

Report of Audit

on the

Financial Statements

of the

County of Somerset

for the

Year Ended
December 31, 2009

COUNTY OF SOMERSET

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COUNTY OF SOMERSET

PART I

INDEPENDENT AUDITOR'S REPORT ON
AUDIT OF FINANCIAL STATEMENTS
AND SUPPLEMENTARY SCHEDULES AND DATA

FINANCIAL STATEMENTS – STATUTORY BASIS – ALL FUNDS

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SUPPLEMENTARY SCHEDULES – ALL FUNDS

YEAR ENDED DECEMBER 31, 2009



SUPLEE, CLOONEY & COMPANY

CERTIFIED PUBLIC ACCOUNTANTS

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INDEPENDENT AUDITOR'S REPORT

The Honorable Director and Members
of the Board of Chosen Freeholders
County of Somerset
Administration Building
Somerville, New Jersey 08876

We have audited the accompanying financial statements - statutory basis of the various individual funds and the account group of the County of Somerset, New Jersey as of and for the years ended December 31, 2009 and 2008 and for the year ended December 31, 2009 as listed as financial statements - statutory basis in the foregoing table of contents. These financial statements - statutory basis are the responsibility of the management of the County of Somerset. Our responsibility is to express an opinion on these financial statements based on our audits.

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

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

SUPLEE, CLOONEY & COMPANY

In our opinion, because the County of Somerset 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 Somerset as of December 31, 2009 and 2008 or the results of its operations and changes in fund balance for the years then ended or the revenues or expenditures for the year ended December 31, 2009.

However, in our opinion, the financial statements - statutory basis present fairly, in all material respects, the financial position - statutory basis of the various individual funds and account group of the County of Somerset as of December 31, 2009 and 2008, and the results of its operations and changes in fund balance - statutory basis for the years then ended and the revenues, expenditures and changes in fund balance - statutory basis for the year ended December 31, 2009, on the basis of accounting described in Note 1.

In accordance with Government Auditing Standards, we have also issued our report dated July 2, 2010 on our consideration of the County of Somerset's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts and grants 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 compliance. That report is an integral part of an audit performed in accordance with Government Auditing Standards and should be considered in assessing the results of our audit.

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

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


CERTIFIED PUBLIC ACCOUNTANTS


REGISTERED MUNICIPAL ACCOUNTANT NO. 50

July 2, 2010

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CURRENT FUND

COUNTY OF SOMERSET

CURRENT FUND

BALANCE SHEETS - STATUTORY BASIS

	<u>REF.</u>	BALANCE DECEMBER 31, 2009	BALANCE DECEMBER 31, 2008
<u>ASSETS</u>			
Current Fund:			
Cash - Regular		\$ 38,608,905.21	\$ 42,185,094.76
Investments		12,904,000.00	13,208,000.00
		<u>51,512,905.21</u>	<u>55,393,094.76</u>
Change Fund	A-4	\$ 51,512,905.21	\$ 55,393,094.76
	A-5	350.00	350.00
		<u>\$ 51,513,255.21</u>	<u>\$ 55,393,444.76</u>
Receivables and Other Assets with Full Reserves:			
Revenue Accounts Receivable	A-8	\$ 627,162.53	\$ 611,160.31
Due Trust Other Fund	A-17	10.00	10.00
Maintenance of Patients in State Institutions - Adjuster's Office	A-13	49,731.17	49,731.17
Guidance Center Charges Receivable	A-14	9,015,680.20	8,182,584.06
	A	<u>\$ 9,692,583.90</u>	<u>\$ 8,843,485.54</u>
Deferred Charges	A-24	\$ 602,506.54	\$ 803,346.54
	A	<u>\$ 61,808,345.65</u>	<u>\$ 65,040,276.84</u>
Grant Fund:			
Cash	A-4	\$ 2,393,633.64	\$ 14,147.35
Grants Receivable	A-9	100,518,702.12	83,890,235.41
Due Current Fund	A-21	197,868.00	
	A	<u>\$ 103,110,203.76</u>	<u>\$ 83,904,382.76</u>
	A	<u>\$ 164,918,549.41</u>	<u>\$ 148,944,659.60</u>

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

COUNTY OF SOMERSET

CURRENT FUND

BALANCE SHEETS - STATUTORY BASIS

	<u>REF.</u>	<u>BALANCE DECEMBER 31, 2009</u>	<u>BALANCE DECEMBER 31, 2008</u>
<u>LIABILITIES, RESERVES AND FUND BALANCE</u>			
Current Fund:			
Liabilities:			
Appropriation Reserves	A-3:A-15	\$ 8,234,143.80	\$ 8,348,114.03
Accounts Payable	A-12	2,682,794.89	2,450,996.26
Encumbrances Payable	A-18	4,755,926.14	6,937,784.62
Reserve for Tax Appeals	A-16	200,826.13	156,534.18
Due Grant Fund	A-20	197,868.00	
Emergency Note Payable	A-23	602,506.54	803,346.54
		<u>\$ 16,674,065.50</u>	<u>\$ 18,696,775.63</u>
Reserve for Receivables and Other Assets	A	9,692,583.90	8,843,485.54
Fund Balance	A-1	<u>35,441,696.25</u>	<u>37,500,015.67</u>
	A	<u>\$ 61,808,345.65</u>	<u>\$ 65,040,276.84</u>
Grant Fund:			
Encumbrances Payable	A-18	\$ 11,109,911.51	\$ 15,549,459.66
Reserve for Grants Appropriated	A-10	89,330,117.81	65,755,253.08
Reserve for Grants Unappropriated	A-19	<u>2,670,174.44</u>	<u>2,599,670.02</u>
	A	<u>\$ 103,110,203.76</u>	<u>\$ 83,904,382.76</u>
	A	<u>\$ 164,918,549.41</u>	<u>\$ 148,944,659.60</u>

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

COUNTY OF SOMERSET

CURRENT FUND

STATEMENTS OF OPERATIONS
AND CHANGE IN FUND BALANCE - STATUTORY BASIS

	<u>REF.</u>	<u>YEAR 2009</u>	<u>YEAR 2008</u>
<u>REVENUE AND OTHER INCOME REALIZED</u>			
Fund Balance Utilized	A-1:A-2	\$ 18,180,000.00	\$ 21,950,000.00
Miscellaneous Revenue Anticipated	A-2	80,531,234.70	72,113,395.93
Receipts From Current Taxes	A-2	169,929,100.00	170,839,214.00
Non-Budget Revenue	A-2	7,513,499.36	6,635,660.07
Other Credits to Income:			
Unexpended Balance of Appropriation Reserves	A-15	7,579,450.52	7,359,686.37
Canceled Accounts Payable			611,807.41
Canceled Grant Reserves	A-19	2.82	1,337,108.62
<u>Total Income</u>		<u>\$ 283,733,287.40</u>	<u>\$ 280,846,872.40</u>
<u>EXPENDITURES</u>			
Budget Appropriations:			
Operations	A-3	\$ 220,498,247.48	\$ 213,673,779.10
Capital Improvements	A-3	14,989,207.00	21,784,346.00
Debt Service	A-3	17,401,198.00	16,322,100.33
Deferred Charges and Statutory Expenditures	A-3	14,722,103.00	10,794,263.00
Canceled Grant Receivables	A-9		589,354.00
Refund of Prior Year Revenue	A-4	851.34	
<u>Total Expenditures</u>		<u>\$ 267,611,606.82</u>	<u>\$ 263,163,842.43</u>
Excess in Revenue		\$ 16,121,680.58	\$ 17,683,029.97
<u>FUND BALANCE</u>			
Balance, January 1	A	37,500,015.67	41,766,985.70
		<u>\$ 53,621,696.25</u>	<u>\$ 59,450,015.67</u>
Decreased by:			
Utilization as Anticipated Revenue	A-1:A-2	<u>18,180,000.00</u>	<u>21,950,000.00</u>
Balance, December 31	A	<u>\$ 35,441,696.25</u>	<u>\$ 37,500,015.67</u>

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

COUNTY OF SOMERSET
CURRENT FUND
STATEMENT OF REVENUES - STATUTORY BASIS
YEAR ENDED DECEMBER 31, 2009

	REF.	ANTICIPATED		REALIZED	EXCESS OR (DEFICIT)
		BUDGET	N.J.S. 40A:4-87		
Fund Balance Anticipated	A-1	\$ 18,180,000.00		\$ 18,180,000.00	
Miscellaneous Revenues:					
Fees:					
County Clerk	A-2	\$ 3,670,419.00		\$ 4,851,713.30	\$ 1,181,294.30
Surrogate	A-8	185,000.00		293,120.09	108,120.09
Sheriff	A-2	550,000.00		917,567.73	367,567.73
Guidance Center	A-2	970,000.00		1,358,009.46	388,009.46
Recycling	A-8	500,000.00		650,000.00	150,000.00
Interest on Investments and Deposits	A-8	2,930,562.00		1,331,264.00	(1,599,298.00)
Social and Welfare Services (c.66.P.L. 1990):					
Supplemental Social Security Income	A-8	460,028.00		484,107.00	24,079.00
Division of Youth and Family Services	A-8	874,777.00		874,777.00	
Psychiatric Facilities (c.73. P.L. 1990):					
Maintenance of Patients in State Institutions for Mental Diseases	A-8	3,915,013.00		3,915,013.00	
Maintenance of Patients in State Institutions for Developmentally Disabled	A-8	7,218,397.00		7,218,397.00	
Board of County Patients in State and Other Institutions	A-8	189,318.00		189,318.00	
Area Plan Grant	A-8	956,235.00		1,101,503.00	145,268.00
State Homeland Security Program	A-9		716,867.46	716,867.46	
ARRA: Clark Wood Pedestrian Bridge	A-9		2,057,000.00	2,057,000.00	
Washington Avenue Bridge	A-9		1,000,000.00	1,000,000.00	
Section 5311 Rural Public Transit	A-9	122,898.00	103,091.00	225,989.00	
Clean Communities Program	A-9		60,286.38	60,286.38	
County Environmental Health Act	A-9		165,300.00	165,300.00	
Solid Waste Services Tax Fund	A-9	215,962.00	30,038.00	246,000.00	
Recycling Enhancement Bonus	A-9		168,100.00	168,100.00	
ARRA: Wastewater Management Planning	A-9		100,000.00	100,000.00	
NJ DOT County Aid	A-9	2,477,000.00		2,477,000.00	
Senior Citizen and Disabled Resident Transportation	A-9	853,185.00		853,185.00	
Community Shuttle (SCOOT)	A-9		195,000.00	195,000.00	
Bulletproof Vest Partnership Grant	A-9		9,141.00	9,141.00	
COPS Technology Grant	A-9		1,000,000.00	1,000,000.00	
Edward Byrne Memorial Justice Assistance	A-9		143,561.00	143,561.00	
State Criminal Alien Assistance Program	A-9		315,438.00	315,438.00	
PESS Expansion	A-9	1,087,241.00		1,087,241.00	
Psychiatric Advance Nurse Practitioner	A-9	166,385.00		166,385.00	
PATH - Services to the Homeless	A-9	148,509.00		148,509.00	
Supported Employment Program	A-9	156,278.00		156,278.00	
Client Rent Subsidies	A-9	48,000.00		48,000.00	
Bilingual Clinician	A-9	50,000.00		50,000.00	
Social Services for Homeless	A-9	134,520.00		134,520.00	
Personal Attendant Service	A-9	447,821.00	117,464.00	565,285.00	
Escort Transportation	A-9	38,001.00		38,001.00	
Human Service Planning and Implementation	A-9	68,373.00	1,000.00	69,373.00	
Family Crisis Intervention	A-9	30,353.00		30,353.00	
Family Development Special Initiative	A-9		123,659.00	123,659.00	
Mental Health County Disaster Liaison	A-9		2,500.00	2,500.00	
Comprehensive Alcoholism and Drug Abuse Program	A-9	512,258.00		512,258.00	
ARRA: Social Services for the Homeless	A-9		12,000.00	12,000.00	
Youth Incentive Program	A-9		128,689.00	128,689.00	
CIACC	A-9	38,359.00	50,000.00	88,359.00	
Youth Case Management	A-9	599,828.00		599,828.00	
Alliance to Prevent Alcoholism and Drug Abuse	A-9	324,421.00		324,421.00	
Adult Protective Services	A-9	110,165.00		110,165.00	
Family Caregiver	A-9	145,412.00		145,412.00	
State Home Delivered Meals	A-9	16,318.00		16,318.00	
Care Coordination	A-9	23,810.00		23,810.00	
State Health Insurance Program	A-9	14,450.00		14,450.00	
Social Services Block Grant	A-9	311,020.00		311,020.00	
Right to Know	A-9	11,632.00		11,632.00	
Comprehensive Cancer Control Plan	A-9		65,000.00	65,000.00	
Bioterrorism Preparedness	A-9		649,603.00	649,603.00	
Medication Management	A-9	5,540.00		5,540.00	
Regional TB Clinic	A-9		51,050.00	51,050.00	
Medicaid Match	A-9	11,446.00		11,446.00	
ARRA: Congregated Meals	A-9		45,508.00	45,508.00	
Chronic Disease Self Management	A-9		11,344.00	11,344.00	
Nursing Home Diversion	A-9		20,000.00	20,000.00	
ARRA: Home Delivered Meals	A-9		24,210.00	24,210.00	
Aging and Disability Resource Connection	A-9		35,000.00	35,000.00	
Veterans Transportation Grant	A-9		38,000.00	38,000.00	
Subregional Transportation Program Summer Intern	A-9		6,300.00	6,300.00	
SubRegional Transportation Planning Program	A-9	59,866.00	59,866.00	119,732.00	

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

COUNTY OF SOMERSET
CURRENT FUND
STATEMENT OF REVENUES - STATUTORY BASIS
YEAR ENDED DECEMBER 31, 2009

	REF.	ANTICIPATED		REALIZED	EXCESS OR (DEFICIT)
		BUDGET	SPECIAL N.J.S. 40A:4-87		
Miscellaneous Revenues (Continued):					
Route 22/Chimney Rock Road Design and Right of Way	A-9	\$	\$ 4,655,000.00	\$ 4,655,000.00	\$
ARRA: Milling and Resurfacing	A-9		5,649,029.00	5,649,029.00	
FY 10/11 Technical Study - Easton Avenue Corridor Study	A-9		200,000.00	200,000.00	
FY 10/11 Technical Study - Circulation Element	A-9		240,000.00	240,000.00	
ARRA: Staff Inspections	A-9		56,490.00	56,490.00	
Hamilton Street/ Franklin Boulevard Intersection Improvements	A-9		188,000.00	188,000.00	
Public Archives and Records Infrastructure Support	A-9		837,589.40	837,589.40	
Law Enforcement Agency Security Enhancement	A-9	112,000.00		112,000.00	
Body Armor Replacement Sheriff	A-9	5,908.00		5,908.00	
Body Armor Replacement Jail	A-9	11,317.00		11,317.00	
Body Armor Replacement Prosecutor	A-9	5,425.00		5,425.00	
Law Enforcement Officers Training and Equipment Fund	A-9		27,525.00	27,525.00	
Multi-Jurisdictional Narcotics Enforcement Task Program	A-9		34,327.00	34,327.00	
Juvenile Accountability Incentive Block Grant	A-9	18,039.00		18,039.00	
Victims Assistance Grant - Supplement	A-9	24,000.00		24,000.00	
Insurance Fraud Reimbursement	A-9	236,845.00		236,845.00	
DYFS Family Court	A-9	144,481.00		144,481.00	
State/Community Partnership Program Management Grant	A-9	55,550.00		55,550.00	
State/Community Partnership Program Services Grant	A-9	188,385.00		188,385.00	
Victims Assistance Grant	A-9	98,933.00		98,933.00	
Forensic Science Improvement	A-9		5,158.74	5,158.74	
Megan's Law and Local Law Enforcement Grant	A-9		5,435.00	5,435.00	
Logistics and Commodities Distribution Plan	A-9		33,685.00	33,685.00	
Special Needs Shelter Planning and Support	A-9		21,400.00	21,400.00	
Emergency Management Performance Grant	A-9		50,000.00	50,000.00	
ARRA: Edward Byrne Memorial Justice - Recovery	A-9		36,383.00	36,383.00	
Local Arts Program	A-9	79,582.00		79,582.00	
Retired Senior Volunteer Program	A-9	58,332.00		58,332.00	
Workforce Investment Act - Stimulus Youth Employment & Training	A-9		118,762.00	118,762.00	
Workforce Investment Act- Stimulus Adult & Dislocated Workers	A-9		927,519.00	927,519.00	
Workforce Investment Act	A-9		42,680.00	42,680.00	
Workforce Investment Act, Work First NJ	A-9		2,102,661.00	2,102,661.00	
Workforce Investment Act, Development Partnership	A-9		39,083.00	39,083.00	
ARRA Community Development Block Grant	A-9		339,769.00	339,769.00	
ARRA: Homeless Prevention	A-9		519,821.00	519,821.00	
Energy Efficiency and Conservation Block Grant	A-9		788,300.00	788,300.00	
County 911 Coordinator	A-9		25,000.00	25,000.00	
Farmland Preservation - Piancone Farm	A-9		1,480,951.50	1,480,951.50	
Farmland Easement Ancillary Funds	A-9		31,877.50	31,877.50	
Traumatic Loss Interventions for Youth	A-9		12,000.00	12,000.00	
NACCHO Medical Reserve Corps	A-9		5,000.00	5,000.00	
Health Ease SCADD	A-9		13,500.00	13,500.00	
Energy Audits	A-9		1,000,000.00	1,000,000.00	
GSA Belle Mead Depot Remediation	A-9		15,735,000.00	15,735,000.00	
Rocky Hill Health Services	A-9		3,667.00	3,667.00	
Far Hills Health Services	A-9		11,300.00	11,300.00	
Franklin Township Senior Citizen Transportation	A-9		58,236.00	58,236.00	
Somerset Hills Adult Day Care	A-9		41,370.00	41,370.00	
ARC Transportation	A-9		370,000.00	370,000.00	
Bedminster Health Services	A-9	51,965.00		51,965.00	
North Plainfield Health Services	A-9		104,323.00	104,323.00	
Warren Township Senior Citizen Transportation	A-9		29,000.00	29,000.00	
Somerset County United Way-Leadership Program	A-9		1,000.00	1,000.00	
Franklin Health Services	A-9		130,685.50	130,685.50	
State Aid - Community Mental Service Act	A-8	1,175,550.00		304,258.00	(871,292.00)
Board of Federal and State Prisoners	A-8	500,000.00		1,045,235.50	545,235.50
Shared Services Revenues	A-8	1,150,000.00		1,577,224.27	427,224.27
State Reimbursement of Election Expenses	A-8	125,000.00		288,370.87	163,370.87
Increased Fees as a result of Chapter 370:					
County Clerk	A-8	850,000.00		850,000.00	
County Surrogate	A-8	65,000.00		65,000.00	
Sheriff	A-8	20,000.00		20,000.00	
Pension Reimbursement	A-8	400,000.00		400,000.00	
	A-1	\$ 36,025,112.00	\$ 43,476,543.48	\$ 80,531,234.70	\$ 1,029,579.22
Amount to be Raised by Taxation					
County Purpose Tax	A-7-A-1	\$ 169,929,100.00		\$ 169,929,100.00	
Budget Totals		\$ 224,134,212.00	\$ 43,476,543.48	\$ 268,640,334.70	\$ 1,029,579.22
Non-Budget Revenue	A-1-A-2			7,513,499.36	7,513,499.36
		\$ 224,134,212.00	\$ 43,476,543.48	\$ 276,153,834.06	\$ 8,543,078.58
	REF.	A-3	A-3		

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

COUNTY OF SOMERSET
CURRENT FUND
STATEMENT OF REVENUES - STATUTORY BASIS
YEAR ENDED DECEMBER 31, 2009

	<u>REF.</u>	
Guidance Center	A-8	\$ 1,366,539.49
Less: Refunds	A-4	<u>8,530.03</u>
	A-2	\$ <u>1,358,009.46</u>
County Clerk	A-8	\$ 4,999,309.30
Less: Refunds	A-4	<u>147,596.00</u>
	A-2	\$ <u>4,851,713.30</u>
Sheriff	A-8	\$ 937,815.73
Less: Refunds	A-4	<u>20,248.00</u>
	A-2	\$ <u>917,567.73</u>

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

COUNTY OF SOMERSET
CURRENT FUND
STATEMENT OF REVENUES - STATUTORY BASIS
YEAR ENDED DECEMBER 31, 2009

REF.

MISCELLANEOUS REVENUE NOT ANTICIPATED

Adjuster Fees		\$ 7,247.35
Added Taxes Per Chapter 397, P.L. 1941		936,904.29
PILOT - Borough of South Bound Brook		104,312.57
Prior Year Refunds		17,806.31
Non Refundable Inspections		53,342.38
Bail Bond Forfeitures		56,847.50
Telephone Commission		131,413.38
Debt Service - State of NJ		1,959,292.50
Housing Federal Prisoners		23,025.00
Sale of County Property		33,516.20
Fringe Benefits		315,501.30
Prosecutors Administration Reimbursements		22,437.91
Miscellaneous		642,934.08
Rent of Somerset County Property		343,217.14
Fines Probation Title 40		23,432.03
Construction Appeals		14,714.24
Land Development Digital Submit		48,719.00
Soil Conservation Reimbursement		318,222.00
Transportation Services		166,206.07
Office on Aging - Meals		128,199.85
Hunterdon County College Debt		576,423.85
State Refund Mental Health		18,000.00
Family Crisis Intervention		3,553.00
Court Reimbursement		129,930.95
Jail Processing Fees		66,242.36
Indirect Costs		608,038.27
Vending Machine Fees		4,807.57
Care and Maintenance Contribution		180,451.12
Social Security Administration Wires		11,000.00
Joint Insurance Fund Dividends		569,082.00
Sale of Maps and Documents		886.75
Road Opening Forfeiture Deposits		26,096.00
Sheriff's Office		24,469.55
Refund of Prior Year Expenses		73,250.92
	A-4	\$ 7,639,523.44
Less: Refunds	A-4	126,024.08
	A-2	\$ <u>7,513,499.36</u>

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

COUNTY OF SOMERSET
CURRENT FUND
STATEMENT OF EXPENDITURES - STATUTORY BASIS
YEAR ENDED DECEMBER 31, 2009

	APPROPRIATIONS		EXPENDED		CANCELED
	BUDGET	BUDGET AFTER MODIFICATION	PAID OR CHARGED	RESERVED	
GENERAL GOVERNMENT					
Administrative and Executive:					
Board of Chosen Freeholders:					
Salaries and Wages	\$ 88,608.00	\$ 88,608.00	\$ 88,607.84	\$ 0.16	\$
County Administrator's Office:					
Salaries and Wages	404,654.00	398,044.00	335,166.00	62,878.00	
Other Expenses	402,488.00	362,488.00	149,384.49	213,103.51	
Clerk of the Board:					
Salaries and Wages	289,504.00	289,514.00	289,504.00	10.00	
Other Expenses	74,285.00	74,275.00	60,381.08	13,893.92	
Public Information Office:					
Salaries and Wages	505,554.00	506,054.00	505,574.36	479.64	
Other Expenses	132,060.00	131,560.00	118,342.74	13,217.26	
Telephone Service:					
Salaries and Wages	134,697.00	134,697.00	134,697.00		
Other Expenses	502,575.00	542,575.00	541,323.10	1,251.90	
Records Management:					
Salaries and Wages	144,911.00	144,911.00	144,911.00		
Other Expenses	100,566.00	100,566.00	85,225.37	15,340.63	
Department of Finance:					
Data Processing Department:					
Salaries and Wages	1,317,272.00	1,317,272.00	1,291,326.05	25,945.95	
Other Expenses	200,121.00	200,121.00	174,603.09	25,517.91	
County Treasurer's Office:					
Salaries and Wages	1,222,844.00	1,222,844.00	1,199,316.23	23,527.77	
Other Expenses	167,836.00	167,836.00	118,022.81	49,813.19	
Audit Fee	132,424.00	132,424.00	2,254.00	130,170.00	
Bond Registration Fees-Chapter 243-Law of 1983	2,000.00	2,000.00		2,000.00	
Legal Department:					
County Counsel:					
Salaries and Wages	12,000.00	12,000.00	12,000.00		
Other Expenses	1,215,000.00	1,215,000.00	847,698.81	367,301.19	
Labor Negotiations	170,000.00	170,000.00	170,000.00		
County Adjuster's Office:					
Salaries and Wages	321,440.00	321,450.00	321,440.00	10.00	
Other Expenses	161,761.00	161,751.00	103,096.97	58,654.03	
Personnel Office:					
Salaries and Wages	671,316.00	671,316.00	638,437.18	32,878.82	
Other Expenses	265,402.00	265,402.00	248,240.13	17,161.87	
Veteran's Services:					
Salaries and Wages	176,905.00	176,905.00	150,764.82	26,140.18	
Other Expenses	19,928.00	19,928.00	15,656.52	4,271.48	
County Clerk:					
Salaries and Wages	1,004,889.00	1,004,889.00	876,303.74	128,585.26	
Other Expenses	126,517.00	126,517.00	89,317.64	37,199.36	
Prosecutor's Office:					
Salaries and Wages	9,283,456.00	9,283,456.00	9,180,743.95	102,712.05	
Other Expenses	1,057,660.00	1,057,660.00	705,741.32	351,918.68	
Purchasing Department:					
Salaries and Wages	406,675.00	406,685.00	406,675.00	10.00	
Other Expenses	31,000.00	30,990.00	12,209.08	18,780.92	
Facilities and Services:					
Salaries and Wages	2,089,197.00	2,089,197.00	1,980,449.66	108,747.34	
Other Expenses	6,988,189.00	6,988,189.00	6,819,362.38	168,826.62	
Library Expense:					
Reimbursement to Bridgewater Joint Facility	524,236.00	524,236.00	524,235.68	0.32	
Industrial and Economic Development (R.S. 40:23-5.1 et. seq.):					
Salaries and Wages	90,793.00	90,803.00	90,793.00	10.00	
Other Expenses	270,000.00	270,000.00	270,000.00		
Contribution to Soil Conservation District (R.S. 4:24-22 (j)):					
Salaries and Wages	354,370.00	354,370.00	320,211.08	34,158.92	
Other Expenses	450.00	450.00	450.00		
Insurance:					
Group Insurance Plan for Employees	15,000,000.00	15,000,000.00	13,885,803.05	1,114,196.95	
Other Insurance Premiums	5,348,225.00	5,348,225.00	5,324,035.00	24,190.00	
Reserve for Sick and Vacation Pay	250,000.00	250,000.00	249,755.36	244.64	
TOTAL GENERAL GOVERNMENT	\$ 51,661,808.00	\$ 51,655,208.00	\$ 48,482,059.53	\$ 3,173,148.47	\$

COUNTY OF SOMERSET
CURRENT FUND
STATEMENT OF EXPENDITURES- STATUTORY BASIS
YEAR ENDED DECEMBER 31, 2009

	APPROPRIATIONS		EXPENDED		CANCELED
	BUDGET	BUDGET AFTER MODIFICATION	PAID OR CHARGED	RESERVED	
JUDICIARY					
County Surrogate:					
Salaries and Wages	\$ 382,469.00	\$ 382,469.00	\$ 381,812.00	\$ 657.00	\$
Other Expenses	36,600.00	36,600.00	31,191.41	5,408.59	
TOTAL JUDICIARY	\$ 419,069.00	\$ 419,069.00	\$ 413,003.41	\$ 6,065.59	
REGULATION					
Sheriff's Office:					
Salaries and Wages	\$ 6,036,788.00	\$ 6,036,788.00	\$ 5,903,289.11	\$ 133,498.89	\$
Other Expenses	246,495.00	246,495.00	186,125.47	60,369.53	
Board of Taxation:					
Salaries and Wages	264,671.00	264,671.00	229,125.47	35,545.53	
Other Expenses	198,660.00	198,660.00	178,714.86	19,945.14	
County Medical Examiner:					
Other Expenses	672,209.00	672,209.00	546,483.00	125,726.00	
Board of Elections:					
Salaries and Wages	1,111,024.00	1,111,024.00	784,599.57	326,424.43	
Other Expenses	379,385.00	379,385.00	371,770.97	7,614.03	
Election - County Clerk:					
Salaries and Wages	79,011.00	79,011.00	56,108.89	22,902.11	
Other Expenses	197,600.00	197,600.00	161,924.00	35,676.00	
Emergency Management:					
Salaries and Wages	320,260.00	320,260.00	285,134.39	35,125.61	
Other Expenses	95,741.00	95,741.00	78,671.64	17,069.36	
County Public Safety Radio:					
Salaries and Wages	1,694,340.00	1,694,340.00	1,580,804.68	113,535.32	
Other Expenses	752,655.00	752,655.00	628,721.45	123,933.55	
County Planning Board (R.S. 40:27-3):					
Salaries and Wages	1,078,946.00	1,078,946.00	1,014,066.04	64,879.96	
Other Expenses	343,946.00	343,946.00	195,425.84	148,520.16	
Office of Consumer Affairs:					
Salaries and Wages	151,749.00	152,849.00	152,749.00	100.00	
Other Expenses	12,550.00	11,450.00	4,428.49	7,021.51	
Weights and Measures:					
Salaries and Wages	111,421.00	111,421.00	111,421.00		
Other Expenses					
Construction Board of Appeals:					
Other Expenses	3,000.00	3,000.00	2,445.40	554.60	
TOTAL REGULATION	\$ 13,750,451.00	\$ 13,750,451.00	\$ 12,472,009.27	\$ 1,278,441.73	
ROADS AND BRIDGES					
County Funds:					
Vehicle Maintenance:					
Salaries and Wages	\$ 1,435,597.00	\$ 1,435,597.00	\$ 1,433,357.61	\$ 2,239.39	\$
Miscellaneous-Other Expenses	365,776.00	365,776.00	287,042.40	78,733.60	
Other Expenses- Gasoline	1,547,795.00	1,547,795.00	1,457,832.62	89,962.38	
Roads:					
Salaries and Wages	2,963,055.00	2,963,055.00	2,963,055.00		
Other Expenses	211,298.00	211,298.00	163,360.07	47,937.93	
Bridges:					
Salaries and Wages	1,165,022.00	1,165,022.00	1,152,397.40	12,624.60	
Other Expenses	41,325.00	41,325.00	34,460.56	6,864.44	
Engineering Department:					
Salaries and Wages	3,882,781.00	3,882,781.00	3,571,953.25	310,827.75	
Other Expenses	409,787.00	409,787.00	256,000.67	153,786.33	
TOTAL ROADS AND BRIDGES	\$ 12,022,436.00	\$ 12,022,436.00	\$ 11,319,459.58	\$ 702,976.42	
CORRECTIONAL AND PENAL					
Jail:					
Salaries and Wages	\$ 12,788,616.00	\$ 12,788,616.00	\$ 12,787,879.55	\$ 736.45	\$
Other Expenses	2,315,505.00	2,315,505.00	1,716,623.64	598,881.36	
Youth Receiving Center:					
Salaries and Wages	255,230.00	255,230.00	238,874.73	16,355.27	
Other Expenses	1,090,561.00	1,090,561.00	1,030,205.26	60,355.74	
TOTAL CORRECTIONAL AND PENAL	\$ 16,449,912.00	\$ 16,449,912.00	\$ 15,773,583.18	\$ 676,328.82	

COUNTY OF SOMERSET
CURRENT FUND
STATEMENT OF EXPENDITURES- STATUTORY BASIS
YEAR ENDED DECEMBER 31, 2009

	APPROPRIATIONS		EXPENDED		CANCELED
	BUDGET	BUDGET AFTER MODIFICATION	PAID OR CHARGED	RESERVED	
HEALTH AND WELFARE					
Crippled Children	\$ 96,000.00	\$ 96,000.00	\$ 96,000.00	\$	\$
Mental Health Board (R.S. 30:9A-3):					
Salaries and Wages	848,297.00	848,297.00	844,267.32	4,029.68	
Other Expenses	1,736,867.00	1,736,867.00	1,490,668.50	246,198.50	
Mental Health Program (R.S. 40:5-2.9):					
Salaries and Wages	5,287,467.00	5,287,467.00	4,678,627.84	608,839.16	
Other Expenses	1,158,290.00	1,158,290.00	953,352.08	204,937.92	
Maintenance of Patients in State and Other Institutions for Mental Diseases:					
State Share	12,598,383.00	12,598,383.00	12,598,383.00		
County Social Services Board:					
Administration	6,568,869.00	6,568,869.00	6,557,482.15	11,386.85	
Assistance for Dependent Children	137,926.00	137,926.00	137,926.00		
Supplemental Security Income	460,028.00	460,028.00	460,028.00		
New Jersey Bureau of Children's Services	874,777.00	874,777.00	874,777.00		
Somerset County Transportation Department:					
Salaries and Wages	4,044,654.00	4,044,654.00	4,002,227.37	42,426.63	
Other Expenses	169,860.00	169,860.00	46,970.90	122,889.10	
Aid to Somerset Home for Temporarily Displaced Children (N.J.S.A. 2A:4-56.57)	210,000.00	210,000.00	209,679.08	320.92	
Aid to Somerset County Unit of New Jersey Association of Retarded Citizens (R.S.40:23-8.11)	93,450.00	93,450.00	93,450.00		
Health Department:					
Salaries & Wages	224,521.00	224,521.00	224,521.00		
Other Expenses	223,025.00	223,025.00	223,025.00		
Solid Waste Planning:					
Salaries and Wages	138,713.00	138,713.00	138,113.00	600.00	
Other Expenses	8,866.00	8,866.00	3,395.40	5,470.60	
Aid to Day Care Centers (Contractual) (R.S. 40:23-8.9)	345,000.00	345,000.00	345,000.00		
County Support (Federal Home Program):					
Other Expenses	262,250.00	262,250.00	106,071.46	156,178.54	
Aid to Volunteer Ambulance and Rescue Squads (R.S. 40:5-2)	68,000.00	68,000.00	68,000.00		
Family Crisis Intervention:					
Salaries and Wages	710,186.00	710,186.00	695,457.56	14,728.44	
Other Expenses	26,809.00	26,809.00	17,274.51	9,534.49	
Somerset County Recycling:					
Salaries and Wages	2,549,142.00	2,549,142.00	2,542,391.60	6,750.40	
TOTAL HEALTH AND WELFARE	\$ 38,841,380.00	\$ 38,841,380.00	\$ 37,407,088.77	\$ 1,434,291.23	\$
EDUCATIONAL					
Office County Superintendent of Schools:					
Salaries and Wages	\$ 201,194.00	\$ 201,204.00	\$ 201,194.00	\$ 10.00	\$
Other Expenses	42,975.00	42,965.00	27,411.25	15,553.75	
Vocational Schools:	11,655,139.00	11,655,139.00	11,655,010.96	128.04	
County Extension Service - Rutgers Cooperative Extension:					
Salaries and Wages	555,678.00	562,278.00	561,063.00	1,215.00	
Other Expenses	181,914.00	181,914.00	178,325.67	3,588.33	
Cultural and Heritage Commission:					
Salaries and Wages	118,741.00	118,741.00	115,632.25	3,108.75	
Other Expenses	28,790.00	28,790.00	16,000.51	12,789.49	
County College	9,168,450.00	9,168,450.00	9,168,450.00		
Reimbursement for Residents Attending Out-Of-County Two Year College (N.J.S.A. 18A:64A-23)	150,000.00	150,000.00	62,738.96	87,261.04	
Fire School:					
Salaries and Wages	298,179.00	298,179.00	297,854.00	325.00	
Other Expenses	119,850.00	119,850.00	111,364.08	8,485.92	
TOTAL EDUCATIONAL	\$ 22,520,910.00	\$ 22,527,510.00	\$ 22,395,044.68	\$ 132,465.32	\$
RECREATIONAL					
Park Commission (R.S. 40:37-95.1)	\$ 8,193,000.00	\$ 8,193,000.00	\$ 8,193,000.00	\$	\$

COUNTY OF SOMERSET

CURRENT FUND

STATEMENT OF EXPENDITURES - STATUTORY BASIS

YEAR ENDED DECEMBER 31, 2009

	APPROPRIATIONS		EXPENDED		CANCELED
	BUDGET	BUDGET AFTER MODIFICATION	PAID OR CHARGED	RESERVED	
STATE AND FEDERAL PROGRAMS OFF-SET BY REVENUES					
New Jersey Department of Community Affairs:					
Office on Aging Title III - Area Plan	\$ 1,359,653.00	\$ 1,359,653.00	\$ 1,088,296.66	\$ 271,356.34	\$
Somerset County Nutrition Title IIIB, IIIC-2 and D	2,083,272.00	2,083,272.00	1,855,732.76	227,539.24	
Department Of Health and Senior Services:					
State Health Serv. Grant for Bioterror Prepare (NJSA-40A: +\$649,603.00)		649,603.00	649,603.00		
Medication Management	5,540.00	5,540.00	5,540.00		
Family Caregiver	145,412.00	145,412.00	145,412.00		
Adult Protective Services	110,165.00	110,165.00	110,165.00		
Comprehensive Cancer Coalition (NJSA-40A: +\$65,000.00)		65,000.00	65,000.00		
Care Coordination	23,810.00	23,810.00	23,810.00		
SHIP (CHIME)	14,450.00	14,450.00	14,450.00		
State Home Delivered Meals	16,318.00	16,318.00	16,318.00		
Social Services Block Grant	311,020.00	311,020.00	311,020.00		
Medicaid Match	11,446.00	11,446.00	11,446.00		
ARRA - Congregate Meals (NJSA-40A: +\$45,508.00)		45,508.00	45,508.00		
Chronic Disease Self Management (NJSA-40A: +\$11344.00)		11,344.00	11,344.00		
Right to Know	11,632.00	11,632.00	11,632.00		
Nursing Home Diversion (NJSA-40A: +\$20,000.00)		20,000.00	20,000.00		
Regional TB Grant (NJSA-40A: +\$51,050.00)		51,050.00	51,050.00		
ARRA - Home Delivered Meals (NJSA-40A: +\$24,210.00)		24,210.00	24,210.00		
Aging & Disability Resource Connection (NJSA-40A: +\$35,000.00)		35,000.00	35,000.00		
Governors' Council on Alcoholism and Drug Abuse:					
Alliance to Prevent Alcoholism and Drug Abuse	324,421.00	324,421.00	324,421.00		
New Jersey Division of Mental Health Services:					
Mental Health Homeless - PATH	148,509.00	148,509.00	148,509.00		
Psychiatric Advanced Nurse Practitioner	166,385.00	166,385.00	166,385.00		
Bilingual Clinician	50,000.00	50,000.00	50,000.00		
Department of Human Services:					
Support Employment Program (COLA)	156,278.00	156,278.00	156,278.00		
DYFS, Escort Transportation	38,001.00	38,001.00	38,001.00		
Family Crisis Intervention Unit	30,353.00	30,353.00	30,353.00		
Match	6,814.00	6,814.00	6,814.00		
Client Rent Subsidies	48,000.00	48,000.00	48,000.00		
CIACC (10ASTC) (NJSA-40A: +\$50,000.00)		88,359.00	88,359.00		
Youth Case Manager	599,828.00	599,828.00	599,828.00		
Social Services for Homeless	134,520.00	134,520.00	134,520.00		
Personal Attendant Services (NJSA-40A: +\$117,464.00)		565,285.00	565,285.00		
Human Services Planning and Implementation (NJSA-40A: +\$1,000.00)		69,373.00	69,373.00		
Mental Health County Disaster Liaison (NJSA-40A: +\$2,500.00)		2,500.00	2,500.00		
PESS Expansion	1,087,241.00	1,087,241.00	1,087,241.00		
Comprehensive Alcohol and Drug Abuse ch 151 Funding	512,258.00	512,258.00	512,258.00		
ARRA - Social Services for the Homeless (NJSA-40A: +\$12,000.00)		12,000.00	12,000.00		
Family Development Special Initiative (NJSA-40A: +\$123,659.00)		123,659.00	123,659.00		
New Jersey Transit Corporation:					
Senior Citizen and Disabled Transportation	853,185.00	853,185.00	853,185.00		
Section 5311 Rural Public Transit (NJSA-40A: +\$103,091.00)		225,989.00	225,989.00		
Community Shuttle (SCOOT) (NJSA-40A: +\$195,000.00)		195,000.00	195,000.00		
New Jersey Dept. of Environmental Protection & Energy:					
Clean Communities Program (NJSA-40A: +\$60,286.38)		60,286.38	60,286.38		
County Environmental Health Act (NJSA-40A: +\$165,300.00)		165,300.00	165,300.00		
Recycling Enhancement Bonus (NJSA-40A: +\$168,100.00)		168,100.00	168,100.00		
Solid Waste Services Tax Fund (NJSA-40A: +\$30,038.00)		246,000.00	246,000.00		
ARRA - Wastewater Management Planning (NJSA-40A: +\$100,000.00)		100,000.00	100,000.00		
NJ State Agricultural Development Committee:					
Farmland Preservation - Piancone Property (NJSA-40A: +\$1,480,951.50)		1,480,951.50	1,480,951.50		
Farmland Easement Ancillary Funds (NJSA-40A: +\$31,877.50)		31,877.50	31,877.50		
New Jersey Department of Law and Public Safety:					
Victim Assistance Supplement (VOCA)	98,933.00	98,933.00	98,933.00		
Insurance Fraud Reimbursement - '08	236,845.00	236,845.00	236,845.00		
Juvenile Accountability Incentive Block Grant	18,039.00	18,039.00	18,039.00		
Match	2,004.00	2,004.00	2,004.00		
Multi-Narcotics Task Force (NJSA-40A: +\$34,327.00)		34,327.00	34,327.00		
Match		34,327.00	34,327.00		
Law Enfor. Officers Training & Equipment Fund (NJSA-40A: +\$27,525.00)		27,525.00	27,525.00		
State/Community Partnership (Program Services)	188,385.00	188,385.00	188,385.00		
State/Community Partnership (Program Management)	55,550.00	55,550.00	55,550.00		
DYFS Family Court	144,481.00	144,481.00	144,481.00		
Victim Assistance Supplement (VOCA)	24,000.00	24,000.00	24,000.00		
Body Armor Replacement Fund - Jail	11,317.00	11,317.00	11,317.00		
Body Armor Replacement Fund - Sheriff	5,908.00	5,908.00	5,908.00		
Body Armor Replacement Fund - Prosecutor	5,425.00	5,425.00	5,425.00		
Forensic Science Improvement (NJSA-40A: +\$5,158.74)		5,158.74	5,158.74		
Megan's Law & Local Law Enforcement Grant (NJSA-40A: +\$5,435.00)		5,435.00	5,435.00		
Match		1,812.00	1,812.00		
Logistics & Commodities Distribution Plan (NJSA-40A: +\$33,685.00)		33,685.00	33,685.00		
Match		33,685.00	33,685.00		
Special Needs Shelter Planning & Support (NJSA-40A: +\$21,400.00)		21,400.00	21,400.00		
Match		21,400.00	21,400.00		

COUNTY OF SOMERSET
CURRENT FUND
STATEMENT OF EXPENDITURES- STATUTORY BASIS
YEAR ENDED DECEMBER 31, 2009

	APPROPRIATIONS		EXPENDED		CANCELED
	BUDGET	BUDGET AFTER MODIFICATION	PAID OR CHARGED	RESERVED	
STATE AND FEDERAL PROGRAMS					
OFF-SET BY REVENUES (CONTINUED)					
New Jersey Department of Law and Public Safety (continued):					
Emergency Management Performance Grant (NJSA-40A: +\$50,000.00)	\$	\$ 50,000.00	\$ 50,000.00	\$	\$
ARRA - Edward Byrne Memorial Justice Assistance Grant (NJSA-40A: +\$36,383.00)		36,383.00	36,383.00		
US Department of Justice:					
2009 COPS Technology (NJSA-40A: +\$1,000,000.00)		1,000,000.00	1,000,000.00		
Bullet Proof Vest - Prosecutor (NJSA-40A: +\$982.66)		982.66	982.66		
Bullet Proof Vest - Prosecutor Match		982.66	982.66		
Bullet Proof Vest - Sheriff (NJSA-40A: +\$2,947.97)		2,947.97	2,947.97		
Bullet Proof Vest - Sheriff Match		2,947.97	2,947.97		
Bullet Proof Vest - Jail (NJSA-40A: +\$5,210.37)		5,210.37	5,210.37		
Bullet Proof Vest - Jail Match		5,210.37	5,210.37		
ARRA - Edward Byrne Memorial Justice Assistance Grant (NJSA-40A: +\$143,561.00)		143,561.00	143,561.00		
State Alien Criminal Assistance Program (NJSA-40A: +\$315,438.00)		315,438.00	315,438.00		
NJ Office of Information Technology:					
County 911 Coordinator (NJSA-40A: +\$25,000.00)		25,000.00	25,000.00		
University of Medicine & Dentistry of New Jersey:					
Traumatic Loss Coalition for Youth Project (NJSA-40A: +\$12,000.00)		12,000.00	12,000.00		
NJ Department of Transportation:					
Washington Avenue Bridge (NJSA-40A: +\$1,000,000.00)		1,000,000.00	1,000,000.00		
ARRA - Clark Wood Pedestrian Bridge (NJSA-40A: +\$2,057,000.00)		2,057,000.00	2,057,000.00		
North Jersey Transportation Planning Authority:					
Sub-Regional Transportation Planning Program (NJSA-40A: +\$59,866.00)	59,866.00	119,732.00	119,732.00		
FY 10/11 Technical Study : Circulation Element (NJSA-40A: +\$240,000.00)		240,000.00	240,000.00		
Sub-Regional Summer Internship Program (NJSA-40A: +\$6,300.00)		6,300.00	6,300.00		
Rte. 22 / Chimney Rock Road (NJSA-40A: +\$4,655,000.00)		4,655,000.00	4,655,000.00		
ARRA - Milling & Resurfacing (NJSA-40A: +\$5,649,029.00)		5,649,029.00	5,649,029.00		
Easton Avenue Corridor Study (NJSA-40A: +\$200,000.00)		200,000.00	200,000.00		
ARRA - Performance Supplemental (NJSA-40A: +\$56,490.00)		56,490.00	56,490.00		
Hamilton / Franklin Intersection (NJSA-40A: +\$188,000.00)		188,000.00	188,000.00		
U.S. Department of Energy					
Energy Efficiency & Conservation Block Grant (NJSA-40A: +\$788,300.00)		788,300.00	788,300.00		
NJ Transportation Trust Fund Authority Act:					
NJ DOT County Aid	2,477,000.00	2,477,000.00	2,477,000.00		
New Jersey Motor Vehicle Commission:					
Law Enforcement Agency Security Enhancement	112,000.00	112,000.00	112,000.00		
National Association of County & City Health Officials:					
NACCHO Medical Reserve Corps (NJSA-40A: +\$5,000.00)		5,000.00	5,000.00		
Warren Township: Senior Citizen Transportation 09 (NJSA-40A: +\$29,000.00)		29,000.00	29,000.00		
Leadership Somerset (NJSA-40A: +\$1,000.00)		1,000.00	1,000.00		
Franklin Township: Senior Citizen Transportation (NJSA-40A: +\$58,236.00)		58,236.00	58,236.00		
Somerset Hills Adult Day Care Center (NJSA-40A: +\$41,370.00)		41,370.00	41,370.00		
North Plainfield Health Services (NJSA-40A: +\$104,323.00)		104,323.00	104,323.00		
ARC Transportation (NJSA-40A: +\$370,000.00)		370,000.00	370,000.00		
Bedminster Health Services	51,965.00	51,965.00	51,965.00		
Far Hills Health Services (NJSA-40A: +\$11,300.00)		11,300.00	11,300.00		
Rocky Hill Health Services (NJSA-40A: +\$3,667.00)		3,667.00	3,667.00		
Franklin Health Services (NJSA-40A: +\$130,685.5)		130,685.50	130,685.50		
Somerset Council on Alcoholism & Drug Dependency:					
Health Ease - SCADD (NJSA-40A: +\$13,500.00)		13,500.00	13,500.00		
NJ Division of Children & Families:					
YIP Community Development Fund (NJSA-40A: +\$128,689.00)		128,689.00	128,689.00		
NJ Office of Homeland Security & Preparedness:					
State Homeland Security Grant Program (NJSA-40A: +\$716,867.46)		716,867.46	716,867.46		
NJ Council on the Arts:					
Local Arts Program	79,582.00	79,582.00	79,582.00		
U.S. Department of Housing & Urban Development:					
ARRA - Community Development Block Grant (NJSA-40A: +\$339,769.00)		339,769.00	339,769.00		
ARRA - Homeless Prevention (NJSA-40A: +\$519,821.00)		519,821.00	519,821.00		
Corporation for National Community Service:					
Retired Senior Volunteer Program	58,332.00	58,332.00	58,332.00		
Match	27,074.00	27,074.00	27,074.00		
New Jersey Department of Labor and Workforce Development:					
Workforce Investment Act Work First NJ (NJSA-40A: +\$2,102,661.00)		2,102,661.00	2,102,661.00		
Workforce Investment Act 2009 (NJSA-40A: +\$42,680.00)		42,680.00	42,680.00		
Workforce Investment Act Youth Employment & Training (NJSA-40A: +\$118,762.00)		118,762.00	118,762.00		
Workforce Investment Act Adult & Dislocated Workers (NJSA-40A: +\$927,519.00)		927,519.00	927,519.00		
Workforce Invest. Act / Workforce Partnership Program (NJSA-40A: +\$39,083.00)		39,083.00	39,083.00		
Department of Military & Veterans Affairs:					
Veterans Transportation Grant (NJSA-40A: +\$38,000.00)		38,000.00	38,000.00		
NJ Department of State:					
Public Archives & Records Infrast. (PARIS) (NJSA-40A: +\$837,589.40)		837,589.40	837,589.40		
Somerset County Improvement Authority					
Energy Audits (NJSA-40A: +\$1,000,000.00)		1,000,000.00	1,000,000.00		
GSA Belle Mead Depot Remediation (NJSA-40A: +\$15,735,000.00)		15,735,000.00	15,735,000.00		
Matching Funds for Grants	164,108.00	63,743.00		63,743.00	
TOTAL STATE AND FEDERAL PROGRAMS					
OFF-SET BY REVENUES	\$ 12,962,738.00	\$ 56,439,281.48	\$ 55,876,642.90	\$ 562,638.58	

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

COUNTY OF SOMERSET
CURRENT FUND
STATEMENT OF EXPENDITURES- STATUTORY BASIS
YEAR ENDED DECEMBER 31, 2009

	APPROPRIATIONS		EXPENDED		CANCELED
	BUDGET	BUDGET AFTER MODIFICATION	PAID OR CHARGED	RESERVED	
<u>TOTAL OPERATIONS</u>	\$ 176,821,704.00	\$ 220,298,247.48	\$ 212,331,891.32	\$ 7,966,356.16	
Contingent	\$ 200,000.00	\$ 200,000.00		\$ 200,000.00	
<u>TOTAL OPERATIONS INCLUDING CONTINGENT</u>	<u>\$ 177,021,704.00</u>	<u>\$ 220,498,247.48</u>	<u>\$ 212,331,891.32</u>	<u>\$ 8,166,356.16</u>	
<u>CAPITAL IMPROVEMENTS</u>					
Capital Improvement Fund	\$ 14,589,207.00	\$ 14,589,207.00	\$ 14,589,207.00		\$
Purchase of Office and Other Equipment	400,000.00	400,000.00	333,210.88	66,789.12	
<u>TOTAL CAPITAL IMPROVEMENTS</u>	<u>\$ 14,989,207.00</u>	<u>\$ 14,989,207.00</u>	<u>\$ 14,922,417.88</u>	<u>\$ 66,789.12</u>	<u>\$</u>
<u>DEBT SERVICE</u>					
Payment of Bond Principal:					
County College Bonds	\$ 3,150,000.00	\$ 3,150,000.00	\$ 3,150,000.00		\$
Other Bonds	10,337,185.00	10,337,185.00	10,337,185.00		
Interest on Bonds:					
County College Bonds	768,585.00	768,585.00	768,585.00		
Other Bonds	2,629,638.65	2,629,638.65	2,629,638.65		
Interest on Notes:					
Somerset County Obligations	515,789.35	515,789.35	515,789.35		
<u>TOTAL DEBT SERVICE</u>	<u>\$ 17,401,198.00</u>	<u>\$ 17,401,198.00</u>	<u>\$ 17,401,198.00</u>		<u>\$</u>
<u>DEFERRED CHARGES</u>					
Special Emergency Auth. - 5 Years (40A:4-55 & 40A:4-55.8)	\$ 200,840.00	\$ 200,840.00	\$ 200,840.00		\$
Deferred Charges Funded:					
Ballpark Field Replacement	100,000.00	100,000.00	100,000.00		
General Obligation	190,000.00	190,000.00	190,000.00		
<u>TOTAL DEFERRED CHARGES</u>	<u>\$ 490,840.00</u>	<u>\$ 490,840.00</u>	<u>\$ 490,840.00</u>		<u>\$</u>
Contributions To					
Public Employees Retirement System	\$ 5,246,560.00	\$ 5,246,560.00	\$ 5,245,690.36	869.64	\$
Police & Fire Retirement System	3,616,395.00	3,616,395.00	3,616,395.00		
Social Security (A.A.S.I.)	5,368,308.00	5,368,308.00	5,368,179.12	128.88	
<u>TOTAL STATUTORY EXPENDITURES</u>	<u>\$ 14,231,263.00</u>	<u>\$ 14,231,263.00</u>	<u>\$ 14,230,264.48</u>	<u>\$ 998.52</u>	<u>\$</u>
<u>TOTAL DEFERRED CHARGES AND STATUTORY EXPENDITURES</u>	<u>\$ 14,722,103.00</u>	<u>\$ 14,722,103.00</u>	<u>\$ 14,721,104.48</u>	<u>\$ 998.52</u>	<u>\$</u>
<u>TOTAL GENERAL APPROPRIATIONS</u>	<u>\$ 224,134,212.00</u>	<u>\$ 267,610,755.48</u>	<u>\$ 259,376,611.68</u>	<u>\$ 8,234,143.80</u>	<u>\$</u>
	<u>REF.</u>	<u>A-2</u>	<u>A-1</u>	<u>A:A-1</u>	
Budget	A-3	\$ 224,134,212.00			
Appropriation by 40A:4-87	A-2	43,476,543.48			
		<u>\$ 267,610,755.48</u>			
Reserve for Grants Appropriated	A-10		\$ 52,932,613.48		
Deferred Charges	A-24		200,840.00		
Encumbrances Payable	A-18		82,322,779.66		
Disbursements	A-4		<u>133,817,868.15</u>		
			<u>\$ 269,274,101.29</u>		
Less: Appropriation Refunds	A-4		<u>9,897,489.61</u>		
			<u>\$ 259,376,611.68</u>		

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

TRUST FUND

COUNTY OF SOMERSET

TRUST FUND

BALANCE SHEETS - STATUTORY BASIS

	<u>REF.</u>	BALANCE DECEMBER 31, 2009	BALANCE DECEMBER 31, 2008
<u>ASSETS</u>			
Trust-Other Fund:			
Cash		\$ 23,222,653.81	\$ 30,478,319.18
Investments		4,340,000.00	4,340,000.00
	B-1	<u>\$ 27,562,653.81</u>	<u>\$ 34,818,319.18</u>
Housing and Community Development Act Grant Receivable	B-2	\$ 4,724,673.34	\$ 4,590,988.08
	B	<u>\$ 32,287,327.15</u>	<u>\$ 39,409,307.26</u>
Library Fund:			
Cash	B:B-1	\$ 1,385,495.57	\$ 2,845,285.92
Open Space, Recreation, Farmland and Preservation Trust Fund:			
Cash		\$ 14,792,618.02	\$ 31,314,071.36
Investments		13,000,000.00	15,500,000.00
	B:B-1	<u>\$ 27,792,618.02</u>	<u>\$ 46,814,071.36</u>
Due Library Trust Fund	B-13		1,448,323.31
		<u>\$ 27,792,618.02</u>	<u>\$ 48,262,394.67</u>
		<u>\$ 61,465,440.74</u>	<u>\$ 90,516,987.85</u>
<u>LIABILITIES, RESERVES AND FUND BALANCES</u>			
Trust-Other Fund:			
Due Current Fund	B-12	\$ 10.00	\$ 10.00
Reserve for:			
Housing and Community Development Act	B-3	1,982,152.37	1,776,625.84
Prosecutors Funds	B-6	312,445.84	302,028.34
Miscellaneous Reserve Accounts	B-4	24,700,341.89	30,763,769.94
Encumbrances Payable	B-5	5,292,377.05	6,566,873.14
	B	<u>\$ 32,287,327.15</u>	<u>\$ 39,409,307.26</u>
Library Fund:			
Reserve for County Library Expenditures	B:B-7	1,385,495.57	1,396,962.61
Due Open Space Trust Fund	B-14		1,448,323.31
		<u>\$ 1,385,495.57</u>	<u>\$ 2,845,285.92</u>
Open Space, Recreation, Farmland and Preservation Trust Fund:			
Reserve for Open Space, Recreation, Farmland and Preservation Expenditures	B-9	\$ 20,317,163.40	\$ 39,310,665.26
Encumbrances Payable	B-11	7,475,454.62	8,951,729.41
	B	<u>\$ 27,792,618.02</u>	<u>\$ 48,262,394.67</u>
		<u>\$ 61,465,440.74</u>	<u>\$ 90,516,987.85</u>

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

GENERAL CAPITAL FUND

COUNTY OF SOMERSET

GENERAL CAPITAL FUND

BALANCE SHEETS - STATUTORY BASIS

	<u>REF.</u>	<u>BALANCE DECEMBER 31, 2009</u>	<u>BALANCE DECEMBER 31, 2008</u>
<u>ASSETS</u>			
Cash		\$ 65,240,612.79	\$ 33,886,330.69
Investments		18,199,592.45	9,359,446.10
	C-2:C-3	\$ 83,440,205.24	\$ 43,245,776.79
Deferred Charges to Future Taxation:			
Funded	C-4	176,957,522.11	137,489,869.24
Unfunded	C-5	35,132,000.00	41,222,000.00
Due From State of New Jersey	C-6	230,359.77	230,359.77
		<u>\$ 295,760,087.12</u>	<u>\$ 222,188,005.80</u>
 <u>LIABILITIES AND FUND BALANCE</u>			
Serial Bonds Payable	C-9	\$ 174,144,000.00	\$ 134,450,000.00
Green Acres Loan Payable	C-11	2,813,522.11	3,039,869.24
Improvement Authorizations:			
Funded	C-8	35,609,209.15	36,766,446.01
Unfunded	C-8	23,636,104.67	28,301,500.02
Encumbrances Payable	C-10	58,280,400.23	18,894,188.46
Capital Improvement Fund	C-7	644,955.33	305,248.33
Fund Balance	C-1	631,895.63	430,753.74
		<u>\$ 295,760,087.12</u>	<u>\$ 222,188,005.80</u>

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

COUNTY OF SOMERSET
GENERAL CAPITAL FUND
STATEMENT OF FUND BALANCE - STATUTORY BASIS
YEAR ENDED DECEMBER 31, 2009

	<u>REF.</u>	
Balance, December 31, 2008	C	\$ 430,753.74
Increased by:		
Receipts-Premium on Sale of Bonds	C-2	<u>210,079.52</u>
		\$ 640,833.26
Decreased by:		
Disbursements-Premium Due to State of New Jersey	C-2	<u>8,937.63</u>
Balance, December 31, 2009	C	<u><u>\$ 631,895.63</u></u>

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

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GENERAL FIXED ASSETS ACCOUNT GROUP

COUNTY OF SOMERSET

GENERAL FIXED ASSETS ACCOUNT GROUP

BALANCE SHEETS - STATUTORY BASIS

	BALANCE DECEMBER <u>31, 2009</u>	BALANCE DECEMBER <u>31, 2008</u>
<u>FIXED ASSETS:</u>		
Land and Land Improvements	\$ 212,445,956.60	\$ 188,116,441.53
Buildings	148,414,786.49	156,553,474.49
Machinery and Equipment	47,244,011.00	45,687,302.00
Construction in Progress	<u>18,503,475.25</u>	<u>3,786,384.25</u>
<u>TOTAL FIXED ASSETS</u>	<u>\$ 426,608,229.34</u>	<u>\$ 394,143,602.27</u>
 <u>RESERVE:</u>		
Investment in Fixed Assets	<u>\$ 426,608,229.34</u>	<u>\$ 394,143,602.27</u>

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

NOTES TO FINANCIAL STATEMENTS

COUNTY OF SOMERSET

NOTES TO FINANCIAL STATEMENTS
YEAR ENDED DECEMBER 31, 2009 AND 2008

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. Reporting Entity

The County of Somerset is an instrumentality of the State of New Jersey, established to function as a County. The Board of Chosen Freeholders consists of five elected officials and is responsible for the fiscal control of the County.

Except as noted below, the financial statements of the County of Somerset include the County Treasurer and County Departments supported and maintained wholly or in part by funds appropriated by the County of Somerset, as required by N.J.S.40A:5-5. Accordingly, the financial statements of the County of Somerset do not include the operations of autonomous County Commissions, Schools or Boards.

B. Description of Funds

The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles. GASB codification establishes the presentation of basic financial statements into three fund types, the governmental, proprietary and fiduciary funds, as well as government-wide financial reporting that must be used by general purpose governmental units when reporting financial position and results of operations in accordance with U.S. Generally Accepted Accounting Principles (GAAP).

The accounting policies of the County of Somerset 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 Somerset 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 government activity. As required by the Division of Local Government Services the County accounts for its financial transactions through the following individual funds and account groups:

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICES (CONTINUED)

B. Description of Funds (Continued)

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

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

Library Fund - receipts and disbursements of funds for the operation and maintenance of library facilities.

Open Space, Recreation, Farmland and Historic Preservation Fund - receipts and disbursements of funds to purchase land for open space purposes.

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

Bond and Interest Account - is used to account for the accumulation of resources (mainly provided from current fund budget appropriations) for payment of principal and interest on matured debt.

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

C. Basis of Accounting

The accounting principles and practices prescribed for counties 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. Grants are realized as revenue when anticipated in the County's budget. Receivables for County taxes are recorded with offsetting reserves on the balance sheet of the County's Current Fund; accordingly, such amounts are not recorded as revenue 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.

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

C. Basis of Accounting (Continued)

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 on the cash basis.

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.

Interfunds - Interfunds 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 - N.J.A.C. 5:30-5.6, Accounting for Governmental Fixed Assets, 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 property having a physical existence, a useful life of more than one year and an acquisition cost of \$5,000.00 or more per unit.

Public domain ("infrastructure") general fixed assets consisting of certain improvements other than buildings, such as roads, bridges, curbs and gutters, streets and sidewalks and drainage systems are not capitalized. No depreciation has been provided on general fixed assets or reported in the financial statements.

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

C. Basis of Accounting (Continued)

General Fixed Assets (Continued)

The County has developed a fixed assets accounting and reporting system based on an inspection and valuation prepared by the County. Fixed assets are valued at historical cost or estimated historical cost if actual historical cost is not available except for donated fixed assets which are valued at estimated market value at the time of donation.

Land values related to the Park Commission have been included within the buildings classification of the general fixed assets because the original purchase price for Park Commission properties did not allocate the costs between land and buildings. General Fixed Assets that have been acquired and are utilized in a governmental fund operation are accounted for in the General Fixed Asset Account Group rather than in a governmental fund.

Fixed assets acquired through grants in aid or contributed capital have not been accounted for separately.

Inventories of Supplies - The cost of inventories of supplies for all funds are recorded as expenditures at the time individual items are purchased. The costs 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.

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 in accordance with 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 Government 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 Somerset had the following cash and cash equivalents at December 31, 2009:

<u>Fund</u>	<u>Change Fund</u>	<u>State of NJ Cash Management</u>	<u>Cash in Bank</u>	<u>Total</u>
Current Fund	\$350.00	\$ 2,002.43	\$38,606,902.78	\$38,609,255.21
Grant Fund			2,393,633.64	2,393,633.64
Trust Fund		4,001.77	23,218,652.04	23,222,653.81
Library Fund		1,015.12	1,384,480.45	1,385,495.57
Open Space Fund		2,180.42	14,790,437.60	14,792,618.02
General Capital Fund		<u>2,006.87</u>	<u>65,238,605.92</u>	<u>65,240,612.79</u>
Total December 31, 2009	<u>\$350.00</u>	<u>\$11,206.61</u>	<u>\$145,632,712.43</u>	<u>\$145,644,269.04</u>

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 Township 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, 2009, based upon the coverage provided by FDIC and NJ GUDPA, no amount of the bank balance was exposed to custodial credit risk. Of the cash on balance in the bank \$250,000.00 was covered by Federal Depository Insurance and \$145,382,712.43 was covered by NJ GUDPA. The New Jersey Cash Management Fund is an investment pool and is not insured by either FDIC or GUDPA.

NOTE 2: CASH AND CASH EQUIVALENTS (CONTINUED)

B. Investments

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

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

NOTE 2: CASH AND CASH EQUIVALENTS (CONTINUED)

B. Investments (Continued)

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

As of December 31, 2009 the County has \$11,206.61 on deposit with the New Jersey Cash Management Fund. Based upon 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 of its investments nor is it exposed to foreign currency risk for its deposits and investments.

In addition, the County has \$48,443,592.45 in investments that are in accordance with the above statute.

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.

SUMMARY OF MUNICIPAL DEBT

	<u>YEAR 2009</u>	<u>YEAR 2008</u>	<u>YEAR 2007</u>
Issued:			
General:			
Bonds, Notes and Loans	\$ 241,926,241.11	\$ 202,458,588.24	\$ 179,275,554.44
Less: Due from State of			
New Jersey	10,010,000.00	10,010,000.00	10,430,000.00
Bonds/Notes Issued by			
Another Public Body			
Guaranteed by			
the Municipality	64,968,719.00	64,968,719.00	53,404,940.00
Bonds to be Paid			
by Open Space			
Trust Funds	65,102,360.00	39,410,100.00	42,255,700.00
Green Acres Loans to			
be Paid by Open			
Space Funds	<u>2,813,522.11</u>	<u>3,039,869.24</u>	<u>3,261,756.43</u>
	<u>142,894,601.11</u>	<u>117,428,688.24</u>	<u>109,352,396.43</u>
<u>Net Debt Issued</u>	\$ <u>99,031,640.00</u>	\$ <u>85,029,900.00</u>	\$ <u>69,923,158.01</u>
Authorized But Not			
Issued:			
General:			
Bonds and Notes	\$ <u>18,432,000.00</u>	\$ <u>41,222,000.00</u>	\$ <u>50,987,000.00</u>
 NET BONDS AND NOTES ISSUED AND AUTHORIZED BUT NOT ISSUED	 \$ <u>117,463,640.00</u>	 \$ <u>126,251,900.00</u>	 \$ <u>120,910,158.01</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 .18%.

	<u>GROSS DEBT</u>	<u>DEDUCTIONS</u>	<u>NET DEBT</u>
General Debt	<u>\$260,358,241.11</u>	<u>\$142,894,601.11</u>	<u>\$117,463,640.00</u>

NET DEBT \$117,463,640.00 DIVIDED BY EQUALIZED VALUATION BASIS PER N.J.S.40A:2-2, AS AMENDED, \$62,891,780,182.33 EQUALS .18%.

BORROWING POWER UNDER N.J.S.A.40A:2-6 AS AMENDED

Equalized Valuation Basis, December 31, 2009	<u>\$ 62,891,780,182.33</u>
2% of Equalized Valuation Basis (County)	\$ 1,257,835,603.65
Net Debt	<u>117,463,640.00</u>
Remaining Borrowing Power	<u>\$ 1,140,371,963.33</u>

Equalized Valuation Basis is the average of the equalized valuations of Real Estate, including improvements, and the assessed valuation of Class II Rail Road Property of the County for the last three (3) preceding years.

NOTE 3: LONG-TERM DEBT (CONTINUED)

LONG-TERM DEBT

	Principal Balance <u>12/31/09</u>
General Serial Bonds:	
\$55,000,000.00 Bonds of 2009 due in annual installments of \$120,000.00 to \$1,500,000.00 at a variable interest rate.	\$ 57,353,000.00
\$9,665,000 Refunding Bonds of 2009 due in annual installments of \$630,000.00 to \$815,815.00 at a variable interest rate.	9,665,000.00
\$27,600,000.00 Bonds of 2008 due in annual installments of \$105,000.00 to \$1,700,000.00 at a variable interest rate.	25,690,000.00
\$17,000,000.00 Bonds of 2006 due in annual installments of \$320,000.00 to \$1,060,000.00 at a variable interest rate.	11,900,000.00
\$43,100,000.00 Bonds of 2005 due in annual installments of \$500,000.00 to \$3,810,000.00 at a variable interest rate.	27,860,000.00
\$9,395,000 Refunding Bonds of 2005 due in annual installments of \$30,000.00 to \$1,800,000.00 at a variable interest rate.	7,490,000.00
\$32,000,000.00 Bonds of 2003 due in annual installments of \$968,000.00 to \$2,200,000.00 at a variable interest rate.	18,728,000.00
\$20,567,000.00 Bonds of 2002 due in annual installments of \$1,370,000.00 to \$1,387,000.00 at an interest rate of 3.63%.	10,977,000.00
\$15,000,000.00 Bonds of 2001 due in annual installments of \$1,489,000.00 to \$1,500,000.00 at an interest rate of 3.70%.	2,989,000.00
\$15,000,000.00 Bonds of 2000 due in annual installments of \$1,492,000.00 to \$1,500,000.00 at an interest rate of 4.60%	<u>1,492,000.00</u>
Total Bonds	\$ <u><u>174,144,000.00</u></u>

NOTE 3: LONG-TERM DEBT (CONTINUED)

	<u>Principal Balance</u> <u>12/31/09</u>
Loans:	
\$2,250,000.00 Green Acres Loans of 2000 due in semi-annual installments of \$69,956.08 at an interest rate of 2.00%.	\$ 1,319,160.76
\$2,250,000.00 Green Acres Loans of 2002 due in semi-annual installments of \$73,053.12 at an interest rate of 2.00%.	<u>1,494,361.35</u>
Total Loans	\$ <u><u>2,813,522.11</u></u>

SCHEDULE OF ANNUAL DEBT SERVICE FOR PRINCIPAL AND INTEREST FOR BONDED DEBT ISSUED AND OUTSTANDING DECEMBER 31, 2009

<u>CALENDER</u> <u>YEAR</u>	<u>GENERAL</u>		<u>TOTAL</u>
	<u>PRINCIPAL</u>	<u>INTEREST</u>	
2010	\$ 19,817,000.00	\$ 5,655,331.49	\$ 25,472,331.49
2011	18,279,000.00	5,252,494.27	23,531,494.27
2012	16,745,000.00	4,660,326.31	21,405,326.31
2013	16,680,000.00	4,088,813.77	20,768,813.77
2014	14,690,000.00	3,529,701.27	18,219,701.27
2015	14,675,000.00	3,035,613.77	17,710,613.77
2016	11,345,000.00	2,540,126.27	13,885,126.27
2017	9,647,000.00	2,176,688.77	11,823,688.77
2018	8,230,000.00	1,877,535.00	10,107,535.00
2019	7,268,000.00	1,586,885.00	8,854,885.00
2020	6,300,000.00	1,333,720.00	7,633,720.00
2021	6,300,000.00	1,116,345.00	7,416,345.00
2022	6,300,000.00	894,720.00	7,194,720.00
2023	6,268,000.00	672,470.00	6,940,470.00
2024	3,600,000.00	443,750.00	4,043,750.00
2025	2,000,000.00	314,000.00	2,314,000.00
2026	1,500,000.00	240,000.00	1,740,000.00
2027	1,500,000.00	180,000.00	1,680,000.00
2028	1,500,000.00	120,000.00	1,620,000.00
2029	<u>1,500,000.00</u>	<u>60,000.00</u>	<u>1,560,000.00</u>
	<u>\$ 174,144,000.00</u>	<u>\$ 39,778,520.92</u>	<u>\$ 213,922,520.92</u>

NOTE 3: LONG-TERM DEBT (CONTINUED)

SCHEDULE OF OUTSTANDING ANNUAL DEBT SERVICE FOR GREEN ACRES PROGRAM

<u>DATE</u> <u>DUE</u>		<u>PRINCIPAL</u>		<u>INTEREST</u>		<u>TOTAL</u>
03/29/10	\$	56,764.48	\$	13,191.61	\$	69,956.09
05/22/10		58,109.50		14,943.61		73,053.11
09/29/10		57,332.13		12,623.96		69,956.09
11/22/10		58,690.59		14,362.52		73,053.11
03/29/11		57,905.45		12,050.64		69,956.09
05/22/11		59,277.50		13,775.61		73,053.11
09/29/11		58,484.50		11,471.59		69,956.09
11/22/11		59,870.27		13,182.84		73,053.11
03/29/12		59,069.35		10,886.74		69,956.09
05/22/12		60,468.98		12,584.14		73,053.12
09/29/12		59,660.04		10,296.05		69,956.09
11/22/12		61,073.67		11,979.45		73,053.12
03/29/13		60,256.64		9,699.45		69,956.09
05/22/13		61,684.40		11,368.71		73,053.11
09/29/13		60,859.21		9,096.88		69,956.09
11/22/13		62,301.25		10,751.86		73,053.11

NOTE 3: LONG-TERM DEBT (CONTINUED)

SCHEDULE OF OUTSTANDING ANNUAL DEBT SERVICE FOR GREEN ACRES PROGRAM (CONTINUED)

<u>DATE DUE</u>	<u>PRINCIPAL</u>	<u>INTEREST</u>	<u>TOTAL</u>
03/29/14	\$ 61,467.80	\$ 8,488.29	\$ 69,956.09
05/22/14	62,924.26	10,128.85	73,053.11
09/29/14	62,082.48	7,873.61	69,956.09
11/22/14	63,553.50	9,499.61	73,053.11
03/29/15	62,703.30	7,252.79	69,956.09
05/22/15	64,189.04	8,864.07	73,053.11
09/29/15	63,330.33	6,625.75	69,956.08
11/22/15	64,830.93	8,222.18	73,053.11
03/29/16	63,963.64	5,992.45	69,956.09
05/22/16	65,479.24	7,573.87	73,053.11
09/29/16	64,603.27	5,352.81	69,956.08
11/22/16	66,134.03	6,919.08	73,053.11
03/29/17	65,249.31	4,706.78	69,956.09
05/22/17	66,795.37	6,257.74	73,053.11
09/29/17	65,901.80	4,054.29	69,956.09
11/22/17	67,463.32	5,589.79	73,053.11
03/29/18	66,560.82	3,395.27	69,956.09
05/22/18	68,137.96	4,915.16	73,053.12
09/29/18	67,226.43	2,729.66	69,956.09
11/22/18	68,819.33	4,233.78	73,053.11
03/29/19	67,898.69	2,057.40	69,956.09
05/22/19	69,507.53	3,545.58	73,053.11
09/29/19	68,577.68	1,378.41	69,956.09
11/22/19	70,202.60	2,850.51	73,053.11
03/29/20	69,263.41	692.63	69,956.04
05/22/20	70,904.63	2,148.48	73,053.11
11/22/20	71,613.68	1,439.43	73,053.11
03/29/21	72,329.77	723.30	73,053.07
	<u>\$ 2,813,522.11</u>	<u>\$ 335,777.23</u>	<u>\$ 3,149,299.34</u>

NOTE 3: LONG-TERM DEBT (CONTINUED)

The County of Somerset has entered into an agreement with the County of Middlesex for a cost sharing renovation and expansion of the Middlesex County Juvenile Detention Center. The County of Somerset has agreed to pay 67% of the first five million, five hundred thousand dollars of project costs and 50% of the next five million dollars. Somerset County's outstanding share of bonds and interest issued on November 1, 1998 are as follows:

PAYMENT <u>DATE</u>	PRINCIPAL AND <u>INTEREST</u>
05/01/10	\$ 447,005.78
11/01/10	67,586.21
05/01/11	456,363.32
11/01/11	57,866.78
05/01/12	465,255.66
11/01/12	47,427.45
05/01/13	475,495.86
11/01/13	36,458.19
05/01/14	487,274.20
11/01/14	24,906.03
05/01/15	498,469.64
11/01/15	12,770.97
05/01/16	<u>511,150.13</u>
	<u>\$ 3,588,030.22</u>

NOTE 3: LONG-TERM DEBT (CONTINUED)

OTHER INVESTEMENTS

The County had purchased these investments as of December 31, 2009.

Somerset County Improvement Authority Project Notes Series 2009 with a maturity date of March 23, 2012 at an interest rate of 3.00%	\$13,000,000.00
Somerset County Improvement Authority Project Notes Series 2008 with a maturity date of March 30, 2013 at an interest rate of 2.00%	4,000,000.00
Somerset County Improvement Authority Revenue Bonds with principal repayments due through 2014 with variable interest rates	597,085.91
Somerset County Improvement Authority Project Notes Series 2009 with a maturity date of March 23, 2012 at an interest rate of 2.00%	7,000,000.00
Somerset County Improvement Authority Revenue Bonds Series 2009 with principal payments at \$200,000.00 through 2039 at variable interest rates	6,000,000.00
Somerset County Improvement Authority Project Notes Series 2005	4,340,000.00
County of Somerset Emergency Note with annual principal payments of \$200,848.90	602,546.71
Somerset County Improvement Authority Revenue Bonds Series 2007 due in installments \$314,000.00 to \$940,000.00 through 2032 at variable interest rates	12,904,000.00
	<hr/>
	<u>\$48,443,592.45</u>

NOTE 4: FUND BALANCE APPROPRIATED

Fund Balance at December 31, 2009 which was appropriated and included as anticipated revenue in the County budget for the year ending December 31, 2010 was as follows:

Current Fund	\$ <u><u>17,400,000.00</u></u>
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NOTE 5: PENSIONS

Employees who are eligible for a pension plan, are enrolled in the Public Employees' Retirement System and Police and Firemen's Retirement System administered by the Division of Pensions, Treasury Department of the State of New Jersey. The Division annually charges municipalities 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. The County's share that includes the costs of the early retirement incentive program of pension costs, which is based upon the annual billings received from the State, amounted to \$8,862,085.36 for 2008, \$4,802,277.37 for 2007 and \$2,509,507.35 for 2007.

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 System and, therefore, is not presented.

NOTE 6: LEASES

The County has entered into a long-term lease agreement with the Township of Bridgewater for the housing and maintenance of the County Library. The agreement calls for the County and Township to share debt service and operating costs on a percentage basis.

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, 2009 that the accumulated cost of such unpaid compensation would approximate \$16,148,489.39 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, 2009.

NOTE 8: LITIGATION

The County counsel's letter did not indicate any litigation, claims or contingent liabilities which would materially affect the financial statements of the County.

NOTE 9: RELATED PARTIES

During 2009 the County of Somerset provided operating or capital funding to the following Somerset County Governmental Units:

Raritan Valley Community College
Park Commission
Vocational and Technical Schools

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

NOTE 10: RISK MANAGEMENT

The County is exposed to various risks of losses related to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters. Beginning in 1994, the County became a member of the Somerset County Joint Insurance Fund (the "Fund"), which was formed in accordance with P.L. 1983, C 372 entitled "An Act Concerning Joint Insurance Funds for Local Government Units of Government." The Fund provides insurance coverage covering each of the above-mentioned risks of loss. The County's contribution to the Fund is based on actuarial assumptions determined by the Fund's actuary. The Fund also purchases commercial insurance for claims in excess of coverage provided by the Fund. Workers' compensation claims incurred prior to January 1, 1994 are required to be financed by the County. The loss from these claims incurred, but not reported, has not been determined.

The County also maintained a risk management program which combines risk retention and reinsurance coverage for claims relating to employee health benefits. The County provides coverage up to \$100,000.00 to any one individual. Any claims in excess of coverage provided by the County is covered by commercial insurance carriers.

New Jersey Unemployment Compensation Insurance - The County has elected to fund its New Jersey Unemployment Compensation Insurance under the "Benefit Reimbursement Method". Under this plan, the County is required to reimburse the New Jersey Unemployment Trust Fund for benefits paid to its former employees and charged to its account with the State. The County is billed quarterly for amounts due to the State. Below is a summary of Township contributions, employee contributions, reimbursements to the State for benefits paid, and the ending balance of the County's expendable trust fund for the current and previous two years:

NOTE 10: RISK MANAGEMENT (CONTINUED)

<u>Year</u>	<u>Interest Earned and County Contributions</u>	<u>Employee Contributions</u>	<u>Amount Reimbursed</u>	<u>Ending Balance</u>
2009	\$ 359.36	\$ 229,595.24	\$ 258,981.69	\$ 77,507.39
2008	2,831.40	129,318.35	\$ 165,435.58	106,534.48
2007	13,330.32	114,638.96	115,953.40	139,820.31

NOTE 11: DEFERRED COMPENSATION PLAN

The County offers its employees a deferred compensation plan created in accordance with Internal Revenue Code Section 457. The Plan, available to all County employees, permits them to defer a portion of their salaries until future years. The County does not make any contribution to the Plan. 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.

The Plan is administered by the Nationwide Insurance Company (formally known as PEBSCO).

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 12: CONTINGENT LIABILITIES

The County participates in many financial assistance grant programs. Entitlement to the funds is generally conditional upon compliance with terms and conditions of the grant agreements and applicable regulations, including the expenditure of funds for eligible purposes. The state and federal grants received and expended in 2009 were subject to the Single Audit Act Amendment of 1996 and State of New Jersey OMB Circular 04-04 which mandates that grants 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 II Single Audit Section of the 2009 audit. In addition, these programs are also subject to compliance and financial audits by the grantors or their representatives. As of December 31, 2009 the County does not believe that any material liabilities will result from such audits

NOTE 13: INTERFUND RECEIVABLES AND PAYABLES

The following interfund balances remained on the balance sheet at December 31, 2009:

<u>Fund</u>	<u>Interfund Receivable</u>	<u>Interfund Payable</u>
Current Fund	\$ 10.00	\$ 197,868.00
Grant Fund	197,868.00	
Trust Fund		10.00
	<u>\$ 197,878.00</u>	<u>\$ 197,878.00</u>

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

NOTE 14: DEFERRED CHARGES TO BE RAISED IN SUCCEEDING BUDGETS

Certain expenditures are required to be deferred to budgets of succeeding years. At December 31, 2009, the following deferred charges are shown:

	<u>Balance December 31, 2009</u>	<u>Amount Raised in 2010 Budget</u>	<u>Deferral to Succeeding Budget</u>
Current Fund:			
Emergency Appropriation– Nor' Easter Storm	<u>\$602,506.54</u>	<u>\$200,840.00</u>	<u>\$401,666.54</u>
	<u>\$602,506.54</u>	<u>\$200,840.00</u>	<u>\$401,666.54</u>

NOTE 15: GASB 45: OTHER POST-EMPLOYMENT BENEFITS

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

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COUNTY OF SOMERSET
SUPPLEMENTARY SCHEDULES – ALL FUNDS
YEAR ENDED DECEMBER 31, 2009

COUNTY OF SOMERSET

CURRENT FUND

SCHEDULE OF CASH - COLLECTOR-TREASURER

REF.	CURRENT FUND	GRANT FUND
A	\$ 55,393,094.76	\$ 14,147.35
A-7	\$ 169,929,100.00	
A-2	7,639,523.44	
A-8	27,911,252.25	
A-16	51,139.52	
A-3	9,897,489.61	
A-11	17,303,534.23	33,916,768.12
A-9		
A-6	4,800.00	
A-19		2,325,000.00
A-21	197,868.00	136,254.18
A-20	259,648.63	
A-18	19,509,999.43	
	\$ 233,194,355.68	\$ 36,378,022.30
	\$ 288,587,450.44	\$ 36,392,169.65
A-18	\$ 78,996,721.12	
A-3	133,817,868.15	
A-15	6,304,477.81	
A-16	6,800.29	
A-11	17,303,534.23	
A-2	147,596.00	
A-2	20,248.00	
A-2	8,530.03	
A-2	126,024.08	
A-1	851.34	
A-6	4,800.00	
A-23	200,840.00	
A-10		33,797,296.90
A-22		3,371.11
A-20	136,254.18	
A-21	5,074,766.50	197,868.00
	\$ 237,074,545.23	\$ 33,998,536.01
A	\$ 51,512,905.21	\$ 2,393,633.64

Decreased by Disbursements:

Encumbrances Payable	
2009 Appropriations	
2008 Appropriation Reserves	
Reserve for Tax Appeals	
Due to State of New Jersey-County Clerk Fees	
MIRA - Refund County Clerk	
MIRA - Refund Sheriff	
MIRA - Refund Guidance Center	
Refunds of Miscellaneous Revenue Not Anticipated	
Refund of Prior Year Revenue	
Reserve for Petty Cash	
Reserve for Emergency Note Payable	
Reserve for Grants Appropriated	
Due Other Trust Fund - Grant Fund	
Due Grant Fund - Current Fund	
Due Current Fund - Grant Fund	

Balance, December 31, 2009

"A-5"

COUNTY OF SOMERSET
CURRENT FUND
SCHEDULE OF CHANGE FUNDS

	<u>BALANCE</u> <u>DECEMBER 31,</u> <u>2008 AND 2009</u>
County Clerk	\$ 200.00
Surrogate	150.00
	<hr/>
	\$ 350.00
	<hr/> <hr/>
<u>REF.</u>	A

"A-6"

SCHEDULE OF PETTY CASH

	<u>RECEIPTS</u>	<u>DISBURSEMENTS</u>
County Clerk	\$ 150.00	\$ 150.00
Finance	750.00	750.00
Guidance Center	400.00	400.00
Office on Aging	500.00	500.00
Prosecutor	750.00	750.00
Roads	1,000.00	1,000.00
Sheriff	500.00	500.00
Vehicle Maintenance	500.00	500.00
Election Board	250.00	250.00
	<hr/>	<hr/>
	\$ 4,800.00	\$ 4,800.00
	<hr/> <hr/>	<hr/> <hr/>
<u>REF.</u>	A-4	A-4

COUNTY OF SOMERSET

CURRENT FUND

SCHEDULE OF ANALYSIS OF TAX YIELD

	<u>REF.</u>	
Property Taxes Required to be Levied	A-2	\$ <u>169,929,100.00</u>

DETAIL OF PROPERTY TAXES FROM MUNICIPALITIES

	<u>LEVIED</u>	<u>COLLECTED</u>
Bedminster	\$ 7,435,398.40	\$ 7,435,398.40
Bernards	19,509,999.43	19,509,999.43
Bernardsville	7,122,154.25	7,122,154.25
Bound Brook	2,700,446.82	2,700,446.82
Branchburg	8,541,153.30	8,541,153.30
Bridgewater	25,599,879.28	25,599,879.28
Far Hills	1,337,682.65	1,337,682.65
Franklin	25,432,732.43	25,432,732.43
Green Brook	4,215,993.87	4,215,993.87
Hillsborough	16,669,089.06	16,669,089.06
Manville	3,167,682.44	3,167,682.44
Millstone	146,910.66	146,910.66
Montgomery	13,628,342.21	13,628,342.21
North Plainfield	5,084,933.68	5,084,933.68
Peapack-Gladstone	2,285,893.21	2,285,893.21
Raritan	3,540,407.18	3,540,407.18
Rocky Hill	374,449.99	374,449.99
Somerville	3,873,369.38	3,873,369.38
South Bound Brook	997,904.09	997,904.09
Warren	13,189,911.17	13,189,911.17
Watchung	5,074,766.50	5,074,766.50
	<u>\$ 169,929,100.00</u>	<u>\$ 169,929,100.00</u>

REF.

A-2:A-4

COUNTY OF SOMERSET

CURRENT FUND

SCHEDULE OF REVENUE ACCOUNTS RECEIVABLE

	<u>REF.</u>	<u>BALANCE DECEMBER 31, 2008</u>	<u>ACCRUED IN 2009</u>	<u>COLLECTED</u>	<u>BALANCE DECEMBER 31, 2009</u>
Fees:					
County Clerk	A-2	\$ 525,302.68	\$ 5,010,284.24	\$ 4,999,309.30	\$ 536,277.62
Surrogate	A-2	23,367.71	299,966.37	293,120.09	30,213.99
Sheriff	A-2	13,155.32	962,084.07	937,815.73	37,423.66
Guidance Center	A-2	6,569.67	1,378,774.92	1,366,539.49	18,805.10
Interest on Investments and Deposits	A-2	42,764.93	1,292,941.23	1,331,264.00	4,442.16
Recycling Center	A-2		650,000.00	650,000.00	
Social and Welfare Services (C.66 P.L.1990):					
Supplemental Social Security Income	A-2		484,107.00	484,107.00	
Division of Youth and Family Services	A-2		874,777.00	874,777.00	
Psychiatric Facilities (C.73 P.L.1990):					
Maintenance of Patients in State Institutions	A-2		3,915,013.00	3,915,013.00	
for Mental Diseases					
Maintenance of Patients in State Institutions	A-2		7,218,397.00	7,218,397.00	
for Developmentally Disabled					
Board of County Patients in State and Other Institutions	A-2		189,318.00	189,318.00	
Area Plan Grant	A-2		1,101,503.00	1,101,503.00	
State Aid - Community Mental Service Act. N.J.S.A. 30:9A-9	A-2		304,258.00	304,258.00	
Board of Federal and State Prisoners	A-2		1,045,235.50	1,045,235.50	
Somerset Ballpark Income	A-2				
Shared Services Revenues	A-2		1,577,224.27	1,577,224.27	
State Reimbursement of Election Expenses	A-2		288,370.87	288,370.87	
Pension Reimbursement	A-2		400,000.00	400,000.00	
Increased Fees as a Result of Chapter 370:					
County Clerk	A-2		850,000.00	850,000.00	
County Surrogate	A-2		65,000.00	65,000.00	
Sheriff	A-2		20,000.00	20,000.00	
		\$ 611,160.31	\$ 27,927,254.47	\$ 27,911,252.25	\$ 627,162.53

REF.

A

A-4

A

COUNTY OF SOMERSET

GRANT FUND

SCHEDULE OF GRANT RECEIVABLES

PURPOSE	YEAR	BALANCE DECEMBER 31, 2008	2009 REVENUE	RECEIPTS	UNAPPROPRIATED APPLIED	BALANCE DECEMBER 31, 2009
		\$	\$	\$	\$	\$
RIGHT TO KNOW (Q301)	08	5,816.00		5,816.00		5,816.00
RIGHT TO KNOW (Q301)	09		11,632.00	5,816.00		7,554.56
BULLETPROOF VEST - PROSECUTOR (Q303)	05	7,554.56				4,042.57
BULLETPROOF VEST - PROSECUTOR (Q303)	06	4,042.57				8,044.69
BULLETPROOF VEST - PROSECUTOR (Q303)	07	8,044.69				1,292.89
BULLETPROOF VEST - PROSECUTOR (Q303)	08	1,292.89				982.66
BULLETPROOF VEST - PROSECUTOR (Q303)	09		982.66			450,000.00
OPEN SPACE (Q306)	08	450,000.00				10,759.00
SEXUAL ASSAULT NURSE GRANT (Q310)	04	10,759.00				11,454.97
SEXUAL ASSAULT NURSE GRANT (Q310)	06	11,454.97		11,454.97		1,956.87
SEXUAL ASSAULT NURSE GRANT (Q310)	07	1,956.87				98,474.00
SEXUAL ASSAULT NURSE GRANT (Q310)	08	98,474.00		98,140.30		30,532.17
VICTIM ASSISTANCE (Q311)	05	30,532.17				31,501.16
VICTIM ASSISTANCE (Q311)	06	31,501.16		31,501.16		17,572.21
VICTIM ASSISTANCE (Q311)	07	17,572.21				17,449.70
VICTIM ASSISTANCE (Q311)	08	17,449.70		17,449.70		57,710.94
VICTIM ASSISTANCE (Q311)	09		98,933.00	27,525.00		41,222.06
LAW ENFORCEMENT TRAINING EQUIP (Q314)	09		27,525.00			0.07
BODY ARMOR - PROS (Q316)	05	0.07				5,425.00
BODY ARMOR - PROS (Q316)	08		5,425.00		5,425.00	135,645.52
INSURANCE FRAUD REIMBURSEMENT (Q317)	07	135,645.52				67,494.79
INSURANCE FRAUD REIMBURSEMENT (Q317)	08	67,494.79		55,634.75		173,133.75
INSURANCE FRAUD REIMBURSEMENT (Q317)	09		236,845.00	173,133.75		57,294.00
MULTI-NARCOTICS TASK FORCE (Q320)	08	57,294.00		57,294.00		34,327.00
MULTI-NARCOTICS TASK FORCE (Q320)	09		34,327.00	34,327.00		0.42
BODY ARMOR - SHERIFF (Q321)	05	0.42				159.22
BODY ARMOR - SHERIFF (Q321)	08		5,908.00		5,908.00	86.47
SUB REGIONAL TRANSP (Q323)	04	159.22				59,866.00
SUB REGIONAL TRANSP (Q323)	06	86.47				59,866.00
SUB REGIONAL TRANSP (Q323)	08		11,317.00	59,866.00		11,316.00
SUB REGIONAL TRANSP (Q323)	09		11,317.00			211,482.00
BODY ARMOR - JAIL (Q325)	08	211,482.00				418,539.00
ALCOHOL & DRUG ABUSE PREVENTIO (Q327)	08		512,258.00	211,482.00		107,287.50
ALCOHOL & DRUG ABUSE PREVENTIO (Q327)	09		512,258.00	418,539.00		144,481.00
FAMILY COURT (Q332)	08	143,050.00		107,287.50		69,373.00
FAMILY COURT (Q332)	09		144,481.00	69,373.00		
HUMAN SERVICE PLANNING (Q333)	09		69,373.00			

COUNTY OF SOMERSET

GRANT FUND

SCHEDULE OF GRANT RECEIVABLES

PURPOSE	YEAR	BALANCE DECEMBER 31, 2008	2009 REVENUE	RECEIPTS	UNAPPROPRIATED APPLIED	BALANCE DECEMBER 31, 2009
		\$	\$	\$	\$	\$
MUNICIPAL ALLIANCE (Q334)	07					2,169.87
MUNICIPAL ALLIANCE (Q334)	08	226,274.00		218,808.00		7,466.00
MUNICIPAL ALLIANCE (Q334)	09		324,421.00	85,579.79		238,841.21
PERSONAL ATTENDANT SERVICES (Q337)	07	0.60		0.60		
PERSONAL ATTENDANT SERVICES (Q337)	08	16,405.38		535,466.62		16,405.38
PERSONAL ATTENDANT SERVICES (Q337)	09	8,630.00	565,285.00	8,630.00		29,818.38
SOCIAL SVS FOR THE HOMELESS (Q338)	07		134,520.00	134,520.00		
SOCIAL SVS FOR THE HOMELESS (Q338)	09	80,000.00				80,000.00
SMART GROWTH PLANNING GRANT (Q340)	02		25,000.00	25,000.00		
911 COORDINATOR (Q341)	09					
ROUTE 28 STRATEGIC NEEDS ASMT (Q342)	01	50,000.00				50,000.00
SUPPORT EMPLOYMENT (Q350)	09		156,278.00	156,278.00		
PATH MENTAL HEALTH HOMELESS (Q351)	09		148,509.00	148,509.00		
PSYCHIATRIC ADV NURSE PRAC (Q353)	09		166,385.00	166,385.00		
NJVAG SUPPORTIVE SERVICES (Q355)	05	502.00		502.00		
NJVAG SUPPORTIVE SERVICES (Q355)	07	30,958.00				30,958.00
FAMILY CAREGIVER (Q357)	06	14,870.00				14,870.00
FAMILY CAREGIVER (Q357)	07	22,078.00				22,078.00
FAMILY CAREGIVER (Q357)	08	13,357.00				13,357.00
FAMILY CAREGIVER (Q357)	09		145,412.00	70,840.00		74,572.00
ADULT PROTECTIVE SERVICES (Q358)	06	150.00		150.00		
ADULT PROTECTIVE SERVICES (Q358)	07	2,500.00				2,500.00
ADULT PROTECTIVE SERVICES (Q358)	08	9,668.00		467.00		9,201.00
ADULT PROTECTIVE SERVICES (Q358)	09		110,165.00	110,165.00		
SHIP (Q359)	07	13,495.00				13,495.00
SHIP (Q359)	08	8,962.00				
SHIP (Q359)	09		14,450.00	8,962.00		
TRAUMATIC LOSS INTERVENTION (Q362)	08	12,000.00		14,450.00		
TRAUMATIC LOSS INTERVENTION (Q362)	09		12,000.00	12,000.00		
RETIRED SENIOR VOLUNTEER (Q363)	08	35,523.49		5,000.00		7,000.00
RETIRED SENIOR VOLUNTEER (Q363)	09		58,332.00	34,486.49		1,037.00
SOCIAL SERVICE BLOCK GRANT (Q366)	08	14,735.00		28,802.49		29,529.51
SOCIAL SERVICE BLOCK GRANT (Q366)	09		311,020.00	298,608.00		14,735.00
FRANKLIN SENIOR CENTER TRNSP (Q367)	08	36,666.68		36,666.68		
FRANKLIN SENIOR CENTER TRNSP (Q367)	09		58,236.00	19,412.00		12,412.00
ESCORT TRANSPORTATION (Q368)	09		38,001.00	38,001.00		
CARE COORDINATION (Q370)	07	13,890.00				13,890.00
CARE COORDINATION (Q370)	09		23,810.00	23,810.00		
STATE HOME DELIVERED MEALS (Q371)	07	4,021.00				4,021.00
STATE HOME DELIVERED MEALS (Q371)	09		16,318.00	16,318.00		

COUNTY OF SOMERSET

GRANT FUND

SCHEDULE OF GRANT RECEIVABLES

PURPOSE	YEAR	BALANCE DECEMBER 31, 2008	2009 REVENUE	RECEIPTS	UNAPPROPRIATED APPLIED	BALANCE DECEMBER 31, 2009
		\$	\$	\$	\$	\$
WORKFORCE INVESTMENTS (Q373)	08			13,821.00		65,791.00
WORKFORCE INVESTMENTS (Q373)	09			2,059.00		108,558.00
WORKFORCE INVESTMENTS (Q373)	08	38,721.00	110,617.00	38,721.00		
WORKFORCE INVESTMENTS (Q373)	09		89,666.00	2,262.00		87,404.00
WORKFORCE INVESTMENTS (Q373)	08	488,416.80		488,416.80		
WORKFORCE INVESTMENTS (Q373)	09		739,290.00	276,241.20		463,048.80
WORKFORCE INVESTMENTS (Q373)	04	70,119.00		70,119.00		
WORKFORCE INVESTMENTS (Q373)	05	220,948.50			40,502.00	180,446.50
WORKFORCE INVESTMENTS (Q373)	06	80,031.00		48,769.00		31,262.00
WORKFORCE INVESTMENTS (Q373)	07	148,182.00		148,182.00		
WORKFORCE INVESTMENTS (Q373)	08	457,305.00		457,305.00		
WORKFORCE INVESTMENTS (Q373)	09		333,664.00			333,664.00
WORKFORCE INVESTMENTS (Q373)	06			(632.00)		632.00
WORKFORCE INVESTMENTS (Q373)	08	1,300.00		1,300.00		
WORKFORCE INVESTMENTS (Q373)	09		106,023.00	12,765.00		93,258.00
WORKFORCE INVESTMENTS (Q373)	04	35,983.00				35,983.00
WORKFORCE INVESTMENTS (Q373)	06	180,142.00				180,142.00
WORKFORCE INVESTMENTS (Q373)	07	49,858.00				49,858.00
WORKFORCE INVESTMENTS (Q373)	08	120,000.00		119,810.00		190.00
WORKFORCE INVESTMENTS (Q373)	08	84,349.00		12,323.00		72,026.00
WORKFORCE INVESTMENTS (Q373)	09		104,379.00			104,379.00
WORKFORCE INVESTMENTS (Q373)	05	38,771.51				38,771.51
WORKFORCE INVESTMENTS (Q373)	06	143,877.49		143,877.49		
WORKFORCE INVESTMENTS (Q373)	07	147,711.00		7,430.00		140,281.00
WORKFORCE INVESTMENTS (Q373)	08	234,532.00		227,334.00		7,198.00
WORKFORCE INVESTMENTS (Q373)	09		182,249.00			182,249.00
WORKFORCE INVESTMENTS (Q373)	05	47,148.00		1,673.80		45,474.20
WORKFORCE INVESTMENTS (Q373)	06	12,422.00				12,422.00
WORKFORCE INVESTMENTS (Q373)	07	1,859.00		1,859.00		
WORKFORCE INVESTMENTS (Q373)	08	12,136.00		2,666.20		9,469.80
WORKFORCE INVESTMENTS (Q373)	09		12,588.00			12,588.00
WORKFORCE INVESTMENTS (Q373)	07	5,914.00				5,914.00
WORKFORCE INVESTMENTS (Q373)	08	42,631.00				1,098.00
WORKFORCE INVESTMENTS (Q373)	09		39,083.00	41,533.00		39,083.00
WORKFORCE INVESTMENTS (Q373)	06	210.00				210.00
WORKFORCE INVESTMENTS (Q373)	08	13,682.40				13,682.00
WORKFORCE INVESTMENTS (Q373)	08	126,407.00		126,407.00		
WORKFORCE INVESTMENTS (Q373)	09		247,637.00			17,651.50
WORKFORCE INVESTMENTS (Q373)	07	36,577.50		36,577.50		
WORKFORCE INVESTMENTS (Q373)	08	75,335.00		75,335.00		
WORKFORCE INVESTMENTS (Q373)	09		50,721.00	35,350.00		15,371.00

COUNTY OF SOMERSET

GRANT FUND

SCHEDULE OF GRANT RECEIVABLES

PURPOSE	YEAR	BALANCE DECEMBER 31, 2008	2009 REVENUE	RECEIPTS	UNAPPROPRIATED APPLIED	BALANCE DECEMBER 31, 2009
		\$	\$	\$	\$	\$
WORKFORCE INVESTMENTS (Q373)	09		68,854.00	12,131.00		56,723.00
WORKFORCE INVESTMENTS (Q373)	09		858,665.00	126,094.00		732,571.00
WORKFORCE INVESTMENTS (Q373)	09		118,762.00	58,115.00		60,647.00
WORKFORCE INVESTMENTS (Q373)	09		65,909.00	12,964.00		52,945.00
WORKFORCE INVESTMENTS (Q373)	09		17,736.00	4,469.00		13,267.00
WORKFORCE INVESTMENTS (Q373)	09		24,178.00			24,178.00
WORKFORCE INVESTMENTS (Q373)	09		4,867.00			4,867.00
WORKFORCE INVESTMENTS (Q373)	09		3,165.00			3,165.00
WORKFORCE INVESTMENTS (Q373)	09		43,701.00			43,701.00
WORKFORCE INVESTMENTS (Q373)	09		8,951.00			8,951.00
ARC TRANSPORTATION (Q375)	08	280,891.75		244,007.25		36,884.50
ARC TRANSPORTATION (Q375)	09		370,000.00	147,306.46		222,693.54
SECTION 5311 SMALL URBAN & RUR (Q377)	07	26,208.24		26,208.24		
SECTION 5311 SMALL URBAN & RUR (Q377)	08		122,898.00	82,590.46		40,307.54
SECTION 5311 SMALL URBAN & RUR (Q377)	09		103,091.00			103,091.00
SENIOR CITIZEN & DISABLED RESI (Q378)	07	28,046.00		28,046.00		
SENIOR CITIZEN & DISABLED RESI (Q378)	08	884,545.00		884,545.00		
SENIOR CITIZEN & DISABLED RESI (Q378)	09		853,185.00	679,991.74		173,193.26
VETERANS TRANSPORTATION (Q381)	07	1,500.00		1,500.00		
VETERANS TRANSPORTATION (Q381)	08	12,000.00	20,000.00	32,000.00		
VETERANS TRANSPORTATION (Q381)	09		18,000.00	6,000.00		12,000.00
LOCAL SHUTTLE MOTOR BUS (Q383)	08	96,718.55		96,718.55		
LOCAL SHUTTLE MOTOR BUS (Q383)	09		195,000.00	96,571.90		98,428.10
SOMERSET HILLS ADLT DY CR TRNS (Q384)	08	6,452.30		6,452.30		
SOMERSET HILLS ADLT DY CR TRNS (Q384)	09		41,370.00	37,922.50		3,447.50
WARREN TWP SENIOR TRANSP (Q385)	07	264.96				264.96
WARREN TWP SENIOR TRANSP (Q385)	08	26,591.58		26,591.58		
WARREN TWP SENIOR TRANSP (Q385)	09		29,000.00	12,112.12		16,887.88
CLEAN COMMUNITIES (Q387)	09		60,286.38	60,286.38		
STATE HOMELAND SECURITY (Q388)	04	60,372.65				60,372.65
STATE HOMELAND SECURITY (Q388)	06	50,852.72		50,852.72		
STATE HOMELAND SECURITY (Q388)	07	544,994.19		321,911.40		223,082.79
STATE HOMELAND SECURITY (Q388)	08	638,003.33	64,325.55	136,000.00		566,328.88
STATE HOMELAND SECURITY (Q388)	09		652,541.91			652,541.91
SOLID WASTE SERVICE TAX (Q390)	09		246,000.00	246,000.00		
HEALTH SERVICES CORE CAPA (Q393)	02	101,282.00		101,282.00		

COUNTY OF SOMERSET

GRANT FUND

SCHEDULE OF GRANT RECEIVABLES

PURPOSE	YEAR	BALANCE DECEMBER 31, 2008	2009 REVENUE	RECEIPTS	UNAPPROPRIATED APPLIED	BALANCE DECEMBER 31, 2009
		\$	\$	\$	\$	\$
COUNTY ENVIRONMENTAL HEALTH (Q394)	03	13,960.00		13,960.00		4,367.28
COUNTY ENVIRONMENTAL HEALTH (Q394)	04	4,367.28				750.30
COUNTY ENVIRONMENTAL HEALTH (Q394)	06	408.90		408.90		1,509.50
COUNTY ENVIRONMENTAL HEALTH (Q394)	07	750.30				59,660.00
COUNTY ENVIRONMENTAL HEALTH (Q394)	08	92,193.00				45,193.22
COUNTY ENVIRONMENTAL HEALTH (Q394)	09		165,300.00			34,372.66
BIOTERRORISM RESPONSE (Q396)	03	45,193.22				229,882.00
BIOTERRORISM RESPONSE (Q396)	06	34,372.66				49,050.00
BIOTERRORISM RESPONSE (Q396)	07	229,882.00				649,603.00
BIOTERRORISM RESPONSE (Q396)	08	470,116.00		421,066.00		5,435.00
BIOTERRORISM RESPONSE (Q396)	09		649,603.00			
LOCAL LAW ENF BLK GRANT (Q397)	09		5,435.00			
HOME DISASTER FUNDS (Q398)	01	86,906.00				86,906.00
JUVENILE ACC'T INCENTIVE BLKGR (Q401)	07	17,658.00				17,658.00
JUVENILE ACC'T INCENTIVE BLKGR (Q401)	08	17,574.00				8,787.00
JUVENILE ACC'T INCENTIVE BLKGR (Q401)	09					
FAMILY CRISIS INTERVENTION (Q403)	09		18,039.00			
ST/COMM PARTNERSHIP PGM MNGMT (Q404)	07	53,905.00				30,353.00
ST/COMM PARTNERSHIP PGM MNGMT (Q404)	08	55,000.00				53,905.00
ST/COMM PARTNERSHIP PGM MNGMT (Q404)	09		30,353.00			41,249.97
ST/COMM PARTNERSHIP PGM SVS (Q405)	07	183,961.00				183,961.00
ST/COMM PARTNERSHIP PGM SVS (Q405)	08	186,520.00				139,890.00
ST/COMM PARTNERSHIP PGM SVS (Q405)	09		55,550.00			
ST/COMM PARTNERSHIP PGM SVS (Q405)	09		188,385.00			46,630.00
ST/COMM PARTNERSHIP PGM SVS (Q405)	09		88,359.00			188,385.00
YOUTH INCENTIVE PROGRAM (Q406)	09					50,000.00
UPWP TECH STUDIES I287 (Q409)	03	14,380.53				14,380.53
LOCAL ARTS PROGRAM (Q415)	05	10,101.35				10,101.35
LOCAL ARTS PROGRAM (Q415)	08	20,943.00				20,943.00
LOCAL ARTS PROGRAM (Q415)	09					
SCOPING BR18D0907 CR614 (Q417)	01	130,226.65				130,226.65
AMWELL ROAD RT 514 (Q420)	93	41,988.80				41,988.80
BELLE MEAD BRIDGE (Q421)	96	38,213.94				38,213.94
CHERRY HILL ROAD (Q425)	98	10,253.02				10,253.02
CHERRY HILL ROAD (Q425)	2K	150,255.80				150,255.80
CHIMNEY ROCK ROAD (Q426)	97	20,307.15				20,307.15
CLINTON AVE BRIDGE M0901 (Q428)	01	138,865.98				138,865.98
CLINTON AVE BRIDGE M0901 (Q428)	99	14,926.39				14,926.39
DOCK WATCH HOLLOW BRIDGE (Q430)	98	56,680.09				56,680.09
PED OVERPASS CLOVERLEAF DR (Q431)	02	189,485.49				189,485.49
FY 2001 LOCAL LEAD PROGRAM (Q433)	03	118,336.37				118,336.37
FY 2001 LOCAL LEAD PROGRAM (Q433)	97	4,272.82				4,272.82
NJ DOT COUNTY AID (Q434)	09		2,477,000.00	2,477,000.00		4,272.82

COUNTY OF SOMERSET

GRANT FUND

SCHEDULE OF GRANT RECEIVABLES

YEAR	PURPOSE	BALANCE DECEMBER 31, 2008	2009 REVENUE	RECEIPTS	UNAPPROPRIATED APPLIED	BALANCE DECEMBER 31, 2009
		\$	\$	\$	\$	\$
97	FIBER OPTIC MN FINDERNE (Q436)	6,713.05				6,713.05
02	FY03 LOCAL LEAD CR527 MAIN ST (Q437)	67,751.40				67,751.40
02	DUER ST BR LOC SCOP M1001 (Q438)	31,269.85				31,269.85
06	DUER ST BR LOC SCOP M1001 (Q438)	372,817.18				372,817.18
93	FRANKLIN BLVD (RT 617) (Q440)	76,908.66				76,908.66
99	GERAUD AVE BRIDGE M0903 (Q443)	123,193.18				123,193.18
97	LOCAL LAND TRANSP (Q449)	188,829.67				188,829.67
99	OLD STIRLING ROAD BRIDGE L1013 (Q454)	344,623.78				344,623.78
99	OPIE/RIVER ROAD BRIDGE C0607 (Q456)	31,069.91				31,069.91
99	RESURFACING ROADS (Q459)	858,924.35				858,924.35
04	STUDDIFORD DRIVE BRIDGE #D0702 (Q462)	6,440.61				6,440.61
08	STUDDIFORD DRIVE BRIDGE #D0702 (Q462)	5,000,000.00		4,283,885.76		716,114.24
97	STIRLING ROAD BRIDGE (Q463)	16,432.87				16,432.87
97	TRANSP ENG DOCKWATCH (Q466)	22,061.48				22,061.48
97	TRANSP ENG EASTON AVE (Q467)	187,754.34				187,754.34
97	TRANSP ENG MAIN ST (Q468)	231,036.60				231,036.60
97	TRANSP ENG WATCH HOLLOW (Q469)	191,185.69				191,185.69
09	LEASE PROGRAM 2004 (Q470)		112,000.00	111,999.96		0.04
95	VALLEY BRIDGE E0604 (Q471)	97,314.27				97,314.27
98	WEST END AVE BRIDGE (Q473)	14,507.32				14,507.32
99	WOODFERN BRIDGE B0510/11/12 (Q474)	50,955.90				50,955.90
06	LOCAL LEAD PROG.-OPIE RIVER BR (Q475)	0.11				0.11
04	LOCAL LEAD PROG.-WOODFERN BRID (Q476)	378,442.41				378,442.41
2K	PEAPACK ROAD BRIDGE (Q477)	92,982.51				92,982.51
04	DIV OF FAMILY DEVELOPMENT/SPEC (Q484)	5,723.00		22,756.00		5,723.00
06	DIV OF FAMILY DEVELOPMENT/SPEC (Q484)	22,756.00		2,404.00		4,366.00
07	DIV OF FAMILY DEVELOPMENT/SPEC (Q484)	6,770.00		48,255.00		48,159.00
08	DIV OF FAMILY DEVELOPMENT/SPEC (Q484)	48,255.00		75,500.00		132,260.14
09	DIV OF FAMILY DEVELOPMENT/SPEC (Q484)		123,659.00			71,702.00
02	ELM ST BRIDGE C0601 (Q485)	132,260.14				1,918.91
99	SCHOOLHOUSE ROAD DESIGN (Q486)	71,702.00				71,702.00
03	WEST END AV NPLFD BRIDGE SC-UC (Q489)	1,918.91				1,918.91
07	YOUTH CASE MANAGER (Q496)			(67,533.00)		67,533.00
09	YOUTH CASE MANAGER (Q496)		599,828.00	599,828.00		2,500.00
04	MUNICIPAL STORMWATER REGS (Q497)	2,500.00				123.00
08	MEDICATION MANAGEMENT (Q499)	123.00				532.00
09	MEDICATION MANAGEMENT (Q499)		5,540.00	5,540.00		340.00
05	CANCER CONTROL PLAN (Q506)	532.00				37,768.00
07	CANCER CONTROL PLAN (Q506)	38,108.00				17,888.00
08	CANCER CONTROL PLAN (Q506)	17,888.00				65,000.00
09	CANCER CONTROL PLAN (Q506)					

COUNTY OF SOMERSET

GRANT FUND

SCHEDULE OF GRANT RECEIVABLES

PURPOSE	YEAR	BALANCE	2009	RECEIPTS	UNAPPROPRIATED	BALANCE
		DECEMBER 31, 2008	REVENUE	\$	\$ APPLIED	DECEMBER 31, 2009
CEDAR GROVE LANE WATER MAIN (Q508)	05	\$ 437,100.00	\$			\$ 437,100.00
OLD YORK ROAD LOCAL SCOPING (Q510)	05	34,092.96				34,092.96
OLD YORK ROAD LOCAL SCOPING (Q510)	08	5,000,000.00		3,612,281.99		1,387,718.01
SO MAIN/FINDERNE BRIDGE #G0702 (Q512)	06	4,208,299.22		1,814,134.66		2,394,164.56
PSYCHIATRIC EMERGENCY SERVICES (Q513)	05	62,123.00				62,123.00
LOCAL SCOPING FINDERNE #G0702 (Q514)	05	100.00				100.00
COPS TECHNOLOGY PROGRAM (Q515)	06	98,723.00		96,720.00		2,003.00
COPS TECHNOLOGY PROGRAM (Q515)	08	935,300.00				935,300.00
COPS TECHNOLOGY PROGRAM (Q515)	09		1,000,000.00			1,000,000.00
COPS TECHNOLOGY PROGRAM (Q515)	05	147,673.00		33,151.95		114,521.05
CLIENT RENT SUBSIDIES (Q516)	05	43,200.00				43,200.00
CLIENT RENT SUBSIDIES (Q516)	09		48,000.00			
PARIS (Q517)	05	23,027.00				23,027.00
PARIS (Q517)	06	251,181.00		249,779.90		1,401.10
PARIS (Q517)	07	380,025.00		321,318.63		58,706.37
PARIS (Q517)	08	79,674.00				79,674.00
PARIS (Q517)	09		837,589.40			442,753.40
WEST TRENTON LINE TECH STUDY (Q521)	05	36.91				36.91
RTE. 22/CHIMNEY ROCK ROW (Q523)	05	4,273,754.79				4,273,754.79
RTE. 22/CHIMNEY ROCK ROW (Q523)	07	32,498,000.00				32,498,000.00
RTE. 22/CHIMNEY ROCK ROW (Q523)	09		4,655,000.00			4,655,000.00
MENTAL HEALTH CARES INITIATIVE (Q524)	08	15,720.00				15,720.00
FARMLAND PRESERVATION (Q526)	07	3,498,000.00				3,498,000.00
FARMLAND PRESERVATION (Q526)	08	342,370.65		342,370.65		
FARMLAND PRESERVATION (Q526)	09		1,512,829.00		2,187,970.65	15,720.00
REGIONAL TB CLINIC (Q529)	07	14,263.47				82,957.90
REGIONAL TB CLINIC (Q529)	08	49,685.43				14,263.47
REGIONAL TB CLINIC (Q529)	09		51,050.00			45,291.00
STIRLING ROAD BRIDGE L1010 (Q532)	06	240,673.11				80,933.67
NORTH PLAINFIELD HEALTH SRVCS (Q533)	06	8,339.00				8,339.00
NORTH PLAINFIELD HEALTH SRVCS (Q533)	07	2,935.00				2,935.00
NORTH PLAINFIELD HEALTH SRVCS (Q533)	08	9,334.50				9,334.50
NORTH PLAINFIELD HEALTH SRVCS (Q533)	09		104,323.00			7,270.01
STP SUMMER INTERN (Q537)	08	6,300.00		97,052.99		6,300.00
STP SUMMER INTERN (Q537)	09		6,300.00			
UPPER RARITAN WATER QUALITY (Q538)	06	56,000.00				6,300.00
BI-LINGUAL CLINICIAN (Q542)	09		50,000.00			56,000.00
CIACC COMMUNITY DEVELOPMENT (Q543)	08	128,689.00		50,000.00		128,689.00
CIACC COMMUNITY DEVELOPMENT (Q543)	09		128,689.00			
PRE-DISASTER MITIGATION PLAN (Q544)	06	4,186.00				4,186.00
HELP AMERICA VOTE ACT (Q545)	07	102,919.38				102,919.38

COUNTY OF SOMERSET

GRANT FUND

SCHEDULE OF GRANT RECEIVABLES

PURPOSE	YEAR	BALANCE DECEMBER 31, 2008	2009 REVENUE	RECEIPTS	UNAPPROPRIATED APPLIED	BALANCE DECEMBER 31, 2009
		\$	\$	\$	\$	\$
RIDEWISE SCOOT (Q546)	06			68,060.73		30.00
PESS EXPANSION (Q548)	09	68,090.73	1,087,241.00	1,087,241.00		
MEDICAID MATCH (Q549)	09		11,446.00	11,446.00		
FORENSIC SCIENCE IMPROVEMENT (Q551)	08	700.43				700.43
FORENSIC SCIENCE IMPROVEMENT (Q551)	09		5,158.74			5,158.74
COMP. FARMLAND PRESERVATION (Q552)	07	25,000.00		25,000.00		
AMWELL WATER MAIN IMPROVEMENT (Q554)	07	145,500.00		109,200.00		36,300.00
ECONOMIC DEVELOPMENT INITIATIV (Q555)	07	297,000.00				297,000.00
STUDY SCRC PED/BIKE/GREENWAY (Q556)	07	124,816.64		124,669.44		147.20
TECH STUDY RTE 202 CORRIDOR (Q557)	07	176,000.00		175,998.38		1.62
BULLETPROOF VEST - SHERIFF (Q560)	07	1,134.50				1,134.50
BULLETPROOF VEST - SHERIFF (Q560)	08	2,216.38				2,216.38
BULLETPROOF VEST - SHERIFF (Q560)	09		2,947.97			2,947.97
BULLETPROOF VEST - JAIL (Q561)	07	1,134.50				1,134.50
BULLETPROOF VEST - JAIL (Q561)	08	1,108.19				1,108.19
BULLETPROOF VEST - JAIL (Q561)	09		5,210.37			5,210.37
ELECTION REIMBURSEMENT (Q562)	08	32,822.42				32,822.42
AMWELL ROAD BRIDGE (Q563)	08	4,773,000.00		943,581.42		3,829,418.58
DEAD TREE RUN BRIDGE (Q564)	08	400,000.00				400,000.00
MH COUNTY DISASTER LIAISON (Q565)	08	2,500.00				2,500.00
MH COUNTY DISASTER LIAISON (Q565)	09		2,500.00			
LEADERSHIP SOMERSET (Q566)	09		1,000.00	1,000.00		
SOCIAL SERVICES BUILDING RENO (Q567)	08	300,000.00				300,000.00
WASHINGTON AVENUE BRIDGE (Q568)	08	1,001,725.00				251,725.00
WASHINGTON AVENUE BRIDGE (Q568)	09			750,000.00		1,000,000.00
BEDMINISTER HEALTH SERVICES (Q569)	08	12,581.50		12,581.49		0.01
BEDMINISTER HEALTH SERVICES (Q569)	09		51,965.00	42,118.30		9,846.70
JACKSON ROAD BRIDGE ET401 (Q570)	08	1,000,000.00		1,000,000.00		
STIRLING ROAD BRIDGE L1010 (Q571)	08	1,000,000.00				2,500,000.00
ROUTE 22 SUSTAINABLE CORRIDOR (Q572)	08	1,200,000.00				1,200,000.00
VICTIM WITNESS SUPPLEMENT (Q573)	08		24,000.00	16,800.00		7,200.00
FAR HILLS HEALTH SERVICES (Q574)	09		11,300.00	7,533.28		3,766.72
ARRA MILLING & RESURFACING (Q575)	09		5,649,029.00			5,649,029.00
ARRA CONGREGATE MEALS (Q576)	09		45,508.00	45,508.00		
CHRONIC DISEASE SELF-MNGMNT (Q577)	09		11,344.00	11,344.00		
NURSING HOME DIVERSION (Q578)	09		20,000.00	5,001.00		14,999.00
ARRA HOME DELIVERED MEALS (Q579)	09		24,210.00	8,702.00		15,508.00
AGING & DISABILITY RESOURCE (Q580)	09		35,000.00			35,000.00
LOGISTICS & COMMODITIES DIST. (Q581)	09		33,685.00			33,685.00
SPECIAL NEEDS SHELTER PLAN (Q582)	09		21,400.00			21,400.00
EASTON AVE CORRIDOR STUDY (Q583)	09		200,000.00			200,000.00

COUNTY OF SOMERSET

GRANT FUND

SCHEDULE OF GRANT RECEIVABLES

PURPOSE	YEAR	BALANCE DECEMBER 31, 2008	2009 REVENUE	RECEIPTS	UNAPPROPRIATED APPLIED	BALANCE DECEMBER 31, 2009
TECH STUDY FUTURE CHOICES (Q584)	09		240,000.00			240,000.00
ARRA CDBG BLOCK (Q585)	09		339,769.00	4,000.00		335,769.00
ARRA CDBG HOMELESSNESS (Q586)	09		519,821.00	62,154.56		457,666.44
NACCHO (Q587)	09		5,000.00	5,000.00		
ROCKY HILL HEALTH SERVICES (Q588)	09		3,667.00	2,750.25		916.75
HEALTH EASE- SCADD (Q589)	09		13,500.00			13,500.00
ENERGY AUDITS (Q590)	09		1,000,000.00			1,000,000.00
ARRA CLARK WOOD PEDESTRIAN BRD (Q591)	09		2,057,000.00			2,057,000.00
ARRA BYRNE JAG LOCAL SOLICIT (Q592)	09		143,561.00			143,561.00
ARRA SS FOR HOMELESS SUPPLIMEN (Q593)	09		12,000.00			12,000.00
ARRA ENERGY EFFICIENCY (Q594)	09		788,300.00			788,300.00
GSA DEPOT (Q595)	09		15,735,000.00	29,383.22		15,705,616.78
STATE CRIMINAL ALIEN ASSIST (Q596)	09		315,438.00	315,438.00		
FRANKLIN HEALTH SERVICES (Q597)	09		130,685.50	87,123.66		43,561.84
EMERGENCY PERFORMANCE MGMT (Q598)	09		50,000.00			50,000.00
ARRA STAFF INSPECTION (Q599)	09		56,490.00			56,490.00
HAMILTON STREET IMPROVEMENTS (Q600)	09		188,000.00			188,000.00
ARRA BYRNE JAG RECOVERY (Q601)	09		36,383.00			36,383.00
RECYCLING ENHANCEMENT BONUS (Q602)	09		168,100.00	168,100.00		
ARRA WASTE WATER MGMT PLAN (Q603)	09		100,000.00			100,000.00
		\$ 83,890,235.41	\$ 52,796,356.48	\$ 33,916,768.12	\$ 2,251,121.65	\$ 100,518,702.12

COUNTY OF SOMERSET

GRANT FUND

SCHEDULE OF GRANT RESERVES

PURPOSE	BALANCE DECEMBER 31, 2008	TRANSFERRED FROM BUDGET APPROPRIATION	DISBURSEMENTS	ENCUMBRANCES	CANCELED ENCUMBRANCES	BALANCE DECEMBER 31, 2009
	\$	\$	\$	\$	\$	\$
RIGHT TO KNOW (G301)	9,283.69		4,873.69	4,410.00		11,632.00
RIGHT TO KNOW (G301)	11,632.00					11,632.00
RIGHT TO KNOW (G301)		11,632.00				11,632.00
BULLETPROOF VEST- PROSECUTOR (G303)	15,035.17					15,035.17
BULLETPROOF VEST- PROSECUTOR (G303)	4,865.76					4,865.76
BULLETPROOF VEST- PROSECUTOR (G303)	8,085.14					8,085.14
BULLETPROOF VEST- PROSECUTOR (G303)	2,585.78		16,089.38		16,089.38	
BULLETPROOF VEST- PROSECUTOR (G303)		1,965.32				2,585.78
OPEN SPACE (G306)	450,000.00					450,000.00
SEXUAL ASSAULT NURSE GRANT (G310)	10,759.00					10,759.00
SEXUAL ASSAULT NURSE GRANT (G310)	11,454.97		11,454.97			
SEXUAL ASSAULT NURSE GRANT (G310)	15,232.25		17,018.88			17,018.88
SEXUAL ASSAULT NURSE GRANT (G310)	98,474.00		71,139.20			27,052.99
VICTIM ASSISTANCE (G311)	30,532.17			281.81		30,532.17
VICTIM ASSISTANCE (G311)	31,501.16		31,501.16			
VICTIM ASSISTANCE (G311)	97,264.16					97,264.16
VICTIM ASSISTANCE (G311)	61,972.40					61,972.40
VICTIM ASSISTANCE (G311)		98,933.00				41,218.14
LAW ENFORCEMENT TRAINING EQUIP (G314)	32,475.00		57,714.86			
LAW ENFORCEMENT TRAINING EQUIP (G314)	34,200.00		32,475.00			10,831.00
LAW ENFORCEMENT TRAINING EQUIP (G314)	27,390.00		23,369.00			27,390.00
LAW ENFORCEMENT TRAINING EQUIP (G314)	24,990.00					24,990.00
LAW ENFORCEMENT TRAINING EQUIP (G314)	23,960.00					23,960.00
LAW ENFORCEMENT TRAINING EQUIP (G314)	38,455.00					38,455.00
LAW ENFORCEMENT TRAINING EQUIP (G314)	33,540.00					33,540.00
LAW ENFORCEMENT TRAINING EQUIP (G314)		27,525.00				27,525.00
BODY ARMOR - PROS (G316)	3,634.20		3,634.20			
BODY ARMOR - PROS (G316)	6,049.16		6,049.16			
BODY ARMOR - PROS (G316)		5,425.00				
INSURANCE FRAUD REIMBURSEMENT (G317)	163,854.00					163,854.00
INSURANCE FRAUD REIMBURSEMENT (G317)	89,381.19		77,521.15			11,860.04
INSURANCE FRAUD REIMBURSEMENT (G317)		236,845.00	194,410.25			42,434.75
MULTI-NARCOTICS TASK FORCE (G320)	184,358.00					184,358.00
MULTI-NARCOTICS TASK FORCE (G320)	114,588.00		57,294.00			57,294.00
MULTI-NARCOTICS TASK FORCE (G320)		68,654.00				
BODY ARMOR - SHERIFF (G321)		5,908.00	17,705.60		11,797.60	68,654.00

COUNTY OF SOMERSET

GRANT FUND

SCHEDULE OF GRANT RESERVES

PURPOSE	BALANCE DECEMBER 31, 2008	TRANSFERRED FROM BUDGET APPROPRIATION	DISBURSEMENTS	ENCUMBRANCES	CANCELED ENCUMBRANCES	BALANCE DECEMBER 31, 2009
	\$	\$	\$	\$	\$	\$
01 SUB REGIONAL TRANSP (G323)	19,433.60		3,523.96		3,523.96	52,799.60
04 SUB REGIONAL TRANSP (G323)	59,866.00		23,426.55		3,992.95	59,866.00
06 SUB REGIONAL TRANSP (G323)	59,866.00		7,066.40			59,866.00
07 SUB REGIONAL TRANSP (G323)		59,866.00				59,866.00
08 SUB REGIONAL TRANSP (G323)		59,866.00				59,866.00
09 SUB REGIONAL TRANSP (G323)						
05 BODY ARMOR - JAIL (G325)	483.68		483.68			
06 BODY ARMOR - JAIL (G325)	10,917.76		10,917.76			
07 BODY ARMOR - JAIL (G325)	12,686.38		12,686.38			
08 BODY ARMOR - JAIL (G325)		11,317.00				
08 ALCOHOL & DRUG ABUSE PREVENT (G327)	7,355.00		80,777.00		73,422.00	895.45
09 ALCOHOL & DRUG ABUSE PREVENT (G327)		512,258.00	442,429.00	62,405.00		
01 RIGHT TO FARM (G328)	2,318.21					
02 RIGHT TO FARM (G328)	4,516.30					
06 FAMILY COURT (G332)	3,455.00		263.33			
07 FAMILY COURT (G332)	60.00					
08 FAMILY COURT (G332)						
09 FAMILY COURT (G332)		144,481.00	30,732.87	23,115.00	30,732.87	
07 HUMAN SERVICE PLANNING (G333)	595.00		112,846.00			8,520.00
08 HUMAN SERVICE PLANNING (G333)	2,751.00					596.00
09 HUMAN SERVICE PLANNING (G333)		69,373.00	69,373.00			2,751.00
06 MUNICIPAL ALLIANCE (G334)	16,960.73		6,279.74			10,680.99
07 MUNICIPAL ALLIANCE (G334)	718.83					6,998.57
08 MUNICIPAL ALLIANCE (G334)						
09 MUNICIPAL ALLIANCE (G334)		324,421.00	148,608.26	188,068.78	6,279.74	5,883.06
07 PERSONAL ATTENDANT SERVICES (G337)	0.80		130,469.16			
08 PERSONAL ATTENDANT SERVICES (G337)	84,661.65		19,683.80		19,683.00	327.78
09 PERSONAL ATTENDANT SERVICES (G337)		565,285.00	138,978.49	173,393.72	54,644.62	16,506.43
08 SOCIAL SERVICES FOR HOMELESS (G338)			375,384.85			
09 SOCIAL SERVICES FOR HOMELESS (G338)		134,520.00	30,142.00		30,142.00	
07 911 COORDINATOR (G341)	21,387.55		131,099.00			
09 911 COORDINATOR (G341)		25,000.00	21,387.55			
06 SUPPORT EMPLOYMENT (G350)	31,020.82		25,000.00			
07 SUPPORT EMPLOYMENT (G350)	17,458.92		31,020.82			
08 SUPPORT EMPLOYMENT (G350)	58,730.45		17,458.92			
09 SUPPORT EMPLOYMENT (G350)		156,278.00	58,814.95	1,785.88	84.50	48,173.58
07 PATH MENTAL HEALTH HOMELESS (G351)	10,712.29		106,318.54			
08 PATH MENTAL HEALTH HOMELESS (G351)	32,107.52		32,183.66		76.14	
09 PATH MENTAL HEALTH HOMELESS (G351)		148,509.00	147,998.00	241.06		269.94
08 PSYCHIATRIC ADV NURSE PRAC. (G353)	16,267.41		16,267.41			
09 PSYCHIATRIC ADV NURSE PRAC. (G353)		166,385.00	166,385.00			
05 NJVAG SUPPORTIVE SERVICES (G355)	502.00		502.00			
06 NJVAG SUPPORTIVE SERVICES (G355)	52,070.00		21,112.00			30,958.00
07 FAMILY CAREGIVER (G357)	14,870.00		14,870.00			
08 FAMILY CAREGIVER (G357)	49,129.98		27,051.98			22,078.00
09 FAMILY CAREGIVER (G357)	159,166.58		114,315.36		420.00	45,271.22
08 FAMILY CAREGIVER (G357)		145,412.00	46,805.30	65.00		98,541.70

COUNTY OF SOMERSET

GRANT FUND

SCHEDULE OF GRANT RESERVES

PURPOSE	BALANCE DECEMBER 31, 2008	TRANSFERRED FROM BUDGET APPROPRIATION	DISBURSEMENTS	ENCUMBRANCES	CANCELED ENCUMBRANCES	BALANCE DECEMBER 31, 2009
	\$	\$	\$	\$	\$	\$
ADULT PROTECTIVE SERVICES (G358)	150.00		150.00			
ADULT PROTECTIVE SERVICES (G358)	4,000.00		4,000.00			
ADULT PROTECTIVE SERVICES (G358)			12,415.00		12,415.00	
ADULT PROTECTIVE SERVICES (G358)		110,165.00	91,311.00	18,854.00		
SHIP (G359)	13,495.00		6,188.58		5,129.88	13,495.00
SHIP (G359)	7,697.62		9,284.65			6,638.92
SHIP (G359)		14,450.00	535.37	1,378.19	535.37	3,787.16
SHIP (G359)			6,000.00			
TRAUMATIC LOSS INTERVENTION (G362)	6,000.00					
TRAUMATIC LOSS INTERVENTION (G362)		12,000.00	7,139.03			12,000.00
TRAUMATIC LOSS INTERVENTION (G362)	20,187.47		2,457.56			13,048.44
RETIRED SENIOR VOLUNTEER (G363)	29,702.10		60,877.41			27,244.54
RETIRED SENIOR VOLUNTEER (G363)		85,406.00	12,652.00			
RETIRED SENIOR VOLUNTEER (G363)		311,020.00	255,027.00	55,993.00	12,652.00	24,528.59
RETIRED SENIOR VOLUNTEER (G363)			2,430.80			
SS BLOCK GRANT (G366)			54,600.00	347.40	2,430.80	
SS BLOCK GRANT (G366)	55,000.00					52.60
FRANKLIN SENIOR CENTER TRANSP (G367)	1,528.09		800.00			58,236.00
FRANKLIN SENIOR CENTER TRANSP (G367)		58,236.00	36,084.75			728.09
FRANKLIN SENIOR CENTER TRANSP (G367)		38,001.00		728.09		1,188.16
ESCORT TRANSPORTATION (G368)	23,810.00		11,905.00			23,810.00
ESCORT TRANSPORTATION (G368)		23,810.00				11,905.00
CARE COORDINATION (G370)		16,318.00				15,851.00
CARE COORDINATION (G370)	26.00					16,318.00
CARE COORDINATION (G370)	31,876.18		29,145.51			16,318.00
STATE HOME DELIVERED MEALS (G371)	19,046.99				564.90	2,730.67
STATE HOME DELIVERED MEALS (G371)	16,318.00		4,529.20		7,480.30	19,611.89
STATE HOME DELIVERED MEALS (G371)			66,218.69		29,860.69	6,236.68
STATE HOME DELIVERED MEALS (G371)			2,000.00			
WORKFORCE INVESTMENTS (G373)		110,617.00		40,150.00		68,467.00
WORKFORCE INVESTMENTS (G373)	619.53					619.53
WORKFORCE INVESTMENTS (G373)	28,928.19					28,928.19
WORKFORCE INVESTMENTS (G373)	2,795.82					2,795.82
WORKFORCE INVESTMENTS (G373)	1,207.00					1,172.71
WORKFORCE INVESTMENTS (G373)	94,375.16				14,573.69	2,960.16
WORKFORCE INVESTMENTS (G373)		89,666.00				89,666.00
WORKFORCE INVESTMENTS (G373)	19,730.42					19,730.42
WORKFORCE INVESTMENTS (G373)	53,223.12					53,223.12
WORKFORCE INVESTMENTS (G373)	51,980.64					53,112.25
WORKFORCE INVESTMENTS (G373)	21,345.02				1,131.61	55,174.45
WORKFORCE INVESTMENTS (G373)	258,572.03		46,753.80		80,583.23	11,921.34
WORKFORCE INVESTMENTS (G373)		739,290.00	432,157.08		185,506.39	527,156.32
WORKFORCE INVESTMENTS (G373)			77,955.18			
WORKFORCE INVESTMENTS (G373)	147,499.41		147,499.41			180,446.50
WORKFORCE INVESTMENTS (G373)	132,652.02		(47,794.48)		4,277.00	83,697.00
WORKFORCE INVESTMENTS (G373)	106,803.92		27,383.92			78,272.99
WORKFORCE INVESTMENTS (G373)	77,997.17		1,724.18		2,000.00	

COUNTY OF SOMERSET

GRANT FUND

SCHEDULE OF GRANT RESERVES

PURPOSE	BALANCE DECEMBER 31, 2008	TRANSFERRED FROM BUDGET APPROPRIATION	DISBURSEMENTS	ENCUMBRANCES	CANCELED ENCUMBRANCES	BALANCE DECEMBER 31, 2009
	\$	\$	\$	\$	\$	\$
WORKFORCE INVESTMENTS (G373)	377,795.26	333,664.00	285,336.25	8,274.00	8,190.57	100,649.58
WORKFORCE INVESTMENTS (G373)	34,870.24		26,741.48			322,924.00
WORKFORCE INVESTMENTS (G373)	285.00					8,128.76
WORKFORCE INVESTMENTS (G373)	119,245.09		35,604.04			285.00
WORKFORCE INVESTMENTS (G373)	24,974.84	106,023.00	4,816.00		64,816.00	83,641.05
WORKFORCE INVESTMENTS (G373)	39,358.07		42,699.26		17,724.42	60,000.00
WORKFORCE INVESTMENTS (G373)	45,349.47		23,842.50	2,062.54		80,117.96
WORKFORCE INVESTMENTS (G373)	119,892.65		4,531.82			39,358.07
WORKFORCE INVESTMENTS (G373)	59,293.89		120,000.00		107.35	40,817.65
WORKFORCE INVESTMENTS (G373)		104,379.00	12,450.00		188.00	47,041.89
WORKFORCE INVESTMENTS (G373)	303.14					104,379.00
WORKFORCE INVESTMENTS (G373)	40,516.46					303.14
WORKFORCE INVESTMENTS (G373)	143,877.49		143,877.49			40,516.46
WORKFORCE INVESTMENTS (G373)	193,999.00		32,909.81			161,089.19
WORKFORCE INVESTMENTS (G373)	68,117.00		177,538.00		109,421.00	249.00
WORKFORCE INVESTMENTS (G373)		182,249.00	47,008.00	134,992.00		5,279.20
WORKFORCE INVESTMENTS (G373)	4,953.00		(326.20)			283.00
WORKFORCE INVESTMENTS (G373)	283.00					45,148.00
WORKFORCE INVESTMENTS (G373)	19,719.00		(25,429.00)			12,422.00
WORKFORCE INVESTMENTS (G373)	38,177.20		25,755.20			10,402.00
WORKFORCE INVESTMENTS (G373)	10,402.00		2,000.00		2,000.00	10,912.00
WORKFORCE INVESTMENTS (G373)	10,912.00			1,075.00		11,513.00
WORKFORCE INVESTMENTS (G373)	59,151.00	12,588.00				59,151.00
WORKFORCE INVESTMENTS (G373)	23,529.00		24,346.00		3,447.00	2,630.00
WORKFORCE INVESTMENTS (G373)		39,083.00	10,068.40			39,083.00
WORKFORCE INVESTMENTS (G373)	13,779.40					3,711.00
WORKFORCE INVESTMENTS (G373)	7,056.00					7,056.00
WORKFORCE INVESTMENTS (G373)	86,982.50		61,449.08		5,773.93	86,982.50
WORKFORCE INVESTMENTS (G373)	114,662.44		56,417.34			58,987.29
WORKFORCE INVESTMENTS (G373)		247,637.00	82,348.01			235,637.00
WORKFORCE INVESTMENTS (G373)	61,647.86			6,400.00		17,870.52
WORKFORCE INVESTMENTS (G373)	64,399.78				12,640.00	17,870.52
WORKFORCE INVESTMENTS (G373)					17,948.23	
WORKFORCE INVESTMENTS (G373)		50,721.00	44,420.96	6,300.04		19,856.07
WORKFORCE INVESTMENTS (G373)		68,854.00	14,130.93	34,867.00		450,036.99
WORKFORCE INVESTMENTS (G373)		858,665.00	161,250.00	247,378.01		50,104.00
WORKFORCE INVESTMENTS (G373)		118,762.00	58,115.00	10,543.00		12,647.67
WORKFORCE INVESTMENTS (G373)		65,909.00	53,261.33			
WORKFORCE INVESTMENTS (G373)		17,736.00	17,736.00			
WORKFORCE INVESTMENTS (G373)		24,178.00				24,178.00
WORKFORCE INVESTMENTS (G373)		4,867.00				4,867.00
WORKFORCE INVESTMENTS (G373)		3,165.00				3,165.00
WORKFORCE INVESTMENTS (G373)		43,701.00	16,625.00			27,076.00
WORKFORCE INVESTMENTS (G373)		8,951.00	8,951.00			

COUNTY OF SOMERSET

GRANT FUND

SCHEDULE OF GRANT RESERVES

PURPOSE	BALANCE DECEMBER 31, 2008	TRANSFERRED FROM BUDGET APPROPRIATION	DISBURSEMENTS	ENCUMBRANCES	CANCELED ENCUMBRANCES	BALANCE DECEMBER 31, 2009
	\$	\$	\$	\$	\$	\$
05 ARC TRANSPORTATION (G375)	370,000.00		1,646.30		1,646.30	195,000.00
08 ARC TRANSPORTATION (G375)			175,000.00			370,000.00
09 ARC TRANSPORTATION (G375)						
07 SECTION 5311 SMALL URBAN & RRL (G377)	96,247.00	370,000.00	96,247.00			104,398.00
08 SECTION 5311 SMALL URBAN & RRL (G377)		122,898.00	18,500.00			103,091.00
09 SECTION 5311 SMALL URBAN & RRL (G377)		103,091.00				
05 SENIOR CITIZEN & DISABLED RESI (G378)	129,297.40		35,011.54		35,011.54	
06 SENIOR CITIZEN & DISABLED RESI (G378)	28,046.00		133,022.89		3,725.49	
07 SENIOR CITIZEN & DISABLED RESI (G378)	756,786.00		28,046.00			
08 SENIOR CITIZEN & DISABLED RESI (G378)			606,464.62			
09 SENIOR CITIZEN & DISABLED RESI (G378)		853,185.00	199,231.00		200,282.00	
07 VETERANS TRANSP (G381)	50,000.00		49,601.46	398.54		350,603.38
08 VETERANS TRANSP (G381)	18,000.00	20,000.00	38,000.00			653,954.00
09 VETERANS TRANSP (G381)		18,000.00				
07 LOCAL SHUTTLE MOTOR BUS (G383)	194,231.50		194,385.00		153.50	18,000.00
08 LOCAL SHUTTLE MOTOR BUS (G383)	161,000.00		884.50			
09 LOCAL SHUTTLE MOTOR BUS (G383)		195,000.00	1,695.47		1,695.47	
06 SOMERSET HILLS ADLT DY CR TRAN (G384)	38,714.00		38,714.00			160,115.50
08 SOMERSET HILLS ADLT DY CR TRAN (G384)						195,000.00
09 SOMERSET HILLS ADLT DY CR TRAN (G384)		41,370.00				
07 WARREN TWP SENIOR TRANSP (G385)	38,127.40		31,939.36	6,188.04		41,370.00
08 WARREN TWP SENIOR TRANSP (G385)	40,000.00	29,000.00	937.44	20,000.00		19,062.56
09 WARREN TWP SENIOR TRANSP (G385)						29,000.00
03 HOSPITAL EMERGENCY PREPARATION (G386)			1,221.14		1,221.14	
07 CLEAN COMMUNITIES (G387)			300.00		300.00	
08 CLEAN COMMUNITIES (G387)	25,569.79		30,994.79		5,425.00	
09 CLEAN COMMUNITIES (G387)		60,286.38	39,860.01	18,220.00		2,206.37
04 STATE HOMELAND SECURITY (G388)	9,211.36		24,264.92			9,211.36
06 STATE HOMELAND SECURITY (G388)	44,476.72		168,430.86			20,211.80
07 STATE HOMELAND SECURITY (G388)	99,415.63		195,552.21		224,720.84	155,705.61
08 STATE HOMELAND SECURITY (G388)	638,003.33			11,147.60		495,629.07
09 STATE HOMELAND SECURITY (G388)		64,325.55				
02 SOLID WASTE REA (G390)		652,541.91	1,754.70		1,754.70	652,541.91
06 SOLID WASTE REA (G390)			56,294.83		56,294.83	
07 SOLID WASTE REA (G390)	121,575.44		111,174.72	10,400.00		0.72
08 SOLID WASTE REA (G390)	215,962.00		195,691.41	9,586.60		10,683.99
09 SOLID WASTE REA (G390)		246,000.00				246,000.00
02 HEALTH SERVICES CORE CAPACITY (G393)	101,282.00		101,282.00			
03 COUNTY ENVIRONMENTAL HLTH ACT (G394)	13,960.00		13,960.00			
04 COUNTY ENVIRONMENTAL HLTH ACT (G394)	5,910.28					5,910.28
05 COUNTY ENVIRONMENTAL HLTH ACT (G394)	4,968.83					4,968.83
06 COUNTY ENVIRONMENTAL HLTH ACT (G394)	408.90		408.90			
07 COUNTY ENVIRONMENTAL HLTH ACT (G394)	56,821.00		102.00		102.00	56,821.00
08 COUNTY ENVIRONMENTAL HLTH ACT (G394)	116,773.31		31,744.45			90,901.69
09 COUNTY ENVIRONMENTAL HLTH ACT (G394)		165,300.00	76,423.76	847.48	5,872.83	88,028.76

COUNTY OF SOMERSET

GRANT FUND

SCHEDULE OF GRANT RESERVES

PURPOSE	BALANCE DECEMBER 31, 2008	TRANSFERRED FROM BUDGET APPROPRIATION	DISBURSEMENTS	ENCUMBRANCES	CANCELED ENCUMBRANCES	BALANCE DECEMBER 31, 2009
	\$	\$	\$	\$	\$	\$
03 BIOTERRORISM RESPONSE (G396)	2,908.73					2,908.73
04 BIOTERRORISM RESPONSE (G396)	34,372.86		138.85		189.99	34,233.81
06 BIOTERRORISM RESPONSE (G396)	201,750.65		24,273.41			177,477.24
07 BIOTERRORISM RESPONSE (G396)	152,108.67		75,952.55		16,894.59	76,156.08
08 BIOTERRORISM RESPONSE (G396)		649,603.00	462,660.94	27,106.12		49,050.00
09 BIOTERRORISM RESPONSE (G396)		7,247.00	5,620.00	1,627.00		186,942.06
09 LOCAL LAW ENF BL GRANT (G397)			86,906.00			
01 HOME DISASTER FUNDS (G398)			947.99			
06 JUVENILE ACCT INCENTIVE BLKGR (G401)	1,013.10		4,822.58		195.00	260.11
08 JUVENILE ACCT INCENTIVE BLKGR (G401)	19,527.00		20,043.00			14,704.42
09 JUVENILE ACCT INCENTIVE BLKGR (G401)		20,043.00	20,043.00			
07 JAIBG FALL CONFERENCE (G402)	60,531.00		68,512.19		68,483.20	60,502.01
08 JAIBG FALL CONFERENCE (G402)	41,906.00		37,167.00			37,022.00
08 FAMILY CRISIS INTERVENTION (G403)			4,884.00			
09 ST/COMM PARTNERSHIP PRGRM MGMT (G404)			55,550.00			
07 ST/COMM PARTNERSHIP PGRM SVS (G405)		37,167.00	699.00		699.00	
08 ST/COMM PARTNERSHIP PGRM SVS (G405)	3,552.00	55,550.00	16,074.38		16,220.37	3,697.99
09 ST/COMM PARTNERSHIP PGRM SVS (G405)		188,385.00	142,839.40	45,545.60		
05 YOUTH INCENTIVE PROGRAM (G406)			1,275.00		1,275.00	
07 YOUTH INCENTIVE PROGRAM (G406)	238.00					
09 YOUTH INCENTIVE PROGRAM (G406)		88,359.00	38,359.00			50,000.00
04 LOCAL ARTS PROGRAM (G415)			50.00		50.00	
05 LOCAL ARTS PROGRAM (G415)	10,101.35					10,101.35
08 LOCAL ARTS PROGRAM (G415)	14,498.91					1,465.65
09 LOCAL ARTS PROGRAM (G415)		79,582.00	47,335.42		34,302.16	11,792.94
01 SCOPING BR18D0907 CR614 (G417)	122,801.16		40,135.97	27,653.09		122,801.16
04 TRANSIT ACCESS IMPROVEMENTS 98 (G418)	100,000.00					100,000.00
2K TRANSIT ACCESS IMPROVEMENTS 98 (G418)						
93 AMWELL ROAD (RT 514) (G420)	34,726.80					1,484.91
96 BELLE MEAD BRIDGE (G421)	33,907.79					34,726.80
04 BLACKPOINT ROAD BRIDGE B0508 (G423)	60,000.00					60,000.00
2K CHERRY HILL ROAD (G425)	87,283.91					87,283.91
98 CHERRY HILL ROAD (G425)	4,654.03					4,654.03
97 CHIMNEY ROCK ROAD (G426)	12,661.17					12,661.17
01 CLINTON AVE BRIDGE M0901 (G428)	168,937.24					168,937.24
04 CR601 BRIDGE C0208 (G429)	13,349.92					13,349.92
99 CR601 BRIDGE C0208 (G429)	63,487.07					63,487.07
98 DOCK WATCH HOLLOW BRIDGE (G430)	74,777.64					74,777.64
02 PED OVERPASS CLOVERLEAF DRIVE (G431)	165,102.47					165,102.47
03 FY 2001 LOCAL LEAD PROGRAM (G433)	359,417.51					359,417.51
05 NJ DOT COUNTY AID (G434)	39,251.76					39,251.76
07 NJ DOT COUNTY AID (G434)	15,901.65					15,901.65
08 NJ DOT COUNTY AID (G434)						
09 NJ DOT COUNTY AID (G434)						
02 DUER ST BR LOC SCOP M1001 (G438)	31,269.85	2,477,000.00	988,749.66		988,749.66	31,269.85
06 DUER ST BR LOC SCOP M1001 (G438)	372,817.18		2,477,000.00			372,817.18
2K FINDERNE AVE VANVEGHTEN BRIDGE (G439)	7,660.00					7,660.00

COUNTY OF SOMERSET

GRANT FUND

SCHEDULE OF GRANT RESERVES

PURPOSE	BALANCE DECEMBER 31, 2008 \$	TRANSFERRED FROM BUDGET APPROPRIATION \$	DISBURSEMENTS \$	ENCUMBRANCES \$	CANCELED ENCUMBRANCES \$	BALANCE DECEMBER 31, 2009
07 BI-LINGUAL CLINICIAN (G542)	72,906.49		72,906.49			
08 BI-LINGUAL CLINICIAN (G542)	6,641.19		6,395.34			245.85
09 BI-LINGUAL CLINICIAN (G542)		50,000.00	49,891.65	108.35		
08 CIACC COMMUNITY DEVELOPMENT (G543)	128,689.00		128,689.00			
09 CIACC COMMUNITY DEVELOPMENT (G543)		128,689.00			0.01	128,689.00
06 PRE-DISASTER MITIGATION PLAN (G544)	4,186.00		4,186.01			
07 HELP AMERICA VOTE ACT (G545)	102,919.38		102,919.38			
06 RIDEWISE SCOOT (G546)	180,096.00		174,379.43			5,716.57
07 NJ SEX OFFENDER REGISTRY (G547)	10.97					10.97
08 PESS EXPANSION (G548)	81,032.48		81,032.48			
09 PESS EXPANSION (G548)		1,087,241.00	1,087,241.00			21,705.30
07 MEDICAID MATCH (G549)	22,218.58		513.28			
08 MEDICAID MATCH (G549)	38.72		38.72			
09 MEDICAID MATCH (G549)	700.43	11,446.00	5,068.93	206.00		6,171.07
08 FORENSIC SCIENCE IMPROVEMENT (G551)		5,158.74	(19.75)			
09 FORENSIC SCIENCE IMPROVEMENT (G551)			42,248.00	5,178.49		700.43
07 PESS VEHICLE (G553)	16,017.00		25,000.00			
08 PESS VEHICLE (G553)	25,000.00					
07 AMWELL WATR MAIN IMPROVEMENT (G554)	36,300.00					
08 ECONOMIC DEVELOPMENT INITIATIV (G555)	297,000.00					
07 STUDY SCRC PED/BIKE/GREENWAY (G556)			85,173.03		85,173.03	36,300.00
07 TECH STUDY RTE 202 CORRIDOR (G557)	5,997.00		96,824.30		90,827.30	297,000.00
07 HEALTH EASE (G558)	1,988.30					1,988.30
07 MISSION NUTRITION (G559)	2,441.50					2,441.50
08 MISSION NUTRITION (G559)	4,985.01		4,078.08			906.93
07 BULLETPROOF VEST - SHERIFF (G560)	269.40		1,999.60			269.40
08 BULLETPROOF VEST - SHERIFF (G560)	4,432.76				1,999.60	4,432.76
07 BULLETPROOF VEST - JAIL (G561)		5,895.94				5,895.94
09 BULLETPROOF VEST - JAIL (G561)	2,269.00					2,269.00
08 BULLETPROOF VEST - JAIL (G561)	2,216.38		2,216.38			
09 BULLETPROOF VEST - JAIL (G561)		10,420.74				10,420.74
08 ELECTION REIMBURSEMENT (G562)	32,613.73					32,613.73
08 AMWELL ROAD BRIDGE (G563)	988,603.85		3,215,506.89			807,265.68
08 DEAD TREE RUN BRIDGE (G564)	400,000.00		337,551.51	18.62	3,034,168.72	62,429.87
08 MH COUNTY DISASTER LIAISON (G565)	2,500.00					2,500.00
09 MH COUNTY DISASTER LIAISON (G565)		2,500.00	2,500.00			
08 LEADERSHIP SOMERSET (G566)	9,000.00					9,000.00
09 LEADERSHIP SOMERSET (G566)		1,000.00				1,000.00
08 SOCIAL SERVICES BUILDING RENO (G567)	158,300.00					158,300.00
09 WASHINGTON AVENUE BRIDGE (G568)	1,001,725.00		445,586.34	198,457.16		158,300.00
08 WASHINGTON AVENUE BRIDGE (G568)		1,000,000.00				357,681.50
09 WASHINGTON AVENUE BRIDGE (G568)			4,644.50			
08 BEDMINISTER HEALTH SERVICES (G569)	12,581.50		41,481.15			7,937.00
09 BEDMINISTER HEALTH SERVICES (G569)		51,965.00				10,483.85
08 BEDMINISTER HEALTH SERVICES (G569)	1,000,000.00		1,000,000.00			1,000,000.00
09 JACKSON ROAD BRIDGE e1401 (G570)			650,048.46			
08 STIRLING ROAD BRIDGE L1010 (G571)	2,500,000.00		232.98			1,048,468.00
09 ROUTE 22 SUSTAINABLE CORRIDOR (G572)	1,200,000.00		16,800.00			1,199,767.02
08 VICTIM WITNESS SUPPLEMENT (G573)		24,000.00				7,200.00

COUNTY OF SOMERSET

GRANT FUND

SCHEDULE OF GRANT RESERVES

PURPOSE	BALANCE DECEMBER 31, 2008	TRANSFERRED FROM BUDGET APPROPRIATION	DISBURSEMENTS	ENCUMBRANCES	CANCELED ENCUMBRANCES	BALANCE DECEMBER 31, 2009
	\$	\$	\$	\$	\$	\$
09 FAR HILLS HEALTH SERVICES (G574)		11,300.00	5,666.34			5,633.66
09 ARRA MILLING & RESURFACING (G575)		5,649,029.00	670,214.45	3,432,998.82		1,545,814.73
09 ARRA CONGREGATE MEALS (G576)		45,508.00				45,508.00
09 CHRONIC DISEASE SELF-MNGMT (G577)		11,344.00	17.00			11,327.00
09 NURSING HOME DIVERSION (G578)		20,000.00				20,000.00
09 ARRA HOME DELIVERED MEALS (G579)		24,210.00				24,210.00
09 AGING & DISABILITY RESOURCE (G580)		35,000.00	300.87	14,476.00		20,223.13
09 LOGISTICS & COMMODITIES DIST. (G581)		67,370.00				67,370.00
09 SPECIAL NEEDS SHELTER PLAN (G582)		42,800.00				42,800.00
09 EASTON AVE CORRIDOR STUDY (G583)		200,000.00	24,816.38	175,183.62		240,000.00
09 TECH STUDY FUTURE CHOICES (G584)		240,000.00				240,000.00
09 ARRA CDBG BLOCK (G585)		339,769.00	4,000.00	323,769.00		12,000.00
09 ARRA CDBG HOMELESSNESS (G586)		519,821.00	62,154.56	424,259.48		33,406.96
09 NACCHO (G587)		5,000.00				5,000.00
09 ROCKY HILL HEALTH SERVICES (G588)		3,667.00				3,667.00
09 HEALTH EASE-SCADD (G589)		13,500.00	359.98			13,140.02
09 ENERGY AUDITS (G590)		1,000,000.00				1,000,000.00
09 ARRA CLARK WOOD PEDESTRIAN BRD (G591)		2,057,000.00				2,057,000.00
09 ARRA BYRNE JAG LOCAL SOLICIT (G592)		143,561.00	16,506.00	127,055.00		13,000.00
09 ARRA SS FOR HOMELESS SUPPLIMEN (G593)		12,000.00	12,000.00			
09 ARRA ENERGY EFFICIENCY (G594)		788,300.00				788,300.00
09 GSA DEPOT (G595)		15,735,000.00	32,527.96	194,502.36		15,507,969.68
09 STATE ALIEN CRIMINAL ASSIST (G596)		315,438.00	40,000.00			275,438.00
09 FRANKLIN HEALTH SERVICES (G597)		130,685.50	92.39			130,593.11
09 EMERGENCY PERFORMANCE MGMT (G598)		50,000.00				50,000.00
09 ARRA PERFORMANCE SUPPLEMENTAL (G599)		56,490.00				56,490.00
09 HAMILTON/FRANKLIN INTERSECTION (G600)		188,000.00				188,000.00
09 ARRA BYRNE JAG RECOVERY (G601)		36,383.00				36,383.00
09 RECYCLING ENHANCEMENT BONUS (G602)		168,100.00				168,100.00
09 ARRA WASTE WATER MGMT PLAN (G603)		100,000.00				100,000.00
09	\$	\$	\$	\$	\$	\$
	65,755,253.08	52,932,613.48	33,797,296.90	7,655,644.72	12,095,192.87	89,330,117.81

"A-11"

COUNTY OF SOMERSET

CURRENT FUND

SCHEDULE OF DUE TO STATE OF NEW JERSEY-COUNTY CLERK

	<u>REF.</u>	
Increased by:		
Receipts	A-4	\$ 17,303,534.23
Decreased by:		
Disbursements	A-4	\$ <u>17,303,534.23</u>

"A-12"

SCHEDULE OF RESERVE FOR ACCOUNTS PAYABLE

Balance, December 31, 2008	A	\$ 2,450,996.26
Increased by:		
2008 Appropriation Reserves	A-15	<u>231,798.63</u>
Balance, December 31, 2009	A	\$ <u>2,682,794.89</u>

"A-13"

COUNTY OF SOMERSET

CURRENT FUND

SCHEDULE OF MAINTENANCE OF PATIENTS IN
STATE INSTITUTIONS-COUNTY ADJUSTER

	<u>REF.</u>		
Balance, December 31, 2008	A	\$	49,731.17
Increased by:			
Billings and Recoveries			<u>7,247.35</u>
		\$	<u>56,978.52</u>
Decreased by:			
Collections by County Adjuster			<u>7,247.35</u>
Balance, December 31, 2009	A	\$	<u><u>49,731.17</u></u>

"A-14"

SCHEDULE OF GUIDANCE CENTER CHARGES RECEIVABLE

Balance, December 31, 2008	A	\$	8,182,584.06
Charges:			
2009 Charges			<u>3,584,757.21</u>
		\$	<u>11,767,341.27</u>
Decreased by:			
Net Collections by Guidance Center		\$	1,379,061.08
Cancellations			<u>1,372,599.99</u>
			<u>2,751,661.07</u>
Balance, December 31, 2009	A	\$	<u><u>9,015,680.20</u></u>

COUNTY OF SOMERSET

CURRENT FUND

SCHEDULE OF 2008 APPROPRIATION RESERVES

	<u>DECEMBER</u> <u>31, 2008</u>	<u>BALANCE AFTER</u> <u>TRANSFERS</u>	<u>PAID OR</u> <u>CHARGED</u>	<u>BALANCE</u> <u>LAPSED</u>
<u>SALARIES AND WAGES</u>				
Board of Chosen Freeholders	\$ 70.26	\$ 70.26	\$ 70.26	\$
Clerk of the Board	2,500.00	2,500.00		2,500.00
Telephone Service	5,164.00	5,164.00		5,164.00
Records Management	10,139.90	10,139.90		10,139.90
Department of Finance: Data Processing Department	34,287.84	34,287.84		34,287.84
County Treasurer's Office	68,081.50	68,081.50		68,081.50
County Adjusters Office	8,322.53	8,322.53		8,322.53
Personnel Office	35,562.51	35,562.51		35,562.51
Veteran's Services	23,417.00	23,417.00		23,417.00
County Clerk	159,989.51	159,989.51		159,989.51
Prosecutor's Office	63,058.47	63,058.47	3,691.52	59,366.95
Purchasing Department	25,553.88	25,553.88		25,553.88
Facilities and Services	13,291.35	13,291.35		13,291.35
Contribution to Soil Conservation District (R.S. 4:24-22(I))	309.64	309.64		309.64
County Surrogate	13,495.45	13,495.45		13,495.45
Sheriff's Office	314,810.27	314,810.27	291,964.43	22,845.84
Board of Taxation	47,337.93	47,337.93		47,337.93
Board of Elections	25,769.58	25,769.58		25,769.58
Election - County Clerk	21,933.90	21,933.90		21,933.90
Emergency Management	44,299.26	44,299.26		44,299.26
County Public Safety Radio	169,927.96	169,927.96		169,927.96
County Planning Board	46,687.62	46,687.62		46,687.62
Office of Consumer Affairs	5,000.00	5,000.00		5,000.00
Roads	145,423.50	145,423.50		145,423.50
Bridges	55,907.95	55,907.95		55,907.95
Engineering Department	5,572.60	5,572.60		5,572.60
Jail	185,559.69	185,559.69	43,240.90	142,318.79
Youth Receiving Center	11,008.10	11,008.10		11,008.10
Mental Health Board	40,877.37	40,877.37		40,877.37
Mental Health Program	1,166.87	1,166.87		1,166.87
Somerset County Transportation Department	48,535.67	48,535.67	48,535.67	
Health Department	899.72	899.72		899.72
Solid Waste Planning	600.00	600.00		600.00
Performance Improvement		18,157.45		18,157.45
Family Crisis Intervention (Youth Services)	23,468.94	23,468.94		23,468.94
Somerset County Recycling	676.25	676.25		676.25
Office County Superintendent of Schools	5,165.52	5,165.52		5,165.52
County Extension Service - Rutgers	11,439.95	11,439.95		11,439.95
Cultural and Heritage Commission	7,651.00	7,651.00		7,651.00
Somerset County Nutrition Title IIIB, IIIC and D		14,180.44		14,180.44
<u>OTHER EXPENSES</u>				
County Administrator's Office	245,356.59	267,629.25	21,832.27	245,796.98
Clerk of the Board	36,445.49	38,726.52	9,255.28	29,471.24
Public Information Office	103,896.28	128,931.93	8,116.93	120,815.00
Telephone Service	20,780.26	33,319.62	32,414.91	904.71
Records Management	8,780.58	35,797.57	1,714.22	34,083.35

COUNTY OF SOMERSET

CURRENT FUND

SCHEDULE OF 2008 APPROPRIATION RESERVES

	DECEMBER 31, 2008	BALANCE AFTER TRANSFERS	PAID OR CHARGED	BALANCE LAPSED
<u>OTHER EXPENSES (CONTINUED)</u>				
Data Processing Department	\$ 67,368.51	\$ 112,992.91	\$ 50,949.43	\$ 62,043.48
County Treasurer's Office/Audit	157,014.08	178,593.89	155,788.68	22,805.21
Bond Registration Fees - Ch. 243-Law of 1983	2,500.00	2,500.00		2,500.00
County Counsel/Labor Negotiations	174,727.86	236,362.52	185,177.77	51,184.75
County Adjuster's Office	67,699.36	73,352.23	19,915.35	53,436.88
Personnel Office	660.02	31,882.52	31,882.52	
Veteran's Services	5,258.95	17,352.35	12,068.40	5,283.95
County Clerk	45,439.48	70,074.36	30,865.48	39,208.88
Prosecutor's Office	319,508.05	505,444.71	204,541.41	300,903.30
Purchasing Department	6,999.01	10,269.14	3,009.99	7,259.15
Facilities and Services	87,926.43	444,477.46	437,220.46	7,257.00
Library - Reimbursement to Bridgewater Joint Facility	11,760.66	11,760.66		11,760.66
Industrial and Economic Development		47,500.00	47,500.00	
Group Insurance Plan for Employees	2,023,388.43	2,023,388.43	1,236,961.65	786,426.78
Other Insurance Premiums	158,565.00	158,565.00	5,538.00	153,027.00
County Surrogate	23,122.50	24,590.81	718.59	23,872.22
Sheriff's Office	3,625.28	94,718.43	74,711.78	20,006.65
Weights and Measures	1,817.00	2,235.60	924.47	1,311.13
Board of Taxation	20,298.76	37,906.32	32,911.63	4,994.69
County Medical Examiner	113,960.00	113,960.00	113,960.00	
Board of Elections	516.47	72,616.50	48,651.96	23,964.54
Election - County Clerk	99,915.14	176,109.28	100,474.22	75,635.06
Emergency Management	5,386.72	28,539.78	15,435.18	13,104.60
County Public Safety Radio	181,101.41	536,771.75	317,386.70	219,385.05
County Planning Board	143,353.49	1,318,382.55	1,178,976.92	139,405.63
Office of Consumer Affairs	10,350.23	10,642.31	353.38	10,288.93
Construction Board of Appeals	3,062.75	3,302.40	239.65	3,062.75
Vehicle Maintenance - Miscellaneous	120,067.22	239,281.65	116,489.03	122,792.62
Vehicle Maintenance - Gasoline	30,808.89	497,816.65	85,542.51	412,274.14
Roads	30,342.23	52,748.48	20,765.30	31,983.18
Bridges	25,549.97	27,246.40	2,338.58	24,907.82
Engineering Department	117,870.39	278,848.76	158,972.17	119,876.59
Jail	340,174.10	650,801.41	548,040.69	102,760.72
Youth Receiving Center	48,421.73	467,432.31	126,564.52	340,867.79
Somerset Handicapped		16,100.00	16,100.00	
Mental Health Board	337,408.84	705,981.01	342,447.71	363,533.30
Mental Health Program	77,632.22	236,851.91	74,003.69	162,848.22
County Social Services Board - Administration	45,249.47	45,282.86	18,151.60	27,131.26
County Social Services Board - Assistance for Dependent Children	1.00	1.00		1.00
Somerset County Transportation Department	31,043.28	31,592.28	31,592.28	
Aid to Somerset Home for Temporarily Displaced Children	5,000.00	14,547.93	10,790.21	3,757.72
Aid to Somerset County Unit of NJ Association of	50.00	87,625.00	87,625.00	
Health Department	12,568.57	88,794.92	88,794.92	
Solid Waste Planning	24,684.55	26,282.59	1,477.04	24,805.55
County Support (Federal Home Program)	11,026.95	211,320.39	211,098.44	221.95

COUNTY OF SOMERSET

CURRENT FUND

SCHEDULE OF 2008 APPROPRIATION RESERVES

	DECEMBER 31, 2008	BALANCE AFTER TRANSFERS	PAID OR CHARGED	BALANCE LAPSED
<u>OTHER EXPENSES (CONTINUED)</u>				
Family Crisis Intervention (Youth Services)	\$ 8,839.55	\$ 12,380.93	\$ 7,514.88	\$ 4,866.05
Office County Superintendent of Schools	18,210.03	31,129.62	8,230.94	22,898.68
Vocational Schools	7.96	7.96		7.96
County Extension Service - Rutgers' Coop. Ext.	10,290.96	55,935.40	48,538.71	7,396.69
Cultural and Heritage Commission	10,381.31	47,292.01	29,152.04	18,139.97
Reimbursement for Residents Attending	84,105.25	84,105.25	45,669.57	38,435.68
Fire School	36,376.18	173,039.41	83,728.94	89,310.47
Office on Aging Title III - Area Plan FY 2000	321,225.90	356,101.07	51,604.85	304,496.22
Somerset County Nutrition Title IIB, IIC-2 and D	104,446.32	1,031,501.45	94,186.44	937,315.01
Aid to Rescue Squad		4,000.00	4,000.00	
Matching Funds for Grants	100,875.54	100,875.54		100,875.54
Contingent	200,000.00	200,000.00		200,000.00
Purchase of Office and Other Equipment	166,176.54	218,327.41	89,620.46	128,706.95
Contributions to Public Employees Retirement System	2,181.63	2,181.63	2,181.63	
Contributions to Social Security (O.A.S.I.)	193,549.17	193,549.17	1,307.90	192,241.27
	<u>\$ 8,348,114.03</u>	<u>\$ 14,752,980.58</u>	<u>\$ 7,173,530.06</u>	<u>\$ 7,579,450.52</u>
<u>REF.</u>	A			A-1
Balance, December 31, 2008	A-15	\$ 8,348,114.03		
Encumbrances Payable	A-18	<u>6,404,866.55</u>		
		<u>\$ 14,752,980.58</u>		
Disbursements	A-4		\$ 6,304,477.81	
Encumbrances Payable	A-18		<u>869,052.25</u>	
			<u>\$ 7,173,530.06</u>	

COUNTY OF SOMERSET

CURRENT FUND

SCHEDULE OF RESERVE FOR TAX APPEALS

	BALANCE DECEMBER <u>31, 2008</u>	<u>INCREASED BY</u>	<u>DISBURSEMENTS</u>	BALANCE DECEMBER <u>31, 2009</u>
Reserve for Tax Appeals	\$ <u>156,534.18</u>	\$ <u>51,139.52</u>	\$ <u>6,847.57</u>	\$ <u>200,826.13</u>
	<u>REF.</u> A	A-4		A
Disbursements			\$ 6,800.29	
Encumbrances Payable			<u> 47.28</u>	
			\$ <u>6,847.57</u>	

SCHEDULE OF DUE TRUST OTHER FUND

	<u>REF.</u>	
Balance, December 31, 2008 and December 31, 2009 (Due From)	A	\$ <u>10.00</u>

COUNTY OF SOMERSET

CURRENT FUND

SCHEDULE OF ENCUMBRANCES PAYABLE

REF.	CURRENT FUND	GRANT FUND
A	\$ 6,937,784.62	\$ 15,549,459.66
Increased by:		
A-3	\$ 82,322,779.66	\$
A-15	637,253.62	
A-16	47.28	
A-4	259,648.63	
A-10	<u>83,219,729.19</u>	<u>7,655,644.72</u>
	\$ 90,157,513.81	\$ 7,655,644.72
Decreased by:		
A-4	\$ 78,996,721.12	\$
A-15	6,404,866.55	
A-10	<u>85,401,587.67</u>	<u>12,095,192.87</u>
	\$ 4,755,926.14	\$ 11,109,911.51
A	<u>4,755,926.14</u>	<u>11,109,911.51</u>

Balance, December 31, 2008

Increased by:

2009 Appropriations
 2008 Appropriation Reserves
 Reserve for Tax Appeals
 Receipts
 Reserve for Grants Appropriated

Decreased by:

Disbursements
 Transferred to 2008 Appropriation Reserves
 Reserve for Grants Appropriated

Balance, December 31, 2009

COUNTY OF SOMERSET

GRANT FUND

SCHEDULE OF RESERVE FOR GRANTS UNAPPROPRIATED

	BALANCE DECEMBER 31, 2008	RECEIPTS	APPLIED TO RECEIVABLE	TRANSFER TO TRUST	CANCELED	BALANCE DECEMBER 31, 2009
Body Armor Replacement Fund	\$ 22,651.16	\$	\$ 22,649.00	\$	2.16	\$
Johnson Easement	2,187,970.85		2,187,970.65		0.20	
JAIBG Grant	0.46				0.46	
Solid Waste	3,371.11			3,371.11		3,929.00
PESS Warm Line	3,929.00					341,245.44
Harms Property	341,245.44					2,325,000.00
Murphy Easement		2,325,000.00				
Workforce Investment Board	40,502.00		40,502.00			
	<u>\$ 2,599,670.02</u>	<u>\$ 2,325,000.00</u>	<u>\$ 2,251,121.65</u>	<u>\$ 3,371.11</u>	<u>2.82</u>	<u>\$ 2,670,174.44</u>

REF.

A

A-4

A-9

A-22

A-1

A

"A-20"

COUNTY OF SOMERSET

CURRENT FUND

SCHEDULE OF DUE GRANT FUND

	<u>REF.</u>		
Increased by:			
Receipts	A-4	\$ 197,868.00	
Transferred - Grants Appropriated	A-21	<u>52,932,613.48</u>	
			\$ 53,130,481.48
Decreased by:			
Disbursements	A-4	\$ 136,254.18	
Unappropriated Reserves Canceled	A-21	2.82	
Transferred - Grants Receivable	A-21	<u>52,796,356.48</u>	
			<u>52,932,613.48</u>
Balance, December 31, 2009 (Due To)	A		\$ <u><u>197,868.00</u></u>

"A-21"

GRANT FUND

SCHEDULE OF DUE CURRENT FUND

Increased by:			
Disbursements	A-4	\$ 197,868.00	
Transferred - Grants Appropriated	A-20	<u>52,932,613.48</u>	
			\$ 53,130,481.48
Decreased by:			
Receipts	A-4	\$ 136,254.18	
Unappropriated Reserves Canceled	A-20	2.82	
Transferred - Grants Receivable	A-20	<u>52,796,356.48</u>	
			<u>52,932,613.48</u>
Balance, December 31, 2009 (Due From)	A		\$ <u><u>197,868.00</u></u>

COUNTY OF SOMERSET

GRANT FUND

SCHEDULE OF DUE OTHER TRUST FUND

	<u>REF.</u>	
Increased by:		
Disbursements	A-4	\$ 3,371.11
Decreased by:		
Unappropriated Reserve Applied	A-19	\$ <u>3,371.11</u>

COUNTY OF SOMERSET

CURRENT FUND

SCHEDULE OF RESERVE FOR EMERGENCY NOTE PAYABLE

	<u>REF.</u>	
Balance, December 31, 2008	A	\$ 803,346.54
Decreased by:		
Disbursements	A-4	<u>200,840.00</u>
Balance, December 31, 2009	A	\$ <u>602,506.54</u>

SCHEDULE OF DEFERRED CHARGES

	<u>BALANCE DECEMBER 31, 2008</u>	<u>BUDGET 2009</u>	<u>BALANCE DECEMBER 31, 2009</u>
Emergency Appropriation - Spring Nor'Easter Storm	\$ <u>803,346.54</u>	\$ <u>200,840.00</u>	\$ <u>602,506.54</u>
	\$ <u>1,004,183.54</u>	\$ <u>200,840.00</u>	\$ <u>602,506.54</u>
<u>REF.</u>	A	A-3	A

COUNTY OF SOMERSET

TRUST FUND

SCHEDULE OF CASH - TREASURER

	<u>REF.</u>	<u>TRUST- OTHER FUND</u>	<u>LIBRARY FUND</u>	<u>OPEN SPACE, RECREATION FARMLAND AND PRESERVATION TRUST FUND</u>
Balance, December 31, 2008	B	\$ 34,818,319.18	\$ 2,845,285.92	\$ 46,814,071.36
Increased by Receipts:				
Housing and Community Development Block Grant	B-2	\$ 1,900,098.74	\$	\$
Reserve for Housing and Community Development Block Grant	B-3	42,130.00		
Interest Earned - County Share	B-3	1,504.39		
Miscellaneous Reserve Accounts	B-4	10,789,962.52		
Reserve for Prosecutors' Funds	B-6	258,043.17		
County Library Tax, State Aid and Miscellaneous	B-7		14,015,579.22	
Due Library Trust Fund - Open Space Trust Fund	B-13			1,448,323.31
Open Space Tax, State Aid and Miscellaneous	B-9	\$ 12,991,738.82	\$ 14,015,579.22	\$ 29,552,790.15
		\$ 47,810,058.00	\$ 16,860,865.14	\$ 77,815,184.82
Decreased by Disbursements:				
Miscellaneous Reserve Accounts	B-4	\$ 17,953,851.44	\$	\$
Reserve for Housing and Community Development Block Grant	B-3	1,976,848.08		
Reserve for Prosecutors' Funds	B-6	316,704.67		
Due Open Space Trust Fund - Library Trust Fund	B-14		1,448,323.31	
Reserve for Expenditures	B-7:B-9	\$ 20,247,404.19	\$ 14,027,046.26	\$ 50,022,566.80
		\$ 27,562,653.81	\$ 15,475,369.57	\$ 50,022,566.80
Balance, December 31, 2009	B	\$ 27,562,653.81	\$ 1,385,495.57	\$ 27,792,618.02

COUNTY OF SOMERSET

TRUST FUND

SCHEDULE OF HOUSING AND COMMUNITY DEVELOPMENT ACT RECEIVABLE

	BALANCE DECEMBER 31, 2008	2009 GRANTS	RECEIPTS	BALANCE DECEMBER 31, 2009
Block Grants	\$ 2,594,593.92	\$ 1,266,784.00	\$ 1,420,452.93	\$ 2,440,924.99
Home Investment	<u>1,996,394.16</u>	<u>767,000.00</u>	<u>479,645.81</u>	<u>2,283,748.35</u>
	<u>\$ 4,590,988.08</u>	<u>\$ 2,033,784.00</u>	<u>\$ 1,900,098.74</u>	<u>\$ 4,724,673.34</u>
<u>REF.</u>	B	B-3	B-1	B

SCHEDULE OF HOUSING AND COMMUNITY DEVELOPMENT ACT RESERVE ACCOUNTS

	BALANCE DECEMBER 31, 2008	INCREASED	DECREASED	BALANCE DECEMBER 31, 2009
Block Grants	\$ 782,465.31	\$ 3,078,912.61	\$ 2,879,302.38	\$ 982,075.54
Home Investment	868,794.11	2,028,734.33	2,024,322.42	873,206.02
Home Investment - County Share	<u>125,366.42</u>	<u>151,504.39</u>	<u>150,000.00</u>	<u>126,870.81</u>
	<u>\$ 1,776,625.84</u>	<u>\$ 5,259,151.33</u>	<u>\$ 5,053,624.80</u>	<u>\$ 1,982,152.37</u>
<u>REF.</u>	B			B
2009 Grants	B-2	\$ 2,033,784.00		
Transfer of Encumbrances Payable	B-5	3,181,732.94		
Interest Earned - County Share	B-1	1,504.39		
Program Income	B-1	<u>42,130.00</u>		
		<u>\$ 5,259,151.33</u>		
Disbursements	B-1		\$ 1,976,848.08	
Encumbrances Payable	B-5		<u>3,076,776.72</u>	
			<u>\$ 5,053,624.80</u>	

COUNTY OF SOMERSET

TRUST FUND

SCHEDULE OF RESERVE ACCOUNTS

	BALANCE DECEMBER 31, 2008	RECEIPTS	DISBURSEMENTS	ENCUMBRANCES	BALANCE DECEMBER 31, 2009
Road Opening Deposits	\$ 440,619.33	\$ 72,770.00	\$ 72,760.00	\$ (2,910.00)	\$ 443,539.33
Planning Board Deposits and Other Deposits	3,188,452.49	654,568.00	472,872.28	(17,179.76)	3,387,327.97
County Clerk Filing Fees	490,949.01	150,059.03	226,539.18	(114,501.42)	528,970.28
Sheriff SCSO	4,183.50	5,716.75	378.00		9,522.25
Audio Visual Fund	202,186.46	369,834.83	417,727.85		154,293.44
State Unemployment Insurance	106,534.48	229,954.60	258,981.69		77,507.39
Confiscated Money Deposit	61,928.24				61,928.24
Workers' Compensation Claim Fund	280,979.13	1,144.46			282,123.59
Martinsville I-78 Corridor	60,210.75	35,157.65			95,368.40
King George Road	347,581.45	13,301.22			360,882.67
Resource Recovery Investment Tax Fund	254.43	3,379.19	2,019.37		1,614.25
Escrow	142,462.69	4,758.56			147,221.25
Mountain Boulevard	10,445.80	1,503.25	1,051,656.18	(1,051,656.18)	11,949.05
Surrogate Fees	37,996.85	7,416.62	15,106.19		30,307.28
Household Hazardous Waste	32,881.44	8,727.31	16,165.28		25,443.47
Transportation Expense	281,147.32	396,169.57	140,947.50		536,369.39
Transfer Fees	43,478.33	177.10			43,655.43
Regional Traffic Study	1,135,387.76	90,526.00	206,132.75	(201,331.98)	1,221,112.99
Federal Equitable Sharing	729.23	2.97			732.20
Sheriff Dedicated	55,435.91	22,515.04			77,950.95
Accumulated Absences	4,774,083.17	21,307.97			4,795,391.14
Pension	323,944.98	572.57	324,517.55		
Commission on Women	1,557.08	13,810.40	12,230.20		3,137.28
Land Development	430,396.96	840,440.00	866,895.00		403,941.96
Wastewater Management	27,692.87				27,692.87
Detention Facilities	610,808.17	245,167.26	243,373.13	106,626.87	505,975.43
Warren Township Detention Facilities	283,237.50		95,447.44		187,790.06
Middlebrook Watershed	236,981.53		282,583.09	(45,601.56)	
Roycebrook Watershed	11,740.00				11,740.00
Pike Run Watershed	244,018.24		180,028.23	41,644.91	22,345.10
Watershed Escrow	526,798.88				526,798.88
Bridge Inspection Fees	254,974.42				254,974.42
Bridge Improvement Contributions	432,414.87		75,493.78	(75,493.78)	432,414.87
Road Inspection Fees	233,676.45	5,000.00	3,200.00		235,476.45
Motor Vehicle Fines-Reserve for Road Repairs	1,567,862.63	2,903,299.57	3,836,341.76	(111,379.34)	746,199.78
Sealer of Weights and Measures	831,834.95	247,207.50	182,760.13	120,133.04	776,149.28
Intoxicated Drivers Expenditures	210,386.41	168,070.00	136,887.81	2,734.89	238,833.71
Recycling Funds	8,024,252.53	3,688,267.24	8,397,877.06	(226,576.49)	3,541,219.20
Cultural and Heritage Fund	26,653.78	6,935.00	6,595.06	(63.67)	27,057.39
Personal Attendant	16,562.52	13,806.06	25,539.78		4,828.80
Environmental Quality Fund	155,255.54	47,343.13	34,335.80	(833.95)	169,096.82
Office on Aging	1,305,912.01	514,062.67	255,049.13	475,610.05	1,089,315.50
Emergency Response Fund	131.50	6,991.00	4,244.70	317.50	2,560.30
Recreation Facilities	323,502.72		109,165.52		214,337.20
Howe Trust - Principal and Interest	2,985,245.63				2,985,245.63
	<u>\$ 30,763,769.94</u>	<u>\$ 10,789,962.52</u>	<u>\$ 17,953,851.44</u>	<u>\$ (1,100,460.87)</u>	<u>\$ 24,700,341.89</u>
REF.	B	B-1	B-1	B-5	B

COUNTY OF SOMERSETTRUST FUNDSCHEDULE OF ENCUMBRANCES PAYABLE - TRUST OTHER FUND

	<u>REF.</u>		
Balance, December 31, 2008	B		\$ 6,543,825.81
Increased by 2009 Purchase Orders:			
Housing and Community Development Reserve Funds	B-3	\$ 3,076,776.72	
Miscellaneous Reserve Accounts	B-4	(1,100,460.87)	
Reserve for Prosecutors' Funds	B-6	<u>14,291.36</u>	
			<u>1,990,607.21</u>
			\$ 8,534,433.02
Decreased by:			
Transfer of Encumbrances:			
Housing and Community Development Reserve Funds	B-3	\$ 3,181,732.94	
Reserve for Prosecutors' Funds	B-6	<u>83,370.36</u>	
			<u>3,265,103.30</u>
Balance, December 31, 2009	B		\$ <u><u>5,269,329.72</u></u>

COUNTY OF SOMERSET

TRUST FUND

SCHEDULE OF RESERVE FOR PROSECUTOR'S FUNDS

	BALANCE DECEMBER 31, 2008	INCREASED	DECREASED	BALANCE DECEMBER 31, 2009
Seized and Forfeited Funds	\$ 93,188.09	\$ 214,320.69	\$ 197,343.75	\$ 110,165.03
Seized Funds - Not Forfeited	148,032.88	80,877.38	116,573.46	112,336.80
Federal Forfeited Funds	25,089.59	45,501.59	5,100.00	65,491.18
AMA Prosecutor's Fund	31,161.58	695.31	11,978.82	19,878.07
Auto Theft Fund	4,556.20	18.56		4,574.76
	<u>\$ 302,028.34</u>	<u>\$ 341,413.53</u>	<u>\$ 330,996.03</u>	<u>\$ 312,445.84</u>
				B
REF.				
B-5		\$ 83,370.36		
B-1		258,043.17		
		<u>\$ 341,413.53</u>		
Transfer of Encumbrances Payable			\$ 14,291.36	
Receipts			316,704.67	
			<u>\$ 330,996.03</u>	
Encumbrances Payable				
Disbursements				

COUNTY OF SOMERSETTRUST FUNDSCHEDULE OF RESERVE FOR COUNTY LIBRARY EXPENDITURES

	<u>REF.</u>		
Balance, December 31, 2008	B		\$ 1,396,962.61
Increased by Receipts:			
2009 Tax Levy	B-8	\$ 13,520,471.00	
Added and Omitted Taxes		50,241.85	
State Aid		148,166.00	
Fines		80,819.01	
Interest on Investments and Deposits		17,201.85	
Donations		1,439.54	
Non-Resident Fees		8,157.70	
Copy Machine		1,850.59	
HLRC Grant		3,000.00	
RVAA Grant		50.00	
Appropriation Refunds		184,181.68	
	B-1		14,015,579.22
			\$ 15,412,541.83
Decreased by Disbursements:			
Library Expenditures	B-1		14,027,046.26
Balance, December 31, 2009	B		\$ 1,385,495.57

SCHEDULE OF ANALYSIS OF TAX YIELD

<u>MUNICIPALITY</u>		<u>PROPERTY TAXES LEVIED</u>	<u>COLLECTED</u>
Bound Brook	\$	370,655.88	\$ 370,655.88
Branchburg		1,172,246.30	1,172,246.30
Bridgewater		3,513,570.84	3,513,570.84
Green Brook		578,651.31	578,651.31
Hillsborough		2,287,781.51	2,287,781.51
Millstone		20,163.03	20,163.03
Montgomery		1,870,455.55	1,870,455.55
North Plainfield		698,077.84	698,077.84
Peapack-Gladstone		313,732.53	313,732.53
Rocky Hill		51,392.09	51,392.09
South Bound Brook		136,959.63	136,959.63
Warren		1,810,286.07	1,810,286.07
Watchung		696,498.42	696,498.42
	\$	<u>13,520,471.00</u>	\$ <u>13,520,471.00</u>

COUNTY OF SOMERSET

TRUST FUND

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

	<u>REF.</u>		
Balance, December 31, 2008	B		\$ 39,310,665.26
Increased by Receipts:			
2009 Tax Levy	B-10	\$ 19,204,237.50	
Added and Omitted Taxes		100,834.46	
Refunds/Land Purchases/Other		8,500,872.58	
Rents		31,000.00	
Interest on Investments and Deposits		<u>1,715,845.61</u>	
	B-1		29,552,790.15
			<u>\$ 68,863,455.41</u>
Decreased by:			
Disbursements	B-1	\$ 50,022,566.80	
Net Transfer of Encumbrances	B-11	<u>(1,476,274.79)</u>	
			<u>48,546,292.01</u>
Balance, December 31, 2009	B		<u>\$ 20,317,163.40</u>

SCHEDULE OF ANALYSIS OF TAX YIELD

<u>MUNICIPALITY</u>	<u>PROPERTY TAXES LEVIED</u>	<u>COLLECTED</u>
Bedminster	\$ 840,261.77	\$ 840,261.77
Bernards	2,204,772.90	2,204,772.90
Bernardsville	804,875.09	804,875.09
Bound Brook	305,186.23	305,186.23
Branchburg	965,214.49	965,214.49
Bridgewater	2,892,998.35	2,892,998.35
Far Hills	151,168.28	151,168.28
Franklin	2,874,867.93	2,874,867.93
Green Brook	476,449.94	476,449.94
Hillsborough	1,883,736.29	1,883,736.29
Manville	357,972.87	357,972.87
Millstone	16,601.98	16,601.98
Montgomery	1,540,124.97	1,540,124.97
North Plainfield	574,704.30	574,704.30
Peapack-Gladstone	258,322.15	258,322.15
Raritan	400,091.95	400,091.95
Rocky Hill	42,315.58	42,315.58
Somerville	437,719.01	437,719.01
South Bound Brook	112,773.77	112,773.77
Warren	1,490,592.31	1,490,592.31
Watchung	<u>573,487.34</u>	<u>573,487.34</u>
	<u>\$ 19,204,237.50</u>	<u>\$ 19,204,237.50</u>

"B-11"

COUNTY OF SOMERSET

TRUST FUND

SCHEDULE OF ENCUMBRANCES PAYABLE - OPEN SPACE TRUST FUND

	<u>REF.</u>	
Balance, December 31, 2008	B	\$ 8,951,729.41
Decreased by:		
Net Transfer of Encumbrances	B-9	<u>1,476,274.79</u>
Balance, December 31, 2009	B	<u>\$ 7,475,454.62</u>

"B-12"

SCHEDULE OF DUE CURRENT FUND - TRUST OTHER FUND

Balance, December 31, 2008 and December 31, 2009 (Due To)	B	\$ <u>10.00</u>
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COUNTY OF SOMERSET

TRUST FUND

SCHEDULE OF DUE LIBRARY TRUST FUND - OPEN SPACE TRUST FUND

	<u>REF.</u>	
Balance, December 31, 2008 (Due From)	B	\$ 1,448,323.31
Decreased by:		
Receipts	B-1	\$ <u>1,448,323.31</u>

SCHEDULE OF DUE OPEN SPACE TRUST FUND - LIBRARY TRUST FUND

Balance, December 31, 2008 (Due To)	B	\$ 1,448,323.31
Decreased by:		
Disbursements	B-1	\$ <u>1,448,323.31</u>

COUNTY OF SOMERSET

GENERAL CAPITAL FUND

SCHEDULE OF GENERAL CAPITAL CASH-TREASURER

	<u>REF.</u>		
Balance, December 31, 2008	C		\$ 43,245,776.79
Increased by Receipts:			
Budget Appropriation:			
Capital Improvement Fund	C-7	\$ 14,589,207.00	
Deferred Charges to Future Taxation Unfunded	C-5	290,000.00	
Serial Bonds Payable - Bond Sale	C-9	57,353,000.00	
Premium on Sale of Bonds	C-1	210,079.52	
Refunds	C-8	5,787,557.01	
Interfunds	C-12	11,500,000.00	
		<u>89,729,843.53</u>	
			\$ <u>132,975,620.32</u>
Decreased by Disbursements:			
Due State of New Jersey	C-1	\$ 8,937.63	
Improvement Authorizations	C-8	39,526,477.45	
Interfunds	C-12	10,000,000.00	
		<u>49,535,415.08</u>	
Balance, December 31, 2009	C		\$ <u><u>83,440,205.24</u></u>

"C-3"

COUNTY OF SOMERSET
GENERAL CAPITAL FUND
ANALYSIS OF CAPITAL CASH

		BALANCE DECEMBER 31, 2009
Fund Balance	\$	631,895.63
Capital Improvement Fund		644,955.33
Encumbrances Payable		58,280,400.23
Funded Improvements as Set Forth on "C-8"		35,609,209.15
Unfunded Improvement Authorizations "C-5"		(11,495,895.33)
Due From State of New Jersey "C-6"		(230,359.77)
	\$	<u>83,440,205.24</u>
	<u>REF.</u>	C

"C-4"

SCHEDULE OF DEFERRED CHARGES TO FUTURE TAXATION-FUNDED

	<u>REF.</u>		
Balance, December 31, 2008	C	\$	137,489,869.24
Increased by:			
Bond Sale	C-5		<u>57,353,000.00</u>
		\$	194,842,869.24
Decreased by:			
2009 Budget Appropriation to Pay Bonds	C-9	\$	13,641,185.00
2009 Budget Appropriation to Pay Loans	C-11		226,347.13
Bonds Called	C-9		<u>4,017,815.00</u>
			<u>17,885,347.13</u>
Balance, December 31, 2009	C	\$	<u>176,957,522.11</u>

COUNTY OF SOMERSET
GENERAL CAPITAL FUND

SCHEDULE OF DEFERRED CHARGES TO FUTURE TAXATION-UNFUNDED

DATE OF COUNTY RESOLUTION	IMPROVEMENT DESCRIPTION	2009				ANALYSIS OF BALANCE DECEMBER 31, 2009	
		BALANCE DECEMBER 31, 2008	AUTHORIZATIONS	PAID BY BUDGET	BOND SALE	BALANCE DECEMBER 31, 2009	EXPENDITURES
4/4/00	Various Improvements	\$ 998,000.00	\$	\$	\$ 939,000.00	\$ 60,000.00	\$
4/3/01	Various Improvements	777,000.00			777,000.00		
9/4/01	Recreation Facility	326,500.00		100,000.00			48,418.81
10/15/02	Acquisition of Land	190,000.00		190,000.00			
5/6/03	Various Capital Improvements	5,034,500.00					
4/20/04	Various Capital Improvements	465,500.00				5,034,500.00	
4/5/05	Various Capital Improvements	5,594,500.00			4,534,000.00		465,500.00
4/15/06	Various Capital Improvements	250,000.00			250,000.00		1,060,500.00
5/15/07	Various Capital Improvements	9,500,000.00			4,000,000.00		5,500,000.00
5/15/08	Various Capital Improvements	18,085,000.00			12,000,000.00		6,085,000.00
4/21/09 & 6/2/09	Various Capital Improvements		19,200,000.00		2,500,000.00		16,700,000.00
6/2/09	Purchase of Open Space		30,000,000.00		30,000,000.00		
6/2/09	Improvements to RVCC		2,353,000.00		2,353,000.00		
		<u>\$ 41,222,000.00</u>	<u>\$ 51,553,000.00</u>	<u>\$ 290,000.00</u>	<u>\$ 57,353,000.00</u>	<u>\$ 11,495,895.33</u>	<u>\$ 23,636,104.67</u>

REF.

C

C-8

C-2

C-4

C

C-3

C-8

"C-6"

COUNTY OF SOMERSET

GENERAL CAPITAL FUND

SCHEDULE OF DUE FROM STATE OF NEW JERSEY

<u>DATE</u>	<u>PURPOSE</u>	<u>BALANCE</u> <u>DECEMBER 31,</u> <u>2008 AND 2009</u>
2/16/93	Farmland Preservation	\$ <u>230,359.77</u>
	<u>REF.</u>	C:C-3

COUNTY OF SOMERSET
GENERAL CAPITAL FUND
SCHEDULE OF CAPITAL IMPROVEMENT FUND

	<u>REF.</u>	
Balance, December 31, 2008	C	\$ 305,248.33
Increased by:		
2009 Budget Appropriation	C-2	<u>14,589,207.00</u>
		\$ <u>14,894,455.33</u>
Decreased by:		
Appropriation to Finance Improvement Authorizations	C-8	<u>14,249,500.00</u>
Balance, December 31, 2009	C	\$ <u><u>644,955.33</u></u>

COUNTY OF SOMERSET
GENERAL CAPITAL FUND

SCHEDULE OF IMPROVEMENT AUTHORIZATIONS

IMPROVEMENT DESCRIPTION	COUNTY ORDNANCE DATE	APPROPRIATION \$	DECEMBER 31, 2008		2009 AUTHORIZATIONS		DISBURSEMENTS/ REFUNDS	ENCUMBRANCES PAYABLE	DECEMBER 31, 2009	
			FUNDED	UNFUNDED	FUNDED	UNFUNDED			FUNDED	UNFUNDED
A002 Acquisition of Washington Valley Reservoir	4/1/86	5,250,000.00	4,774.99						4,774.99	
A110 Underground Storage Tanks	6/17/89; 8/16/89; 7/1/93	1,285,000.00	873.66						873.66	
A140 General County Government Purposes	4/20/00	9,743,500.00	84,415.01						84,415.01	
A320 Facility for Public Works	2/6/90	4,200,000.00								
A560 Various Improvements	11/1/93	7,875,000.00	850.04			7,193.50	(7,193.50)		850.04	
A590 A.D.A. Improvements	11/1/93	300,000.00	67,896.59				(770.00)		67,896.59	
A780 Various Improvements	4815/97	7,974,000.00	6,050.00						6,050.00	
A790 Emergency Services Training Facility	5/6/97	2,174,000.00	173,920.00						130,997.55	
A800 Various Improvements - 1999	4/7/98	18,375,000.00	26,615.26						42,922.45	
A910 Various Improvements	4/7/98	10,471,150.00							42,776.28	
A2K1 Various Improvements - 2000	3/21/00	16,905,000.00		186,689.14						
A2K2 Various Improvements - 2000	4/4/00	10,706,500.00	215,601.40						212,332.87	
A010 Capital Improvement Fund 2001	4/3/01	19,817,000.00	1,253,336.82						348,154.48	
A011 Bond Ordinance 2001	4/3/01	900,000.00		48,418.81						48,418.81
A012 Improvements to Recreation Facilities - 2001	9/4/01	1,810,000.00	22,317.96						22,317.96	
A013 Various Improvements - 2001	9/04/01	24,500,000.00								
A014 Purchase of Open Space - 2001	9/04/01	7,000,000.00	88,000.00						119,873.49	
A015 Purchase of Open Space - 2001	9/04/01	7,000,000.00	54,660.95						54,660.95	
A016 Various Improvements - 2001	11/20/01	7,050,000.00	229,338.27						80,757.62	
A020 Capital Improvement Fund 2002	10/15/02	18,400,000.00	536,421.99						360,612.35	
A021 Various Improvements	4/16/02	14,705,000.00	15,000.00						15,000.00	
A022 Video Conference Equipment	6/4/02	125,000.00								
A023 Acquisition of Land	10/15/02	1,250,000.00								
A030 General County Government Purposes	5/6/03	19,988,645.00	115,040.44						9,009,277.24	
A031 Various Capital Improvements	5/6/03	10,539,500.00	9,028,545.57						9,007.00	
A032 Improvement to RVCC	8/19/03	7,931,000.00	28,699.00						621,818.96	
A040 Capital Improvement Fund 2004	4/20/04	21,807,318.00	1,233,320.82						1,115,409.12	
A041 Various Improvements	4/20/04	11,170,500.00	1,275,303.74						2,092,402.46	
A050 2005 Cash Ordinance	4/19/05	24,586,250.00	3,323,061.25		465,500.00				1,562,113.87	
A051 2005 Bond Ordinance	4/5/05	11,280,000.00		5,504,632.56					1,204,311.00	
A052 2005 Chapter 12	5/17/05	8,500,000.00	1,204,311.00						1,060,500.00	

COUNTY OF SOMERSET
GENERAL CAPITAL FUND

SCHEDULE OF SERIAL BONDS PAYABLE

PURPOSE	DATE OF ISSUE	ORIGINAL ISSUE	MATURETIES OF BONDS OUTSTANDING	INTEREST RATE		BALANCE DECEMBER 31, 2008	BALANCE DECEMBER 31, 2009
				DATE	AMOUNT		
General Improvement	12/01/98	12,150,000.00	12/01/10-12/01/13	\$ 810,000.00	4.375%	\$ 4,050,000.00	\$
Open Space Farmland Preservation	12/01/98	15,000,000.00	12/01/10-12/01/17	750,000.00			
General Obligation	12/01/00	14,000,000.00	12/01/18	734,000.00	4.375%	7,484,000.00	7,484,000.00
County College - Series A	12/01/00	500,000.00	12/1/10	1,392,000.00	4.60%	2,792,000.00	1,392,000.00
County College - Series B	12/01/00	500,000.00	12/1/10	50,000.00	4.60%	100,000.00	50,000.00
General Improvement Bonds	12/01/01	8,000,000.00	12/1/10	800,000.00	3.70%	100,000.00	50,000.00
County College - Series A	12/01/01	3,500,000.00	12/01/11	789,000.00	3.70%	2,389,000.00	1,589,000.00
County College - Series B	12/01/01	3,500,000.00	12/01/10-12/01/10	350,000.00	3.70%	1,050,000.00	700,000.00
General Obligation Bonds	10/15/02	20,567,000.00	12/01/10-12/01/10	350,000.00	3.70%	1,050,000.00	700,000.00
General Improvement Bonds	10/15/02	20,567,000.00	10/15/10-10/15/16	1,370,000.00	3.63%	1,370,000.00	
General Improvement Bonds	10/01/03	11,960,000.00	10/15/17	1,387,000.00	3.63%	12,347,000.00	10,977,000.00
Open Space Farmland Preservation Bonds	10/01/03	20,040,000.00	10/01/10-10/01/12	1,200,000.00	3.00%	5,960,000.00	4,760,000.00
General Improvement Bonds	09/15/05	18,100,000.00	10/01/13	1,160,000.00	3.00%	14,968,000.00	13,968,000.00
Open Space Farmland Preservation Bonds	09/15/05	10,000,000.00	10/01/10-10/01/22	1,000,000.00	4.00%	12,670,000.00	10,860,000.00
County College - Series C	09/15/05	7,500,000.00	10/01/23	968,000.00	4.00%	8,500,000.00	8,000,000.00
County College - Series D	09/15/05	7,500,000.00	07/15/10-07/15/15	1,810,000.00	4.00%	5,250,000.00	4,500,000.00
General Refunding Bonds	09/15/05	7,500,000.00	07/15/10-07/15/17	500,000.00	4.00%	5,250,000.00	4,500,000.00
Open Space Farmland Preservation Bonds	09/15/05	10,000,000.00	07/15/18-07/15/21	500,000.00	4.125%	500,000.00	
County College - Series C	09/15/05	7,500,000.00	07/15/22-07/15/24	500,000.00	4.25%	500,000.00	
County College - Series D	09/15/05	7,500,000.00	07/15/25	500,000.00	4.30%	8,500,000.00	8,000,000.00
General Refunding Bonds	09/15/05	7,500,000.00	07/15/10-07/15/15	750,000.00	4.00%	5,250,000.00	4,500,000.00
Open Space Farmland Preservation Bonds	09/15/05	10,000,000.00	07/15/10-07/15/15	750,000.00	4.00%	5,250,000.00	4,500,000.00
Open Space Refunding Bonds	09/15/05	85,800.00	9/15/10	85,800.00	3.10%	198,000.00	
Open Space Refunding Bonds	09/15/05	85,250.00	9/15/11	85,250.00	3.20%		
Open Space Refunding Bonds	09/15/05	83,600.00	9/15/12	83,600.00	5.00%		
Open Space Refunding Bonds	09/15/05	82,500.00	9/15/13-9/15/15	82,500.00	5.00%		
Open Space Refunding Bonds	09/15/05	82,500.00	9/15/16	82,500.00	3.75%		
Open Space Refunding Bonds	09/15/05	82,500.00	9/15/17	82,500.00	4.00%		
Open Space Refunding Bonds	09/15/05	74,250.00	9/15/18	74,250.00	4.00%		
Open Space Refunding Bonds	09/15/05	689,750.00	9/15/10	689,750.00	3.10%		
Open Space Refunding Bonds	09/15/05	676,400.00	9/15/11	676,400.00	5.00%		
Open Space Refunding Bonds	09/15/05	667,500.00	9/15/12	667,500.00	5.00%		
Open Space Refunding Bonds	09/15/05	667,500.00	9/15/13-9/15/15	667,500.00	5.00%		
Open Space Refunding Bonds	09/15/05	667,500.00	9/15/16	667,500.00	3.75%		
Open Space Refunding Bonds	09/15/05	667,500.00	9/15/17	667,500.00	4.00%		
Open Space Refunding Bonds	09/15/05	600,750.00	9/15/18	600,750.00	4.00%		
General Improvement Bonds	09/01/06	10,600,000.00	09/01/10-09/01/15	1,060,000.00	3.70%	8,268,100.00	6,666,100.00
General Improvement Bonds	09/01/06	10,600,000.00	09/01/16	1,060,000.00	3.75%	8,480,000.00	7,420,000.00

COUNTY OF SOMERSET
GENERAL CAPITAL FUND

SCHEDULE OF SERIAL BONDS PAYABLE

PURPOSE	DATE OF ISSUE	ORIGINAL ISSUE	MATURITIES OF BONDS OUTSTANDING DECEMBER 31, 2009		INTEREST RATE	BALANCE DECEMBER 31, 2008	INCREASED	DECREASED	BALANCE DECEMBER 31, 2009
			DATE	AMOUNT					
County College - Series C	09/01/06	3,200,000.00	09/01/10-09/01/15	\$ 320,000.00	3.70%	\$ 2,560,000.00	\$ 320,000.00	\$ 2,240,000.00	
County College - Series D	09/01/06	3,200,000.00	09/01/10-09/01/15	320,000.00	3.75%	2,560,000.00		2,240,000.00	
General Improvement Bonds	09/09/08	25,500,000.00	09/01/10-09/01/17	1,700,000.00	3.00%		320,000.00		
			09/01/11-09/01/17	1,700,000.00	3.50%				
			09/01/18-09/01/20	1,700,000.00	3.75%	25,500,000.00	1,700,000.00	23,800,000.00	
County College - Series B	09/09/08	1,050,000.00	09/01/11-09/01/17	105,000.00	3.00%				
County College - Series C	09/09/08	1,050,000.00	09/01/18	105,000.00	3.50%	1,050,000.00		945,000.00	
			09/01/17	105,000.00	3.75%		105,000.00		
County College - Series C	09/15/09	1,176,500.00	09/01/18	105,000.00	3.50%	1,050,000.00		945,000.00	
			09/15/10-09/15/18	120,000.00	3.75%				
County College - Series D	09/15/09	1,176,500.00	09/15/10-09/15/18	120,000.00	2.94%	1,050,000.00	105,000.00	945,000.00	
General Improvement Bonds	09/15/09	25,000,000.00	09/15/19	96,500.00	2.94%				
			09/15/10-09/15/18	120,000.00	2.94%		1,176,500.00	1,176,500.00	
Open Space Farmland Preservation Bonds	09/15/09	30,000,000.00	09/15/20-9/15/24	1,600,000.00	2.94%				
			09/15/10-09/15/29	1,500,000.00	2.94%	25,000,000.00		25,000,000.00	
General Refunding Bonds	12/01/09	3,196,740.00	12/01/10-12/01/13	799,185.00	3.476%	30,000,000.00		30,000,000.00	
			12/01/10	815,815.00	2.938%	3,196,740.00	3,196,740.00	3,196,740.00	
Open Space Refunding Bonds	12/01/09	6,468,260.00	12/01/11	785,815.00	2.938%				
			12/01/12	755,815.00	2.938%				
General Refunding Bonds	12/01/09	6,468,260.00	12/01/13	740,815.00	2.938%				
			12/01/14	685,000.00	2.938%				
General Refunding Bonds	12/01/09	6,468,260.00	12/01/15	675,000.00	2.938%				
			12/01/16	660,000.00	2.938%				
			12/01/17	630,000.00	2.938%				
						\$ 134,450,000.00	\$ 67,018,000.00	\$ 27,324,000.00	\$ 174,144,000.00
							57,353,000.00	13,641,185.00	
							9,665,000.00	4,017,815.00	
							67,018,000.00	27,324,000.00	6,468,260.00

REF.
C-2-C-4
C-4

SUMMARY		BALANCE DECEMBER 31, 2008	INCREASED	DECREASED	BALANCE DECEMBER 31, 2009
General County Improvements		\$ 114,430,000.00	\$ 64,665,000.00	\$ 24,174,000.00	\$ 154,921,000.00
County College		20,020,000.00	2,353,000.00	3,150,000.00	19,223,000.00
		\$ 134,450,000.00	\$ 67,018,000.00	\$ 27,324,000.00	\$ 174,144,000.00

COUNTY OF SOMERSET

GENERAL CAPITAL FUND

SCHEDULE OF ENCUMBRANCES PAYABLE

	<u>REF.</u>	
Balance, December 31, 2008	C	\$ 18,894,188.46
Increased by:		
Improvement Authorizations	C-8	<u>48,155,921.79</u>
		\$ <u>67,050,110.25</u>
Decreased by:		
Transferred to Improvement Authorizations	C-8	<u>8,769,710.02</u>
Balance, December 31, 2009	C	\$ <u><u>58,280,400.23</u></u>

"C-11"

COUNTY OF SOMERSET
GENERAL CAPITAL FUND
SCHEDULE OF GREEN ACRES LOAN PAYABLE

	<u>REF.</u>		
Balance, December 31, 2008	C	\$	3,039,869.24
Decreased by:			
Paid By Budget	C-4		<u>226,347.13</u>
Balance, December 31, 2009	C	\$	<u>2,813,522.11</u>

"C-12"

SCHEDULE OF INTERFUNDS

		<u>CURRENT FUND</u>	<u>OPEN SPACE TRUST FUND</u>
Increased by:			
Receipts	C-2	\$ 10,000,000.00	\$ 1,500,000.00
Decreased by:			
Disbursements	C-2	<u>\$ 10,000,000.00</u>	
Improvement Authorizations	C-8		<u>\$ 1,500,000.00</u>

COUNTY OF SOMERSET

GENERAL CAPITAL FUND

SCHEDULE OF BONDS AND NOTES
AUTHORIZED BUT NOT ISSUED

<u>DATE OF</u> <u>COUNTY</u> <u>RESOLUTION</u>	<u>IMPROVEMENT DESCRIPTION</u>	<u>BALANCE</u> <u>DECEMBER</u> <u>31, 2009</u>
04/04/00	Various Improvements	\$ 60,000.00
09/04/01	Recreation Facility	226,500.00
05/06/03	Various Capital Improvements	5,034,500.00
04/20/04	Various Capital Improvements	465,500.00
04/05/05	2005 Bond Ordinance	1,060,500.00
05/15/07	Various Capital Improvements	5,500,000.00
05/15/08	Various Capital Improvements	6,085,000.00
4/1/09 & 6/2/09	Various Capital Improvements	<u>16,700,000.00</u>
		<u>\$ 35,132,000.00</u>

COUNTY OF SOMERSET

COUNTY ADJUSTER

SCHEDULE OF ASSETS, LIABILITIES AND RESERVES

	<u>REF.</u>	<u>BALANCE DECEMBER 31, 2009</u>	<u>BALANCE DECEMBER 31, 2008</u>
<u>ASSETS</u>			
Accounts Receivable-Patients in State Institutions	E-2	\$ <u>49,731.17</u>	\$ <u>49,731.17</u>
		\$ <u><u>49,731.17</u></u>	\$ <u><u>49,731.17</u></u>
<u>LIABILITIES AND RESERVES</u>			
Reserve for Accounts Receivable- Patients in State Institutions		\$ <u>49,731.17</u>	\$ <u>49,731.17</u>
		\$ <u><u>49,731.17</u></u>	\$ <u><u>49,731.17</u></u>

COUNTY OF SOMERSET

COUNTY ADJUSTER

SCHEDULE OF CASH

REF.

Increased by:			
Fees Collected - Patients in State Institutions	E-2:E-3	\$	7,247.35
Decreased by:			
Disbursements to Treasurer	E-3	\$	<u>7,247.35</u>

SCHEDULE OF PATIENTS IN STATE INSTITUTIONS-
ACCOUNTS RECEIVABLE

Balance, December 31, 2008	E	\$	49,731.17
Increased by:			
Charges and Billings and Recoveries			<u>7,247.35</u>
		\$	<u>56,978.52</u>
Decreased by:			
Collections	E-1:E-3		<u>7,247.35</u>
Balance, December 31, 2009	E	\$	<u>49,731.17</u>

COUNTY OF SOMERSET

COUNTY ADJUSTER

SCHEDULE OF DUE TO SOMERSET COUNTY TREASURER

REF.

Increased by:			
Fees Collected - Patients in State Institutions	E-1:E-2	\$	7,247.35
Decreased by:			
Disbursements to Treasurer	E-1	\$	<u>7,247.35</u>

COUNTY OF SOMERSET

COUNTY CLERK

SCHEDULE OF ASSETS AND LIABILITIES

	<u>REF.</u>	<u>BALANCE DECEMBER 31, 2009</u>	<u>BALANCE DECEMBER 31, 2008</u>
<u>ASSETS</u>			
Cash	F-1	\$ <u>2,179,187.73</u>	\$ <u>2,861,077.15</u>
<u>LIABILITIES</u>			
Lawyers' Deposits	F-2	\$ 134,513.69	\$ 141,994.98
Due Secretary of State - Tradenames	F-4	670.50	814.50
Fees Due to County	F-5	2,039,561.38	2,675,690.08
Interest on Deposits Due Treasurer	F-3	<u>4,442.16</u>	<u>42,577.59</u>
		\$ <u>2,179,187.73</u>	\$ <u>2,861,077.15</u>

COUNTY OF SOMERSET

COUNTY CLERK

SCHEDULE OF CASH

	<u>REF.</u>		
Balance, December 31, 2008	F		\$ 2,861,077.15
Increased by Receipts:			
Lawyers' Deposits	F-2	\$ 515,661.46	
Interest on Deposits-Due County	F-3	4,442.16	
Fees Due To:			
Secretary of State	F-4	9,552.00	
County Treasurer	F-5	6,009,982.17	
Realty Transfer Fees-Due State of New Jersey	F-5	<u>16,636,430.59</u>	
			<u>23,176,068.38</u>
			\$ <u>26,037,145.53</u>
Decreased by Disbursements:			
Secretary of State	F-4	\$ 9,696.00	
Interest on Deposits-Due County	F-3	42,577.59	
County Treasurer	F-5	6,522,149.98	
County Treasurer-Due State of New Jersey	F-5	<u>17,283,534.23</u>	
			<u>23,857,957.80</u>
Balance, December 31, 2009	F		\$ <u><u>2,179,187.73</u></u>

"F-2"

COUNTY OF SOMERSET

COUNTY CLERK

SCHEDULE OF LAWYERS' DEPOSITS

	<u>REF.</u>	
Balance, December 31, 2008	F	\$ 141,994.98
Increased by:		
Advances	F-1	<u>515,661.46</u>
		\$ <u>657,656.44</u>
Decreased by:		
Charges in 2009	F-5	<u>523,142.75</u>
Balance, December 31, 2009	F	\$ <u><u>134,513.69</u></u>

"F-3"

SCHEDULE OF INTEREST ON DEPOSITS
DUE TO COUNTY

Balance, December 31, 2008	F	\$ 42,577.59
Increased by:		
Interest Earned	F-1	<u>4,442.16</u>
		\$ <u>47,019.75</u>
Less:		
Disbursements	F-1	<u>42,577.59</u>
Balance, December 31, 2009	F	\$ <u><u>4,442.16</u></u>

COUNTY OF SOMERSET

COUNTY CLERK

SCHEDULE OF DUE SECRETARY OF STATE

	<u>REF.</u>	
Balance, December 31, 2008	F	\$ 814.50
Increased by:		
Tradename Fees Collected	F-1	9,552.00
		\$ <u>10,366.50</u>
Decreased by:		
Fees Disbursed to Secretary of State	F-1	<u>9,696.00</u>
Balance, December 31, 2009	F	\$ <u><u>670.50</u></u>

COUNTY OF SOMERSET

COUNTY CLERK

SCHEDULE OF FEES DUE TO COUNTY

	<u>REF.</u>		
Balance, December 31, 2008	F		\$ 2,675,690.08
Increased by:			
Cash Collections	F-1	\$ 16,636,430.59	
Lawyers Charges in 2009	F-2	523,142.75	
Realty Transfer Fees Due State of New Jersey	F-1	<u>6,009,982.17</u>	
			<u>23,169,555.51</u>
			\$ <u>25,845,245.59</u>
Decreased by:			
Disbursements to County Treasurer:			
County Revenue	F-1	\$ 6,522,149.98	
Due State of New Jersey	F-1	<u>17,283,534.23</u>	
			<u>23,805,684.21</u>
Balance, December 31, 2009	F		\$ <u><u>2,039,561.38</u></u>

ANALYSIS OF BALANCE

Due to County of Somerset:			
Revenue			\$ 536,277.62
Due to State of New Jersey Via County For:			
Realty Transfer Fees			<u>1,503,283.76</u>
			\$ <u><u>2,039,561.38</u></u>

COUNTY OF SOMERSET

SHERIFF'S DEPARTMENT

SCHEDULE OF ASSETS AND LIABILITIES

	<u>REF.</u>	<u>BALANCE DECEMBER 31, 2009</u>	<u>BALANCE DECEMBER 31, 2008</u>
<u>ASSETS</u>			
Cash	G-1	\$ <u>1,352,255.65</u>	\$ <u>529,273.56</u>
<u>LIABILITIES</u>			
Executions and Sheriff Sales Payable	G-2	\$ 1,305,899.66	\$ 495,214.41
Due County of Somerset	G-3	25,639.50	13,342.66
Reserve for Jury Payroll	G-4	<u>20,716.49</u>	<u>20,716.49</u>
		\$ <u>1,352,255.65</u>	\$ <u>529,273.56</u>

COUNTY OF SOMERSET

SHERIFF'S DEPARTMENT

SCHEDULE OF CASH

	<u>REF.</u>		
Balance, December 31, 2008	G		\$ 529,273.56
Increased by Receipts:			
Executions and Sheriff Sales	G-2	\$ 9,668,023.95	
Due County of Somerset	G-3	<u>981,896.73</u>	
			<u>10,649,920.68</u>
			\$ 11,179,194.24
Decreased by Disbursements:			
Executions and Sheriff Sales	G-2	8,857,338.70	
Due County of Somerset	G-3	<u>969,599.89</u>	
			<u>9,826,938.59</u>
Balance, December 31, 2009	G		\$ <u><u>1,352,255.65</u></u>

"G-2"

COUNTY OF SOMERSET

SHERIFF'S DEPARTMENT

SCHEDULE OF SUNDRY ACCOUNTS PAYABLE

	<u>REF.</u>	<u>SALES & EXECUTIONS PAYABLE</u>
Balance, December 31, 2008	G	\$ 495,214.41
Increased by:		
Fees Collected	G-1	9,668,023.95
		<u>\$ 10,163,238.36</u>
Decreased by:		
Disbursements	G-1	<u>8,857,338.70</u>
Balance, December 31, 2009	G	<u>\$ 1,305,899.66</u>

"G-3"

SCHEDULE OF DUE TO COUNTY OF SOMERSET

Balance, December 31, 2008	G	\$ 13,342.66
Increased by:		
Fees Collected		\$ 975,918.30
Interest Earned		<u>5,978.43</u>
	G-1	<u>981,896.73</u>
		<u>\$ 995,239.39</u>
Decreased by:		
Disbursed to County Treasurer	G-1	<u>969,599.89</u>
Balance, December 31, 2009	G	<u>\$ 25,639.50</u>

COUNTY OF SOMERSET

SHERIFF'S DEPARTMENT

SCHEDULE OF RESERVE FOR JURY PAYROLL

	<u>REF.</u>	
Balance, December 31, 2008 and December 31, 2009	G	\$ <u>20,716.49</u>

COUNTY OF SOMERSET

JAIL WARDEN

SCHEDULE OF ASSETS AND LIABILITIES

PRISONERS' FUNDS

	<u>REF.</u>	<u>BALANCE</u> <u>DECEMBER</u> <u>31, 2009</u>	<u>BALANCE</u> <u>DECEMBER</u> <u>31, 2008</u>
<u>ASSETS</u>			
Cash	H-1	\$ <u>280,018.49</u>	\$ <u>221,389.86</u>
<u>LIABILITIES</u>			
Custodial Account	H-1	\$ 21,870.72	\$ 16,666.57
Work Release Account	H-1	3.46	3.45
Bail Account	H-1	60.81	373.15
Inmate Welfare	H-1	<u>258,083.50</u>	<u>204,346.69</u>
		\$ <u>280,018.49</u>	\$ <u>221,389.86</u>

COUNTY OF SOMERSET

JAIL WARDEN - ALL FUNDS

SCHEDULE OF CASH

	REF.	TOTAL	CUSTODIAL ACCOUNT	WORK RELEASE ACCOUNT	BAIL ACCOUNT	INMATE WELFARE ACCOUNT
Balance, December 31, 2008	H	\$ 221,389.86	\$ 16,666.57	\$ 3.45	\$ 373.15	\$ 204,346.69
Increased by:						
Receipts		<u>1,698,599.04</u>	<u>408,312.81</u>	<u>0.01</u>	<u>1,220,500.02</u>	<u>69,786.20</u>
		\$ 1,919,988.90	\$ 424,979.38	\$ 3.46	\$ 1,220,873.17	\$ 274,132.89
Decreased by:						
Disbursements		<u>1,639,970.41</u>	<u>403,108.66</u>		<u>1,220,812.36</u>	<u>16,049.39</u>
Balance, December 31, 2009	H	\$ 280,018.49	\$ 21,870.72	\$ 3.46	\$ 60.81	\$ 258,083.50
Increased by:						
Receipts		<u>573,736.69</u>	<u>110,909.88</u>		<u>444,659.99</u>	<u>18,166.82</u>
		\$ 853,755.18	\$ 132,780.60	\$ 3.46	\$ 444,720.80	\$ 276,250.32
Decreased by:						
Disbursements		<u>569,038.23</u>	<u>119,273.59</u>		<u>444,702.31</u>	<u>5,062.33</u>
Balance, April 30, 2010		\$ 284,716.95	\$ 13,507.01	\$ 3.46	\$ 18.49	\$ 271,187.99

COUNTY OF SOMERSET

PART II

SINGLE AUDIT SECTION

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

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

SCHEDULES OF EXPENDITURES OF FEDERAL AWARDS AND STATE
FINANCIAL ASSISTANCE

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

SCHEDULE OF FINDINGS AND QUESTIONED COSTS



SUPLEE, CLOONEY & COMPANY

CERTIFIED PUBLIC ACCOUNTANTS

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

Westfield 908-789-9300

Somerville 908-725-6688

Fax 908-789-8535

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

The Honorable Director and Members
of the Board of Chosen Freeholders
County of Somerset
Administration Building
Somerville, New Jersey 08876

We have audited the accompanying financial statements - statutory basis of the County of Somerset, New Jersey as of and for the year ended December 31, 2009, and have issued our report thereon dated July 2, 2010. Our report disclosed that, as described in Note 1 to the financial statements, the County of Somerset 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. 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 Somerset'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 Somerset's internal control over financial reporting. Accordingly, we do not express an opinion on the effectiveness of the County of Somerset's internal control over financial reporting.

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 Somerset's financial statements will not be prevented, or detected and corrected on a timely basis.

Our consideration of internal control over financial reporting was for the limited purpose described in the first paragraph of this section and would not necessarily identify all deficiencies in internal control that might be significant deficiencies or material weaknesses. We did not identify any deficiencies in internal control over financial reporting that we consider to be material weaknesses as defined above.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the County of Somerset's financial statements - statutory basis are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grants, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under Government Auditing Standards. However, we noted an immaterial instance of noncompliance which is discussed in Part III, General Comments and Recommendations Section of this report.

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


CERTIFIED PUBLIC ACCOUNTANTS


REGISTERED MUNICIPAL ACCOUNTANT NO. 50

July 2, 2010



SUPLEE, CLOONEY & COMPANY

CERTIFIED PUBLIC ACCOUNTANTS

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

Westfield 908-789-9300

Somerville 908-725-6688

Fax 908-789-8535

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

The Honorable Director and Members
of the Board of Chosen Freeholders
County of Somerset
Administration Building
Somerville, New Jersey 08876

Compliance

We have audited the compliance of the County of Somerset, 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's State Grant Compliance Supplement that are applicable to each of its major federal and state programs for the year ended December 31, 2009. The County of Somerset'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 is the responsibility of the County of Somerset's management. Our responsibility is to express an opinion on the County of Somerset'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 Somerset'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 Somerset's compliance with those requirements.

SUPLEE, CLOONEY & COMPANY

In our opinion, the County of Somerset complied, in all material respects, with the requirements referred to above that are applicable to each of its major federal and state programs for the year ended December 31, 2009.

Internal Control Over Compliance

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

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 or state 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 would not necessarily identify all deficiencies in internal control that might be 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.

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


CERTIFIED PUBLIC ACCOUNTANTS


REGISTERED MUNICIPAL ACCOUNTANT NO. 50

July 2, 2010

COUNTY OF SOMERSET
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
YEAR ENDED DECEMBER 31, 2009

FEDERAL C.F.D.A. NUMBER	FEDERAL GRANTOR/PASS-THROUGH GRANTOR/ PROGRAM TITLE	GRANTOR'S NUMBER	GRANT PERIOD		GRANT AWARD AMOUNT	2009		CUMULATIVE EXPENDITURES DECEMBER 31, 2009
			FROM	TO		FUNDS RECEIVED	EXPENDITURES	
	<u>Direct Programs</u>							
	U. S. Department of Housing and Urban Development Community Development Block Grant							
14.218		B-94-UC-34-0110	9/1/94	8/31/95	\$ 1,721,000.00	\$	\$	1,715,579.33
		B-96-UC-34-0110	9/1/96	8/31/97	1,619,000.00			1,616,495.52
		B-97-UC-34-0110	9/1/97	8/31/98	1,594,000.00			1,592,434.60
		B-98-UC-34-0110	9/1/98	8/31/99	1,545,000.00			1,541,491.27
		B-99-UC-34-0110	9/1/99	8/31/00	1,540,000.00			1,539,482.00
		B-00-UC-34-0110	9/1/00	8/31/01	1,552,000.00			1,551,999.90
		B-01-UC-34-0110	9/1/01	8/31/02	1,607,000.00		0.00	1,603,188.93
		B-02-UC-34-0110	9/1/02	8/31/03	1,422,000.00		0.00	1,422,000.00
		B-03-UC-34-0110	9/1/03	8/31/04	1,533,000.00		(0.06)	1,532,999.94
		B-04-UC-34-0110	9/1/04	8/31/05	1,502,000.00	13,122.72		1,502,000.00
		B-05-UC-34-0110	9/1/05	8/31/06	1,422,231.00			(26,238.33)
		B-06-UC-34-0110	9/1/06	8/31/07	1,299,371.00			(20,097.66)
		B-07-UC-34-0110	9/1/07	8/31/08	1,296,644.00	1,021,740.98		74,404.30
		B-08-UC-34-0110	9/1/08	8/31/09	1,251,628.00	385,589.23		262,555.80
		B-09-UC-34-0110	9/1/09	8/31/10	1,266,784.00			763,427.00
					\$	1,420,452.93	\$	1,067,173.77
								\$ 21,189,582.46
14.239	Home Investment Partnership Program	M-93-DC-34-0219	9/1/93	8/31/94	375,000.00	9,377.91	9,115.10	\$ 375,000.00
		M-94-DC-34-0219	9/1/94	8/31/95	431,000.00			430,856.99
		M-95-DC-34-0219	9/1/95	8/31/96	457,000.00	4,503.00	4,503.00	457,000.00
		M-96-DC-34-0219	9/1/96	8/31/97	436,000.00		224.25	434,968.65
		M-97-DC-34-0219	9/1/97	8/31/98	433,000.00			432,999.20
		M-99-DC-34-0219	9/1/99	8/31/00	491,000.00			490,999.99
		M-00-DC-34-0219	9/1/00	8/31/01	495,000.00			489,056.26
		M-01-DC-34-0219	9/1/01	8/31/02	549,000.00	72,992.97	83,202.87	529,278.71
		M-02-DC-34-0219	9/1/02	8/31/03	549,000.00	21,358.03	(17,142.00)	526,887.99
		M-03-DC-34-0219	9/1/03	8/31/04	784,872.00	108,521.79		784,872.00
		M-04-DC-34-0219	9/1/04	8/31/05	858,012.00		22,823.84	644,871.45
		M-05-DC-34-0219	9/1/05	8/31/06	776,203.00		(116,253.00)	603,790.93
		M-06-DC-34-0219	9/1/06	8/31/07	729,219.00	73,578.07	(9,554.01)	718,754.34
		M-07-DC-34-0219	9/1/07	8/31/08	794,315.00	168,977.78	32,736.95	682,677.43
		M-08-DC-34-0219	9/1/08	8/31/09	843,420.00	5,898.13	62,631.09	603,521.04
		M-09-DC-34-0219	9/1/09	8/31/10	767,000.00	14,213.88	690,300.00	690,300.00
					\$	479,645.81	\$	8,895,834.98
14.174	Home Disaster Funds				1,488,827.00	86,906.00	86,906.00	1,488,827.00
14.251	Economic Development Initiative - Special Project				297,000.00			
14.257	ARRA - Homeless Prevention	S-09-UY-34-0025	8/1/09	9/30/12	519,821.00	62,154.56	486,414.04	486,414.04
14.253	ARRA - CDBG Block	B-09-UY-34-0110	8/1/09	9/30/12	339,769.00	4,000.00	327,769.00	327,769.00
	<u>Total Department of Housing and Urban Development</u>				\$	2,053,159.30	\$	32,388,427.48

COUNTY OF SOMERSET

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

YEAR ENDED DECEMBER 31, 2009

FEDERAL C.F.D.A. NUMBER	FEDERAL GRANTOR/PASS-THROUGH GRANTOR/ PROGRAM TITLE	GRANTOR'S NUMBER	GRANT PERIOD		GRANT AWARD AMOUNT	FUNDS RECEIVED		CUMULATIVE EXPENDITURES DECEMBER 31, 2009
			FROM	TO		2009	EXPENDITURES	
	Department of Health and Senior Services							
	Pass Through State of New Jersey:							
	Department of Health and Senior Services:							
93.045	State Home Delivered Meals	4275-491-046-4144-324-J004-6110	11/07	12/31/07	15,851.00			
93.045	State Home Delivered Meals	4275-491-046-4144-324-J004-6110	11/08	12/31/08	16,318.00			
93.045	State Home Delivered Meals	4275-491-046-4144-324-J004-6110	11/09	12/31/09	16,318.00	16,318.00	16,318.00	
93.045	ARRA - Home Delivered Meals	4275-100-046-4144-388-J004-6110	11/09	12/31/09	24,210.00	8,702.00	8,702.00	
93.045	ARRA - Congregate Meals	4275-100-046-4144-387-J004-6110	11/09	12/31/09	45,508.00	45,508.00	45,508.00	
93.043	Medication Management - Title IID	4275-100-046-4144-265-J004-6110	11/07	12/31/07	7,057.00			1,425.00
93.043	Medication Management - Title IID	4275-100-046-4144-265-J004-6110	11/08	12/31/08	5,861.00			158.50
93.043	Medication Management - Title IID	4275-100-046-4144-265-J004-6110	11/09	12/31/09	5,540.00	5,540.00	5,540.00	23.00
93.982	Mental Health County Disaster Liaison	4275-100-046-4144-228-J004-6110	11/08	12/31/08	2,500.00			
93.982	Mental Health County Disaster Liaison	4275-100-046-4144-228-J004-6110	11/09	12/31/09	2,500.00	2,500.00	2,500.00	2,500.00
93.052	Family Caregiver - Title IIE	4270-100-046-4144-228-J004-6110	11/06	12/31/06	184,487.00			184,487.00
93.052	Family Caregiver - Title IIE	4270-100-046-4144-228-J004-6110	11/07	12/31/07	178,009.00			27,051.98
93.052	Family Caregiver - Title IIE	4270-100-046-4144-228-J004-6110	11/08	12/31/08	162,027.00			113,895.36
93.052	Family Caregiver - Title IIE	4270-100-046-4144-228-J004-6110	11/09	12/31/09	145,412.00	70,840.00	70,840.00	46,870.30
93.889	Health Services - Bioterrorism	4270-100-046-4144-228-J004-6110	11/02	12/31/02	403,722.00	101,282.00	101,282.00	403,722.00
93.283	Bioterrorism Preparedness	4230-100-046-4798-315-J002-6110	11/03	12/31/03	510,772.00			507,863.27
93.283	Bioterrorism Preparedness	4230-100-046-4798-315-J002-6110	11/04	12/31/04	524,078.00			523,888.01
93.283	Bioterrorism Preparedness	4230-100-046-4798-315-J002-6110	11/06	12/31/06	705,840.00			671,606.19
93.283	Bioterrorism Preparedness	4230-100-046-4798-315-J002-6110	11/07	12/31/07	516,254.00			321,882.17
93.283	Bioterrorism Preparedness	4230-100-046-4798-315-J002-6110	11/08	12/31/08	470,116.00	421,066.00	421,066.00	421,066.00
93.283	Bioterrorism Preparedness	4230-100-046-4798-315-J002-6110	11/09	12/31/09	649,603.00			462,660.94
93.667	Social Services Block Grant	4275-100-046-4110-228-J004-6110	11/09	12/31/09	311,020.00	298,608.00	298,608.00	311,020.00
93.667	ARRA - Social Services for Homeless Supplement	4275-100-046-4110-244-J004-6110	11/09	12/31/09	12,000.00			12,000.00
93.767	State Health Insurance Program	4275-100-046-4141-056-J004-6110	11/07	12/31/07	13,495.00			
93.767	State Health Insurance Program	4275-100-046-4141-056-J004-6110	11/08	12/31/08	20,100.00	8,962.00	8,962.00	13,461.08
93.767	State Health Insurance Program	4275-100-046-4141-056-J004-6110	11/09	12/31/09	14,450.00	14,450.00	14,450.00	10,662.84
93.399	Cancer Control Plan	4230-100-046-4753-434-J002-6120	11/07	12/31/07	65,000.00	37,768.00	37,768.00	65,000.00
93.399	Cancer Control Plan	4230-100-046-4753-434-J002-6120	11/08	12/31/08	65,000.00	17,888.00	17,888.00	65,000.00
93.399	Cancer Control Plan	4230-100-046-4753-434-J002-6120	11/09	12/31/09	65,000.00			50,261.72
	Total Department of Health and Human Services				\$ 1,049,432.00	\$ 1,299,952.85	\$ 4,348,244.80	
	U.S. Department of Justice							
16.607	Federal Bulletproof Partnership Program		7/1/03	6/30/04	18,108.40			3,073.23
16.607	Federal Bulletproof Partnership Program		7/1/04	6/30/05	15,109.12			10,243.36
16.607	Federal Bulletproof Partnership Program		7/1/05	6/30/06	8,085.14			
16.607	Federal Bulletproof Partnership Program - Prosecutor		7/1/06	6/30/07	16,089.38			16,089.38
16.607	Federal Bulletproof Partnership Program - Prosecutor		7/1/07	6/30/08	2,585.78			
16.607	Federal Bulletproof Partnership Program - Prosecutor		7/1/08	6/30/09	1,965.32			
16.607	Federal Bulletproof Partnership Program - Sheriff		7/1/06	6/30/07	2,269.00			1,999.60
16.607	Federal Bulletproof Partnership Program - Sheriff		7/1/07	6/30/08	4,432.76			
16.607	Federal Bulletproof Partnership Program - Sheriff		7/1/08	6/30/09	5,895.94			
16.607	Federal Bulletproof Partnership Program - Jail		7/1/06	6/30/07	2,269.00			
16.607	Federal Bulletproof Partnership Program - Jail		7/1/07	6/30/08	2,216.38			2,216.38

COUNTY OF SOMERSET

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

YEAR ENDED DECEMBER 31, 2009

FEDERAL C.F.D.A. NUMBER	FEDERAL GRANTOR/PASS-THROUGH GRANTOR/ PROGRAM TITLE	GRANTOR'S NUMBER	GRANT PERIOD		GRANT AWARD AMOUNT	2009 FUNDS RECEIVED		EXPENDITURES	CUMULATIVE EXPENDITURES DECEMBER 31, 2009
			FROM	TO		RECEIVED	EXPENDITURES		
16.607	U.S. Department of Justice (Continued)								
16.738	Federal Bulletproof Partnership Program - Jail		7/1/08	6/30/09	\$ 10,420.74	\$	\$	\$	
16.606	ARRA - Byrne JAG - Local Solicitation	2009-SB-BB-1867	3/1/09	2/28/13	143,561.00		143,561.00	143,561.00	
16.738	ARRA - State Alien Criminal Assistance		7/1/08	6/30/09	315,438.00		315,438.00	40,000.00	
16.579	ARRA - Byrne JAG Recovery		7/1/08	6/30/09	36,383.00				
	Local Law Enforcement Block Grant		7/1/08	6/30/09	7,247.00		7,247.00	7,247.00	
	Pass Through State of New Jersey								
	Department of Law and Public Safety:								
16.523	Juvenile Accountability Incentive Block Grant		10/1/06	9/30/07	21,136.00		752.99	20,875.89	
16.523	Juvenile Accountability Incentive Block Grant		10/1/07	9/30/08	19,620.00		17,658.00	19,620.00	
16.523	Juvenile Accountability Incentive Block Grant		10/1/08	9/30/09	19,527.00		8,787.00	4,822.58	
16.523	Juvenile Accountability Incentive Block Grant		10/1/09	9/30/10	20,043.00			20,043.00	
16.523	Juvenile Accountability Incentive Block Grant		10/1/06	9/30/07	153,000.00			20,043.00	
16.523	JABIG Fall Conference		10/1/07	9/30/08	42,371.00		28.99	92,497.99	
16.575	JABIG Fall Conference		10/1/05	9/30/06	233,065.00		4,884.00	5,349.00	
16.575	Victim Assistance		10/1/06	9/30/07	246,289.00		31,501.16	246,289.00	
16.575	Victim Assistance		10/1/07	9/30/08	246,264.00			148,999.84	
16.575	Victim Assistance		10/1/08	9/30/09	91,856.00		17,449.70	29,883.60	
16.575	Victim Assistance		10/1/09	9/30/10	98,933.00		57,710.94	57,714.86	
16.575	NJ VAG Supportive Services		1/1/05	12/31/05	40,670.00		502.00	40,670.00	
16.556	Sexual Assault Nurse Examiner		1/1/04	12/31/04	52,070.00			21,112.00	
16.556	Sexual Assault Nurse Examiner		1/1/06	12/31/06	188,945.00		11,454.97	69,600.00	
16.556	Sexual Assault Nurse Examiner		1/1/07	12/31/07	97,574.00		13,525.38	95,867.13	
16.710	COPS Technology Program	2005CKWX0327	1/1/05	12/31/05	295,993.00		33,151.95	15,559.95	
16.710	COPS Technology Program	2006CKWX0413	1/1/06	12/31/06	98,723.00		96,720.00	96,720.00	
16.710	COPS Technology Program	2008CKWX0863	1/1/08	12/31/08	935,300.00			159,240.00	
16.614	Emergency Management Performance Grant	1400-100-066-1400-014-YABC-6020	1/1/09	12/31/09	1,000,000.00				
16.738	Multi-Jurisdictional Narcotics Enforcement Task Program	1020-100-066-1020-364-YOPR-6010	1/1/07	12/31/07	184,358.00		57,294.00	57,294.00	
16.738	Multi-Jurisdictional Narcotics Enforcement Task Program	1020-100-066-1020-364-YOPR-6010	1/1/08	12/31/08	114,588.00		34,327.00		
16.738	Multi-Jurisdictional Narcotics Enforcement Task Program	1020-100-066-1020-364-YOPR-6010	1/1/09	12/31/09	68,654.00				
	Total U. S. Department of Justice				\$ 780,135.02	\$	\$ 662,881.27	\$ 2,069,027.58	
20.205	U.S. Department of Transportation								
20.205	Pass Through State of New Jersey :								
20.205	Department of Transportation:								
20.205	FY 98 Local Lead: Easton Ave. (Franklin) Milling and Resurfacing		8/21/97	completion	696,750.00	\$	\$	407,822.75	
20.205	FY 98 Local Lead: Main St (Peapack/Gladstone) Milling & Resurfacing		8/21/97	completion	650,000.00			511,312.23	
20.205	FY 98 Local Lead: Dockwatch Hollow Bridge Replacement #H0913		8/21/97	completion	155,000.00			136,473.09	
20.205	FY 98 Local Lead: Dockwatch Hollow Bridge Replacement #H0909		9/5/97	completion	600,000.00			407,973.16	
20.205	FY 97 Local Lead: Transportation Program		8/21/97	completion	1,841,625.00			1,645,672.92	
20.205	FY 03 Local Lead: Transportation Program CR 527		8/21/02	completion	300,000.00			300,000.00	
20.205	FY 04 Local Lead: Transportation Prgm - Milling & Resurfacing		8/1/03	completion	3,600,000.00			3,240,582.49	
20.205	FY 05 Local Lead: Woodfern Road Bridge B0510/0511/0512		8/1/04	completion	3,000,000.00			2,654,611.01	
20.205	FY 06 Local Lead: Opte/River Road Bridge C0607		8/1/05	completion	2,592,628.96			2,587,828.90	
20.205	Various Roads Resurfacing		7/1/99	completion	3,132,000.00			2,477,332.05	

COUNTY OF SOMERSET

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

YEAR ENDED DECEMBER 31, 2009

FEDERAL C.F.D.A. NUMBER	FEDERAL GRANTOR/PASS-THROUGH GRANTOR/ PROGRAM TITLE	GRANTOR'S NUMBER	GRANT PERIOD		GRANT AWARD AMOUNT	FUNDS RECEIVED		CUMULATIVE EXPENDITURES DECEMBER 31, 2009
			FROM	TO		2009	EXPENDITURES	
	U.S. Department of Transportation (continued)							
	Pass Through State of New Jersey :							
	Department of Transportation:							
20.205	Route 28 Strategic Needs Assessment				\$ 50,000.00	\$	\$	\$ 50,000.00
20.205	Schoolhouse Road Design and Reconstruction		11/93	12/31/93	300,000.00			300,000.00
20.205	Franklin Boulevard		11/93	12/31/93	488,000.00			412,837.48
20.205	Franklin Boulevard		11/03	completion	65,000.00			656,273.20
20.205	West End Avenue Bridge		11/03	completion	10,100,000.00	1,814,134.66	(410,470.03)	8,148,329.97
20.205	South Main/Finderne Bridge	6300-480-078-6300-CY9-TCAP-7310	7/1/06	completion	400,000.00			337,570.13
20.205	Dead Tree Run Bridge		11/08	completion	4,773,000.00	943,581.42	181,338.17	3,965,734.32
20.205	Construction of Anwell Road Bridge	6300-480-078-6300-B9Y-TCAP-7310	11/08	completion	2,057,000.00			
20.205	ARRA - Clark Wood Pedestrian Bridge		9/1/09	completion	160,000.00			
20.205	Local Scoping: Chimney Rock Bridge	93-TC-NJI-C048	12/98	completion	150,000.00			147,338.83
20.205	Local Scoping: Stirling Road Bridge	93-TC-NJI-C048	12/98	completion				135,438.54
	Total Department of Transportation				\$	\$ 2,757,716.08	\$ 108,438.27	\$ 28,523,131.07
20.205	Pass Through State of New Jersey :							
20.205	North Jersey Transportation Planning Authority:							
20.205	Old Stirling Road Bridge		2/9/99	completion	1,350,000.00			966,579.50
20.205	ARRA - Milling & Resurfacing	6320-480-078-6320-Z94-TCAP-6110	6/1/09	completion	5,649,029.00		4,103,214.27	4,103,214.27
20.205	Easton Avenue Corridor Study	6300-480-078-6300-FAT-TCAP-7310	9/1/09	completion	200,000.00		200,000.00	200,000.00
20.205	Route 22/Chimney Rock Road Design		11/05	completion	9,199,927.00		339,029.42	7,554,535.07
20.205	Route 22/Chimney Rock Road Construction		7/1/07	completion	32,498,000.00		(78,837.34)	1,346,800.00
20.205	Route 22/Chimney Rock Road Design		9/1/09	completion	4,655,000.00			
20.205	Technical Study - Future Choices		9/1/09	completion	240,000.00			
20.205	Hamilton Street / Franklin Boulevard Intersection Improvements		9/1/09	completion	188,000.00			
20.205	I-287 Raritan River Crossings Mobility Enhancement Plan		7/1/03	completion	187,480.00			187,480.00
20.205	Sub-Regional Transportation		7/1/04	6/30/05	47,892.80		19,433.60	47,892.80
20.205	Sub-Regional Transportation		7/1/06	6/30/07	59,866.00		7,066.40	7,066.40
20.205	Sub-Regional Transportation		7/1/06	6/30/07	59,866.00			
20.205	Sub-Regional Transportation		7/1/07	6/30/08	59,866.00			
20.205	Sub-Regional Transportation		7/1/08	6/30/09	59,866.00	59,866.00		
20.205	Sub-Regional Transportation		11/07	completion	6,300.00			
20.205	Sub Regional Transportation Program - Summer Intern		11/08	completion	6,300.00	6,300.00		6,300.00
20.205	Sub Regional Transportation Program - Summer Intern		11/09	completion	6,300.00			6,300.00
20.205	Sub Regional Transportation Program - Summer Intern		7/1/97	completion	590,000.00			515,222.36
20.205	Dock Watch Hollow Road Bridge		7/1/97	completion	160,000.00			126,092.21
20.205	Belle Mead Bridge	93-TC-NJI-C048	8/1/99	7/31/2001	220,000.00			200,928.60
20.205	Opier/River Road Bridge		11/00	completion	1,340,000.00			1,252,716.09
20.205	Cherry Hill Road Bridge		8/1/99	7/31/2001	165,000.00			165,000.00
20.205	Clinton Ave Bridge		3/12/01	completion	1,530,000.00			1,361,062.76
20.205	Clinton Ave Bridge		8/1/04	completion	60,000.00			
20.205	Blackpoint Road Bridge - BO508	6320-480-078-6320-ADV-TCAP-6110	7/1/05	completion	116,000.00			115,981.65
20.205	West Trenton Line Station Area Design Study		7/2/98	completion	145,000.00			143,624.68
20.205	Local Scoping Project - West End Bridge		7/2/98	completion	145,000.00			140,345.97
20.205	Local Scoping Project - Church Hill Road		7/2/01	completion	445,000.00			322,188.84
20.205	Local Scoping Project - CR 614 Bridge #18D0907		7/2/02	completion	345,000.00			303,336.64
20.205	Local Scoping Project - Elm Street Bridge C0601	6300-480-078-6300-CYW-TCAP-7310	7/2/04	completion	260,000.00			248,506.68
20.205	Local Scoping Project - Studdiford Bridge		7/1/08	completion	5,000,000.00	4,283,885.76	162,064.36	4,371,682.12

COUNTY OF SOMERSET

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

YEAR ENDED DECEMBER 31, 2009

FEDERAL C.F.D.A. NUMBER	FEDERAL GRANTOR/PASS-THROUGH GRANTOR/ PROGRAM TITLE	GRANTOR'S NUMBER	GRANT PERIOD		GRANT AWARD AMOUNT	FUNDS RECEIVED		CUMULATIVE EXPENDITURES DECEMBER 31, 2009
			FROM	TO		2009 RECEIVED	EXPENDITURES	
20.205	Pass Through State of New Jersey :							
20.205	North Jersey Transportation Planning Authority (continued)							
20.205	Local Scoping Project - Old York Road	6300-480-078-6300-B9S-TCAP-7310	7/1/05	completion	355,000.00			349,875.00
20.205	Local Scoping Project - Old York Road		7/1/08	completion	5,000,000.00	3,612,281.99		4,847,795.94
20.205	Local Scoping Project - Old York Road		1/1/06	completion	365,000.00	159,739.44	(39,555.88)	296,160.00
20.205	County Road 601 Bridge	6320-480-078-6320-282-TCAP-6110	2/9/99	completion	750,000.00			686,512.93
20.205	County Road 601 Bridge - CO208	6320-480-078-6320-282-TCAP-6110	8/1/04	completion	13,348.92			
20.205	Geraud Ave Bridge		8/1/99	7/31/2001	250,000.00			158,009.90
20.205	Woodfern Road Bridge		8/1/99	7/31/2001	275,000.00			222,572.54
20.205	Sub-Regional Technical Study - Pedestrian , Bicycle & Greenway Systems Connection Plan	6300-480-078-6300-ABH-TCAP-7310	7/1/07	6/30/08	176,000.00	124,669.44		176,000.00
20.205	Sub-Regional Technical Study - Route 202 Corridor Assessment & Multi-Modal Mobility Plan		7/1/07	6/30/08	176,000.00	175,998.38	5,997.00	176,000.00
20.205	ARRA - Performance Supplemental		7/1/09	completion	56,490.00			
20.205	Transit Access Improvements	6300-480-078-6300-BFS-TCAP-7310	10/3/01	completion	385,000.00			383,515.09
20.205	Transit Access Improvements	6300-480-078-6300-BFS-TCAP-7310	10/3/04	completion	100,000.00			
	Total North Jersey Transportation Planning Authority				\$ 9,422,741.01	\$ 4,726,916.83	\$ 30,989,308.04	
	Total New Jersey Transit Corporation				\$ 108,798.70	\$ 114,747.00	\$ 114,747.00	
	Total U.S. Department of Transportation				\$ 11,289,255.79	\$ 4,950,102.10	\$ 59,627,186.11	
17.258	Department of Labor							
17.258	Workforce Investment Act - Adult Program	4545-767-062-4545-003-N750-6140	7/1/05	6/30/06	184,986.00			182,255.33
17.258	Workforce Investment Act - Adult Program	4545-767-062-4545-004-N750-6140	7/1/06	6/30/07	155,010.00		29,145.51	135,398.11
17.258	Workforce Investment Act - Adult Program	4545-767-062-4545-004-N750-6140	7/1/07	6/30/08	127,925.00		(564.90)	121,688.32
17.258	Workforce Investment Act - Adult Program	4545-767-062-4545-004-N750-6140	7/1/08	6/30/09	114,943.00	13,821.00		114,943.00
17.258	Workforce Investment Act - Adult Program	4545-767-062-4545-004-N750-6140	7/1/09	6/30/10	110,617.00	2,059.00		42,150.00
17.259	Workforce Investment Act - Youth Program	4545-780-062-4545-010-N693-6140	7/1/05	6/30/06	160,277.00			131,348.81
17.259	Workforce Investment Act - Youth Program	4545-767-062-4545-003-N751-6140	7/1/06	6/30/07	134,270.00			131,474.18
17.259	Workforce Investment Act - Youth Program	4545-767-062-4545-003-N751-6140	7/1/07	6/30/08	118,654.00		34.29	117,481.29
17.259	Workforce Investment Act - Youth Program	4545-767-062-4545-003-N751-6140	7/1/08	6/30/09	95,640.00	38,721.00		92,679.84
17.259	Workforce Investment Act - Youth Program	4545-767-062-4545-003-N751-6140	7/1/09	6/30/10	89,666.00	2,262.00		
17.260	Workforce Investment Act - Displaced Workers	4545-767-062-4545-003-N751-6140	7/1/05	6/30/06	738,829.00			685,605.88
17.260	Workforce Investment Act - Displaced Workers	4545-767-062-4545-003-N751-6140	7/1/06	6/30/07	475,988.00		(1,131.61)	422,875.75
17.260	Workforce Investment Act - Displaced Workers	4545-767-062-4545-003-N751-6140	7/1/07	6/30/08	728,877.00		(33,829.43)	673,502.55
17.260	Workforce Investment Act - Displaced Workers	4545-767-062-4545-003-N751-6140	7/1/08	6/30/09	548,569.00	488,416.80		536,647.66
17.266	Workforce Investment Act - Administration	4545-767-062-4545-003-N751-6140	7/1/08	6/30/10	739,290.00	276,241.20		212,133.68
17.266	Workforce Investment Act - Administration	4545-767-062-4545-003-N751-6140	7/1/09	6/30/09	84,349.00	12,323.00		37,307.11
17.267	Workforce Investment Act - Administration	4545-767-062-4545-003-N751-6140	7/1/09	6/30/10	104,379.00			
17.267	Work First Family Development - Special Initiative	7550-100-054-7550-308-LLLL-6030	1/1/04	12/31/04	131,745.00			128,946.00
17.267	Work First Family Development - Special Initiative	7550-100-054-7550-308-LLLL-6030	1/1/06	12/31/06	144,770.00	22,756.00		144,770.00

COUNTY OF SOMERSET

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

YEAR ENDED DECEMBER 31, 2009

FEDERAL GRANTOR/PASS-THROUGH GRANTOR PROGRAM TITLE	FEDERAL C.F.D.A. NUMBER	GRANTOR'S NUMBER	GRANT PERIOD		GRANT AWARD AMOUNT	2009		CUMULATIVE EXPENDITURES DECEMBER 31, 2009
			FROM	TO		FUNDS RECEIVED	EXPENDITURES	
Department of Labor(continued)								
Work First Family Development - Special Initiative	17.267	7550-100-054-7550-308-LLLL-6030	1/1/07	12/31/07	\$ 144,770.00	\$ 2,404.00	\$ (4,366.28)	\$ 140,403.72
Work First Family Development - Special Initiative	17.267	7550-100-054-7550-308-LLLL-6030	1/1/08	12/31/08	123,659.00	48,255.00		123,659.00
Work First Family Development - Special Initiative	17.267	7550-100-054-7550-308-LLLL-6030	1/1/09	12/31/09	123,659.00	48,500.00	123,659.00	123,659.00
Total Department of Labor					\$ 952,759.00	\$ 773,710.85	\$	\$ 4,298,929.23
Department of Homeland Security								
State Homeland Security Program	97.067	1200-100-066-1200-893-YEMR-6131	1/1/04	12/31/04	1,630,848.00	\$	\$	\$ 1,621,636.64
State Homeland Security Program	97.067		1/1/06	12/31/06	215,811.00	50,852.72	24,264.92	195,599.20
State Homeland Security Program	97.067		1/1/07	12/31/07	637,271.15	321,911.40	(56,289.98)	481,565.54
State Homeland Security Program	97.067		1/1/08	12/31/08	702,328.88	136,000.00	206,699.81	206,699.81
State Homeland Security Program	97.067		1/1/09	12/31/09	652,541.91			
FEHA Emergency Management	97.042		1/1/06	12/31/06	199,500.00	4,186.00	4,186.00	199,500.00
Total Department of Homeland Security					\$ 512,950.12	\$ 178,860.75	\$	\$ 2,705,001.19
Department of Environmental Protection								
ARRA - Wastewater Management Planning	66.418		1/1/09	12/31/09	100,000.00			
Total Department of Environmental Protection					\$	\$	\$	\$
Department of Energy								
ARRA - Energy Efficiency & conservation Block Grant	81.128		1/1/09	12/31/09	788,300.00			
Total Department of Energy					\$	\$	\$	\$
Other Federal Assistance								
Corporation for National Service:								
Retired Senior Volunteer Program	94.002	440A143/14-0	9/30/06	9/30/07	102,610.00	\$	\$ 7,139.03	\$ 89,561.56
Retired Senior Volunteer Program	94.002	440A143/14-0	9/30/07	9/30/08	86,342.00	34,486.49	2,457.56	59,097.46
Retired Senior Volunteer Program	94.002	440A143/14-0	9/30/08	9/30/09	85,406.00	28,802.49	60,877.41	60,877.41
Total Department of Energy					\$ 63,288.98	\$ 70,474.00	\$	\$ 209,536.43
Pass Through NJ Office of the Attorney General								
Election Reform Payments - Help America Vote	39.011	1421-100-066-1421-018-S003-6110	1/1/07	12/31/07	102,919.38	\$	\$ 102,919.38	\$ 102,919.38
TOTAL FEDERAL FINANCIAL ASSISTANCE					\$ 16,803,899.59	\$ 10,769,782.10	\$	\$ 105,749,272.20

COUNTY OF SOMERSET

SCHEDULE OF EXPENDITURES OF STATE FINANCIAL ASSISTANCE

YEAR ENDED DECEMBER 31, 2009

STATE GRANTOR/PASS-THROUGH GRANTOR/ PROGRAM TITLE	STATE ACCOUNT NUMBER	GRANT PERIOD		GRANT AWARD AMOUNT	2009		CUMULATIVE EXPENDITURES DECEMBER 31, 2009
		FROM	TO		FUNDS RECEIVED	EXPENDITURES	
<u>Department of Transportation</u>							
Transportation Trust-F AUS	6320-480-078-6320-AG4-TCAP-6010	11/05	12/31/05	\$ 2,076,000.00	\$	\$	2,036,748.24
Transportation Trust-F AUS	6320-480-078-6320-AJW-TCAP-6010	11/07	12/31/07	2,513,000.00			2,497,098.35
County Aid Program	6320-480-078-6320-AG-TCAP-6010	11/09	12/31/09	2,477,000.00	2,477,000.00	2,477,000.00	2,477,000.00
Peapack Brook Bridge	6300-480-078-6300-A79-TCAP-7310	11/99	12/31/00	1,550,000.00			1,453,942.14
New Jersey Bridge Bond III	6220-572-078-6220-018-TCAP-6010	11/99	12/31/00	14,590,000.00			14,250,784.69
Cloverleaf Drive Pedestrian Overpass	6300-480-078-6300-CCP-TCAP-7310	11/01	12/31/02	2,900,000.00			2,734,897.53
Old Dutch Road Bridge	6300-480-078-6300-BOU-TCAP-7310	11/08	12/31/08	45,541.45			769,789.73
Traffic Control Fiber Optic Interconnect System - Main & Finderne	6300-480-078-6300-T63-TCAP-7310	10/31/97	Completion	769,789.73			168,730.15
Local Scoping Project - Duer Street Bridge #M1001	6300-480-078-6300-B1D-TCAP-7310	7/2/02	Completion	200,000.00			337,340.00
Local Scoping Project - Duer Street Bridge #M1001	6300-480-078-6300-B1D-TCAP-7310	7/1/06	Completion	535,000.00			8,386,324.06
Finderne Avenue Van Veighlen Bridge	6300-480-078-6300-B1D-TCAP-7310	11/06	Completion	345,000.00			849,900.00
Nevius Street Bridge Construction	6320-480-078-6320-AEL-TCAP-6110	10/03	Completion	8,439,597.59			1,000,000.00
Local Scoping Project - Finderne #G0702	6300-480-078-6300-AXW-TCAP-7310	7/1/05	Completion	850,000.00			1,451,532.00
Jackson Road Bridge	6320-480-078-6320-AKD-TCAP-6010	7/1/08	Completion	1,000,000.00	1,000,000.00	1,000,000.00	232.98
Slirling Road Bridge	6300-480-078-6300-FAR-TCAP-7310	7/1/08	Completion	2,500,000.00			644,043.50
Rte 22 Sustainable Corridor	6320-480-078-6320-AKD-TCAP-6010	7/1/08	Completion	1,200,000.00			890,305.00
Washington Avenue Bridge		7/1/08	Completion	1,001,725.00			905,285.00
Washington Avenue Bridge		7/1/09	Completion	1,000,000.00			606,464.62
Pass Through NJ Transit:							199,231.00
Senior Citizen-Disabled Resident Transportation	New Jersey Transit	11/06	12/31/06	890,305.00	129,297.40	129,297.40	195,000.00
Senior Citizen-Disabled Resident Transportation	New Jersey Transit	11/07	12/31/07	905,285.00	28,046.00	28,046.00	884.50
Senior Citizen-Disabled Resident Transportation	New Jersey Transit	11/08	12/31/08	957,068.00	884,545.00	884,545.00	884.50
Senior Citizen-Disabled Resident Transportation	New Jersey Transit	11/09	12/31/09	853,185.00	679,991.74	679,991.74	884.50
Local Shuttle Motor Bus	New Jersey Transit	11/07	12/31/07	195,000.00			884.50
Local Shuttle Motor Bus	New Jersey Transit	11/08	12/31/08	161,000.00	96,718.55	96,718.55	884.50
Local Shuttle Motor Bus	New Jersey Transit	11/09	12/31/09	195,000.00	96,571.90	96,571.90	884.50
<u>Total Department of Transportation</u>				\$ 5,262,873.19	\$ 6,530,681.50	\$ 6,530,681.50	\$ 41,997,716.31
<u>Motor Vehicle Commission</u>							
Law Enforcement Agency Security Enhancement		11/08	12/31/08	\$ 112,000.00	\$	\$ 16,381.59	\$ 112,000.00
Law Enforcement Agency Security Enhancement		11/09	12/31/09	112,000.00	111,999.96	93,333.30	93,333.30
<u>Total Motor Vehicle Commission</u>				\$ 224,000.00	\$ 211,999.96	\$ 109,714.89	\$ 205,333.30
<u>Department of Military and Veteran's Affairs</u>							
Veteran's Transportation	3610-100-067-3610-058-PVET-6130	7/1/07	6/30/08	\$ 50,000.00	\$	\$	\$ 50,000.00
Veteran's Transportation	3610-100-067-3610-058-PVET-6130	7/1/08	6/30/09	38,000.00	32,000.00	38,000.00	38,000.00
Veteran's Transportation	3610-100-067-3610-058-PVET-6130	7/1/09	6/30/10	18,000.00	6,000.00	6,000.00	88,000.00
<u>Total Department of Military and Veteran's Affairs</u>				\$ 106,000.00	\$ 38,000.00	\$ 88,000.00	\$ 88,000.00
<u>Department of Community Affairs</u>							
Cross Acceptance		11/04	12/31/04	\$ 50,000.00	\$	\$	\$ 250,000.00
Smart Growth Planning Grant	4870-100-042-4870-074-V4A3-6120	11/02	12/31/02	250,000.00			9,811.57
Forensic Science Improvement	1200-100-066-1200-905-YPAT-6110	11/08	12/31/08	10,512.00			5,158.74
Forensic Science Improvement	1200-100-066-1200-905-YPAT-6110	11/09	12/31/09	5,158.74	5,158.74	5,158.74	264,970.31
<u>Total Department of Community Affairs</u>				\$ 105,670.74	\$ 5,158.74	\$ 5,158.74	\$ 264,970.31

COUNTY OF SOMERSET

SCHEDULE OF EXPENDITURES OF STATE FINANCIAL ASSISTANCE

YEAR ENDED DECEMBER 31, 2009

STATE GRANTOR/PASS-THROUGH GRANTOR/ PROGRAM TITLE	STATE ACCOUNT NUMBER	GRANT PERIOD		GRANT AMOUNT	2009		CUMULATIVE EXPENDITURES DECEMBER 31, 2009
		FROM	TO		FUNDS RECEIVED	EXPENDITURES	
<u>Department of Health and Senior Services</u>							
Right to Know	4230-100-046-4771-105-J002-6110	1/1/06	12/31/06	\$ 11,632.00	\$	\$ 9,283.69	\$ 11,632.00
Right to Know	4230-100-046-4771-105-J002-6110	1/1/07	12/31/07	11,632.00			
Right to Know	4230-100-046-4771-105-J002-6110	1/1/08	12/31/08	11,632.00	5,816.00		
Right to Know	4230-100-046-4771-105-J002-6110	1/1/09	12/31/09	11,632.00	5,816.00		
Regional Tuberculosis Clinic	4230-100-046-4785-101-J002-6120	1/1/06	12/31/06	40,200.00		(32.00)	40,168.00
Regional Tuberculosis Clinic	4230-100-046-4785-080-J002-6120	1/1/07	12/31/07	83,681.00		3,766.42	25,937.13
Regional Tuberculosis Clinic	4230-100-046-4785-080-J002-6120	1/1/08	12/31/08	50,000.00	49,865.43	11,703.20	11,703.20
Regional Tuberculosis Clinic	4230-100-046-4785-080-J002-6120	1/1/09	12/31/09	51,050.00	5,759.00	20,962.61	20,962.61
Care Coordination	4275-100-046-4144-228-J004-6110	1/1/07	12/31/07	23,810.00			23,810.00
Care Coordination	4275-100-046-4144-228-J004-6110	1/1/08	12/31/08	23,810.00			
Care Coordination	4275-100-046-4144-228-J004-6110	1/1/09	12/31/09	23,810.00	23,810.00	11,905.00	11,905.00
Adult Protective Services	4275-491-046-4110-076-J004-6110	1/1/06	12/31/06	112,865.00	150.00	150.00	112,865.00
Adult Protective Services	4275-491-046-4110-076-J004-6110	1/1/07	12/31/07	114,165.00		4,000.00	114,165.00
Adult Protective Services	4275-491-046-4110-076-J004-6110	1/1/08	12/31/08	110,165.00	467.00		110,165.00
Adult Protective Services	4275-491-046-4110-076-J004-6110	1/1/09	12/31/09	110,165.00	110,165.00	110,165.00	110,165.00
Medicaid Match	4275-100-046-4144-371-J004-6110	1/1/07	12/31/07	23,132.00		513.28	1,426.70
Medicaid Match	4275-100-046-4144-371-J004-6110	1/1/08	12/31/08	11,652.00		38.72	11,652.00
Medicaid Match	4275-100-046-4144-371-J004-6110	1/1/09	12/31/09	11,446.00	11,446.00	5,274.93	5,274.93
Health EASE	4275-100-046-4141-376-J004-6110	1/1/07	12/31/07	2,500.00			511.70
Mission Nutrition	4275-100-046-4141-370-J004-6110	1/1/07	12/31/07	5,000.00			2,558.50
Mission Nutrition	4275-100-046-4141-370-J004-6110	1/1/08	12/31/08	5,000.00		4,078.08	4,093.07
Mission Nutrition	4275-100-046-4141-370-J004-6110	1/1/09	12/31/09	35,000.00		14,776.87	14,776.87
Aging & Disability Resource Connection	4275-100-046-4145-358-J004-6110	1/1/08	12/31/08	521,218.00		7,355.00	521,218.00
Comprehensive Alcohol and Drug Abuse - Chapter 51 Funding	7555-760-054-4219-001-LDAS-6110	1/1/08	12/31/08	512,258.00	211,482.00		
Comprehensive Alcohol and Drug Abuse - Chapter 51 Funding	7555-760-054-4219-001-LDAS-6110	1/1/09	12/31/09	418,539.00	418,539.00	504,834.00	504,834.00
Chronic Disease Self Management	4275-100-046-4141-384-J004-6110	1/1/09	12/31/09	11,344.00	11,344.00	17.00	17.00
Nursing Home Diversion	4275-100-046-4145-015-J004-6110	1/1/09	12/31/09	20,000.00	5,001.00		
<u>Total Department of Health and Senior Services</u>				\$ 859,660.43	\$ 708,791.80	\$ 1,659,640.71	
<u>Department of Human Services</u>							
Personal Attendant Services	7570-100-054-7570-385-LLLL-6130	1/1/07	12/31/07	286,747.00	\$	0.80	286,747.00
Personal Attendant Services	7570-100-054-7570-385-LLLL-6130	1/1/08	12/31/08	447,821.00	0.60	84,333.87	447,493.22
Personal Attendant Services	7570-100-054-7570-385-LLLL-6130	1/1/09	12/31/09	565,285.00	535,466.62	548,778.57	548,778.57
PESS Expansion	7700-100-054-S640-029-LLLL-6130	7/1/06	6/30/07	30,800.00		(2,590.56)	28,009.42
PESS Expansion	7700-100-054-S640-029-LLLL-6130	7/1/07	6/30/08	1,187,241.00		81,032.48	1,187,241.00
PESS Expansion	7700-100-054-S640-029-LLLL-6130	7/1/09	6/30/10	1,087,241.00	1,087,241.00	1,087,241.00	1,087,241.00
PESS Equipment & Vehicle	7700-100-054-S640-029-LLLL-6130	7/1/07	6/30/08	42,248.00		16,017.00	42,248.00
PESS Equipment & Vehicle	7700-100-054-S640-029-LLLL-6130	7/1/08	6/30/09	25,000.00		25,000.00	25,000.00
PESS Warm Line - Unappropriated	7700-100-054-S640-029-LLLL-6130	1/1/07	12/31/07	3,929.00			
Psychiatric Emergency Services	1610-100-016-1610-039-MMMM-6130	1/1/05	12/31/05	62,123.00			12,152.13
Family Crisis Intervention	1610-100-016-1610-039-MMMM-6130	1/1/09	12/31/09	37,167.00	30,353.00	37,167.00	37,167.00
Human Services Planning and Implementation - 2007	1610-100-016-1610-039-MMMM-6130	1/1/07	12/31/07	76,711.00			76,711.00
Human Services Planning and Implementation - 2008	1610-100-016-1610-039-MMMM-6130	1/1/08	12/31/08	79,373.00			76,622.00

COUNTY OF SOMERSET

SCHEDULE OF EXPENDITURES OF STATE FINANCIAL ASSISTANCE

YEAR ENDED DECEMBER 31, 2009

STATE GRANTOR/PASS-THROUGH GRANTOR/ PROGRAM TITLE	STATE ACCOUNT NUMBER	GRANT PERIOD		GRANT AWARD AMOUNT	2009		CUMULATIVE EXPENDITURES DECEMBER 31, 2009
		FROM	TO		FUNDS RECEIVED	EXPENDITURES	
Department of Human Services (continued):							
Human Services Planning and Implementation - 2008							
Client Rent Subsidies	1610-100-016-1610-039-MMMM-6130	1/1/09	12/31/09	\$ 69,373.00	\$ 69,373.00	\$ 69,373.00	\$ 69,373.00
Client Rent Subsidies	7700-100-054-S640-029-LLLL-6130	1/1/05	12/31/05	43,200.00			35,126.01
Client Rent Subsidies	7700-100-054-S640-029-LLLL-6130	1/1/07	12/31/07	48,000.00		8,101.05	48,000.00
Client Rent Subsidies	7700-100-054-S640-029-LLLL-6130	1/1/08	12/31/08	48,000.00		48,000.00	48,000.00
Client Rent Subsidies	7700-100-054-S640-029-LLLL-6130	1/1/09	12/31/09	48,000.00	48,000.00	48,000.00	48,000.00
Social Services for the Homeless	7550-100-054-7570-072-LLLL-6030	1/1/07	12/31/07	132,223.00	8,630.00		132,223.00
Social Services for the Homeless	7550-100-054-7570-072-LLLL-6030	1/1/08	12/31/08	134,520.00			134,520.00
Social Services for the Homeless	7550-100-054-7570-072-LLLL-6030	1/1/09	12/31/09	134,520.00	134,520.00		134,520.00
Escort Transportation	1610-100-016-1610-023-MMMM-6130	1/1/08	12/31/08	38,001.00		800.00	37,272.91
Escort Transportation	1610-100-016-1610-023-MMMM-6130	1/1/09	12/31/09	38,001.00	38,001.00	36,812.84	36,812.84
Youth Incentive Program	1610-100-016-1610-023-MMMM-6130	1/1/07	12/31/07	37,427.00			37,189.00
Youth Incentive Program	1610-100-016-1610-023-MMMM-6130	1/1/09	12/31/09	88,359.00	38,359.00	38,359.00	38,359.00
Youth Case Manager	1620-100-016-1620-008-MMMM-6130	1/1/07	12/31/07	548,860.00	(67,533.00)	197,775.83	481,327.00
Youth Case Manager	1620-100-016-1620-008-MMMM-6130	1/1/08	12/31/08	599,828.00	599,828.00	153,099.61	390,416.35
Youth Case Manager	1620-100-016-1620-008-MMMM-6130	1/1/09	12/31/09	599,828.00	599,828.00	436,238.02	436,238.02
Mental Health Homeless - PATH - 2007	7700-100-054-S640-029-LLLL-6130	10/1/07	9/30/08	140,107.00		32,107.52	140,107.00
Mental Health Homeless - PATH - 2008	7700-100-054-S640-029-LLLL-6130	10/1/08	9/30/09	140,249.00		148,239.06	140,249.00
Mental Health Homeless - PATH - 2009	7700-100-054-S640-029-LLLL-6130	10/1/09	9/30/10	148,509.00		177.00	148,509.00
PATH Program Outreach Services Vehicle	7700-100-054-S640-029-LLLL-6130	1/1/07	12/31/07	21,000.00			21,000.00
Psychiatric Advanced Nurse Practitioner	7700-100-054-S640-029-LLLL-6130	1/1/08	12/31/08	159,983.00	166,385.00	16,267.41	159,983.00
Psychiatric Advanced Nurse Practitioner	7700-100-054-S640-029-LLLL-6130	1/1/09	12/31/09	166,385.00	166,385.00	31,020.82	166,385.00
Support Employment Program	7700-100-054-S640-029-LLLL-6130	1/1/06	12/31/06	114,867.00		17,458.92	114,867.00
Support Employment Program	7700-100-054-S640-029-LLLL-6130	1/1/07	12/31/07	114,867.00		58,730.45	114,867.00
Support Employment Program	7700-100-054-S640-029-LLLL-6130	1/1/08	12/31/08	148,737.00		108,104.42	148,737.00
Support Employment Program	7700-100-054-S640-029-LLLL-6130	1/1/09	12/31/09	156,278.00	156,278.00	72,906.49	108,104.42
Bi-Lingual Clinician	7700-100-054-S640-029-LLLL-6130	1/1/07	12/31/07	75,000.00		6,395.34	75,000.00
Bi-Lingual Clinician	7700-100-054-S640-029-LLLL-6130	1/1/08	12/31/08	51,500.00		50,000.00	51,500.00
Bi-Lingual Clinician	7700-100-054-S640-029-LLLL-6130	1/1/09	12/31/09	50,000.00	50,000.00	3,766,564.21	50,000.00
Total Department of Human Services				\$ 2,887,133.22	\$ 3,766,564.21	\$ 7,400,984.10	
Department of State							
Local Arts Program	2530-100-074-2530-032-S003-6130	1/1/05	12/31/05	197,903.00			187,801.65
Local Arts Program	2530-100-074-2530-032-S003-6130	1/1/08	12/31/08	83,774.00	20,943.00	13,033.26	82,308.35
Local Arts Program	2530-100-074-2530-032-S003-6130	1/1/09	12/31/09	79,582.00	66,969.00	67,789.06	67,789.06
Public Archives and Records Infrastructure (PARIS)	2545-100-074-2545-033-S003-6110	1/1/05	12/31/05	479,800.00			465,273.33
Public Archives and Records Infrastructure (PARIS)	2545-100-074-2545-033-S003-6110	1/1/06	12/31/06	1,058,800.00	249,779.90	1,058,800.00	1,058,800.00
Public Archives and Records Infrastructure (PARIS)	2545-100-074-2545-033-S003-6130	1/1/07	12/31/07	760,050.00	321,318.63	144,237.04	736,295.83
Public Archives and Records Infrastructure (PARIS)	2545-100-074-2545-033-S003-6130	1/1/08	12/31/08	275,700.00		197,232.06	256,491.76
Public Archives and Records Infrastructure (PARIS)	2545-100-074-2545-033-S003-6130	1/1/09	12/31/09	837,589.40	394,836.00	152,649.59	152,649.59
CIACC Community Development	1620-100-016-1620-014-MMMM-6130	1/1/08	12/31/08	128,689.00	128,689.00	128,689.00	128,689.00
CIACC Community Development	1620-100-016-1620-014-MMMM-6130	1/1/09	12/31/09	128,689.00			128,689.00
Total Department of State				\$ 1,182,535.53	\$ 703,630.01	\$ 3,135,350.59	

COUNTY OF SOMERSET

SCHEDULE OF EXPENDITURES OF STATE FINANCIAL ASSISTANCE

YEAR ENDED DECEMBER 31, 2009

STATE GRANTOR/PASS-THROUGH GRANTOR/ PROGRAM TITLE	STATE ACCOUNT NUMBER	GRANT PERIOD		GRANT AWARD AMOUNT	2009		CUMULATIVE EXPENDITURES DECEMBER 31, 2009
		FROM	TO		FUNDS RECEIVED	EXPENDITURES	
Department of Law and Public Safety							
Law Enforcement Training and Equipment Fund	1020-100-066-1020-314-YCJS-6120	1/1/00	12/31/00	\$ 32,475.00	\$	\$ 32,475.00	\$ 32,475.00
Law Enforcement Training and Equipment Fund	1020-100-066-1020-314-YCJS-6120	1/1/03	12/31/03	34,200.00		23,369.00	23,369.00
Law Enforcement Training and Equipment Fund	1020-100-066-1020-314-YCJS-6120	1/1/04	12/31/04	27,390.00			
Law Enforcement Training and Equipment Fund	1020-100-066-1020-314-YCJS-6120	1/1/05	12/31/05	24,990.00			
Law Enforcement Training and Equipment Fund	1020-100-066-1020-314-YCJS-6120	1/1/06	12/31/06	23,960.00			
Law Enforcement Training and Equipment Fund	1020-100-066-1020-314-YCJF-6120	1/1/07	12/31/07	38,455.00			
Law Enforcement Training and Equipment Fund	1020-100-066-1020-314-YCJF-6120	1/1/08	12/31/08	33,540.00			
Law Enforcement Training and Equipment Fund	1020-100-066-1020-314-YCJF-6120	1/1/09	12/31/09	27,525.00			
State/Community Partnership Program:							
Management Grant	1500-100-066-1500-007-YSAC-6010	1/1/07	12/31/07	53,905.00			53,905.00
Management Grant	1500-100-066-1500-007-YSAC-6010	1/1/08	12/31/08	55,000.00			55,000.00
Management Grant	1500-100-066-1500-007-YSAC-6010	1/1/09	12/31/09	55,550.00		55,550.00	55,550.00
Services Grant	1500-100-066-1500-007-YSAC-6010	1/1/07	12/31/07	183,961.00			183,961.00
Services Grant	1500-100-066-1500-007-YSAC-6010	1/1/08	12/31/08	186,520.00		(145.99)	182,822.01
Services Grant	1500-100-066-1500-134-YSAC-6010	1/1/09	12/31/09	188,385.00		188,385.00	188,385.00
Family Court	1500-100-066-1500-021-YSAC-6010	1/1/06	12/31/06	139,541.00			136,086.00
Family Court	1500-100-066-1500-021-YSAC-6010	1/1/07	12/31/07	140,936.00			140,876.00
Family Court	1500-100-066-1500-021-YSAC-6010	1/1/08	12/31/08	143,050.00			143,050.00
Family Court	1500-100-066-1500-021-YSAC-6010	1/1/09	12/31/09	144,481.00			135,961.00
Body Armor Replacement (Prosecutor)	1020-708-066-1020-001-YCJS-6120	1/1/05	12/31/05	9,844.75			9,844.75
Body Armor Replacement (Prosecutor)	1020-718-066-1020-001-YCJS-6120	1/1/06	12/31/06	5,243.80		3,634.20	5,243.80
Body Armor Replacement (Prosecutor)	1020-718-066-1020-001-YCJS-6120	1/1/07	12/31/07	6,049.16		6,049.16	6,049.16
Body Armor Replacement (Prosecutor)	1020-718-066-1020-001-YCJS-6120	1/1/08	12/31/08	5,425.00		5,425.00	5,425.00
Body Armor Replacement (Jail)	1020-708-066-1020-001-YCJS-6120	1/1/05	12/31/05	21,224.43			21,224.43
Body Armor Replacement (Jail)	1020-718-066-1020-001-YCJS-6120	1/1/06	12/31/06	10,917.76		10,917.76	10,917.76
Body Armor Replacement (Jail)	1020-718-066-1020-001-YCJS-6120	1/1/07	12/31/07	12,686.38		12,686.38	12,686.38
Body Armor Replacement (Jail)	1020-718-066-1020-001-YCJS-6120	1/1/08	12/31/08	11,317.00		10,421.55	10,421.55
Body Armor Replacement (Sheriff)	1020-718-066-1020-001-YCJS-6120	1/1/05	12/31/05	11,112.72			11,112.72
Body Armor Replacement (Sheriff)	1020-718-066-1020-001-YCJS-6120	1/1/06	12/31/06	5,908.00		5,908.00	5,908.00
Body Armor Replacement (Sheriff)	1020-718-066-1020-001-YCJS-6120	1/1/07	12/31/07	182,444.00			18,590.00
Insurance Fraud Reimbursement	1020-100-066-1020-305-YCID-6110	1/1/08	12/31/08	242,533.00		77,521.15	230,672.96
Insurance Fraud Reimbursement	1020-100-066-1020-305-YCID-6110	1/1/09	12/31/09	236,845.00		194,410.25	194,410.25
Victim Witness Supplement	1020-100-066-1020-093-YCJF-6010	1/1/09	12/31/09	67,370.00		16,800.00	16,800.00
Logistics & Commodities Distribution Plan							
Special Needs Shelter Planning & Support							
Election Reimbursement - Presidential Primary	1421-100-066-1421-023-YEMC-6010	1/1/08	12/31/08	385,276.12			352,662.39
Sex Offender Central Internet Registry	1020-100-066-1020-351-YCJS-6110	1/1/07	12/31/07	5,220.00			5,209.03
Total Department of Law and Public Safety				\$ 799,386.97	\$ 779,851.14	\$	\$ 2,248,618.19
Department of Environmental Protection:							
Solid Waste Services Tax Grant	4900-752-042-4900-007-V42Y-6010	1/1/07	12/31/07	198,734.00	\$	\$ 121,574.72	\$ 198,733.28
Solid Waste Services Tax Grant	4900-752-042-4900-007-V42Y-6010	1/1/08	12/31/08	215,962.00		205,278.01	205,278.01
Solid Waste Services Tax Grant	4900-752-042-4900-007-V42Y-6010	1/1/09	12/31/09	246,000.00			
Clean Communities Program	4900-765-042-4900-005-V42Y-6010	1/1/08	12/31/08	46,874.28		25,569.79	46,874.28
Clean Communities Program	4900-765-042-4900-005-V42Y-6010	1/1/09	12/31/09	60,286.38		58,080.01	58,080.01

COUNTY OF SOMERSET

SCHEDULE OF EXPENDITURES OF STATE FINANCIAL ASSISTANCE

YEAR ENDED DECEMBER 31, 2009

STATE GRANTOR/PASS-THROUGH GRANTOR/ PROGRAM TITLE	STATE ACCOUNT NUMBER	GRANT PERIOD		GRANT AWARD AMOUNT	2009		CUMULATIVE EXPENDITURES DECEMBER 31, 2009
		FROM	TO		FUNDS RECEIVED	EXPENDITURES	
<u>Department of Environmental Protection (continued)</u>							
County Environmental Health Act	4855-100-042-4855-075-V83K-6110	1/1/03	12/31/03	\$ 240,764.00	\$	\$ 13,960.00	\$ 240,764.00
County Environmental Health Act	4855-100-042-4855-075-V83K-6110	1/1/04	12/31/04	114,830.00			108,919.72
County Environmental Health Act	4855-100-042-4855-075-V83K-6110	1/1/05	12/31/05	165,000.00			160,031.17
County Environmental Health Act	4855-100-042-4855-075-V83K-6110	1/1/06	12/31/06	165,630.00	408.90	408.90	165,630.00
County Environmental Health Act	4855-100-042-4855-075-V83K-6110	1/1/07	12/31/07	168,880.00			112,059.00
County Environmental Health Act	4855-100-042-4855-075-V83K-6110	1/1/08	12/31/08	163,000.00	90,683.50	25,871.62	72,098.31
County Environmental Health Act	4855-100-042-4855-075-V83K-6110	1/1/09	12/31/09	165,300.00	105,640.00	77,271.24	77,271.24
Recycling Enhancement Bonus	4900-752-042-4900-007-V42Y-6010	1/1/09	12/31/09	168,100.00			10,000.00
Municipal Stormwater Regulation Program	4850-100-042-4850-118-GO42-6110	1/1/04	12/31/04	10,000.00			6,050.00
Municipal Stormwater Regulation Program	4850-100-042-4850-118-GO42-6110	1/1/05	12/31/05	10,000.00			6,050.00
Open Space Preservation - Ross Property	4800-727-042-4800-002-V22G-6120	1/1/08	12/31/08	3,419,870.03			2,969,870.03
Total Department of Environmental Protection				\$	\$ 685,078.78	\$ 528,014.29	\$ 4,431,659.05
<u>Department of Agriculture</u>							
Right to Farm	3380-100-010-3380-016-CCCC-6010	1/1/01	12/31/01	5,205.85	\$	\$ 263.33	\$ 3,150.97
Right to Farm	3380-100-010-3380-016-CCCC-6010	1/1/02	12/31/02	4,516.30			
Farmland Preservation - Drake Property		1/1/07	12/31/07	1,652,400.00			
Farmland Preservation - Johnson Property		1/1/07	12/31/07	1,845,600.00	1,227,071.45	1,845,600.00	1,845,600.00
Farmland Preservation - Johnson Property		1/1/08	12/31/08	342,370.65	342,370.65	342,370.65	342,370.65
Farmland Preservation - Plantcone Property		1/1/09	12/31/09	1,512,829.00	1,512,829.00	1,512,829.00	1,512,829.00
Farmland Preservation - Harms Property - Unappropriated		1/1/07	12/31/07	341,245.44			
Farmland Preservation - Murphy Easement		1/1/09	12/31/09	2,325,000.00	2,325,000.00		
County Comprehensive Farmland Preservation Plan	3380-733-010-3380-039-CCCC-6010	1/1/07	12/31/07	25,000.00	25,000.00		25,000.00
Total Department of Agriculture				\$ 5,432,271.10	\$ 3,701,062.98	\$	\$ 3,728,950.62
<u>New Jersey Governor's Council on Alcoholism and Drug Abuse</u>							
Municipal Alliance Program	2000-100-082-C001-044-U999-6010	1/1/06	12/31/06	324,421.00	\$	\$ 6,279.74	\$ 313,740.01
Municipal Alliance Program	2000-100-082-C001-044-U999-6010	1/1/07	12/31/07	324,421.00			317,422.43
Municipal Alliance Program	2000-100-082-C001-044-U999-6010	1/1/08	12/31/08	324,421.00	218,808.00	(6,279.74)	324,421.00
Municipal Alliance Program	2000-100-082-C001-044-U999-6010	1/1/09	12/31/09	324,421.00	85,579.79	318,537.94	318,537.94
Municipal Alliance Supplement	2000-100-082-C001-044-U999-6010	1/1/09	12/31/09	6,000.00		(500.00)	5,500.00
Total New Jersey Governor's Council on Alcoholism and Drug Abuse				\$ 304,387.79	\$ 318,037.94	\$	\$ 1,279,621.38
<u>New Jersey Office of Information Technology</u>							
Office of Information Technology: 911 Coordinator	2034-100-082-SBE7-050-UOAB-6120	1/1/07	12/31/07	25,000.00	\$	\$ 21,387.55	\$ 25,000.00
Office of Information Technology: 911 Coordinator	2034-100-082-SBE7-050-UOAB-6120	1/1/09	12/31/09	25,000.00	25,000.00		25,000.00
Enhanced 911 General Assistance	2034-100-082-SBE7-050-UOAB-6120	1/1/07	12/31/07	138,169.00		40,471.66	138,169.00
Enhanced 911 General Assistance	2034-100-082-SBE7-050-UOAB-6120	1/1/08	12/31/08	199,470.00		186,752.20	186,752.20
Enhanced 911 Equipment	2034-100-082-SBE7-050-UOAB-6120	1/1/08	12/31/08	291,302.00		97,685.08	97,685.08
Total New Jersey Office of Information Technology				\$ 25,000.00	\$ 371,296.49	\$	\$ 472,606.28

COUNTY OF SOMERSET

SCHEDULE OF EXPENDITURES OF STATE FINANCIAL ASSISTANCE

YEAR ENDED DECEMBER 31, 2009

STATE GRANTOR/PASS-THROUGH GRANTOR/ PROGRAM TITLE	STATE ACCOUNT NUMBER	GRANT PERIOD		GRANT AWARD AMOUNT	2009		CUMULATIVE EXPENDITURES DECEMBER 31, 2009
		FROM	TO		FUNDS RECEIVED	EXPENDITURES	
<u>Department of Labor and Workforce Development</u>							
WorkFirst New Jersey - WTW - SC TANF	4545-780-062-4545-010-N693-6140	7/1/05	6/30/06	\$ 390,875.00	\$	(47,794.48)	\$ 210,428.50
WorkFirst New Jersey - WTW - SC TANF	4545-780-062-4545-010-N693-6140	7/1/06	6/30/07	539,814.00		23,106.92	456,117.00
WorkFirst New Jersey - WTW - SC TANF	4545-780-062-4545-010-N693-6140	7/1/07	6/30/08	493,398.00		(275.82)	415,125.01
WorkFirst New Jersey - WTW - SC TANF	4545-780-062-4545-010-N693-6140	7/1/08	6/30/09	461,866.00		277,145.68	361,216.42
WorkFirst New Jersey - WTW - SC TANF	4545-780-062-4545-010-N693-6140	7/1/09	6/30/10	333,664.00		10,740.00	10,740.00
Workforce Investment - SC TANF	4545-780-062-4545-010-N693-6140	7/1/09	6/30/10	65,909.00		53,261.33	53,261.33
Workforce Investment - SC TANF VERIF	4545-780-062-4545-010-N693-6140	7/1/09	6/30/10	24,178.00			
WorkFirst New Jersey - WTW - HC TANF	4545-780-062-4545-010-N693-6140	7/1/05	6/30/06	124,616.00			124,331.00
WorkFirst New Jersey - WTW - HC TANF	4545-780-062-4545-010-N693-6140	7/1/06	6/30/07	128,488.00	(632.00)	35,604.04	44,846.95
WorkFirst New Jersey - WTW - HC TANF	4545-780-062-4545-010-N693-6140	7/1/07	6/30/08	113,590.00		(60,000.00)	53,590.00
WorkFirst New Jersey - WTW - HC TANF	4545-780-062-4545-010-N693-6140	7/1/08	6/30/09	95,641.00	1,300.00	24,974.84	95,641.00
WorkFirst New Jersey - WTW - HC TANF	4545-780-062-4545-010-N693-6140	7/1/09	6/30/10	106,023.00	12,765.00	25,905.04	25,905.04
Workforce Investment - HC TANF	4545-780-062-4545-010-N693-6140	7/1/09	6/30/10	17,736.00	4,469.00	17,736.00	17,736.00
Workforce Investment - HC TANF VERIF	4545-780-062-4545-010-N693-6140	7/1/09	6/30/10	4,867.00			
WorkFirst New Jersey - WTW - SC GA	4545-780-062-4545-010-N693-6140	7/1/07	6/30/08	121,457.00			34,474.50
WorkFirst New Jersey - WTW - SC GA	4545-780-062-4545-010-N693-6140	7/1/08	6/30/09	138,737.00	126,407.00	55,675.15	79,749.71
WorkFirst New Jersey - WTW - SC GA	4545-780-062-4545-010-N693-6140	7/1/09	6/30/10	247,637.00	17,651.50	12,000.00	12,000.00
Workforce Investment - SC GA	4545-780-062-4545-010-N693-6140	7/1/09	6/30/10	43,701.00		16,625.00	16,625.00
WorkFirst New Jersey - WTW - HC GA	4545-780-062-4545-010-N693-6140	7/1/07	6/30/08	141,353.00	36,577.50	43,777.34	123,482.48
WorkFirst New Jersey - WTW - HC GA	4545-780-062-4545-010-N693-6140	7/1/08	6/30/09	124,073.00	75,335.00	64,399.78	124,073.00
WorkFirst New Jersey - WTW - HC GA	4545-780-062-4545-010-N693-6140	7/1/09	6/30/10	50,721.00	35,350.00	50,721.00	50,721.00
Workforce Investment - HC GA	4545-780-062-4545-010-N693-6140	7/1/09	6/30/10	8,951.00		8,951.00	8,951.00
WorkFirst New Jersey - Learning Link	4545-767-062-4545-003-N751-6140	7/1/05	6/30/06	219,958.00			179,441.54
WorkFirst New Jersey - Learning Link	4545-767-062-4545-003-N751-6140	7/1/06	6/30/07	219,958.00	143,877.49	143,877.49	219,958.00
WorkFirst New Jersey - Learning Link	4545-767-062-4545-003-N751-6140	7/1/07	6/30/08	421,157.00	7,430.00	32,909.81	260,087.81
WorkFirst New Jersey - Learning Link	4545-767-062-4545-003-N751-6140	7/1/08	6/30/09	234,532.00	227,334.00	68,117.00	234,532.00
WorkFirst New Jersey - Learning Link	4545-767-062-4545-004-N751-6140	7/1/09	6/30/10	182,249.00		182,000.00	182,000.00
WorkFirst New Jersey - Career Advancement	4545-780-062-4545-010-N693-6140	7/1/05	6/30/06	66,632.00		(25,429.00)	21,484.00
WorkFirst New Jersey - Career Advancement	4545-780-062-4545-010-N693-6140	7/1/06	6/30/07	42,357.00	1,673.80	25,755.20	29,935.00
WorkFirst New Jersey - Career Advancement	4545-780-062-4545-010-N693-6140	7/1/07	6/30/08	16,359.00	1,859.00		5,957.00
WorkFirst New Jersey - Career Advancement	4545-780-062-4545-010-N693-6140	7/1/08	6/30/09	12,268.00	2,686.20		1,356.00
WorkFirst New Jersey - Career Advancement	4545-780-062-4545-010-N693-6140	7/1/09	6/30/10	12,588.00		1,075.00	1,075.00
Workforce Investment Board - SETC	4545-780-062-4545-010-N693-6140	7/1/06	6/30/07	110,000.00			70,641.93
Workforce Investment Board - SETC	4545-780-062-4545-010-N693-6140	7/1/07	6/30/08	115,000.00		4,531.82	74,182.35
Workforce Development Partnership	4545-780-062-4545-010-N693-6140	7/1/08	6/30/09	120,000.00	119,810.00	119,892.65	120,000.00
Workforce Development Partnership	4545-780-062-4545-002-N729-6140	7/1/07	6/30/08	109,260.00			50,109.00
Workforce Development Partnership	4545-780-062-4545-002-N729-6140	7/1/08	6/30/09	42,631.00	41,533.00	20,899.00	40,001.00
Workforce Development Partnership	4545-780-062-4545-002-N729-6140	7/1/09	6/30/10	39,083.00			
Workforce Investment - Stimulus Funds - Adult Workers	4545-780-062-4545-002-N729-6140	7/1/09	6/30/10	68,854.00	12,131.00	48,997.93	48,997.93
Workforce Investment - Stimulus Funds - Dislocated Workers	4545-780-062-4545-002-N729-6140	7/1/09	6/30/10	858,665.00	126,094.00	408,628.01	408,628.01
Workforce Investment - Youth Funds	4545-780-062-4545-002-N729-6140	7/1/09	6/30/10	118,762.00	58,115.00	66,658.00	66,658.00
Workforce Investment - HC / SC Early Employment Initiative	4545-780-062-4545-002-N729-6140	7/1/09	6/30/10	3,165.00			

COUNTY OF SOMERSET

SCHEDULE OF EXPENDITURES OF STATE FINANCIAL ASSISTANCE

YEAR ENDED DECEMBER 31, 2009

STATE GRANTOR/PASS-THROUGH GRANTOR/ PROGRAM TITLE	STATE ACCOUNT NUMBER	GRANT PERIOD		GRANT AWARD AMOUNT	2009		CUMULATIVE EXPENDITURES DECEMBER 31, 2009
		FROM	TO		FUNDS RECEIVED	EXPENDITURES	
<u>Department of Labor and Workforce Development (continued)</u>							
Workforce Distance Learning	4545-780-062-4545-010-N693-6140	7/1/05	6/30/06	\$ 100,000.00	\$	\$	100,000.00
Smart Steps	4545-760-062-4545-005-N729-6140	7/1/06	6/30/07	9,630.00			9,630.00
Smart Steps	4545-760-062-4545-005-N729-6140	7/1/08	6/30/09	1,605.00			1,605.00
N.J. Build	4545-780-062-4545-010-N693-6140	7/1/07	6/30/08	13,779.40		10,068.40	10,068.40
Disability Program Navigator	4545-780-062-4545-010-N693-6140	7/1/07	6/30/08	22,044.40			22,044.40
Disability Program Navigator	4545-780-062-4545-010-N693-6140	7/1/08	6/30/09	23,723.00		13,682.00	16,667.00
Total Department of Labor and Workforce Development					\$ 1,732,648.49	\$ 1,722,534.13	\$ 4,496,054.31
Other State Aid:				12,000.00	\$	\$	12,000.00
Traumatic Loss Intervention		1/1/08	12/31/08	12,000.00		6,000.00	12,000.00
Traumatic Loss Intervention		1/1/09	12/31/09		5,000.00		5,000.00
					\$ 17,000.00	\$ 6,000.00	\$ 12,000.00
<u>TOTAL STATE FINANCIAL ASSISTANCE</u>				\$ 19,339,475.46	\$	\$ 19,339,338.12	\$ 71,421,505.15

COUNTY OF SOMERSET

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

YEAR ENDED DECEMBER 31, 2009

NOTE 1. GENERAL

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

NOTE 2. BASIS OF ACCOUNTING

The accompanying schedules of expenditures of 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 U.S. generally accepted accounting principles. The basis of accounting, with exception, is described in Note 1 to the County's financial statements - statutory basis.

NOTE 3. RELATIONSHIP TO FEDERAL AND STATE FINANCIAL REPORTS

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

NOTE 4. RELATIONSHIP TO FINANCIAL STATEMENTS - STATUTORY BASIS

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

Receipts:

	<u>Federal</u>	<u>State</u>	<u>Other</u>	<u>Total</u>
Grant Fund	\$ 14,849,590.85	\$ 19,393,685.46	\$ 1,998,491.81	\$ 36,241,768.12
Trust Fund	<u>1,900,098.74</u>	<u> </u>	<u> </u>	<u>1,900,098.74</u>
	<u>\$ 16,749,689.59</u>	<u>\$ 19,393,685.46</u>	<u>\$ 1,998,491.81</u>	<u>\$ 38,141,866.86</u>

Expenditures:

	<u>Federal</u>	<u>State</u>	<u>Other</u>	<u>Total</u>
Grant Fund	\$ 8,940,020.25	\$ 19,339,338.12	\$ 1,078,390.38	\$ 29,357,748.75
Trust Fund	<u>1,829,761.86</u>	<u> </u>	<u> </u>	<u>1,829,761.86</u>
	<u>\$ 10,769,782.11</u>	<u>\$ 19,339,338.12</u>	<u>\$ 1,078,390.38</u>	<u>\$ 31,187,510.61</u>

NOTE 5. OTHER

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

COUNTY OF SOMERSET
NEW JERSEY

SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE YEAR ENDED DECEMBER 31, 2009

Section I - Summary of Auditor's Results

Financial Statements

- | | |
|--|-------------|
| (1) Type of Auditor Report Issued: | Unqualified |
| (2) Internal Control Over Financial Reporting: | |
| (a) Deficiencies identified during the audit of the financial statements? | No |
| (b) Deficiencies identified as material weaknesses? | No |
| (3) Noncompliance material to the financial statements noted during the audit? | No |

Federal Program(s)

- | | |
|---|---------------|
| (1) Internal Control Over Major Federal Programs: | |
| (a) Significant deficiencies identified during the audit of major federal programs? | None Reported |
| (b) Significant deficiencies identified as material weaknesses? | N/A |
| (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? | None Reported |
| (4) Identification of Major Federal Program(s): | |

COUNTY OF SOMERSET
NEW JERSEY

SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE YEAR ENDED DECEMBER 31, 2009

Federal Program(s) (Continued)

<u>Program</u>	<u>Grant Number</u>	<u>Grant Period</u>	<u>Type</u>	<u>Award Amount</u>	<u>Amounts Expended in 2009</u>
Home Investment Partnership	14.239	Various	A	\$9,769,041.00	\$762,588.09
ARRA:					
Homeless Prevention	14.257	8/1/09-9/30/12	A	519,821.00	486,414.04
CDBG Block	14.253	8/1/09-9/30/12	A	339,769.00	327,769.00
JAG Local Solicitation	16.738	3/1/09-2/28/13	B	143,561.00	143,561.00
Milling and Resurfacing	20.205	6/1/09-completion	A	5,649,029.00	4,103,214.27

(5) Program Threshold Determination:

Type A Federal Program Threshold > \$323,093.00

Type B Federal Program Threshold <= \$323,093.00

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

State Program(s)

(1) Internal Control Over Major State Programs:

(a) Significant deficiencies identified during the audit of major state program(s)? None Reported

(b) Significant deficiencies identified as material weaknesses? N/A

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

COUNTY OF SOMERSET
NEW JERSEY

SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE YEAR ENDED DECEMBER 31, 2009

State Program(s) (Continued)

(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? None Reported

(4) Identification of Major State Program(s)

<u>Program</u>	<u>Grant Number</u>	<u>Grant Period</u>	<u>Type</u>	<u>Award Amount</u>	<u>Amounts Expended in 2009</u>
Law Enforcement Agency Security Enhancement		Continuous	B	\$224,000.00	\$109,714.89
Personal Attendant Service	7570-100-054-7570 -385-LLLL-6130	Various	A	1,299,853.00	633,113.34
PESS Expansion and Equipment	7700-100-054-S640 -029-LLLL-6130	Various	A	2,376,259.00	1,206,699.90
State Community Partnership Program	1500-100-066-1500 -007-YSAC-6010	Various	B	723,321.00	243,789.01
Department of Agriculture - Farmland Preservation		Various	A	8,019,445.09	3,701,062.98
Adult Protective Services	4275-491-046-4110 -076-J004-6110	Various	B	447,160.00	114,315.00

(5) Program Threshold Determination:

Type A State Program Threshold > \$580,180.00
Type B State Program Threshold <= \$580,180.00

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

COUNTY OF SOMERSET
NEW JERSEY

SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE YEAR ENDED DECEMBER 31, 2009

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

Internal Control Findings

None Reported

Compliance Findings

None Reported

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

Federal Programs - None Reported

State Programs - None Reported

Status of Prior Year Audit Findings

Not Applicable

PART III

COUNTY OF SOMERSET

STATISTICAL DATA

LIST OF OFFICIALS

COMMENTS AND RECOMMENDATION

YEAR ENDED DECEMBER 31, 2009

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

	YEAR 2009		YEAR 2008	
	AMOUNT	%	AMOUNT	%
<u>REVENUE AND OTHER INCOME REALIZED</u>				
Fund Balance Utilized	\$ 18,180,000.00	6.41%	\$ 21,950,000.00	7.82%
Collection of Current Taxes	169,929,100.00	59.89%	170,839,214.00	60.83%
Miscellaneous Revenue Anticipated	80,531,234.70	28.38%	72,113,395.93	25.68%
Miscellaneous Revenues - Other	15,092,952.70	5.32%	15,944,262.47	5.67%
<u>Total Income</u>	<u>\$ 283,733,287.40</u>	<u>100.00%</u>	<u>\$ 280,846,872.40</u>	<u>100.00%</u>
<u>EXPENDITURES</u>				
Budget Expenditures:				
Operations	\$ 220,498,247.48	82.39%	\$ 213,673,779.10	81.19%
Capital Improvements	14,989,207.00	5.60%	21,784,346.00	8.28%
Debt Service	17,401,198.00	6.50%	16,322,100.33	6.20%
Deferred Charges and Statutory Expenditures	14,722,103.00	5.50%	10,794,263.00	4.10%
Other Expenditures	851.34	0.01%	589,354.00	0.23%
<u>Total Expenditures</u>	<u>\$ 267,611,606.82</u>	<u>100.00%</u>	<u>\$ 263,163,842.43</u>	<u>100.00%</u>
Excess in Revenue	\$ 16,121,680.58		\$ 17,683,029.97	
Fund Balance, January 1	37,500,015.67		41,766,985.70	
	<u>\$ 53,621,696.25</u>		<u>\$ 59,450,015.67</u>	
Less: Utilization as Anticipated Revenue	18,180,000.00		21,950,000.00	
Fund Balance, December 31	<u>\$ 35,441,696.25</u>		<u>\$ 37,500,015.67</u>	

COMPARATIVE SCHEDULE OF TAX INFORMATION
(ABSTRACT OF RATABLES)

Set forth below is the County tax rate for the past five years:

<u>YEAR</u>	<u>ASSESSED VALUATIONS ON WHICH COUNTY TAXES ARE APPROPRIATED</u>	<u>COUNTY TAX RATE</u>	<u>COUNTY LIBRARY RATE</u>	<u>OPEN SPACE AND FARMLAND PRESERVATION RATE</u>
2009	\$55,815,481,169.00	0.26546958	0.03643487	0.03000000
2008	54,695,989,018.00	0.27105122	0.03678020	0.03000000
2007	54,524,256,257.00	0.27396428	0.03477877	0.03000000
2006	56,013,524,263.00	0.29306449	0.03483805	0.03000000
2005	50,624,756,211.00	0.31199400	0.03458383	0.03000000

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

<u>YEAR</u>	<u>COUNTY</u>	<u>TAX LEVY LIBRARY</u>	<u>OPEN SPACE AND FARMLAND PRESERVATION</u>	<u>CASH COLLECTIONS</u>	<u>PERCENTAGE OF COLLECTIONS</u>
2009	\$169,929,100.00	\$13,520,471.00	\$19,204,237.50	\$202,653,808.50	100.00%
2008	170,839,214.00	13,537,509.00	18,911,879.10	203,288,602.10	100.00%
2007	163,802,454.00	11,444,407.00	16,769,762.80	192,016,623.80	100.00%
2006	157,589,774.00	10,054,594.00	15,154,637.36	182,799,005.36	100.00%
2005	150,228,574.00	9,255,153.00	13,513,077.28	172,996,804.28	100.00%

YEAR'S OPERATION

The operation of the County for the year 2009 produced a surplus of \$16,121,680.58 compared with \$17,683,029.97 in 2008 a decrease of \$1,561,349.39. A comparison of the results of operations for the past three years is set forth below:

<u>YEAR</u>	<u>EXCESS IN REVENUE</u>
2009	\$16,121,680.58
2008	17,683,029.97
2007	22,063,816.56

YEAR'S OPERATION (CONTINUED)

Following is a summary of items which produced the operating surplus:

	<u>2009</u>	<u>2008</u>	<u>2007</u>
Excess from Miscellaneous Revenue Anticipated	\$1,029,579.22	\$2,328,104.83	\$7,086,064.25
Miscellaneous Revenue Not Anticipated	6,576,595.07	5,891,769.43	6,448,768.27
Added Taxes Collected - Chapter 197, P.L. 1941	936,904.29	743,890.64	1,899,490.18
Unexpended Balances of Prior Year Appropriation Reserves Lapsed	7,579,450.52	7,359,686.37	6,484,894.85
Unexpended Balances of Current Year Appropriations Canceled		16.67	0.92
Refund of Prior Year Revenue Interfunds - Net	851.34 *		56,496.27 *
Canceled Receivables		589,354.00 *	1,313,588.45 *
Canceled Reserves	2.82	1,337,108.62	1,514,682.81
Canceled Prior Year Commitments Payable		<u>611,807.41</u>	
OPERATING SURPLUS FOR YEAR	<u>\$16,121,680.58</u>	<u>\$17,683,029.97</u>	<u>\$22,063,816.56</u>

*Deduction

COMPARATIVE SCHEDULE OF FUND BALANCES

A comparison of the amount of fund balance at the end of the past five years follows:

<u>YEAR</u>	<u>BALANCE DECEMBER 31</u>	<u>UTILIZED IN BUDGET OF SUCCEEDING YEAR</u>
2008	\$35,441,696.25	\$17,400,000.00
2008	37,500,015.67	18,180,000.00
2007	41,766,985.70	21,950,000.00
2006	41,453,169.14	21,750,000.00
2005	41,871,270.92	21,750,000.00

COMPARISON OF CERTAIN BUDGET AND
EMERGENCY EXPENDITURES - CURRENT FUND

	<u>YEAR 2009</u>	<u>YEAR 2008</u>
<u>Operating:</u>		
General Government	\$51,655,208.00	\$52,635,161.00
Judiciary	419,069.00	441,608.00
Regulation	13,750,451.00	14,346,282.00
Roads and Bridges	12,022,436.00	13,335,214.00
Correction and Penal	16,449,912.00	16,351,246.00
Health and Welfare	38,841,380.00	37,498,110.00
Educational	22,527,510.00	23,759,826.00
Recreational	8,193,000.00	8,561,000.00
State and Federal Programs	56,439,281.48	46,545,332.10
Contingent	200,000.00	200,000.00
	<hr/>	<hr/>
<u>Total Operating Costs</u>	220,498,247.48	213,673,779.10
<u>Capital Improvements</u>	14,989,207.00	21,784,346.00
<u>Debt Service</u>	17,401,198.00	16,322,100.33
Deferred Charges and <u>Statutory Expenditures</u>	14,722,103.00	10,794,263.00
	<hr/>	<hr/>
<u>Total General Appropriations</u>	<u>\$267,610,755.48</u>	<u>\$262,574,488.43</u>

OFFICIALS IN OFFICE AND SURETY BONDS

The following officials were in office during the period under audit:

<u>NAME</u>	<u>TITLE</u>	<u>AMOUNT OF BOND</u>	<u>CORPORATE SURETY</u>
Rick Fontana	Director		
Jack Ciattarelli	Deputy Director		
Peter S. Palmer	Freeholder		
Patricia Walsh	Freeholder		
Robert Zaborowski	Freeholder		
Richard E. Williams	County Administrator		
Barbara A. Lucas	Clerk of the Board		
Brett A. Radi	County Clerk	\$15,000.00	Selective Insurance
Marty Jo Nadler	Comptroller	*	
Brian Newman	Dirctor of Finance and Administrative Services	\$38,000.00	Selective Insurance
Mary Louise Stanton	Qualifying Purchasing Agent	*	
Bev Hacker	Director of Human Resources	*	
Michael J. Amorosa	Director of Public Works and County Engineer	*	
Thomas C. Miller	County Counsel	*	
Frank G. Bruno	Surrogate	\$15,000.00	Selective Insurance
Stanley R. Layton	Deputy Surrogate	\$15,000.00	Selective Insurance
Robert P. Bzik	Director of Planning Board	*	
Mildred A. Gaupp	Director of Human Services	*	

OFFICIALS IN OFFICE AND SURETY BONDS (CONTINUED)

<u>NAME</u>	<u>TITLE</u>	<u>AMOUNT OF BOND</u>	<u>CORPORATE SURETY</u>
Wayne J. Forrest	County Prosecutor	*	
Stephen J. Krachun	Director of Facilities and Services	*	
James G. Maher III	Superintendent of Weights and Measures	*	
Frank J. Provenzano, Sr.	Sheriff	\$15,000.00	Selective Insurance
Charles O'Neill	Warden - County Jail	*	
Thomas Kelly	Deputy Warden - County Jail	*	
Deborah J. Varga	County Adjuster	*	

*Public Employees Dishonesty Coverage Bond in the amount of \$100,000.00 with a forgery or alteration declaration of \$100,000.00 was issued by the Selective Insurance Company covering all other County employees.

All of the bonds were examined and were properly executed.

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COMMENTS AND RECOMMENDATION

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

Effective July 1, 2005 the bid threshold in accordance with N.J.S.A. 40A:11-3 is \$21,000.00. Effective July 19, 2005, the bid threshold in accordance with N.J.S.A. 40A:11-3 was increased to \$29,000.00 by resolution of the Board of Freeholders. The governing body of the County has the responsibility of determining whether the expenditures in any category will exceed \$29,000.00 within the fiscal year. Where question arises as to whether any contract or agreement might result in violation of the statute, the County Counsel's opinion should be sought before a commitment is made.

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

- Pole Barn Building at Colonial Park
- Tree Removal and Trimming
- Personal Care Products - Jail
- Refuse Disposal Services
- Consulting Services- Employee Benefits Plan
- Moving of Voting Machines
- Office Supplies, Equipment, Furniture and Paper
- Janitorial Supplies
- Transportation of Hazardous Waste
- Vending Machines
- Parks and Golf Course Equipment and Maintenance
- Senior Nutrition Meals
- Locksmith Services and Hardware
- Employee Assistance/Substance Abuse Program
- Document Scanning and Microfilming Services
- Vehicle Parts and Repairs
- Window Replacement at Buck Garden Visitor Center
- Dutch Barn Roof Replacement at John Van Camp Farmstead
- Chipboard Improvements at Recycling Center
- Pedestrian Bridge over D & R Canal
- Drug and Alcohol Testing
- Fire Training Academy
- Gasoline, Fuel Oil, Diesel and Kerosene
- Landscape Chemical Treatment and Fertilization
- Tire Mounting and Dismounting
- Tire Road Services

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

Honeywell Maintenance Repairs
Belts and Conveyors at Recycling
Maintenance and Repair of Cooled Chillers
Police Training Academy
Medical Services, Psychological Fitness
Temporary Employment Services
Resident Prescription Savings Program
Anti-Freeze Coolant
Collision Repairs and Vehicle Painting
Physician and Nursing Services - Jail
Voting Authority Booklets
Concrete Drainage Piping
Deck Replacement - Environmental Education Center
Restroom Reconstruction at Colonial Park
Road Resurfacing and Materials
Internet Protocol Cameras and Associated Materials
Road Marking and Striping
Calibration Prover Truck with Options
Replacement Battery UPS Modules
Stormwater Management
Snow Plow Parts
Amphibious Off Road Vehicle
Prosecutor Vehicles
Elevator Maintenance
County Uniforms
Rehabilitation of Bridges
Rose Garden Improvements at Colonial Park
Purchase and Installation of Vinyl Fence
Towing Services
Joint Rehabilitation of Parking Deck
Repairs of Various Park Structures
Off Site Record Storage
Traffic Control Signs and Support
Improvements to Various Sports Complex and Fields
Commissary Services - Jail
Non Perishable Food and Supplies - Jail
Kitchen Disposals - Jail
Streetscape Improvements
Grandstand and Support Building
Social Services and Chaplaincy - Jail
Mosquito Insecticides and Herbicides
Recycling Dumpsters
Improvements to Adult Day Care Center
Maintenance of 911 System
Deer Carcus Removal
Disaster Preparedness Assessment

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

Inasmuch as the system of records did not provide for an accumulation of payments for categories for the performance of any work or the furnishing or hiring of any materials or supplies, the results of such an accumulation could not reasonably be ascertained. Disbursements were reviewed, however, to determine whether any clear cut violations existed

Our audit of expenditures did not reveal any individual payments, contracts or agreements in excess of \$29,000.00 "for the performance of any work or 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."

There were no resolutions in the minutes indicating change orders which caused the originally awarded contract price to be exceeded by more than 20 percent.

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

CASH AND INVESTMENTS

At December 31, 2009, the Current, Trust, Capital, Library, Open Space and Farmland Preservation Funds had cash and investments totaling \$194,087,861.49.

During 2009, the County earned interest in the amount of \$3,064,312.26 from all investments.

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 2009 is as follows:

Balance, December 31, 2008	\$1,567,862.63
Received	2,903,299.57
	<hr/>
	\$4,471,162.20
Expended	3,724,962.42
	<hr/>
Balance, December 31, 2009	<u><u>\$746,199.78</u></u>

COUNTY ADJUSTER - (EXHIBITS "E" THROUGH "E-3")

The total County fees remitted to the County Treasurer in 2009 amounted to \$7,247.35, as compared with \$8,145.12 for 2008, an decrease of \$897.77.

COUNTY CLERK - (EXHIBITS "F" THROUGH "F-6")

The total County Clerk fees remitted to the County Treasurer for 2009 amounted to \$5,701,713.30, as compared with \$7,001,567.08 for 2008, a decrease of \$1,299,853.78.

SHERIFF (EXHIBITS "G" THROUGH "G-4")

Total County Sheriff fees remitted to the County Treasurer in 2009 amounted to \$937,567.73, as compared with \$609,992.52 for 2008, an increase of \$327,575.21.

JAIL WARDEN - PRISONERS' FUNDS - (EXHIBITS "H" THROUGH "H-1")

Cash for Prisoners' Funds held at the jail amounted to \$280,018.49 as of December 31, 2008. At April 30, 2010, the detailed analysis of prisoners' deposits equaled the total of the cash on deposit and cash on hand.

Bails received by the Warden are deposited in a separate bank account. The bail bond account had a balance of \$18.49 as of April 30, 2010.

The inmate welfare account had a balance of \$271,187.99 as of April 30, 2010.

The inmate custodial account had a balance of \$13,507.01 as of April 30, 2010.

The work release account had a balance of \$3.46 as of April 30, 2010.

SURROGATE

Total revenues remitted to the County Treasurer in 2009 amounted to \$358,120.09 as compared with \$290,171.97 in 2008, an increase of \$67,948.12.

A separate report will be filed relative to the financial position of the Surrogate's Office to comply with the requirements promulgated by the Local Finance Board.

GENERAL FIXED ASSETS

The County maintains a detailed inventory of their fixed assets, as required by N.J.S.A. 5:30-5.6 promulgated by the Division of Local Government Services. However, a physical inspection of fixed assets and reconciliation with the property records has not been performed in several years. Any differences between quantities determined by the physical inspection and the accounting records should be investigated and fully documented.

RECOMMENDATION

That a physical inventory of General Fixed Assets be taken and reconciled with the property records on a periodic basis.

