	V-35-06	10/1/09	9/30/10	196,382.00	132,886.00	121,366.00	172,773.32
Victim Assistance Program	16 575	1020-100-066-1020-143-YCJS-6010	VWAFPS-20	10/1/08	9/30/09	71,640.00	47,325.00	35,887.04	45,482.24
Victim Assistance Program	16 575	1020-100-066-1020-143-YCJS-6010	V-16-07	10/1/06	9/30/07	356,936.00		138	356,936.00
Victim Assistance Program	16 575	1020-100-066-1020-143-YCJS-6010	V-11-06	10/1/05	9/30/06	385,529.00		122	385,529.00
						\$	\$ 343,707.89	\$ 345,106.87	\$ 1,411,292.09
ARRA County Office of Victim Witness Advocacy-DV Advocates	16 698		2008 E F G 0050	7/1/10	10/31/11	68,500.00	\$	17,500.00	17,500.00
Gang Suppression Program	16 544			10/1/06	9/30/07	100,600.00	\$	74.76	100,600.00
Gang Suppression Program	16 544		DE 24-3-00	10/1/02	9/30/05	180,000.00		3,454.80	180,000.00
						\$	\$ 0.00	\$ 3,529.56	280,000.00
Juvenile Detention Center Supplemental	16 541	1500-100-066-1500-237-2009-6110		1/1/09	12/31/09	530,392.00	\$	364,220.66	530,391.96
Total Department of Justice						\$	\$ 532,607.89	\$ 1,246,654.55	\$ 3,016,128.12
United States Department of Health and Human Services Pass-Through State of New Jersey Department of Health and Senior Services									
Older Americans Act Title III	93 044	100-046-4144-262-004-6110		1/1/10	12/31/10	3,613,200.00	\$ 3,000,123.92	\$ 3,055,634.80	\$ 3,055,634.80
Older Americans Act Title III	93 044	100-046-4144-262-004-6110		1/1/09	12/31/09	3,473,293.00	262,430.00	283,084.83	3,436,775.38
Older Americans Act Title III	93 044	100-046-4144-262-004-6110		1/1/08	12/31/08	3,541,360.00		0.00	3,473,724.00
Older Americans Act Title III	93 044	100-046-4144-262-004-6110		1/1/07	12/31/07	3,393,338.00		25,355.79	3,393,337.60
Older Americans Act Title III	93 044	100-046-4144-262-004-6110		1/1/06	12/31/06	3,443,754.27		13,727.29	3,443,753.99
Older Americans Act Title III	93 044	100-046-4144-262-004-6110		1/1/05	12/31/05	3,550,823.89		18,612.88	3,550,823.89
Older Americans Act Title III	93 044	100-046-4144-262-004-6110		1/1/04	12/31/04	3,545,998.78		21,157.84	3,545,998.82

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COUNTY OF UNION

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED DECEMBER 31, 2010

FEDERAL GRANTOR/PASS-THROUGH GRANTOR/PROGRAM TITLE	FEDERAL C.F.D.A. NUMBER	STATE ACCOUNT NUMBER	GRANTOR'S NUMBER	GRANT PERIOD		GRANT AWARD AMOUNT	2010 FUNDS RECEIVED	2010 EXPENDITURES	CUMULATIVE EXPENDITURES DECEMBER 31, 2010
				FROM	TO				
Older Americans Act Title III	93 044	100-046-4144-262-1004-6110		1/1/03	12/31/03	\$ 3,537,865.00	\$	\$ 72,103.04	\$ 3,709,968.70
Older Americans Act Title III	93 044	100-046-4144-262-1004-6110		1/1/02	12/31/02	3,729,060.26		1.00	3,417,919.65
Older Americans Act Title III	93 044	100-046-4144-262-1004-6110		1/1/01	12/31/01	2,654,362.48		2,575.19	2,656,946.48
Older Americans Act Title III	93 044	100-046-4144-262-1004-6110		1/1/00	12/31/99	2,362,404.26		39,286.19	2,486,262.43
							\$ 3,292,553.92	\$ 3,532,236.81	\$ 36,175,182.93
Pass-Through State of New Jersey Department of Human Services									
Transportation of Elderly Title XIX	93 667	7570-100-054-7570-048-LLLL-6130		1/1/10	12/31/10	589,257.00	\$ 568,367.89	\$ 475,524.71	\$ 475,524.71
Transportation of Elderly Title XIX	93 667	7570-100-054-7570-048-LLLL-6130		1/1/09	12/31/09	500,000.00	1,158,633.60	62,869.48	423,506.60
Transportation of Elderly Title XIX	93 667	7570-100-054-7570-048-LLLL-6130		1/1/08	12/31/08	500,000.00	40,266.46		423,294.46
Transportation of Elderly Title XIX	93 667	7570-100-054-7570-048-LLLL-6130		1/1/07	12/31/07	698,149.90	(10,324.63)	87,160.38	440,226.37
Transportation of Elderly Title XIX	93 667	7570-100-054-7570-048-LLLL-6130		1/1/06	12/31/06	302,894.10	(20,967.89)		281,632.10
Transportation of Elderly Title XIX	93 667	7570-100-054-7570-048-LLLL-6130		1/1/05	12/31/05	562,045.00	99,754.62		461,654.12
Transportation of Elderly Title XIX	93 667	7570-100-054-7570-048-LLLL-6130		1/1/04	12/31/04	755,438.00			684,480.32
Transportation of Elderly Title XIX	93 667	7570-100-054-7570-048-LLLL-6130		1/1/03	12/31/03	829,876.61			806,520.66
Transportation of Elderly Title XIX	93 667	7570-100-054-7570-048-LLLL-6130		1/1/01	12/31/01	239,156.71			230,968.85
Elderly Handicapped Transportation Title XX	93 667	5120-100-034-5120-131 H370-6130		1/1/10	12/31/10	147,574.00	147,574.00	147,574.00	147,574.00
Elderly Handicapped Transportation Title XX	93 667	5120-100-034-5120-131 H370-6130		1/1/09	12/31/09	128,915.00			136,014.80
Elderly Handicapped Transportation Title XX	93 667	5120-100-034-5120-131 H370-6130		1/1/08	12/31/08	137,935.00			137,260.00
Elderly Handicapped Transportation Title XX	93 667	5120-100-034-5120-131 H370-6130		1/1/04	12/31/04	162,585.00			130,414.00
Elderly Handicapped Transportation Title XX	93 667	5120-100-034-5120-131 H370-6130		1/1/02	12/31/02	131,563.47			127,857.00
Home Health Care Title XX	93 667			1/1/10	12/31/10	100,000.00		89,133.10	89,133.10
Home Health Care Title XX	93 667			1/1/09	12/31/09	100,000.00	86,437.06	12,370.31	89,948.84
Home Health Care Title XX	93 667			1/1/08	12/31/08	100,000.00	69,248.84		92,977.42
							\$ 692,959.92	\$ 894,581.69	\$ 5,184,304.85
American Recovery and Reinvestment Act (ARRA)									
ARRA-Social Services to the Homeless	93 003			1/1/09	12/31/09	35,668.00	\$ 35,668.00	\$ 35,667.54	\$ 35,667.54
ARRA- Congregate Nutrition Grant	93 707			7/1/09	6/30/10	120,692.00	\$ 9,400.00	\$ 62,343.75	\$ 120,692.00
ARRA- Home Delivered Meals	93 705			7/1/09	6/30/10	62,459.00	\$ 4,171.00	\$ 515.12	\$ 62,459.00
ARRA-Community Service Block Grant Non-Discretionary	93 710			7/1/09	6/30/10	1,395,808.00	\$ 556,979.08	\$ 1,028,868.43	\$ 1,051,321.14

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COUNTY OF UNION

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED DECEMBER 31, 2010

FEDERAL GRANTOR/PASS THROUGH GRANTOR/PROGRAM TITLE	FEDERAL C F D A NUMBER	STATE ACCOUNT NUMBER	GRANTOR'S NUMBER	GRANT PERIOD		GRANT AWARD AMOUNT	2010 FUNDS RECEIVED	2010 EXPENDITURES	CUMULATIVE EXPENDITURES DECEMBER 31, 2010
				FROM	TO				
Community Service Block Grant	93 569	8050-100-022-8050-184-F235-6130	01-1981-00	10/01/09	9/30/10	\$ 844 400.00	\$	258 310.81	\$ 258 310.81
Community Service Block Grant	93 569	8050-100-022-8050-184-F235-6130	01-1981-00	10/01/08	9/30/09	844 400.00	810 595.00	557 755.45	844 400.00
Community Service Block Grant	93 569	8050-100-022-8050-184-F235-6130	01-1981-00	10/01/07	9/30/08	817 249.00			817 222.97
Community Service Block Grant	93 569	8050-100-022-8050-184-F235-6130	01-1981-00	10/01/06	9/30/07	755 800.00			755 509.09
Community Service Block Grant	93 569	8050-100-022-8050-184-F235-6130	01-1981-00	10/01/05	9/30/06	736 800.00			736 506.14
Community Service Block Grant	93 569	8050-100-022-8050-184-F235-6130	01-1981-00	10/01/04	9/30/05	791 537.00			791 536.07
Community Service Block Grant	93 569	8050-100-022-8050-184-F235-6130	01-1981-00	10/01/03	9/30/04	953 074.00			798 014.00
Community Service Block Grant	93 569	8050-100-022-8050-184-F235-6130	01-1981-00	10/01/02	9/30/03	742 880.00			742 615.65
Community Service Block Grant	93 569	8050-100-022-8050-184-F235-6130	01-1981-00	10/01/01	9/30/02	559 113.00			521 793.46
						\$	810 595.00	696 066.24	8 438 443.88
Pass-Through City of Newark									
Ryan White Title I HIV	93 915			1/1/10	12/31/10	2,235 735.00	560 877.03	1 385 445.15	1 388 445.16
Ryan White Title I HIV	93 915			1/1/09	12/31/09	2 179 116.00	1 678 188.39	493 073.27	2 179 105.30
Ryan White Title I HIV	93 915			1/1/08	12/31/08	2 101 120.00			2 101 125.41
						\$	2 248 075.42	1 879 518.42	5 666 582.86
Total Department of Health and Human Services						\$	7 850 483.34	6 320 800.30	54 761 918.81
US Department of Homeland Security									
Port Security Program Grant	97 056		2009-PU-TS-1010	7/1/09	6/30/10	325 220.00	\$	\$	\$
Supplemental Infrastructure Protection Program, Port Security Grant Program	97 056		2007-GS-TT-K267	7/1/07	6/30/09	133 500.00		63 528.33	63 528.33
						\$	0.00	63 528.33	63 528.33
Pass-Through State of New Jersey Office of Homeland Security and Preparedness									
Urban Area Security Initiative	97 067	1200-100-066-1200-879-AAAG-6110	2006-GS-TT-0015	7/1/06	6/30/10	\$ 323 725.00	\$ 20 312.42	100 295.00	\$ 211 641.81
Urban Area Security Initiative	97 067	1200-100-066-1200-878-AAAG-6110	2005-GS-TT-0015	7/1/05	6/30/09	694 504.00	105 879.00	368 358.51	405 323.40
Urban Area Security Initiative	97 067	1200-100-066-1200-879-AAAG-6110	2007-GS-TT-0056	7/1/07	6/30/10	598 367.00	12 206.32	95 523.41	507 944.18
Urban Area Security Initiative	97 067	1200-100-066-1200-879-AAAG-6110	7/1/05	12/31/08	268 000.00			2 167.83	268 000.00
Urban Area Security Initiative - FFY 07 NJ Dex Program	97 067		2007-GS-TT-0056	9/30/07	3/31/10	260 000.00		174 900.00	174 900.00
Urban Area Security Initiative - Blackberry	97 067		7/1/04	12/31/08	8 000.00			5 000.00	5 000.00
Urban Area Security Initiative - Operations	97 067		7/1/05	2/3/09	10 000.00			9 938.28	9 938.28
Urban Area Security Initiative - Fire Decommissionation Project	97 067		7/1/05	2/3/08	7 000.00			3 260.83	3 260.83
Urban Area Security Initiative - Fire Decommissionation Neptune Project	97 067		2007-GS-TT-0056	7/1/10	3/2/11	389 170.00	31 800.78	22 061.06	22 061.06
Urban Area Security Initiative - Fire Decommissionation Neptune Project	97 067		2006-GS-TT-0048	1/1/08	12/31/08	33 155.00	29 443.39	28 356.00	33 155.12
Urban Area Security Initiative - Fire Decommissionation Neptune Project	97 067		2007-GS-TT-0056	7/1/07	3/2/10	8 440.00	(235.51)		8 440.00
Homeland Security Grant Program - Code orange	97 067	1200-100-066-1020-726-YOAG-6110	7/1/05	12/31/09	117 821.00		1 075.59		117 821.00
						\$	265 483.07	292 651.61	1 657 556.31

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ON

COUNTY OF UNION

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED DECEMBER 31, 2010

FEDERAL C.F.D.A. GRANTOR/PASS-THROUGH GRANTOR/PROGRAM TITLE	FEDERAL NUMBER	STATE ACCOUNT NUMBER	GRANTOR'S NUMBER	GRANT PERIOD		GRANT AWARD AMOUNT	2010 FUNDS RECEIVED	2010 EXPENDITURES	CUMULATIVE EXPENDITURES DECEMBER 31, 2010
				FROM	TO				
Homeland Security FY 10	97 073			1/1/10	12/31/10	\$ 1,098,177.00	\$	\$	
Homeland Security FY 09	97 073			1/1/09	12/31/09	1,289,949.00	245,670.43	276,940.73	276,940.73
Homeland Security FY 08	97 073			1/1/08	12/31/08	1,408,861.00	789,436.50	505,244.49	1,072,686.21
Homeland Security FY 07	97 073			1/1/07	12/31/07	1,064,550.00	78,167.04	181,496.22	1,053,875.52
Homeland Security FY 06	97 073			1/1/06	12/31/06	726,638.00	7,375.12		726,638.00
Homeland Security FY 05	97 073			1/1/05	12/31/05	1,277,710.00			1,239,721.25
Homeland Security FY 04	97 073			1/1/04	12/31/04	2,059,545.00			2,067,691.59
						\$ 1,120,614.00	\$	\$ 963,609.44	\$ 6,537,531.71
New Jersey Data Exchange (NJ-Data)	97 094	1008-100-066-1005-063-YYYY-6030		7/1/09	6/30/10	100,000.00		100,120.00	100,120.00
Chemical Buffer Zone Protection Program	97 078			1/1/08	12/31/08	44,800.00	10,577.50	19,975.00	30,552.60
<u>Total Department of Homeland Security</u>						\$ 1,416,674.76	\$	\$ 1,839,864.58	\$ 8,439,238.46
United States Department of Agriculture Food Stamps Social Services	93 667			1/1/10	12/31/10	83,513.00	47,214.00	83,413.56	83,413.56
Food Stamps Social Services	93 667			1/1/09	12/31/09	138,189.00			138,065.79
						\$ 47,214.00	\$	\$ 83,413.56	\$ 222,479.35
United States Department of Agriculture Forest Service Pass-Through State of New Jersey Department of Environmental Protection ARRA Business Stimulus Fund (BS ²)- Forestry Service	10 688	FY10-100-042-4670-012		4/1/10	9/30/11	7,000.00			
<u>Total Department of Agriculture</u>						\$ 47,214.00	\$	\$ 83,413.56	\$ 222,479.35
United States Department of Energy ARRA- Energy Efficient and Conservation Block Grant	61 128	89-0331 2 1 272		7/1/09	6/30/11	2,465,400.00		35,872.90	35,872.90
<u>Total Department of Energy</u>						\$ 0.00	\$	\$ 35,872.90	\$ 35,872.90
TOTAL EXPENDITURE OF FEDERAL AWARDS						\$ 32,368,216.66	\$	\$ 37,479,460.29	\$ 196,419,694.20

See Accompanying Notes to Schedules of Expenditures of Federal Awards

COUNTY OF UNION

SCHEDULE OF EXPENDITURES OF STATE FINANCIAL ASSISTANCE
FOR THE YEAR ENDED DECEMBER 31, 2010

STATE GRANTOR DEPARTMENT PROGRAM TITLE	STATE ACCOUNT NUMBER	GRANT PERIOD		PROGRAM AMOUNT	2010 FUNDS RECEIVED	2010 EXPENDITURES	CUMULATIVE EXPENDITURES DECEMBER 31, 2010
		FROM	TO				
Department of Community Affairs							
Handicapped Persons Recreational Program	8050-100-022-8050-035-F-157-6130	1/1/10	12/31/10	\$ 18,800.00	\$ 10,251.30	\$ 15,966.85	15,966.85
Handicapped Persons Recreational Program	8050-100-022-8050-035-F-157-6130	1/1/09	12/31/09	18,800.00	18,909.06	5,102.04	18,437.47
Handicapped Persons Recreational Program	8050-100-022-8050-035-F-157-6130	1/1/07	12/31/07	6,840.00			5,296.08
Handicapped Persons Recreational Program	8050-100-022-8050-035-F-157-6130	1/1/06	12/31/06	7,010.00			7,004.64
Handicapped Persons Recreational Program	8050-100-022-8050-035-F-157-6130	1/1/05	12/31/05	10,000.00			9,516.30
Handicapped Persons Recreational Program	8050-100-022-8050-035-F-157-6130	1/1/02	12/31/02	10,000.00			9,980.67
					\$ 29,181.30	\$ 21,068.89	\$ 64,212.31
Office on Aging	4275-100-046-4110-227-J004-6010	1/1/10	12/31/10	58,000.00	58,000.00	51,004.22	51,004.22
Office on Aging	4275-100-046-4110-227-J004-6010	1/1/09	12/31/09	58,000.00		3,520.38	57,989.68
Office on Aging	4275-100-046-4110-227-J004-6010	1/1/08	12/31/08	58,000.00		229.52	58,000.00
					\$ 58,000.00	\$ 54,760.12	\$ 167,004.20
Hope for Elderly Independence	8020-100-22-8020-99-F-150-6130	10/1/01	9/30/02	305,717.46			250,916.46
Hope for Elderly Independence	8020-100-22-8020-99-F-150-6130	10/1/09	9/30/09	466,351.46		18,232.46	466,351.46
						\$ 18,232.46	\$ 717,267.92
Senior Health Insurance Program	8060-100-022-8060-056-F-236	1/1/10	12/31/10	29,708.00	5,000.00	22,187.79	22,187.79
Senior Health Insurance Program	8060-100-022-8060-056-F-236	1/1/09	12/31/09	25,704.00		5,551.76	25,704.00
Senior Health Insurance Program	8060-100-022-8060-056-F-236	1/1/08	12/31/08	18,300.00			17,167.73
Senior Health Insurance Program	8060-100-022-8060-056-F-236	1/1/06	12/31/06	26,301.00		1.00	25,301.00
					\$ 5,000.00	\$ 27,750.55	\$ 91,370.52
HEA CWA		06/01/10	09/30/10	15,367.00	15,367.00		
HEA CWA		06/01/09	09/30/09	46,101.00	15,367.00		30,734.00
					\$ 30,734.00		\$ 30,734.00
Farmers Market	LIHEAP CWA 07-1099	09/01/10	09/30/10	3,000.00	3,000.00	3,000.00	3,000.00
Child Advocacy Expansion		1/1/07	12/31/07	500,000.00	50,000.00		
Economic Development		6/01	10/01	64,988.00		26,483.75	64,955.00
Total Department of Community Affairs					\$ 175,895.30	\$ 152,295.77	\$ 1,138,563.95
Department of State							
New Jersey State Council on the Arts							
Cultural Projects Block Grants	2530-100-074-2530-032-S003-6130	1/1/10	12/31/10	127,701.00	108,546.00	54,782.50	54,782.50
Cultural Projects Block Grants	2530-100-074-2530-032-S003-6130	1/1/09	12/31/09	170,268.00		45,401.25	164,971.00
Cultural Projects Block Grants	2530-100-074-2530-032-S003-6130	1/1/08	12/31/08	350,886.00	26,987.00		350,636.00
Cultural Projects Block Grants	2530-100-074-2530-032-S003-6130	1/1/04	12/31/04	170,778.00			170,381.15
Cultural Projects Block Grants	2530-100-074-2530-032-S003-6130	1/1/03	12/31/03	175,778.00			175,123.06
					\$ 135,533.00	\$ 100,183.75	\$ 810,893.66
Senior Arts Contest		7/1/10	11/30/11	4,456.00			
Senior Arts Contest		7/1/09	11/30/10	4,050.00	4,031.00	1,138.74	1,138.74
Senior Arts Contest		7/1/08	11/30/09	5,800.00		150.00	5,800.00
					\$ 4,031.00	\$ 1,288.74	\$ 6,938.74

See Accompanying Notes to Schedule of State Financial Assistance

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COUNTY OF UNION

SCHEDULE OF EXPENDITURES OF STATE FINANCIAL ASSISTANCE
FOR THE YEAR ENDED DECEMBER 31, 2010

STATE GRANTOR DEPARTMENT PROGRAM TITLE	STATE ACCOUNT NUMBER	GRANT PERIOD FROM TO		PROGRAM AMOUNT	2010 FUNDS RECEIVED	2010 EXPENDITURES	CUMULATIVE EXPENDITURES DECEMBER 31, 2010
Department of State (Continued)							
Archival Collection		1/1/05	12/31/05	\$ 15,000.00	\$	\$	14,958.80
Archival Collection		1/1/03	12/31/03	10,000.00			9,988.90
				\$	\$	\$	24,957.70
Public Archive Records Infrastructure Support	2545-100-074-2545-033	1/1/10	12/31/09	333,137.00	114,913.25	201,419.07	305,439.38
Public Archive Records Infrastructure Support	2545-100-074-2545-033	1/1/08	12/31/08	184,100.00		845.00	157,429.75
Public Archive Records Infrastructure Support	2545-100-074-2545-033	1/1/07	12/31/07	739,700.00		12,083.10	722,188.47
Public Archive Records Infrastructure Support	2545-100-074-2545-033	1/1/06	12/31/06	1,346,000.00			1,211,426.98
Public Archive Records Infrastructure Support	2545-100-074-2545-033	1/1/05	12/31/05	1,010,539.00			983,858.00
				\$	114,913.25	214,447.17	3,380,340.58
Total Department of State				\$	254,477.25	315,919.66	4,328,130.67
Department of Health and Senior Services							
Care	1020-100-066-1020-143 YCJS 6010	11/1/09	10/31/10	47,533.00	45,156.35	47,533.00	47,533.00
Care	1020-100-066-1020-143 YCJS 6010	1/1/08	12/31/08	104,443.00	19,679.79	114.34	104,443.00
Care	1020-100-066-1020-143 YCJS 6010	1/1/07	12/31/07	51,862.00			51,682.00
				\$	64,836.14	47,647.34	203,658.00
Sexual Assault Abuse and Rape Care Women's Capital Expenditures	100-022-8051-085-F664 6130	11/1/08	09/30/08	26,379.00			13,132.00
Community Care Program for Elderly and Disabled	4275-100-046-4M16-297-J004-6110	1/1/10	12/31/10	682,953.69	623,589.78	604,577.13	604,577.13
Community Care Program for Elderly and Disabled	4275-100-046-4M16-297-J004-6110	1/1/09	12/31/09	658,818.10	3,713.85	5,744.50	657,604.95
Community Care Program for Elderly and Disabled	4275-100-046-4M16-297-J004-6110	1/1/08	12/31/08	556,344.64	7,481.37		528,766.41
Community Care Program for Elderly and Disabled	4275-100-046-4M16-297-J004-6110	1/1/06	12/31/06	879,905.69			629,212.43
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		109,478.27	330,221.33
				\$	634,788.00	720,799.90	3,759,736.49
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	226,785.00	474,110.84	474,110.84
Community Care for the Elderly - Title XX (Social Services Block Grant)	7570-100-054-7570-048-LLL-6130	1/1/09	12/31/09	538,971.00	57,075.00	27,377.38	538,971.00
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		1,516.72	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			351,397.15
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			349,887.75
				\$	283,860.00	503,064.94	2,069,879.75
Comprehensive Substance Abuse Treatment and Prevention Services	4240-100-048-4252-024-J002-6110	1/1/10	12/31/10	920,442.00	612,974.00	738,564.26	738,564.26
Comprehensive Substance Abuse Treatment and Prevention Services	4240-100-048-4252-024-J002-6110	1/1/09	12/31/09	929,832.00	808,507.00	128,168.89	893,595.31
Comprehensive Substance Abuse Treatment and Prevention Services	4240-100-048-4252-024-J002-6110	1/1/08	12/31/08	949,083.00			925,287.51

See Accompanying Notes to Schedule of State Financial Assistance

COUNTY OF UNION

SCHEDULE OF EXPENDITURES OF STATE FINANCIAL ASSISTANCE
FOR THE YEAR ENDED DECEMBER 31, 2010

STATE GRANTOR DEPARTMENT PROGRAM TITLE	STATE ACCOUNT NUMBER	GRANT PERIOD FROM TO	PROGRAM AMOUNT	2010 FUNDS RECEIVED	2010 EXPENDITURES	CUMULATIVE EXPENDITURES DECEMBER 31, 2010
<u>Department of Health and Senior Services (Continued)</u>						
Comprehensive Substance Abuse Treatment and Prevention Services	4240-100-046-4252-024-J002-6110	1/1/07 12/31/07	\$ 970,760.09	\$	\$	928,147.69
Comprehensive Substance Abuse Treatment and Prevention Services	4240-100-046-4252-024-J002-6110	1/1/06 12/31/06	968,966.00			831,866.91
Comprehensive Substance Abuse Treatment and Prevention Services	4240-100-046-4252-024-J002-6110	1/1/05 12/31/05	641,601.00			822,802.05
Comprehensive Substance Abuse Treatment and Prevention Services	4240-100-046-4252-024-J002-6110	1/1/04 12/31/04	948,492.00			877,269.35
				\$ 1,421,481.00	\$ 866,753.15	\$ 6,118,293.98
Right To Know Program	4230-100-048-4742-105-J002-6110	1/1/10 12/31/10	16,401.00	\$ 12,300.75	\$ 15,818.35	15,818.35
Right To Know Program	4230-100-048-4742-105-J002-6110	1/1/09 12/31/09	16,401.00	8,200.50	1,828.55	16,401.00
Right To Know Program	4230-100-048-4742-105-J002-6110	1/1/08 12/31/08	16,401.00			16,010.23
				\$ 20,501.25	\$ 17,446.90	\$ 48,229.58
Respite Care Program	4275-4910-6411-082-J004-6140	1/1/10 12/31/10	373,016.00	\$ 324,675.37	\$ 302,300.92	302,300.02
Respite Care Program	4275-4910-6411-082-J004-6140	1/1/09 12/31/09	405,566.00	26,270.91	39,225.97	343,972.05
Respite Care Program	4275-4910-6411-082-J004-6140	1/1/08 12/31/08	558,709.13	(26,050.00)		336,700.13
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	394,932.84			384,602.84
Respite Care Program	4275-4910-6411-082-J004-6140	1/1/05 12/31/05	364,032.48			359,032.48
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		4,257.44	362,384.37
Respite Care Program	4275-4910-6411-082-J004-6140	1/1/01 12/31/01	274,350.08			274,350.08
				\$ 322,895.28	\$ 345,784.35	\$ 3,464,504.25
Tuberculosis Services	4230-100-046-4709-080-J002-6110	7/1/04 12/31/04	24,002.00	\$	\$ 6,534.00	22,969.00
Tuberculosis Services	4230-100-046-4709-080-J002-6110	7/1/03 6/30/04	66,252.00			66,252.00
				\$	\$ 6,534.00	\$ 89,221.00
LINCS - Health Service Grant	4230-100-046-4798-315-6120	8/1/10 8/31/11	469,581.00	\$ 234,990.00	\$ 148,799.45	148,799.45
LINCS - Health Service Grant	4230-100-046-4798-315-6120	3/1/09 3/31/10	519,981.00	406,624.00	354,854.97	512,670.09
LINCS - Health Service Grant	4230-100-046-4798-315-6120	9/1/08 8/31/09	405,096.00	258,100.00	3,320.60	481,775.92
LINCS - Health Service Grant	4230-100-046-4798-315-6120	9/1/07 8/31/08	528,323.00			507,677.59
LINCS - Health Service Grant	4230-100-046-4798-315-6120	8/1/06 8/31/07	604,701.00			563,747.40
				\$ 889,614.00	\$ 506,975.02	\$ 2,244,870.45
Healthy Heart		1/1/04 12/31/04	10,000.00	\$	\$	7,400.66
<u>Total Department of Health and Senior Services</u>				\$ 3,648,273.67	\$ 3,014,925.58	\$ 18,038,886.16
<u>Department of Human Services</u>						
Governor's Alliance on Drugs	2000-100-082-C001-044-U999-6010	1/1/10 12/31/10	582,910.00	\$ 82,880.00	\$ 210,766.82	210,766.82
Governor's Alliance on Drugs	2000-100-082-C001-044-U999-6010	1/1/09 12/31/09	582,910.00	428,654.00	313,389.80	508,183.66
Governor's Alliance on Drugs	2000-100-082-C001-044-U999-6010	1/1/08 12/31/08	609,658.00			524,124.44
Governor's Alliance on Drugs	2000-100-082-C001-044-U999-6010	1/1/07 12/31/07	618,379.68	(10,360.00)		563,270.19
Governor's Alliance on Drugs	2000-100-082-C001-044-U999-6010	1/1/06 12/31/06	617,616.46	(7,958.00)		590,658.55
Governor's Alliance on Drugs	2000-100-082-C001-044-U999-6010	1/1/05 12/31/05	822,052.47	(2,673.00)		585,583.34
Governor's Alliance on Drugs	2000-100-082-C001-044-U999-6010	1/1/04 12/31/04	634,922.41	(17,207.00)		606,115.84
				\$ 483,335.00	\$ 524,183.62	\$ 3,610,912.67

See Accompanying Notes to Schedule of State Financial Assistance

COUNTY OF UNION

SCHEDULE OF EXPENDITURES OF STATE FINANCIAL ASSISTANCE
FOR THE YEAR ENDED DECEMBER 31, 2010

STATE GRANTOR DEPARTMENT PROGRAM TITLE	STATE ACCOUNT NUMBER	GRANT PERIOD		PROGRAM AMOUNT	2010	2010	CUMULATIVE EXPENDITURES DECEMBER 31, 2010
		FROM	TO		FUNDS RECEIVED	EXPENDITURES	
Department of Human Services (Continued)							
Mental Health Program II	7700-100-063010-60	7/1/09	6/30/10	\$ 6,000.00	\$ 3,203.66	\$ 5,528.05	\$ 5,892.60
Mental Health Program II	7700-100-063010-60	7/1/08	6/30/09	6,000.00			5,308.47
Mental Health Program II	7700-100-063010-60	7/1/07	6/30/08	6,000.00			3,678.09
Mental Health Program II	7700-100-063010-60	7/1/06	6/30/07	6,000.00			5,879.79
					\$ 3,203.66	\$ 5,528.05	20,547.90
Mental Health - Disaster Liaison		1/1/09	12/31/09	2,500.00	\$	\$	2,500.00
Mental Health - Disaster Liaison		1/1/08	12/31/08	2,500.00			1,900.00
					\$	\$	4,400.00
Sexual Assault Abuse and Rape Care/Rape Counseling Program	8051-100-022-8051-048-FFFF-6130	1/1/10	12/31/10	48,771.00	\$	20,302.37	20,302.37
Sexual Assault Abuse and Rape Care/Rape Counseling Program	8051-100-022-8051-048-FFFF-6130	1/1/09	12/31/09	22,243.00	11,121.50	19,520.00	22,243.00
Sexual Assault Abuse and Rape Care/Rape Counseling Program	8051-100-022-8051-048-FFFF-6130	6/30/04	8/31/05	91,000.00			59,999.81
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
					\$ 28,888.50	\$ 39,822.40	193,588.78
Local Share Count Program		1/1/08	12/31/08	300,000.00	\$ 73,831.93	\$ 38,795.36	210,863.65
Local Share Count Program		1/1/07	12/31/07	104,500.00			103,747.63
					\$ 73,831.93	\$ 38,795.36	314,411.29
Family Court Services	7570-100-054-7570-064-LLLL-6130	1/1/10	12/31/10	252,748.00	\$ 150,662.42	\$ 223,306.24	223,306.24
Family Court Services	7570-100-054-7570-064-LLLL-6130	1/1/08	12/31/09	252,748.00	115,998.22	15,906.76	231,460.13
Family Court Services	7570-100-054-7570-064-LLLL-6130	1/1/06	12/31/06	250,246.00	77,743.69		250,246.00
					\$ 344,404.33	\$ 238,613.00	705,012.37
Human Services Planning Advisory Council	7570-100-054-7570-048-LLLL-6130	1/1/10	12/31/10	63,163.00	\$ 93,163.00	\$ 77,800.94	77,800.94
Human Services Planning Advisory Council	7570-100-054-7570-048-LLLL-6130	1/1/09	12/31/09	63,163.00	(2,273.90)	7,846.27	90,999.10
Human Services Planning Advisory Council	7570-100-054-7570-048-LLLL-6130	1/1/08	12/31/08	80,863.00		55.92	77,537.27
Human Services Planning Advisory Council	7570-100-054-7570-048-LLLL-6130	1/1/07	12/31/07	65,506.00			65,777.97
Human Services Planning Advisory Council	7570-100-054-7570-048-LLLL-6130	1/1/06	12/31/06	65,006.00			64,268.95
					\$ 90,889.10	\$ 85,703.13	378,284.23
Safe Haven Infant Program		1/1/07	12/31/07	20,000.00	\$	\$	16,347.24
Personal Attendant Services Program	7570-491-054-7570-008-1111-6130	1/1/10	12/31/10	780,211.00	\$ 780,211.00	\$ 747,268.41	747,268.41
Personal Attendant Services Program	7570-491-054-7570-008-1111-6130	1/1/09	12/31/09	902,187.00	(7,325.22)	68,767.75	894,861.78
Personal Attendant Services Program	7570-491-054-7570-008-1111-6130	1/1/08	12/31/08	902,187.00			787,079.87
Personal Attendant Services Program	7570-491-054-7570-008-1111-6130	1/1/07	12/31/07	706,291.00			618,556.00
Personal Attendant Services Program	7570-491-054-7570-008-1111-6130	1/1/06	12/31/06	633,203.00			683,202.00
					\$ 772,885.78	\$ 816,056.16	3,660,968.06
Social Services for the Homeless	7550-100-054-7550-072-LLLL-6030	1/1/10	12/31/10	774,258.00	\$ 740,702.00	\$ 652,166.60	652,166.60
Social Services for the Homeless	7550-100-054-7550-072-LLLL-6030	1/1/09	12/31/09	643,705.00	7,471.00	262,201.66	643,705.00
Social Services for the Homeless	7550-100-054-7550-072-LLLL-6030	1/1/08	12/31/08	643,705.00			643,150.55
Social Services for the Homeless	7550-100-054-7550-072-LLLL-6030	1/1/07	12/31/07	632,722.00		9,802.59	631,895.17
Social Services for the Homeless	7550-100-054-7550-072-LLLL-6030	1/1/06	12/31/06	676,511.00			654,416.74
Social Services for the Homeless	7550-100-054-7550-072-LLLL-6030	1/1/05	12/31/05	619,932.00			619,277.03
					\$ 748,173.00	\$ 914,360.94	3,844,601.28

See Accompanying Notes to Schedule of State Financial Assistance

COUNTY OF UNION

SCHEDULE OF EXPENDITURES OF STATE FINANCIAL ASSISTANCE
FOR THE YEAR ENDED DECEMBER 31, 2010

STATE GRANTOR DEPARTMENT PROGRAM TITLE	STATE ACCOUNT NUMBER	GRANT PERIOD FROM TO	PROGRAM AMOUNT	2010 FUNDS RECEIVED	2010 EXPENDITURES	CUMULATIVE EXPENDITURES DECEMBER 31, 2010
Department of Human Services (Continued)						
Work First New Jersey	7550-100-054-7550-291-LLLL-6110	7/1/10 6/30/11	\$ 66,202.00	\$ 21,404.00	\$ 26,132.40	\$ 26,132.40
Work First New Jersey	7550-100-054-7550-121-158010-63	7/1/09 6/30/10	446,704.00	277,275.00	194,198.86	420,274.90
Work First New Jersey	7550-100-054-7550-121-158010-63	7/1/09 6/30/09	573,842.00			572,386.33
Work First New Jersey	7550-100-054-7550-121-158010-63	7/1/07 6/30/08	674,291.00			660,725.07
Work First New Jersey	7550-100-054-7550-121-158010-63	7/1/06 6/30/07	674,291.00			652,714.20
Work First New Jersey	7550-100-054-7550-121-158010-63	7/1/05 6/30/06	895,271.00			640,626.10
				\$ 298,679.00	\$ 220,331.26	\$ 2,972,759.00
Total for Department of Human Services						
				\$ 2,844,290.30	\$ 2,883,563.92	\$ 15,739,813.02
Department of Law and Public Safety						
Comprehensive Traffic Safety Program	1160-100-066-1160-047-YHTS-6010	10/1/09 9/30/10	76,000.00	\$ 41,523.62	\$ 15,000.00	\$ 15,000.00
Comprehensive Traffic Safety Program	1160-100-066-1160-047-YHTS-6010	10/1/08 9/30/09	78,960.00		11,747.61	49,606.72
Comprehensive Traffic Safety Program	1160-100-066-1160-047-YHTS-6010	10/1/07 9/30/08	78,960.00			33,906.00
Comprehensive Traffic Safety Program	1160-100-066-1160-047-YHTS-6010	10/1/06 9/30/07	78,960.00			57,743.33
Comprehensive Traffic Safety Program	1160-100-066-1160-047-YHTS-6010	10/1/05 9/30/06	60,360.00			56,704.24
Comprehensive Traffic Safety Program	1160-100-066-1160-047-YHTS-6010	10/1/04 9/30/05	81,120.00			63,280.87
				\$ 41,523.62	\$ 26,747.61	\$ 276,343.16
Emergency Disaster Relief	00-100-022-8020-157-FFFF-6120	12/1/99 11/30/00	1,000,000.00		10,081.60	951,745.00
Law Enforcement Training	1020-100-066-1020-314-YCJS-6120	7/1/10 6/30/11	25,620.00	\$ 25,620.00		
Law Enforcement Training	1020-100-066-1020-314-YCJS-6120	7/1/09 6/30/10	24,740.00		7,363.17	11,382.89
Law Enforcement Training	1020-100-066-1020-314-YCJS-6120	7/1/08 6/30/09	32,095.00		1,046.98	31,749.87
				\$ 25,620.00	\$ 8,412.15	\$ 43,131.76
Justice Program	1020-100-066-1020-157-YOPC-6010	1/1/07 12/31/07	26,407.00		2,237.68	26,407.00
Justice Program	1020-100-066-1020-157-YOPC-6010	1/1/06 12/31/06	71,428.00		1.00	71,426.00
					\$ 2,238.68	\$ 97,835.00
SANE	1020-100-066-1020-142-YCJC-6010	11/1/09 10/31/10	67,565.00			
SANE	1020-100-066-1020-142-YCJC-6010	11/1/08 10/31/09	124,710.00	43,142.00	43,047.65	43,718.69
SANP	1020-100-066-1020-142-YCJC-6010	11/1/07 10/31/08	49,507.00		796.00	48,757.15
SANP	1020-100-066-1020-142-YCJC-6010	11/1/06 10/31/07	57,808.04		2,888.45	52,608.66
SANE	1020-100-066-1020-142-YCJC-6010	11/1/05 10/31/06	64,742.00			54,941.46
				\$ 43,142.00	\$ 46,732.10	\$ 199,526.16
Megan's Law	1020-100-066-1020-261-YOPR-6010	1/1/09 12/31/09	15,341.00	\$ 5,073.00	\$ 2,954.63	10,207.37
Body Armor Replacement Fund	1020-718-066-1020-001-YCJS-6120	1/1/10 12/31/10	67,636.00	\$ 67,633.58	1,498.25	1,498.25
Body Armor Replacement Fund	1020-718-066-1020-001-YCJS-6120	1/1/09 12/31/09	54,057.00		31,303.60	31,300.00
Body Armor Replacement Fund	1020-718-066-1020-001-YCJS-6120	1/1/08 12/31/08	60,213.00		654.25	49,046.00
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			49,321.35
Body Armor Replacement Fund	1020-718-066-1020-001-YCJS-6120	1/1/03 12/31/03	51,859.00			49,565.88
				\$ 67,633.58	\$ 33,653.10	\$ 227,024.66

See Accompanying Notes to Schedule of State Financial Assistance

COUNTY OF UNION

SCHEDULE OF EXPENDITURES OF STATE FINANCIAL ASSISTANCE
FOR THE YEAR ENDED DECEMBER 31, 2010

STATE GRANTOR DEPARTMENT PROGRAM TITLE	STATE ACCOUNT NUMBER	GRANT PERIOD		PROGRAM AMOUNT	2010	2010	CUMULATIVE EXPENDITURES DECEMBER 31, 2010
		FROM	TO		FUNDS RECEIVED	EXPENDITURES	
Department of Law and Public Safety (Continued)							
Insurance Fraud	1020-100-066-1020-305-YINV-6110	1/1/10	12/31/10	\$ 250,000.00	\$	\$ 250,000.00	\$ 250,000.00
Insurance Fraud	1023-100-066-1020-305-YINV-6110	1/1/09	12/31/09	250,000.00	40,007.00		250,000.00
Insurance Fraud	1023-100-066-1020-305-YINV-6110	1/1/08	12/31/08	250,000.00		2,503.49	250,000.00
Insurance Fraud	1020-100-066-1020-305-YINV-6110	1/1/07	12/31/07	250,000.00		992.89	250,000.00
					\$ 40,007.00	\$ 253,496.38	\$ 1,000,000.00
Auto Theft Grant	1020-100-066-1020-216-YCJD-6110	1/1/09	12/31/09	250,000.00	240,354.00	216,516.84	232,296.18
Auto Theft Grant	1023-100-066-1020-216-YCJD-6110	1/1/08	12/31/08	257,570.00			242,132.29
Auto Theft Grant	1020-100-066-1020-216-YCJD-6110	1/1/07	12/31/07	289,477.00			249,325.00
					\$ 240,354.00	\$ 216,516.84	\$ 723,753.47
Coverdell Lab Grant		1/1/07	12/31/07	23,350.00			22,010.88
Driving While Under the Influence (DWI)		1/1/08	12/31/08	16,152.00			16,151.75
Driving While Under the Influence (DWI)		1/1/03	12/31/03	18,678.21		3,777.26	18,678.21
						\$ 3,777.26	\$ 36,029.96
Children's Justice Grant	1610-100-015-1610-072-MMMM-1630	1/1/10	12/31/10	24,161.00	24,161.00		
Children's Justice Grant	1610-100-015-1610-072-MMMM-1630	1/1/08	12/31/08	9,000.00			9,000.00
					\$ 24,161.00	\$	\$ 9,000.00
Child Passenger Program	1160-100-066-1160-113-YHTS-6120	10/1/09	9/30/10	53,500.00			
Child Passenger Program	1160-100-066-1160-113-YHTS-6120	10/1/08	9/30/09	61,250.00	21,997.44	18,099.42	32,718.84
Child Passenger Program	1160-100-066-1160-113-YHTS-6120	10/1/07	9/30/08	37,250.00		(14,399.42)	(5,024.42)
Child Passenger Program	1160-100-066-1160-113-YHTS-6120	10/1/06	9/30/07	37,250.00			3,260.00
					\$ 21,997.44	\$ 3,700.00	\$ 30,954.42
Youth Service Community Partnership	1500-100-066-1500-007-YYYY-6010	1/1/10	12/31/10	452,098.00	238,146.00	345,685.47	345,685.47
Youth Service Community Partnership	1500-100-066-1500-007-YYYY-6010	1/1/09	12/31/09	452,098.00	312,881.82	95,427.98	409,529.41
Youth Service Community Partnership	1500-100-066-1500-007-YYYY-6010	1/1/08	12/31/08	447,622.00	116,713.00		447,622.00
Youth Service Community Partnership	1500-100-066-1500-007-YYYY-6010	1/1/06	12/31/06	437,306.00			437,306.00
					\$ 607,740.82	\$ 441,113.45	\$ 1,640,142.88
Project Safe Neighborhoods	1020-100-066-1020-377-YCJF-6010	1/1/09	12/31/09	40,483.00	40,483.00	1,087.60	40,483.00
Project Safe Neighborhoods	9039-1304-822360	1/1/03	12/31/03	25,513.00		13,794.36	25,513.00
					\$ 40,483.00	\$ 14,881.96	\$ 65,996.00
State Incentive Program	1500-100-066-1500-169-YSAC-6010	1/1/10	12/31/10	300,620.00	424.70	300,620.00	300,620.00
State Incentive Program	1500-100-066-1500-169-YSAC-6010	1/1/09	12/31/09	601,239.00	387,376.66	127,354.09	600,485.01
State Incentive Program	1500-100-066-1500-169-YSAC-6010	1/1/07	12/31/07	560,761.00			590,760.00
State Incentive Program	1600-100-066-1600-169-YSAC-6010	1/1/06	12/31/06	564,913.00			564,913.00
					\$ 307,801.36	\$ 427,874.08	\$ 2,078,776.01
State Facilities Education Act	1500-100-066-1500-007-YYYY-6010	1/1/10	12/31/10	180,000.00	60,000.00	60,000.00	60,000.00
State Facilities Education Act	1500-100-066-1500-007-YYYY-6010	1/1/09	12/31/09	126,000.00	63,000.00	126,000.00	126,000.00
					\$ 153,000.00	\$ 186,000.00	\$ 186,000.00
Juvenile Accountability Incentive Program	1500-100-066-1500-007-YSAC-6010	1/1/10	12/31/10	60,582.00	13,671.00	44,465.00	44,465.00
Juvenile Accountability Incentive Program	1500-100-066-1500-007-YSAC-6010	1/1/09	12/31/09	53,469.00	16,147.04	15,036.96	53,469.00
Juvenile Accountability Incentive Program	1500-100-066-1500-007-YSAC-6010	1/1/08	12/31/08	51,596.00	2,987.04		51,596.00
Juvenile Accountability Incentive Program	1500-100-066-1500-007-YSAC-6010	1/1/03	12/31/03	400,875.00			400,875.00
Juvenile Accountability Incentive Program	1500-100-066-1500-007-YSAC-6010	1/1/02	12/31/02	220,404.00			201,779.81

See Accompanying Notes to Schedule of State Financial Assistance

COUNTY OF UNION

SCHEDULE OF EXPENDITURES OF STATE FINANCIAL ASSISTANCE
FOR THE YEAR ENDED DECEMBER 31, 2010

STATE GRANTOR DEPARTMENT PROGRAM TITLE	STATE ACCOUNT NUMBER	GRANT PERIOD FROM TO	PROGRAM AMOUNT	2010 FUNDS RECEIVED	2010 EXPENDITURES	CUMULATIVE EXPENDITURES DECEMBER 31, 2010
<u>Department of Law and Public Safety (Continued)</u>						
Juvenile Accountability Incentive Program	1500-100-066-1500-007 YSAC-6010	1/1/01 12/31/01	\$ 203,120.00	\$	\$	\$ 259,476.97
Juvenile Accountability Incentive Program	1500-100-066-1500-007 YSAC-6010	1/1/00 12/31/00	283,126.00			250,667.61
				\$ 32,805.00	\$ 60,501.96	\$ 1,261,248.80
Juvenile Justice Innovations Grant		1/1/10 12/31/10	160,000.00	\$ 160,000.00	\$ 118,554.42	\$ 118,554.42
Juvenile Justice Innovations Grant		1/1/09 12/31/09	160,000.00		\$ 43,750.03	\$ 160,000.00
				\$ 160,000.00	\$ 162,304.45	\$ 278,554.42
Violence Against Women	1020-100-066-1020-246 YCJS-6010	7/1/10 6/30/11	7,489.00	\$	\$ 7,489.00	\$ 7,489.00
Violence Against Women	1020-100-066-1020-246 YCJS-6010	7/1/09 6/30/10	44,618.00	\$ 9,408.01	\$ 5,853.01	\$ 9,408.01
Violence Against Women	1020-100-066-1020-246 YCJS-6010	7/1/07 6/30/08	44,618.00			\$ 28,073.21
Violence Against Women	1020-100-066-1020-246 YCJS-6010	7/1/06 6/30/07	15,196.00			\$ 15,196.00
Violence Against Women	1020-100-066-1020-246 YCJS-6010	7/1/05 6/30/06	30,389.00			\$ 18,876.00
Violence Against Women	1020-100-066-1020-246 YCJS-6010	7/1/04 6/30/05	10,772.00			\$ 10,769.00
				\$ 9,408.01	\$ 13,342.01	\$ 89,811.22
Attorney ID		1/1/06 12/31/06		\$	\$	\$
Sex Offender Registry		1/1/07 12/31/07	18,000.00	\$	\$	\$ 18,000.00
Community Emergency Response Team		1/1/04 12/31/04	6,939.00	\$	\$ 429.80	\$ 6,939.00
Community Emergency Response Team		1/1/03 12/31/03	4,000.00		\$ 432.54	\$ 4,000.00
					\$ 862.34	\$ 10,969.00
Summer Expansion Program		1/1/07 12/31/07	18,876.00	\$	\$	\$ 15,762.28
Summer Expansion Program		1/1/06 12/31/06	18,876.00			\$ 18,085.78
						\$ 33,849.04
Job Access and Reverse Commute (JARC)		1/1/10 12/31/10	110,000.00	\$	\$	\$
Job Access and Reverse Commute (JARC)		1/1/09 12/31/09	526,934.00	\$ 210,601.00	\$ 200,624.49	\$ 414,553.64
				\$ 210,601.00	\$ 200,624.49	\$ 414,553.64
Hazard Mitigation		1/1/07 12/31/07	325,000.00	\$ 324,728.74	\$	\$ 324,979.00
Help Americans Vote Act (HAVA)		1/1/08 12/31/08	19,138.00	\$	\$	\$
Help Americans Vote Act (HAVA)		1/1/07 12/31/07	19,138.00			\$ 19,055.22
						\$ 19,055.22
Law Enforcement Terrorism		1/1/06 12/31/06	117,423.00	\$	\$	\$ 115,976.97
State / Local All Hazard Emergency Op (SLAHEOP)	1200-100-066-1200-821 YEMR-6120	1/1/04 12/31/04	46,936.00	\$	\$	\$
<u>Total for Department of Law and Public Safety</u>				\$ 2,496,177.65	\$ 2,114,975.08	\$ 10,162,445.15
<u>Department of Labor</u>						
TANF Work Verification		7/1/10 6/30/11	67,605.00	\$ 25,659.00	\$ 38,566.57	\$ 38,566.57
TANF Work Verification		7/1/09 6/30/10	62,251.00	\$ 61,302.00	\$ 61,302.48	\$ 70,706.32
TANF Work Verification		7/1/08 6/30/09	62,251.00			\$ 62,251.00
				\$ 86,961.00	\$ 99,869.05	\$ 171,523.89

See Accompanying Notes to Schedule of State Financial Assistance

COUNTY OF UNION

SCHEDULE OF EXPENDITURES OF STATE FINANCIAL ASSISTANCE
FOR THE YEAR ENDED DECEMBER 31, 2010

STATE GRANTOR DEPARTMENT PROGRAM TITLE	STATE ACCOUNT NUMBER	GRANT PERIOD		PROGRAM AMOUNT	2010 FUNDS		CUMULATIVE EXPENDITURES DECEMBER 31, 2010
		FROM	TO		RECEIVED	EXPENDITURES	
Department of Labor (Continued)							
Workforce Development Program - WDP	4545-780-062-4545-002-N729-6140	7/1/09	6/30/10	\$ 63,331.00	\$ 63,331.00	\$ 63,331.00	\$ 63,331.00
Workforce Development Program - WDP	4545-780-062-4545-002-N729-6140	7/1/08	6/30/09	71,222.00	34,896.00	34,896.13	71,222.00
Workforce Development Program - WDP	4545-780-062-4545-002-N729-6140	7/1/07	6/30/08	73,312.00			73,312.00
					<u>\$ 98,228.00</u>	<u>\$ 98,227.13</u>	<u>\$ 207,865.00</u>
Workforce Learning Link	4545-787-062-4545-003-N751-6140	7/1/10	6/30/11	123,166.00	12,582.00	18,973.06	18,973.06
Workforce Learning Link	4545-787-062-4545-003-N751-6140	7/1/09	6/30/10	85,593.00	48,023.00	48,024.10	85,593.00
Workforce Learning Link	4545-787-062-4545-003-N751-6140	7/1/08	6/30/09	243,078.00	60,923.00	60,923.03	243,078.00
Workforce Learning Link	4545-787-062-4545-003-N751-6140	7/1/07	6/30/08	231,503.00			231,503.00
Workforce Learning Link	4545-787-062-4545-003-N751-6140	7/1/06	6/30/07	369,153.00			369,153.00
					<u>\$ 121,528.00</u>	<u>\$ 127,920.21</u>	<u>\$ 948,300.08</u>
Work First New Jersey	7550-100-054-7550-291-LLLL-6110	7/1/10	6/30/11	3,358,875.00	607,632.00	767,342.91	767,342.91
Work First New Jersey	7550-100-054-7550-291-LLLL-6110	7/1/09	6/30/10	4,333,366.00	2,388,907.00	2,296,467.09	3,439,656.85
Work First New Jersey	7550-100-054-7550-291-LLLL-6110	7/1/08	6/30/09	5,193,105.00	359,996.00	394,309.24	4,572,072.45
Work First New Jersey	7550-100-054-7550-291-LLLL-6110	7/1/07	6/30/08	5,170,143.00			4,178,599.82
Work First New Jersey	7550-100-054-7550-291-LLLL-6110	7/1/06	6/30/07	5,142,728.00			4,015,397.88
Work First New Jersey	7550-100-054-7550-291-LLLL-6110	7/1/05	6/30/06	4,255,937.00			2,896,816.66
					<u>\$ 3,375,535.00</u>	<u>\$ 3,420,639.84</u>	<u>\$ 19,808,168.57</u>
Summer Heat		7/1/08	6/30/09	122,600.00	9,445.00	5,412.26	87,771.38
Summer Heat		7/1/07	6/30/08	125,231.00			122,018.70
					<u>\$ 9,445.00</u>	<u>\$ 5,412.26</u>	<u>\$ 209,790.08</u>
Workforce Investment Board		7/1/09	6/30/10	8,000.00			
Total for Department of Labor					<u>\$ 3,691,635.00</u>	<u>\$ 3,732,065.48</u>	<u>\$ 21,345,665.62</u>
Other State Agencies							
New Jersey Transit							
Senior Citizens and Disabled Residents Transportation Assistance Program	Not Available	1/1/10	12/31/10	1,635,052.17	1,457,984.82	1,615,484.58	1,615,484.58
Senior Citizens and Disabled Residents Transportation Assistance Program	Not Available	1/1/09	12/31/09	1,858,636.19	216,358.21	8,692.49	1,858,636.18
Senior Citizens and Disabled Residents Transportation Assistance Program	Not Available	1/1/08	12/31/08	2,035,728.39	38,942.67		2,035,728.39
Senior Citizens and Disabled Residents Transportation Assistance Program	Not Available	1/1/07	12/31/07	1,832,797.74	(38,842.67)		1,832,797.74
Senior Citizens and Disabled Residents Transportation Assistance Program	Not Available	1/1/06	12/31/06	1,824,389.18			1,824,389.58
Senior Citizens and Disabled Residents Transportation Assistance Program	Not Available	1/1/05	12/31/05	1,417,517.00			1,310,398.97
Senior Citizens and Disabled Residents Transportation Assistance Program	Not Available	1/1/04	12/31/04	1,374,569.00			1,352,354.17
Senior Citizens and Disabled Residents Transportation Assistance Program	Not Available	1/1/03	12/31/03	1,899,967.07			1,594,979.40
Senior Citizens and Disabled Residents Transportation Assistance Program	Not Available	1/1/02	12/31/02	1,503,381.00			1,377,313.07
					<u>\$ 1,674,343.03</u>	<u>\$ 1,624,167.07</u>	<u>\$ 14,892,071.09</u>
Conrail Project				150,000.00			150,000.00

See Accompanying Notes to Schedule of State Financial Assistance

COUNTY OF UNION

SCHEDULE OF EXPENDITURES OF STATE FINANCIAL ASSISTANCE
FOR THE YEAR ENDED DECEMBER 31, 2010

STATE GRANTOR DEPARTMENT PROGRAM TITLE	STATE ACCOUNT NUMBER	GRANT PERIOD		PROGRAM AMOUNT	2010 FUNDS RECEIVED	2010 EXPENDITURES	CUMULATIVE EXPENDITURES DECEMBER 31, 2010
		FROM	TO				
Other State Agencies (Continued)							
Newark Elizabeth Light Rail Line Study				\$ 1,000,000.00	\$	\$	\$ 929,751.19
Veterans-Paratransit	3610-100-067-3610-058-PVET-6130	7/1/10	6/30/11	12,000.00	\$ 5,000.00	\$	\$ 20,000.00
Veterans-Paratransit	3610-100-067-3610-058-PVET-6130	7/1/09	6/30/10	20,000.00	20,000.00	20,000.00	32,000.00
Veterans-Paratransit	3610-100-067-3610-058-PVET-6130	7/1/08	6/30/09	32,000.00	14,656.00		32,000.00
Veterans-Paratransit	3610-100-067-3610-058-PVET-6130	7/1/05	6/30/06	12,000.00			8,852.81
Veterans-Paratransit	3610-100-067-3610-058-PVET-6130	7/1/03	6/30/04	12,000.00			10,000.00
Veterans-Paratransit	3610-100-067-3610-058-PVET-6130	7/1/02	6/30/03	15,000.00			10,658.00
					\$ 30,656.00	\$ 20,000.00	\$ 61,620.51
Distribution of Transit Information	Not Available	7/1/04	6/30/05	11,100.00	\$	\$	\$ 11,650.00
New Jersey Historical Commission							
Historical Block Grant	2540-100-074-2540-043-S003-6110	1/1/10	12/31/10	66,467.00	\$ 58,496.95	\$	\$
Historical Block Grant	2540-100-074-2540-043-S003-6110	1/1/09	12/31/09	60,358.00	60,358.00	16,250.00	37,679.00
Historical Block Grant	2540-100-074-2540-043-S003-6110	1/1/06	12/31/08	83,830.00		400.00	83,830.00
Historical Block Grant	2540-100-074-2540-043-S003-6110	1/1/07	12/31/07	101,000.00		625.00	101,000.00
Historical Block Grant	2540-100-074-2540-043-S003-6110	1/1/06	12/31/06	96,300.00			96,289.13
Historical Block Grant	2540-100-074-2540-043-S003-6110	1/1/03	12/31/03	67,000.00			66,040.00
					\$ 116,854.95	\$ 17,275.00	\$ 384,838.13
Office of Information Technology							
911 Program	2034-100-082-5570-035-UZZZ-6110	7/1/08	6/30/08	25,000.00	\$	\$	\$ 1,923.89
911 Program	2034-100-082-5570-035-UZZZ-6110	7/1/07	6/30/08	25,000.00			17,988.47
911 Program	2034-100-082-5570-035-UZZZ-6110	7/1/06	6/30/07	108,000.00			69,900.00
911 Program	2034-100-082-5570-035-UZZZ-6110	7/1/06	6/30/07	25,600.00			13,577.76
911 Program	2034-100-082-5570-035-UZZZ-6110	7/1/05	6/30/06	25,600.00			24,560.66
911 Program	2034-100-082-5570-035-UZZZ-6110	7/1/01	6/30/02	25,000.00			12,451.65
					\$	\$	\$ 160,352.66
Total for Other State Agencies							
					\$ 1,830,287.98	\$ 1,661,462.07	\$ 16,519,583.91
Department of Environmental Protection							
Nonpoint Source Management - Echo Lake		1/1/05	12/31/06	206,000.00	\$	\$	\$ 103,751.98
HDSRFS Summit Transfer Station		1/1/09	12/31/09	265,048.00	\$	\$ 92,944.04	\$ 92,944.04
Wanamanco Park Lake and Lagoon Restoration		7/1/01	6/30/02	99,000.00	\$ 99,000.00	\$	\$ 85,779.34
Wet Lands Mitigation		1/1/02	12/31/02	50,000.00	\$	\$	\$ 35,551.55
Boat Shrink Wrap Program		1/1/07	12/31/07	4,094.75	\$	\$	\$ 4,094.75
County Environmental Health Act & Air Pollution	4600-150-083130-60	1/1/10	12/31/10	245,070.00	\$ 147,661.00	\$ 245,070.00	\$ 245,070.00
County Environmental Health Act & Air Pollution	4600-150-083130-60	1/1/09	12/31/09	294,643.00	74,035.75	46,226.40	294,643.00
County Environmental Health Act & Air Pollution	4600-150-083130-60	1/1/08	12/31/08	281,264.00			758,632.00
County Environmental Health Act & Air Pollution	4600-150-083130-60	1/1/07	12/31/07	305,896.00			303,405.86
County Environmental Health Act & Air Pollution	4600-150-083130-60	1/1/06	12/31/06	258,316.00			254,347.30
County Environmental Health Act & Air Pollution	4600-150-083130-60	1/1/05	12/31/05	245,000.00			232,249.97
County Environmental Health Act & Air Pollution	4600-150-083130-60	1/1/02	12/31/02	151,130.00			146,577.23
County Environmental Health Act & Air Pollution	4600-150-083130-60	1/1/01	12/31/01	144,080.00			133,034.72
					\$ 221,696.75	\$ 291,296.40	\$ 1,870,960.08

See Accompanying Notes to Schedule of State Financial Assistance

COUNTY OF UNION

SCHEDULE OF EXPENDITURES OF STATE FINANCIAL ASSISTANCE
FOR THE YEAR ENDED DECEMBER 31, 2010

STATE GRANTOR DEPARTMENT PROGRAM TITLE	STATE ACCOUNT NUMBER	GRANT PERIOD		PROGRAM AMOUNT	2010	2010	CUMULATIVE EXPENDITURES DECEMBER 31, 2010
		FROM	TO		FUNDS RECEIVED	EXPENDITURES	
Department of Environmental Protection (Continued)							
Green Communities	4800-150-083130-60	1/1/08	12/31/08	\$ 3,000.00	\$	\$	
Solid Waste Services	4910-515-239100-50	1/1/09	12/31/09	372,276.34	\$	\$ 60,493.34	\$ 66,804.94
Solid Waste Services	4910-515-239100-50	1/1/08	12/31/08	335,310.00		116,557.64	514,960.31
Solid Waste Services	4910-515-239100-60	1/1/07	12/31/07	320,163.00		56,067.34	320,128.00
				\$	\$	233,148.32	701,893.25
Clean Communities	4900-765-042-4900-005-VCMB-6010	1/1/10	12/31/10	47,477.00	\$ 47,476.30	\$ 6,932.03	\$ 6,932.03
Clean Communities	4900-765-042-4900-005-VCMB-6010	1/1/09	12/31/09	45,752.00		24,727.12	45,002.00
Clean Communities	4900-765-042-4900-005-VCMB-6010	1/1/08	12/31/08	35,799.00			34,791.40
Clean Communities	4900-765-042-4900-005-VCMB-6010	1/1/07	12/31/07	35,079.00			33,691.50
Clean Communities	4900-765-042-4900-005-VCMB-6010	1/1/06	12/31/06	23,836.00			21,481.50
Clean Communities	4900-765-042-4900-005-VCMB-6010	1/1/05	12/31/05	27,512.00			20,730.15
				\$	\$ 47,476.30	\$ 31,659.15	\$ 152,528.62
Raritan Watershed Program		1/1/01	12/31/01	410,000.00	\$ 1.85	\$	\$ 408,951.74
Brownfield Development Program	2630-100-074-2530-032-S003-6130	1/1/01	12/31/01	200,000.00	\$	\$	\$ 193,656.39
Municipal Stormwater Program	1200-100-066-1200-875-AAAC-6110	1/1/05	12/31/05	20,000.00	\$	\$	\$
Parkland Boundaries		1/1/05	12/31/05	90,000.00	\$	\$	\$ 60,456.40
Underground Storage Tanks		1/1/04	12/31/04	109,937.00	\$	\$	\$
Scrap Tire		1/1/01	12/31/01	58,920.00	\$	\$	\$ 51,561.35
Trail Project		1/1/03	12/31/03	12,780.00	\$	\$	\$ 9,811.86
Bonus Recycling Grant		1/1/09	12/31/09	237,800.00	\$	\$ 40,465.20	\$ 40,465.20
Total for Department of Environmental Protection				\$	\$ 368,174.90	\$ 689,515.01	\$ 3,822,308.55
Department of Transportation							
State Aid Highway Projects				3,000,000.00	\$ 750,000.00	\$ 1,133,070.41	\$ 1,133,070.41
Local Bridge Program							
Traffic Signals Rehabilitation				250,000.00	\$	\$ 103,466.19	\$ 103,466.19
Lenape Park Bike Trail				600,000.00	\$ 375,000.00	\$ 103,169.01	\$ 103,169.01
County Road Resurfacing Program	6320-480-078-6320-AJW-TCAP-6010			4,600,000.00	\$ 4,600,000.00	\$ 311,886.70	\$ 311,886.70
County Road Resurfacing Program	6320-480-078-6320-AJW-TCAP-6010			3,000,000.00		61,752.13	3,000,000.00
County Road Resurfacing Program	6320-480-078-6320-AJW-TCAP-6010	7/1/08	6/30/09	3,500,000.00		7,058.23	3,500,000.00
County Road Resurfacing Program	6320-480-078-6320-AJW-TCAP-6010	7/1/09	6/30/10	3,500,000.00	802,206.60	2,865,662.13	2,865,662.13
				\$	\$ 5,402,206.60	\$ 3,246,369.16	\$ 8,677,548.83
Upgrade of Signs and Markers	6320-480-078-6320-AJW-TCAP-6010	2010		1,011,000.00	\$ 1,011,000.00	\$ 406,826.00	\$ 406,826.00
Upgrade of Signs and Markers	6320-480-078-6320-AJW-TCAP-6010	2009		1,062,652.00		555,247.74	974,602.20
Upgrade of Signs and Markers	6320-480-078-6320-AJW-TCAP-6010	2008		1,008,000.00		99,884.91	997,615.89

See Accompanying Notes to Schedule of State Financial Assistance

COUNTY OF UNION

SCHEDULE OF EXPENDITURES OF STATE FINANCIAL ASSISTANCE
FOR THE YEAR ENDED DECEMBER 31, 2010

STATE GRANTOR DEPARTMENT PROGRAM TITLE	STATE ACCOUNT NUMBER	GRANT PERIOD		PROGRAM AMOUNT	2010 FUNDS RECEIVED	2010 EXPENDITURES	CUMULATIVE EXPENDITURES DECEMBER 31, 2010
		FROM	TO				
Department of Transportation (Continued)							
Upgrade of Signs and Markers	6320-480-078-6320-AJW-TCAP-6010	2007		\$ 1,006,000.00	\$	\$ 6,975.00	\$ 1,004,995.00
Upgrade of Signs and Markers	6320-480-078-6320-AG4-TCAP-6010	2005		929,940.00			927,999.44
Upgrade of Signs and Markers	6320-480-078-6320-AG4-TCAP-6010	2004		634,863.08			634,131.50
					\$ 1,011,000.00	\$ 1,068,733.95	\$ 4,945,979.93
Intermodal 2006		1/1/06	12/31/06	1,129,568.00	\$	\$	1,129,568.00
M&E Railway		1/1/07	12/31/07	2,900,000.00			804,007.59
M&E Railway		1/1/05	12/31/05	3,100,000.00			3,150,051.50
					\$	\$	3,954,059.09
Staten Island/Rahway Valley Project	6320-480-078-6320-AVD-TCAP-6110	1/1/03	12/31/03	5,500,000.00	\$	\$	5,499,900.00
Traffic Standards	6320-480-078-6320-AG4-TCAP-6010	1/1/05	12/31/05	84,960.00	\$	\$ 25,653.10	84,960.00
Traffic Standards	6320-480-078-6320-AG4-TCAP-6010	1/1/04	12/31/04	82,617.00		177.17	82,617.00
Traffic Standards	6320-480-078-6320-AG4-TCAP-6010	1/1/03	12/31/03	82,617.00		6,509.77	82,617.00
Traffic Standards	6320-480-078-6320-AA7-TCAP-6010	1/1/02	12/31/02	81,708.00		120.00	81,708.00
Traffic Standards	6320-480-078-6320-AA7-TCAP-6010	1/1/00	12/31/00	85,000.00		1,714.45	85,000.00
Traffic Standards	6320-480-078-6320-AA7-TCAP-6010	1/1/99	12/31/99	82,603.00		80.00	82,603.00
					\$	\$ 34,264.48	\$ 489,505.00
No. Ave Corridor Intersection NACT Project	6320-480-078-6320-AUD-TCAP-6110	1/1/03	12/31/03	15,000,000.00	\$	\$	14,998,622.89
Kepkowsk Road Project		1/1/00	12/31/00	2,052,669.00	\$	\$	2,048,312.83
Totals for Department of Transportation				\$ 7,538,200.00	\$	\$ 5,689,072.94	\$ 44,093,092.28
GRAND TOTAL				\$ 22,847,472.25	\$	\$ 20,273,798.52	\$ 135,188,510.31

See Accompanying Notes to Schedule of State Financial Assistance

COUNTY OF UNION

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

YEAR ENDED DECEMBER 31, 2010

NOTE 1 GENERAL

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

NOTE 2 BASIS OF ACCOUNTING

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

NOTE 3 RELATIONSHIP TO FEDERAL AND STATE FINANCIAL REPORTS

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

NOTE 4 RELATIONSHIP TO FINANCIAL STATEMENTS - REGULATORY BASIS

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

NOTE 5 OTHER

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

COUNTY OF UNION
NEW JERSEY

SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE YEAR ENDED DECEMBER 31, 2010

Section I - Summary of Auditor's Results

Financial Statements

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

Federal Program(s)

- | | |
|---|-------------|
| (1) Internal Control Over Major Federal Programs | |
| (a) Material weakness identified? | No |
| (b) Significant deficiencies identified that are not considered To be material weaknesses? | Yes |
| (2) Type of Auditor's Report issued on compliance for major federal program(s)? | Unqualified |
| (3) Any audit findings disclosed that are required to be reported in accordance with Circular OMB A-133 and listed in Section III of this schedule? | Yes |

COUNTY OF UNION
NEW JERSEY

SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE YEAR ENDED DECEMBER 31, 2010

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

Federal Programs (Continued)

(4) Identification of Major Federal Programs

<u>Grant Program</u>	<u>CFDA</u>	<u>Award Period</u>	<u>Type</u>	<u>Amount</u>	<u>Amount Expended</u>
Community Development Block Grants	14 218	8/1/01-7/31/11	A	\$ 30,333,317 00	\$ 5,517,243 70
Supportive Housing Program	14 235	5/1/05-4/30/11	A	17,790,599 00	2,260,358 14
Home ARRA Homeless Prevention and Rapid Re-Housing	14 239	9/20/05-9/20/11	A	8,736,436 00	1,418,639 07
Workforce Investment Act	14 257	10/01/09-9/30/12	A	2,169,536 00	1,167,714 09
Workforce Investment Act	17 258	7/01/08-6/30/11	B	3,160,261 00	1,041,552 17
Workforce Investment Act	17 259	7/01/08-6/30/11	A	4,165,811 00	1,138,105 47
Workforce Investment Act	17 260	7/01/08-6/30/11	A	5,787,758 00	2,102,404 02
Department of Transportation Programs	20 505	11/26/08-11/30/11	A	11,848,360 43	5,376,354 71
ARRA -Community Service Block Grant Non-Discretionary	93 710	7/1/09-06/30/10	B	1,395,808 00	1,028,866 43
Ryan White Title I HIV	93 915	1/1/09-12/31/10	A	4,414,851 00	1,879,518 42

(5) Program Threshold Determination

Type A Federal Program Threshold > \$1,124,383 81

Type B Federal Program Threshold <=\$1,124,383 81

(6) Auditee qualified as a low-risk auditee under OMB Circular A-133? No

COUNTY OF UNION
NEW JERSEY

SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE YEAR ENDED DECEMBER 31, 2010

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

State Program(s)

- (1) Internal Control Over Major State Programs
- (a) Material Weaknesses Identified? No
- (b) Significant deficiencies identified that are not considered to be material weaknesses? Yes

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

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

(4) Identification of Major State Program(s)

Grant Program	Award Period	Type	Amount	Amounts Expended
Cultural Projects Block Grant	1/1/09-12/31/10	B	\$ 297,969 00	\$ 100,183 75
Comprehensive Substance Abuse	1/1/09-12/31/10	A	1,910,274 00	866,733 15
LINCS - Health Service Grant	6/1/08-8/31/11	B	1,475,058 00	506,975 02
Personal Attendant Services Program	1/1/09-12/31/10	A	1,682,398 00	816,056 16
Social Services Homeless	1/1/07-12/31/10	A	2,050,696 00	914,360 94
Work first NJ - Dept of Human Services	7/1/09-6/30/11	B	511,996 00	220,331 26
Auto Theft Grant	1/1/09-12/31/09	B	250,000 00	216,516 84
State Facilities Education Act	1/1/09-12/31/10	B	306,000 00	186,000 00
Juvenile Justice Innovations Grant	1/1/09-12/31/10	B	320,000 00	162,304 45
Work First Learning Link	7/1/08-6/30/11	B	451,837 00	127,920 21
Sr Citizens and Disabled Residents	1/1/09-12/31/10	A	3,493,688 36	1,624,187 07
Local Bridge Program	N/A	A	3,000,000 00	1,133,070 41
Lenape Park Bike Trail	N/A	B	250,000 00	103,169 01

(5) Program Threshold Determination

Type A State Program Threshold > \$608,213 96
Type B State Program Threshold <= \$608,213 96

- (6) Auditee qualified as a low-risk auditee under NJ OMB Circular 04-04? No

COUNTY OF UNION

NEW JERSEY

SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE YEAR ENDED DECEMBER 31, 2010

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

Internal Control Findings

#10-01 General Fixed Assets

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

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

#10-02 Compliance Findings

As discussed in detail in #10-01 the County of Union has not maintained an adequate record of the General Fixed Assets in accordance with Technical Accounting Directive No. 85-2.

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

Federal and State Programs - All Major Programs

#10-03 Monitoring

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

It was also noted that the activities of the consultant hired by the County of Union to administer the Housing Choice Voucher Program were not monitored. In addition, certain subgrantees were required to provide matching funds per their grantee agreements. In performing site visits of subgrantees the County did not document in its monitoring report how the required match was met.

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

COUNTY OF UNION

NEW JERSEY

SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE YEAR ENDED DECEMBER 31, 2010

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

Federal and State Programs – All Major Programs (Continued)

#10-04 Expenditure Reports

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

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

#10-05 Employee Time Records

The salary costs allocated to Federal and State Grants were not properly supported. The allocations were based on estimates of personnel time spent on each grant, because employee time sheets were not maintained. Regulations require that the allocation of salary costs be supported by employee time sheets.

We recommend that the allocation of salary cost be documented and supported with employee time sheets.

**SCHEDULE OF PRIOR AUDIT FINDINGS
FOR THE YEAR ENDED DECEMBER 31, 2010**

Federal Programs and State Programs – All Major Programs

Corrective action has not been taken on all prior year audit findings See current year's findings #10-03, #10-04, and #10-05

COUNTY OF UNION
 SUPPLEMENTARY INFORMATION
 FINANCIAL DATA SCHEDULE - SECTION 8 HOUSING CHOICE VOUCHER PROGRAM
 FOR THE YEAR ENDED DECEMBER 31,2010

Line Item No.	Description	Total Programs	14.871
			Housing Choice Vouchers
Balance Sheet			
111	Cash-unrestricted	\$ 332,066	\$ 332,066
113	Cash-other restricted	\$ 36,501	\$ 36,501
100	Total Cash	\$ 368,567	\$ 368,567
124	Accounts Receivable - Other Government	\$ 23,569	\$ 23,569
120	Total Receivables, Net of Allowance for Doubtful Accounts	\$ 23,569	\$ 23,569
150	Total Current Assets	\$ 392,136	\$ 392,136
190	Total Assets	\$ 392,136	\$ 392,136
312	Accounts payable <= 90 days	\$ 77,421	\$ 77,421
333	Accounts Payable - Other Government	\$ -	\$ -
342	Deferred Revenues	\$ -	\$ -
310	Total Current Liabilities	\$ 77,421	\$ 77,421
300	Total Liabilities	\$ 77,421	\$ 77,421
511 1	Restricted Net Assets	\$ 36,501	\$ 36,501
512 1	Unrestricted Net Assets	\$ 278,214	\$ 278,214
513	Total Equity/Net Assets	\$ 314,715	\$ 314,715
600	Total Liabilities and Equity/Net assets	\$ 392,136	\$ 392,136
Income Statement			
70600	HUD PHA operating grants	\$ 3,701,859	\$ 3,701,859
71400	Fraud recovery	\$ 5,038	\$ 5,038
71500	Other revenue	\$ 23,401	\$ 23,401
70000	Total Revenue	\$ 3,730,298	\$ 3,730,298
91100	Administrative salaries	\$ 17,883	\$ 17,883
91200	Auditing fees	\$ 12,500	\$ 12,500
91300	Management Fee	\$ 324,984	\$ 324,984
91600	Office Expenses	\$ 679	\$ 679
91000	Total Operating-Administrative	\$ 356,046	\$ 356,046
96200	Other general expenses	\$ 11,940	\$ 11,940
96000	Total Other General Expenses	\$ 11,940	\$ 11,940
96900	Total Operating Expenses	\$ 367,986	\$ 367,986
97000	Excess Revenue Over Operating Expenses	\$ 3,362,312	\$ 3,362,312

COUNTY OF UNION
SUPPLEMENTARY INFORMATION
FINANCIAL DATA SCHEDULE - SECTION 8 HOUSING CHOICE VOUCHER PROGRAM
FOR THE YEAR ENDED DECEMBER 31, 2010

Line Item No.	Description	Total Programs	Housing Choice Vouchers
			14.871
97300	Housing assistance payments	\$ 3,312,108	\$ 3,312,108
90000	Total Expenses	\$ 3,680,094	\$ 3,680,094
10000	Excess (Deficiency) of Revenue Over (Under) Expenses	\$ 50,204	\$ 50,204
11030	Beginning equity	\$ 264,511	\$ 264,511
11170	Administrative Fee Equity	\$ 278,214	\$ 278,214
11180	Housing Assistance Payments Equity	\$ 36,501	\$ 36,501
11190	Unit Months Available	4452	4452
11210	Unit Months Leased	4392	4392
11270	Excess Cash	\$ -	\$ -

PART III
COUNTY OF UNION
STATISTICAL DATA
LIST OF OFFICIALS
COMMENTS AND RECOMMENDATIONS
YEAR ENDED DECEMBER 31, 2010

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

	YEAR 2010		YEAR 2009	
	AMOUNT	%	AMOUNT	%
<u>REVENUE AND OTHER INCOME REALIZED</u>				
Fund Balance Utilized	\$ 24,250,000 00	4 84%	\$ 18,500,000 00	3 75%
Miscellaneous From Other Than Current				
Tax Levy	199,346,727 09	39 79%	209,746,177 30	42 52%
Collection of Current Tax Levy	<u>277,356,170 00</u>	<u>55 37%</u>	<u>265,056,170 00</u>	<u>53 73%</u>
	\$ <u>500,952,897 09</u>	<u>100 00%</u>	\$ <u>493,302,347 30</u>	<u>100 00%</u>
<u>EXPENDITURES</u>				
Budget Expenditures				
County Purposes	\$ 481,991,749 44	99 89%	\$ 468,165,675 46	99 95%
Other Expenditures	<u>547,143 04</u>	<u>0 11%</u>	<u>214 687 61</u>	<u>0 05%</u>
	\$ <u>482,538,892 48</u>	<u>100 00%</u>	\$ <u>468,380,363 06</u>	<u>100 00%</u>
Excess in Revenue	\$ 18,414,004 61		\$ 24,921,984 24	
<u>Fund Balance</u>				
Balance, January 1	<u>28,493,871 85</u>		<u>22,071,887 61</u>	
Decreased by	\$ 46,907,876 46		\$ 46,993,871 85	
Utilization as Anticipated Revenue	<u>24,250,000 00</u>		<u>18,500 000 00</u>	
Balance December 31	\$ <u>22,657,876 46</u>		\$ <u>28,493,871 85</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>
2010	\$277,356,170 00	\$11,334,164 83	\$288,690,334 83	100%
2009	\$265,056,170 00	\$11,828,740 96	\$276,884,910 96	100%
2008	\$251,657,663 00	\$11,601,547 19	\$263,259,210 19	100%
2007	\$238,582,767 00	\$10,755,550 06	\$249,338,317 06	100%
2006	\$226,632,767 00	\$10,058,068 38	\$236,690,835 38	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>
2010	\$75,561,098,741 00	369033597080	015
2009	\$78,858,273,025 00	338102596430	015
2008	\$77,343,647,994 00	329209220720	015
2007	\$71,703,667,012 00	334077391773	015
2006	\$67,053,789,221 00	339822014050	015

YEAR'S OPERATION

The operation of the County for the year 2010 produced a surplus of \$22,657,876 46 compared with a surplus of \$28,493,871 85 in 2009, a decrease of \$5,835,995 39 A comparison of the results of operations for the past three years is set forth below

<u>YEAR</u>	<u>OPERATING SURPLUS</u>
2010	\$22,657,876 46
2009	\$28,493,871 85
2008	\$22,071,887 61
2007	\$21,614,282 50
2006	\$23,512,334 82

YEAR'S OPERATION (CONTINUED)

A summary of items which produced the operating surplus for the years 2008 to 2010 is as follows

	<u>YEAR 2010</u>	<u>YEAR 2009</u>	<u>YEAR 2008</u>
Excess (Deficit) Receipts from Miscellaneous Revenue			
Anticipated	\$ (6,602,234 63)	\$ 7,282,216 96	\$ (3,636,878 95)
Miscellaneous Revenue - Not Anticipated	11,132,565 66	5,777,220 00	7,009,115 56
Added Taxes Collected - Chapter 197, P L 1941	678,807 05	1,449,259 13	860,079 17
Unexpended Balance of Prior Year Appropriation Reserve Lapsed	7,433,048 93	7,931,715 41	10,152,894 38
Other Credits to Income	1,111,071 08	138,464 80	212,763 48
Unexpended Balances of Appropriations Canceled	5,207,889 56	2,557,795 55	4,721,899 25
Non-Budget Expenditures	<u>(547,143 04)</u>	<u>(214,687 61)</u>	<u>(362,267 78)</u>
 <u>STATUTORY EXCESS TO FUND BALANCE</u>	 <u>\$ 18,414,004 61</u>	 <u>\$ 24,921,984 24</u>	 <u>\$ 18,957,605 11</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>
2010	\$22,657,876 46	\$18,700,000 00
2009	\$28,493,871 85	\$24,250,000 00
2008	\$22,071,887 61	\$18,500,000 00
2007	\$21,612,282 50	\$18,500,000 00
2006	\$23,512,334 82	\$20,550,000 00

COMPARISON OF BUDGET AND EMERGENCY
EXPENDITURES - CURRENT FUND

	<u>YEAR 2010</u>	<u>YEAR 2009</u>
<u>Operating</u>		
General Government	\$88,949,629 00	\$88,177,606 00
Public Safety	89,440,550 00	89,110,649 00
Operational Services	19,186,193 00	16,874,705 00
Health and Welfare	127,619,382 00	122,927,522 00
Education	18,336,084 00	17,995,662 00
Unclassified	13,494,801 81	11,940,251 68
State and Federal Programs -		
Offset by Revenues	38,740,123 00	50,010,444 00
Contingent	50,000 00	50,000 00
<u>Total Operating Costs</u>	<u>\$395,816,762 81</u>	<u>\$397,086,839 68</u>
 <u>Capital Improvements</u>	 4,770,000 00	 2,900,000 00
 <u>Debt Service</u>	 46,948,161 63	 42,307,952 77
 Deferred Charges and		
<u>Statutory Expenditures</u>	 <u>34,456,825 00</u>	 <u>25,870,883 00</u>
 <u>Total General Appropriations</u>	 <u>\$481,991,749 44</u>	 <u>\$468,165,675 45</u>

OFFICIALS IN OFFICE AND SURETY BONDS

The following officials were in office at December 31, 2010

<u>NAME</u>	<u>TITLE</u>	<u>AMOUNT OF BOND</u>	<u>NAME OF CORPORATE SURETY</u>
Daniel P Sullivan	Chairman		
Deborah P Scanlon	Vice-Chairman		
Angel G Estrada	Freeholder		
Mohamed S Jalloh	Freeholder		
Bette Jane Kowalski	Freeholder		
Rick Proctor	Freeholder		
Alexander Mirabella	Freeholder		
Rayland Van Blake	Freeholder		
Nancy Ward	Freeholder		
George W Devanney	County Manager	\$ 50,000 00	Hartford Accident and Indemnity Company
Elizabeth Genievich	Deputy County Manager	\$ 50,000 00	Hartford Fire Insurance Company
Nicole L DiRado	Clerk of the Board		
Lawrence M Caroselli	Director, Department of Finance	\$ 500,000 00	Hartford Fire Insurance Company
Frank W Padusniak, Jr	Comptroller	\$ 100,000 00	Hartford Fire Insurance Company
Joseph Bowe	County Treasurer	\$ 100,000 00	Hartford Fire Insurance Company
James S LaCorte	Surrogate	\$ 50,000 00	Hartford Fire Insurance Company
Joanne Rajoppi	County Clerk	\$ 50,000 00	Hartford Fire Insurance Company
Alan L Falcone	Deputy County	\$ 500,000 00	Hartford Fire Insurance Company
JoAnn Schwab	Deputy Surrogate	\$ 50,000 00	Hartford Fire Insurance Company
Arlene Verniero	Special Deputy Surrogate	\$ 25,000 00	Hartford Fire Insurance Company

OFFICIALS IN OFFICE AND SURETY BONDS (CONTINUED)

<u>NAME</u>	<u>TITLE</u>	<u>AMOUNT OF BOND</u>	<u>NAME OF CORPORATE SURETY</u>
Ralph Froehlich	Sheriff	\$ 50,000 00	Hartford Fire Insurance Company
Theodore J Romankow	Prosecutor	(A)	
Joseph Graziano, Sr	Director, Department of Engineering and Public Works	(A)	
Alfred J Faella	Director, Department of Parks and Community Renewal	(A)	
Frank L. Guzzo	Director, Department of Human Services	(A)	
Robert E Barry	County Counsel, Department of Law	(A)	
Andrew Moran	Director, Department of Public Safety	(A)	
M Elizabeth Genievich	Director, Department of Administrative Services	(A)	
Joan I Wheeler	Administrator, Department of Runnells Specialized Hospital	(A)	
Zhongxue Hau, M D	Chief Medical Examiner	(A)	
Anthony E Russo	County Adjuster	(A)	

(A) Faithful Performance Blanket Position Bond - \$1,000,000 00 each person Travelers Casualty and Surety Company of America

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COMMENTS AND RECOMMENDATIONS

GENERAL COMMENTS

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

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

Effective July 1, 2010, the bid threshold in accordance with N J S A 40A 11-4 is \$26,000 00 The bid threshold in accordance with N J S A 40A 11-3 was increased to \$36,000 00 by resolution of the Board of Freeholders The governing body of the County has the responsibility of determining whether the expenditures in any category will exceed \$36,000 00 within the fiscal year Where question arises as to whether any contract or agreement might result in violation of the statute, the County Counsel's opinion should be sought before a commitment is made

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

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

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

Our audit of expenditures did not reveal any individual payments, contracts or agreements in excess of \$36,000 00 "for the performance of any work, or for the furnishing or hiring of any materials or supplies" other than those where bids had been previously sought by public advertisement or where a resolution had been previously adopted under the provisions of N J S A 40A 11-6

DEDICATED FUNDS - MOTOR VEHICLE FINES

Motor vehicle fines levied in the various municipalities for certain violations are remitted monthly to the County by the local magistrates. These funds are considered dedicated funds and used for the maintenance of County roads and bridges. A summary of the activity in this account for the year 2010 is as follows:

Balance, December 31, 2009	\$	267,575 80
Received		5,455,218 97
	\$	<u>5,722,794 77</u>
Expended	\$	<u>(5,704,965 08)</u>
Balance, December 31, 2010	\$	<u><u>17,829 69</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.

General Fixed Assets

The General Fixed Assets Ledger has not been updated to reflect the purchase, retirement or sale of general fixed assets that have occurred for the past several years. Accordingly, the amount of general fixed assets to be reported in the financial statements is not known.

The County had an independent appraisal firm prepare an inventory of general fixed assets as of November 2011. The new inventory will be utilized to report general fixed assets in the financial statements for the year ended December 31, 2011.

Music Fest 2010

During March of 2011, the Union County Prosecutor's Office commenced an inquiry into the operations of the County's 2010 Music Fest Program. On or about August 23, 2011, the Prosecutor's Office issued a report detailing findings. The report concluded that no criminal conduct was evident by any County employee associated with this event, however, the report did identify deficiencies in the system of internal control. The management of the County of Union prepared a corrective action plan addressing the findings in the report.

OTHER COMMENTS (CONTINUED)

Payroll

During our testing of the payroll, we noted that the first checks for the calendar year 2010 were dated January 1. As a result, it appears that salary and wages were disbursed prior to being earned. This matter should be referred to the County's Labor Counsel for review.

Union County Golf Facilities

Beginning in 2010 the County of Union contracted with Kemper Sports Management, Inc (KSM) to manage the day-to-day operation of the County's golf facilities. Our audit of the condition of records maintained by KSM was designed to determine that minimum levels of control and accountability were maintained and that the operations were in compliance with various State regulations relative to the handling and expending of public funds. Our audit disclosed the following:

1. KSM provides the County a monthly financial report that details the financial activities of the golf facilities; however, we noted that these monthly reports were not being currently reconciled with the County's golf revenue bank account.

We recommend that the golf revenue bank account be reconciled to the financial reports on a monthly basis.

2. Section 6.4 of the contract between KSM and the County of Union requires the County to advance funds to KSM. These funds are then used to pay the operating expenses of the golf facilities. Advances under certain conditions are permitted by the Local Fiscal Affairs Law. This type of advance is not specifically listed as an exception.

We recommend that County Counsel review the golf management contract for compliance with State regulations.

RECOMMENDATIONS

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

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

That County Counsel review the golf management contract with Kemper Sports Management, Inc for compliance with State regulations

Federal and State Programs

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

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

We recommend that the allocation of salary costs be documented and supported with employee time sheets

*Prior Year Recommendation