

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

COUNTY OF SOMERSET

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COUNTY OF SOMERSET

PART I

INDEPENDENT AUDITOR'S REPORT ON
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YEAR ENDED DECEMBER 31, 2011



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 - regulatory 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, 2011 and 2010 and for the year ended December 31, 2011 as listed as financial statements - regulatory basis in the foregoing table of contents. These financial statements - regulatory basis are the responsibility of the management of the County of 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, 2011 and 2010 or the results of its operations and changes in fund balance for the years then ended or the revenues or expenditures for the year ended December 31, 2011.

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

In accordance with Government Auditing Standards, we have also issued our report dated July 12, 2012 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 - regulatory 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. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the regulatory financial statements. This information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated in all material respects in relation to the financial statements taken as a whole.


CERTIFIED PUBLIC ACCOUNTANTS


REGISTERED MUNICIPAL ACCOUNTANT NO. 50

July 12, 2012

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CURRENT FUND

COUNTY OF SOMERSET

CURRENT FUND

BALANCE SHEETS - REGULATORY BASIS

	<u>REF.</u>	<u>BALANCE DECEMBER 31, 2011</u>	<u>BALANCE DECEMBER 31, 2010</u>
<u>ASSETS</u>			
Current Fund:			
Cash - Regular		\$ 35,539,359.76	\$ 38,201,156.95
Investments		12,265,000.00	12,590,000.00
	A-4	\$ 47,804,359.76	\$ 50,791,156.95
Change Fund	A-5	350.00	350.00
		\$ 47,804,709.76	\$ 50,791,506.95
Receivables and Other Assets with Full Reserves:			
Revenue Accounts Receivable	A-8	\$ 521,927.55	\$ 650,538.47
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	4,872,648.96	4,623,604.04
	A	\$ 5,444,317.68	\$ 5,323,883.68
Deferred Charges	A-23	\$ 6,431,890.54	\$ 1,167,996.54
	A	\$ 59,680,917.98	\$ 57,283,387.17
Grant Fund:			
Cash	A-4	\$ 1,197,284.41	\$ 6,082,786.22
Grants Receivable	A-9	122,537,741.78	99,385,422.27
	A	\$ 123,735,026.19	\$ 105,468,208.49
	A	\$ 183,415,944.17	\$ 162,751,595.66

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

COUNTY OF SOMERSET

CURRENT FUND

BALANCE SHEETS - REGULATORY BASIS

	<u>REF.</u>	<u>BALANCE DECEMBER 31, 2011</u>	<u>BALANCE DECEMBER 31, 2010</u>
<u>LIABILITIES, RESERVES AND FUND BALANCE</u>			
Current Fund:			
Liabilities:			
Appropriation Reserves	A-3:A-15	\$ 7,276,575.43	\$ 7,631,448.02
Accounts Payable	A-12	710,438.86	1,746,260.85
Encumbrances Payable	A-18	3,713,340.47	4,316,201.29
Reserve for Tax Appeals	A-16	282,837.96	238,105.03
Emergency Note Payable	A-22	6,431,890.54	1,167,996.54
		<u>\$ 18,415,083.26</u>	<u>\$ 15,100,011.73</u>
Reserve for Receivables and Other Assets	A	5,444,317.68	5,323,883.68
Fund Balance	A-1	<u>35,821,517.04</u>	<u>36,859,491.76</u>
	A	<u>\$ 59,680,917.98</u>	<u>\$ 57,283,387.17</u>
Grant Fund:			
Encumbrances Payable	A-18	\$ 21,284,948.82	\$ 9,716,653.04
Reserve for Grants Appropriated	A-10	101,913,880.40	92,628,061.11
Reserve for Grants Unappropriated	A-19	<u>536,196.97</u>	<u>3,123,494.34</u>
	A	<u>\$ 123,735,026.19</u>	<u>\$ 105,468,208.49</u>
	A	<u>\$ 183,415,944.17</u>	<u>\$ 162,751,595.66</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 - REGULATORY BASIS

	<u>REF.</u>	<u>YEAR 2011</u>	<u>YEAR 2010</u>
<u>REVENUE AND OTHER INCOME REALIZED</u>			
Fund Balance Utilized	A-1:A-2	\$ 18,300,000.00	\$ 17,400,000.00
Miscellaneous Revenue Anticipated	A-2	85,465,825.61	64,848,995.04
Receipts From Current Taxes	A-2	168,720,100.00	168,829,100.00
Non-Budget Revenue	A-2	8,015,520.89	6,973,341.92
Other Credits to Income:			
Unexpended Balance of Appropriation Reserves	A-15	5,119,826.37	6,020,494.32
Canceled Accounts Payable	A-12	1,000,000.00	1,067,381.12
Canceled Grant Reserves	A-10	1,756,248.49	192,208.00
Canceled Encumbrances	A-18	150,000.00	
<u>Total Income</u>		<u>\$ 288,527,521.36</u>	<u>\$ 265,331,520.40</u>
<u>EXPENDITURES</u>			
Budget Appropriations:			
Operations	A-3	\$ 232,601,083.64	\$ 203,747,876.19
Capital Improvements	A-3	6,965,028.00	7,179,028.00
Debt Service	A-3	18,366,624.32	20,287,410.70
Deferred Charges and Statutory Expenditures	A-3	17,934,968.00	15,873,532.00
Canceled Grant Receivables	A-9	472,171.12	192,208.00
Refund of Prior Year Revenue	A-4	543,621.00	
<u>Total Expenditures</u>		<u>\$ 276,883,496.08</u>	<u>\$ 247,280,054.89</u>
Excess in Revenue		\$ 11,644,025.28	\$ 18,051,465.51
Adjustments to Income Before Fund Balance:			
Expenditures Included Above Which are by Statute			
Deferred Charges to Budget of Succeeding Year		5,618,000.00	766,330.00
Statutory Excess to Fund Balance		\$ 17,262,025.28	\$ 18,817,795.51
<u>FUND BALANCE</u>			
Balance, January 1	A	36,859,491.76	35,441,696.25
		<u>\$ 54,121,517.04</u>	<u>\$ 54,259,491.76</u>
Decreased by:			
Utilization as Anticipated Revenue	A-1:A-2	18,300,000.00	17,400,000.00
Balance, December 31	A	<u>\$ 35,821,517.04</u>	<u>\$ 36,859,491.76</u>

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

COUNTY OF SOMERSET
CURRENT FUND
STATEMENT OF REVENUES - REGULATORY BASIS
YEAR ENDED DECEMBER 31, 2011

	REF.	ANTICIPATED		REALIZED	EXCESS OR (DEFICIT)
		BUDGET	N.J.S. 40A:4-87		
Fund Balance Anticipated	A-1	\$ 18,300,000.00		\$ 18,300,000.00	
Miscellaneous Revenues:					
Fees:					
County Clerk	A-2	\$ 3,842,445.00		\$ 4,549,765.13	\$ 707,320.13
Surrogate	A-8	180,000.00		215,621.73	35,621.73
Sheriff	A-2	500,000.00		529,140.42	29,140.42
Guidance Center	A-2	940,000.00		1,565,710.92	625,710.92
Recycling	A-8	500,000.00		500,000.00	
Interest on investments and Deposits	A-8	1,100,000.00		1,175,982.32	75,982.32
Social and Welfare Services (c 66 P.L. 1990):					
Supplemental Social Security Income	A-8	549,497.00		621,752.00	72,255.00
Division of Youth and Family Services	A-8	901,875.00		901,875.00	
Psychiatric Facilities (c.73. P. L. 1990):					
Maintenance of Patients in State Institutions for Mental Diseases	A-8	3,557,910.00		3,557,910.00	
Maintenance of Patients in State Institutions for Developmentally Disabled	A-8	6,964,534.00		6,964,534.00	
Board of County Patients in State and Other Institutions	A-8	29,811.00		29,811.00	
Area Plan Grant	A-8	1,053,983.00		1,053,983.00	
State Homeland Security Grant Program	A-9		355,809.76	355,809.76	
FFY09 Urban Areas Security Initiative	A-9		65,000.00	65,000.00	
Data Exchange Grant	A-9	150,000.00		150,000.00	
Local Safety Project Overheight Vehicle Detectors	A-9		197,208.00	197,208.00	
Construction of Mountain Avenue Bridge	A-9		1,000,000.00	1,000,000.00	
Mercer St Bridge No F0808	A-9	1,000,000.00		1,000,000.00	
Emergency Management Performance Grant	A-9	50,000.00		50,000.00	
Clean Communities Program	A-9		61,906.81	61,906.81	
County Environmental Health Act	A-9		163,358.00	163,358.00	
Bulletproof Vest Partnership Grant - Prosecutor	A-9		2,677.77	2,677.77	
State Criminal Alien Grant	A-9	226,279.00		226,279.00	
PESS Expansion	A-9	1,087,241.00		1,087,241.00	
Psychiatric Advance Nurse Practitioner	A-9	166,434.00		166,434.00	
PATH - Services to the Homeless	A-9	178,185.00		178,185.00	
Supported Employment Program	A-9	217,890.00		217,890.00	
Client Rent Subsidies	A-9	48,000.00		48,000.00	
Bilingual Clinician	A-9	75,000.00		75,000.00	
Mental Health Transformation	A-9		728,749.00	728,749.00	
Social Services for Homeless	A-9	134,520.00	61,500.00	196,020.00	
Personal Assistance Service	A-9		518,858.00	518,858.00	
Escort Transportation	A-9	38,001.00		38,001.00	
Human Service Planning and Implementation	A-9	69,373.00		69,373.00	
Family Crisis Intervention	A-9	30,353.00		30,353.00	
Family Development Special Initiative	A-9		42,271.00	42,271.00	
Comprehensive Alcoholism and Drug Abuse Program	A-9	528,473.00		528,473.00	
FEMA - Project Outreach	A-9		25,552.00	25,552.00	
Youth Incentive Program: Community Development	A-9		128,689.00	128,689.00	
CIACC	A-9	38,359.00		38,359.00	
Youth Case Management	A-9	540,157.00		540,157.00	
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	142,175.00		142,175.00	
State Home Delivered Meals	A-9	15,851.00		15,851.00	
Care Coordination	A-9	23,810.00		23,810.00	
State Health Insurance Program	A-9		29,000.00	29,000.00	
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		50,000.00	50,000.00	
Local Core Capacity for Public Health Emergency Preparedness	A-9	168,800.00	350,885.00	519,685.00	
Medication Management	A-9	5,638.00		5,638.00	
Medicaid Match	A-9	11,482.00		11,482.00	
Innovative Food Defense	A-9		95,800.00	95,800.00	
Help America Vote Act (HAVA) Section 261	A-9		43,600.00	43,600.00	
NJ DOT County Aid	A-9	2,477,000.00		2,477,000.00	
Veterans Transportation Grant	A-9		18,000.00	18,000.00	
2012 Unified Planning Work Program	A-9		133,000.00	133,000.00	
Route 22 / Chimney Rock Road Design and Right - of - Way	A-9		35,222,000.00	35,222,000.00	
Local Safety Program: Easton / Foxwood Intersection Improvements	A-9		282,850.00	282,850.00	
Subregional Transportation Planning Program	A-9		59,866.00	59,866.00	
Using Access & Mobility Improvements to Support Redevelopment Activities	A-9		240,000.00	240,000.00	
Senior Citizen and Disabled Resident Transportation	A-9		751,918.00	751,918.00	
Section 5311 Non - Urbanized Area Formula Program	A-9		103,582.00	103,582.00	
Law Enforcement Agency Security Enhancement	A-9		94,085.00	94,085.00	
Tuberculosis Control Program	A-9		50,000.00	50,000.00	

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

COUNTY OF SOMERSET

CURRENT FUND

STATEMENT OF REVENUES - REGULATORY BASIS

YEAR ENDED DECEMBER 31, 2011

Miscellaneous Revenues (Continued):	REF.	ANTICIPATED		REALIZED	EXCESS OR (DEFICIT)
		BUDGET	SPECIAL N.J.S. 40A:4-87		
Body Armor Replacement - Sheriff	A-9	\$	\$ 5,101.20	\$ 5,101.20	\$
Body Armor Replacement - Jail	A-9		10,469.28	10,469.28	
Body Armor Replacement - Prosecutor	A-9		5,271.62	5,271.62	
Law Enforcement Officers Training & Equipment Fund	A-9		53,515.00	53,515.00	
Multi-Jurisdictional Narcotics Enforcement Task Program	A-9		64,672.00	64,672.00	
Juvenile Accountability Incentive Block Grant	A-9	21,118.00		21,118.00	
Victim Assistance Supplement (VOCA)	A-9		19,599.00	19,599.00	
Insurance Fraud Reimbursement '09	A-9	250,000.00		250,000.00	
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- Service Grant	A-9	188,385.00		188,385.00	
Victim Assistance Program (VOCA)	A-9		118,323.00	118,323.00	
SANE/SART	A-9	66,522.00		66,522.00	
Local Law Enforcement Block Grant	A-9	5,381.00		5,381.00	
Drunk Driving Enforcement Fund	A-9		3,000.00	3,000.00	
ARRA Stop Violence/Women	A-9		10,617.00	10,617.00	
Hazard Materials Emergency Preparedness	A-9	6,911.00		6,911.00	
Juvenile Detention Alternatives Initiative - Innovations	A-9		120,000.00	120,000.00	
"Over The Limit Under Arrest" 2011 Statewide Crackdown	A-9		4,400.00	4,400.00	
DUI Enforcement	A-9		10,000.00	10,000.00	
Distracted Driver Enforcement Grant	A-9		10,000.00	10,000.00	
Emergency Management Agency Assistance	A-9		50,000.00	50,000.00	
Local Arts Program	A-9	64,462.00		64,462.00	
Retired Senior Volunteer Program	A-9	60,082.00		60,082.00	
Workforce Investment Act	A-9		2,979,728.00	2,979,728.00	
Workforce Investment Act - Disaster Mini National Emergency Grant	A-9		300,000.00	300,000.00	
Workforce Investment Act - SmartSteps	A-9		4,815.00	4,815.00	
Farmland Preservation - Piancone Farm	A-9		704,167.20	704,167.20	
Farmland Easement Van Nuys Farm	A-9	2,408,862.00		2,408,862.00	
Farmland Easement Harms Farm	A-9	341,245.00		341,245.00	
Traumatic Loss Interventions for Youth	A-9		12,000.00	12,000.00	
Rocky Hill Health Services	A-9	11,461.00		11,461.00	
Far Hills Health Services	A-9	12,000.00		12,000.00	
Franklin Township Senior Citizen Transportation	A-9		30,000.00	30,000.00	
Somerset Hills Adult Day Care	A-9	44,954.00		44,954.00	
ARC Transportation	A-9	372,500.00	377,740.00	750,240.00	
Bedminster Health Services	A-9	53,661.00		53,661.00	
North Plainfield Health Services	A-9	110,934.00		110,934.00	
WarrEn Township Senior Citizen Transportation	A-9		29,435.00	29,435.00	
Franklin Health Services	A-9	569,805.00		569,805.00	
Branchburg Health Services	A-9	5,434.00		5,434.00	
Raritan Health Services	A-9	53,518.00		53,518.00	
Manville Health Services	A-9	66,526.00		66,526.00	
Somerville Health Services	A-9	95,158.00		95,158.00	
Parents as Teachers	A-9		30,000.00	30,000.00	
Montgomery Twp Transportation	A-9	70,233.00		70,233.00	
National Association of County Health Officers (NACCHO)	A-9		5,000.00	5,000.00	
Short-Term Planning Program	A-9		73,556.00	73,556.00	
Walgreen's Obesity Prevention Grant	A-9		15,000.00	15,000.00	
State Aid - Community Mental Service Act	A-8	527,534.00		551,591.00	24,057.00
Board of Federal and State Prisoners	A-8	400,000.00		157,088.00	(242,912.00)
Shared Services Revenues	A-8	1,150,000.00		1,999,369.45	849,369.45
State Reimbursement of Election Expenses	A-8	175,000.00		234,675.00	59,675.00
Increased Fees as a Result of Chapter 370:					
County Clerk	A-8	850,000.00		850,000.00	
County Surrogate	A-8	75,000.00		75,000.00	
Sheriff	A-8	20,000.00		20,000.00	
Pension Reimbursement	A-8	730,000.00		730,000.00	
	A-1	\$ 37,295,399.00	\$ 45,934,206.64	\$ 85,465,825.61	\$ 2,236,219.97
Amount to be Raised by Taxation					
County Purpose Tax	A-7-A-1	\$ 168,720,100.00		\$ 168,720,100.00	\$
Budget Totals		\$ 224,315,499.00	\$ 45,934,206.64	\$ 272,485,925.61	\$ 2,236,219.97
Non-Budget Revenue	A-1:A-2			8,015,520.89	8,015,520.89
		\$ 224,315,499.00	\$ 45,934,206.64	\$ 280,501,446.50	\$ 10,251,740.86
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 - REGULATORY BASIS
YEAR ENDED DECEMBER 31, 2011

	<u>REF.</u>	
Guidance Center	A-8	\$ 1,572,294.68
Less: Refunds	A-4	<u>6,583.76</u>
	A-2	\$ <u>1,565,710.92</u>
County Clerk	A-8	\$ 4,804,102.63
Less: Transfer to Trust	A-4	<u>254,337.50</u>
	A-2	\$ <u>4,549,765.13</u>
Sheriff	A-8	\$ 548,258.42
Less: Transfer to Trust	A-4	<u>19,118.00</u>
	A-2	\$ <u>529,140.42</u>

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

COUNTY OF SOMERSET
CURRENT FUND
STATEMENT OF REVENUES - REGULATORY BASIS
YEAR ENDED DECEMBER 31, 2011

REF.

MISCELLANEOUS REVENUE NOT ANTICIPATED

Adjuster Fees		\$ 6,058.71
Added Taxes Per Chapter 397, P.L. 1941		592,504.58
Prior Year Refunds		48,566.90
Non Refundable Inspections		58,757.00
Bail Bond Forfeitures		68,295.00
Telephone Commission		91,767.39
Debt Service - State of NJ		1,932,407.50
Housing Federal Prisoners		21,900.00
Sale of County Property		279,547.35
Damage to County Property		5,891.45
Fringe Benefits		826,712.32
Prosecutors Administration Reimbursements		34,778.99
Miscellaneous		697,619.73
Rent of Somerset County Property		126,714.98
Fines Probation Title 40		16,629.36
Construction Appeals		2,900.00
Land Development Digital Submit		72,685.58
Soil Conservation Reimbursement		250,408.00
Transportation Services		16,070.34
Office on Aging - Meals		119,541.23
Hunterdon County College Debt		560,335.67
State Refund Mental Health		18,000.00
Family Crisis Intervention		2,956.00
Court Reimbursement		286,753.97
Jail Processing Fees		60,054.33
Indirect Costs		161,764.90
Vending Machine Fees		4,823.50
Care and Maintenance Contribution		176,453.94
Social Security Administration Wires		9,600.00
Joint Insurance Fund Dividends		406,272.94
Sale of Maps and Documents		193.35
Consumer Affairs		10.00
Sheriff's Office		59,734.94
FEMA		1,169,203.03
	A-4	\$ 8,185,912.98
Less: Refunds	A-4	<u>170,392.09</u>
	A-2	<u>\$ 8,015,520.89</u>

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

COUNTY OF SOMERSET
CURRENT FUND
STATEMENT OF EXPENDITURES - REGULATORY BASIS
YEAR ENDED DECEMBER 31, 2011

	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	\$ 88,608.00	\$	
County Administrator's Office:					
Salaries and Wages	409,803.00	395,803.00	393,863.34	1,939.66	
Other Expenses	345,488.00	185,488.00	100,745.20	84,742.80	
Clerk of the Board:					
Salaries and Wages	191,240.00	176,240.00	175,996.69	243.31	
Other Expenses	74,285.00	64,285.00	48,536.09	15,748.91	
Public Information Office:					
Salaries and Wages	521,128.00	521,128.00	514,617.26	6,510.74	
Other Expenses	132,060.00	112,060.00	72,451.69	39,608.31	
Telephone Service:					
Salaries and Wages	96,405.00	96,405.00	86,761.43	9,643.57	
Other Expenses	502,575.00	502,575.00	461,914.27	40,660.73	
Records Management:					
Salaries and Wages	255,000.00	255,000.00	251,399.36	3,600.64	
Other Expenses	100,566.00	100,566.00	79,644.73	20,921.27	
Department of Finance:					
Data Processing Department:					
Salaries and Wages	1,308,827.00	1,308,827.00	1,305,043.68	3,783.32	
Other Expenses	207,426.00	207,426.00	194,179.02	13,246.98	
County Treasurer's Office:					
Salaries and Wages	1,053,199.00	1,053,199.00	1,033,566.49	19,632.51	
Other Expenses	165,260.00	165,260.00	128,234.28	37,025.72	
Audit Fee	135,000.00	135,000.00		135,000.00	
Bond Registration Fees-Chapter 243-Law of 1983	2,500.00	2,500.00		2,500.00	
Legal Department:					
County Counsel:					
Salaries and Wages	12,000.00	5,000.00	4,184.60	815.40	
Other Expenses	1,215,000.00	1,115,000.00	842,189.12	272,810.88	
Labor Negotiations	170,000.00	170,000.00		170,000.00	
County Adjuster's Office:					
Salaries and Wages	272,469.00	272,469.00	272,469.00		
Other Expenses	161,761.00	121,761.00	97,002.42	24,758.58	
Personnel Office:					
Salaries and Wages	682,421.00	672,421.00	671,590.00	831.00	
Other Expenses	265,402.00	215,402.00	161,511.57	53,890.43	
Veteran's Services:					
Salaries and Wages	100,975.00	100,975.00	100,975.00		
Other Expenses	19,928.00	19,928.00	16,230.07	3,697.93	
County Clerk:					
Salaries and Wages	970,651.00	870,651.00	841,986.04	28,664.96	
Other Expenses	126,517.00	126,517.00	104,747.48	21,769.52	
Prosecutor's Office:					
Salaries and Wages	9,682,078.00	9,732,912.16	9,557,340.29	175,571.87	
Other Expenses	1,057,660.00	857,660.00	665,720.57	191,939.43	
Purchasing Department:					
Salaries and Wages	405,982.00	395,982.00	386,783.26	9,198.74	
Other Expenses	31,000.00	21,000.00	13,618.75	7,381.25	
Facilities and Services:					
Salaries and Wages	2,052,207.00	1,972,650.00	1,903,707.83	68,952.17	
Other Expenses	6,939,169.00	6,939,169.00	6,581,291.16	357,877.84	
Library Expense- Reimbursement to Bridgewater:					
Joint Facility	300,634.00	300,634.00	300,633.71	0.29	
Industrial and Economic Development (R.S. 40-23-5.1):					
Salaries and Wages	91,196.00	91,196.00	91,196.00		
Other Expenses	300,000.00	300,000.00	299,999.88	0.12	
Contribution to Soil Conservation District (R.S. 4:24-22 (l)):					
Salaries and Wages	231,995.00	231,995.00	231,969.43	25.57	
Other Expenses	450.00	450.00	450.00		
Insurance:					
Group Insurance Plan for Employees	16,500,000.00	17,500,000.00	16,605,224.77	894,775.23	
Other Insurance Premiums	5,533,504.00	5,483,504.00	5,428,399.00	55,105.00	
TOTAL GENERAL GOVERNMENT	\$ 52,712,369.00	\$ 52,887,656.16	\$ 50,114,781.48	\$ 2,772,874.68	\$

COUNTY OF SOMERSET
CURRENT FUND
STATEMENT OF EXPENDITURES- REGULATORY BASIS
YEAR ENDED DECEMBER 31, 2011

	APPROPRIATIONS		EXPENDED		CANCELED
	BUDGET	BUDGET AFTER MODIFICATION	PAID OR CHARGED	RESERVED	
JUDICIARY					
County Surrogate:					
Salaries and Wages	\$ 385,536.00	\$ 385,536.00	\$ 383,837.91	\$ 1,698.09	\$
Other Expenses	36,600.00	36,600.00	36,550.57	49.43	
TOTAL JUDICIARY	\$ 422,136.00	\$ 422,136.00	\$ 420,388.48	\$ 1,747.52	\$
REGULATION					
Sheriff's Office:					
Salaries and Wages	\$ 6,017,374.00	\$ 6,673,005.48	\$ 6,543,586.29	\$ 129,419.19	\$
Other Expenses	216,495.00	211,495.00	176,311.90	35,183.10	
Board of Taxation:					
Salaries and Wages	268,200.00	228,200.00	203,160.96	25,039.04	
Other Expenses	198,660.00	198,660.00	177,327.67	21,332.33	
County Medical Examiner:					
Other Expenses	663,666.00	663,666.00	410,588.00	253,078.00	
Board of Elections:					
Salaries and Wages	623,924.00	603,924.00	567,140.21	36,783.79	
Other Expenses	579,385.00	579,385.00	539,966.50	39,418.50	
Election - County Clerk:					
Salaries and Wages	76,116.00	46,116.00	42,410.80	3,705.20	
Other Expenses	197,600.00	157,600.00	142,206.71	15,393.29	
Emergency Management:					
Salaries and Wages	135,967.00	141,562.00	100,464.32	41,097.68	
Other Expenses	95,741.00	95,741.00	81,957.83	13,783.17	
County Public Safety Radio:					
Salaries and Wages	2,110,097.00	2,230,510.31	2,174,114.21	56,396.10	
Other Expenses	752,655.00	752,655.00	495,491.93	257,163.07	
County Planning Board (R. S. 40:27.3):					
Salaries and Wages	1,029,403.00	1,029,403.00	1,012,176.18	17,226.82	
Other Expenses	326,580.00	176,580.00	119,340.93	57,239.07	
Office of Consumer Affairs:					
Salaries and Wages	102,216.00	102,216.00	102,216.00		
Other Expenses	12,550.00	12,550.00	2,818.05	9,731.95	
Construction Board of Appeals:					
Other Expenses	3,000.00	3,000.00	757.20	2,242.80	
TOTAL REGULATION	\$ 13,409,629.00	\$ 13,906,268.79	\$ 12,892,035.69	\$ 1,014,233.10	\$
ROADS AND BRIDGES					
County Funds:					
Vehicle Maintenance:					
Salaries and Wages	\$ 1,419,824.00	\$ 1,427,339.00	\$ 1,355,315.33	\$ 72,023.67	\$
Miscellaneous-Other Expenses	365,776.00	365,776.00	349,559.26	16,216.74	
Other Expenses- Gasoline	1,470,405.00	1,970,405.00	1,919,267.08	51,137.92	
Roads:					
Salaries and Wages	2,789,553.00	2,940,811.77	2,929,891.43	10,920.34	
Other Expenses	611,298.00	936,298.00	815,808.01	120,489.99	
Bridges:					
Salaries and Wages	1,182,546.00	1,256,299.71	1,218,124.56	38,175.15	
Other Expenses	41,325.00	41,325.00	24,404.20	16,920.80	
Engineering Department:					
Salaries and Wages	3,567,625.00	3,621,625.00	3,463,365.57	158,259.43	
Other Expenses	409,787.00	4,751,417.54	4,618,645.60	132,771.94	
TOTAL ROADS AND BRIDGES	\$ 11,858,139.00	\$ 17,311,297.02	\$ 16,694,381.04	\$ 616,915.98	\$
CORRECTIONAL AND PENAL					
Jail:					
Salaries and Wages	\$ 12,581,922.00	\$ 12,631,922.00	\$ 12,566,778.95	\$ 65,143.05	\$
Other Expenses	2,315,505.00	2,015,505.00	1,481,158.78	534,346.22	
Youth Receiving Center:					
Salaries and Wages	231,411.00	231,411.00	227,166.83	4,244.17	
Other Expenses	1,026,561.00	846,561.00	724,410.30	122,150.70	
TOTAL CORRECTIONAL AND PENAL	\$ 16,155,399.00	\$ 15,725,399.00	\$ 14,999,514.86	\$ 725,884.14	\$

COUNTY OF SOMERSET
CURRENT FUND
STATEMENT OF EXPENDITURES- REGULATORY BASIS
YEAR ENDED DECEMBER 31, 2011

	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	718,949.00	718,949.00	687,619.66	31,329.34	
Other Expenses	1,669,886.00	1,669,886.00	1,368,586.64	301,299.36	
Mental Health Program (R.S. 40:5-2.9):					
Salaries and Wages	4,860,849.00	4,860,849.00	4,770,672.22	90,176.78	
Other Expenses	1,070,045.00	1,070,045.00	1,039,610.25	30,434.75	
Maintenance of Patients in State and Other Institutions for Mental Diseases:					
State Share	12,908,463.00	12,908,463.00	12,908,463.00		
County Social Services Board:					
Administration	6,568,869.00	6,568,869.00	6,522,633.50	46,235.50	
Assistance for Dependent Children	253,457.00	253,457.00	253,457.00		
Supplemental Security Income	549,497.00	549,497.00	549,497.00		
New Jersey Bureau of Children's Services	901,875.00	901,875.00	901,875.00		
Somerset County Transportation Department:					
Salaries and Wages	3,710,294.00	3,728,894.00	3,562,869.41	166,024.59	
Other Expenses	168,860.00	168,860.00	70,128.58	98,731.42	
Aid to Somerset Home for Temporarily Displaced Dependent Children	210,000.00	210,000.00	204,915.71	5,084.29	
Aid to Somerset County Unit of New Jersey Association of Retarded Citizens (R.S.40:23-8.11)	93,450.00	93,450.00	88,627.00	4,823.00	
Health Department:					
Salaries & Wages	235,818.00	240,818.00	185,947.15	54,870.85	
Other Expenses	194,875.00	194,875.00	140,226.61	54,648.39	
Solid Waste Planning:					
Salaries and Wages	139,834.00	139,834.00	139,234.00	600.00	
Other Expenses	8,866.00	8,866.00	3,422.26	5,443.74	
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	10,550.00	10,550.00	6,056.24	4,493.76	
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	605,068.00	605,068.00	605,067.13	0.87	
Other Expenses	34,714.00	34,714.00	21,542.42	13,171.58	
Somerset County Recycling:					
Salaries and Wages	2,364,703.00	2,364,703.00	2,361,161.83	3,541.17	
Other Expenses	76,000.00	76,000.00	32,712.00	43,288.00	
TOTAL HEALTH AND WELFARE	\$ 37,863,922.00	\$ 37,887,522.00	\$ 36,933,324.61	\$ 954,197.39	
EDUCATIONAL					
Office County Superintendent of Schools:					
Salaries and Wages	\$ 209,808.00	\$ 209,808.00	\$ 202,414.41	\$ 7,393.59	
Other Expenses	42,975.00	42,975.00	15,352.79	27,622.21	
Vocational Schools:	11,630,139.00	11,630,139.00	11,630,139.00		
County Extension Service - Rutgers Cooperative Extension:					
Salaries and Wages	510,954.00	505,954.00	500,630.91	5,323.09	
Other Expenses	181,914.00	186,914.00	185,218.62	1,695.38	
Cultural and Heritage Commission:					
Salaries and Wages	120,138.00	120,138.00	116,257.06	3,880.94	
Other Expenses	28,789.00	28,789.00	19,570.17	9,218.83	
County College	9,682,052.00	9,718,052.00	9,717,568.00	484.00	
Reimbursement for Residents Attending Out-Of-County:					
Two Year College	100,000.00	100,000.00	98,623.49	1,376.51	
Fire School:					
Salaries and Wages	292,338.00	292,338.00	281,943.68	10,394.32	
Other Expenses	119,850.00	119,850.00	95,857.95	23,992.05	
TOTAL EDUCATIONAL	\$ 22,918,957.00	\$ 22,954,957.00	\$ 22,863,576.08	\$ 91,380.92	
RECREATIONAL					
Park Commission (R.S. 40:37-95 1)	\$ 8,168,000.00	\$ 8,831,316.03	\$ 8,831,316.03	\$	

COUNTY OF SOMERSET

CURRENT FUND

STATEMENT OF EXPENDITURES - REGULATORY BASIS

YEAR ENDED DECEMBER 31, 2011

	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	\$ 1,156,179.00	\$ 1,156,179.00	\$ 911,850.94	\$ 244,328.06	\$
Somerset County Nutrition Title IIIB, IIIC-2 and D	1,956,336.00	1,956,336.00	1,653,669.45	302,666.55	
Department Of Health and Senior Services:					
Local Core Capacity for Public Hlth Emrg. Ppd. Grant (NJSA-40A: +\$350,885)	168,800.00	519,685.00	519,685.00		
Medication Management	5,638.00	5,638.00	5,638.00		
Family Caregiver	142,175.00	142,175.00	142,175.00		
Adult Protective Services	110,165.00	110,165.00	110,165.00		
Comprehensive Cancer Coalition (NJSA-40A: +\$50,000)		50,000.00	50,000.00		
Care Coordination	23,810.00	23,810.00	23,810.00		
SHIP (NJSA-40A: +\$29,000)		29,000.00	29,000.00		
State Home Delivered Meals	15,851.00	15,851.00	15,851.00		
Social Services Block Grant	311,020.00	311,020.00	311,020.00		
Medicaid Match	11,482.00	11,482.00	11,482.00		
Innovative Food Defense (NJSA-40A: +\$95,800)		95,800.00	95,800.00		
Right to Know (NJSA-40A: +\$11,632)		11,632.00	11,632.00		
Tuberculosis Control Program (NJSA-40A: +\$50,000)		50,000.00	50,000.00		
Governors Council on Alcoholism & 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	178,185.00	178,185.00	178,185.00		
Psychiatric Advanced Nurse Practitioner	166,434.00	166,434.00	166,434.00		
Bilingual Clinician	75,000.00	75,000.00	75,000.00		
Mental Health Transformation (NJSA-40A: +\$728,749)		728,749.00	728,749.00		
Department of Human Services:					
Support Employment Program (COLA)	217,890.00	217,890.00	217,890.00		
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		
Client Rent Subsidies	48,000.00	48,000.00	48,000.00		
CIACC (10ASTC)	38,359.00	38,359.00	38,359.00		
Youth Case Manager	540,157.00	540,157.00	540,157.00		
Social Services for Homeless (NJSA-40A: +\$61,500)	134,520.00	196,020.00	196,020.00		
Personal Attendant Services (NJSA-40A: +\$518,858)		518,858.00	518,858.00		
Human Services Planning and Implementation	69,373.00	69,373.00	69,373.00		
PESS Expansion	1,087,241.00	1,087,241.00	1,087,241.00		
Comprehensive Alcohol and Drug Abuse Ch. 51 Funding	528,473.00	528,473.00	528,473.00		
Family Development Special Initiative (NJSA-40A: +\$42,271)		42,271.00	42,271.00		
FEMA Project Transformation (NJSA-40A: +\$25,552)		25,552.00	25,552.00		
New Jersey Transit Corporation:					
Senior Citizen and Disabled Transportation (NJSA-40A: +\$751,918)		751,918.00	751,918.00		
Section 5311 Non-Urbanized Area Formula Program (NJSA-40A: +\$103,582)		103,582.00	103,582.00		
New Jersey Dept. of Environmental Protection & Energy:					
Clean Communities Program (NJSA-40A: +\$61,906.81)		61,906.81	61,906.81		
County Environmental Health Act (NJSA-40A: +\$163,358)		163,358.00	163,358.00		
NJ State Agricultural Development Committee:					
Farmland Preservation - Piancone Property (NJSA-40A: +\$704,167.20)		704,167.20	704,167.20		
Farmland Preservation - Van Nuys Farm	2,408,862.00	2,408,862.00	2,408,862.00		
Farmland Preservation - Harms Farm Easement	341,245.00	341,245.00	341,245.00		
New Jersey Department of Law and Public Safety:					
Victim Assistance Supplement Act (NJSA-40A: +\$118,323)		118,323.00	118,323.00		
Insurance Fraud Reimbursement	250,000.00	250,000.00	250,000.00		
Juvenile Accountability Incentive Block Grant	21,118.00	21,118.00	21,118.00		
Match	2,346.00	2,346.00	2,346.00		
Juvenile Detention Alternatives Initiative - Innovations (NJSA-40A: +\$120,000)		120,000.00	120,000.00		
Multi-Narcotics Task Force (NJSA-40A: +\$64,672)		64,672.00	64,672.00		
Law Enfor. Officers Training & Equipment Fund (NJSA-40A: +\$13,300)		53,515.00	53,515.00		
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 Witness Advocacy Supplement Grant (NJSA-40A: +\$19,599)		19,599.00	19,599.00		
Body Armor Replacement Fund - Jail (NJSA-40A: +\$10,469.28)		10,469.28	10,469.28		
Body Armor Replacement Fund - Sheriff (NJSA-40A: +\$5,101.20)		5,101.20	5,101.20		
Body Armor Replacement Fund - Prosecutor (NJSA-40A: +\$5,271.62)		5,271.62	5,271.62		
Over the Limit Under Arrest (NJSA-40A: +\$4,400)		4,400.00	4,400.00		
Hazardous Materials Emergency Preparedness	6,911.00	6,911.00	6,911.00		

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

COUNTY OF SOMERSET

CURRENT FUND

STATEMENT OF EXPENDITURES- REGULATORY BASIS

YEAR ENDED DECEMBER 31, 2011

	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):					
Local Law Enforcement Block Grant	\$ 5,381.00	\$ 5,381.00	\$ 5,381.00	\$	\$
Match	1,794.00	1,794.00	1,794.00		
SANA/SART	66,522.00	66,522.00	66,522.00		
ARRA Stop Violence/Women (NJSA-40A: +\$10,617)		10,617.00	10,617.00		
Drunk Driving Enforcement (NJSA-40A: +\$3,000)		3,000.00	3,000.00		
US Department of Justice:					
Bullet Proof Vest - Prosecutor (NJSA-40A: +\$2,677.77)		2,677.77	2,677.77		
State Criminal Alien Grant	226,279.00	226,279.00	226,279.00		
University of Medicine & Dentistry of New Jersey:					
Traumatic Loss Coalition Youth Project (NJSA-40A: +\$12,000)		12,000.00	12,000.00		
NJ Department of Transportation:					
Local Safety Project Overheight Vehicle Detectors (NJSA-Mercer St Bridge No F0808	1,000,000.00	1,000,000.00	1,000,000.00		
ARC Transportation (NJSA-40A: +\$377,740)	372,500.00	750,240.00	750,240.00		
Construction of Mountain Avenue Bridge (NJSA-40A:		1,000,000.00	1,000,000.00		
North Jersey Transportation Planning Authority:					
Sub-Regional Transportation Planning Program (NJSA-40A:		59,866.00	59,866.00		
Rte. 22 / Chimney Rock Road (NJSA-40A: +\$35,222,000)		35,222,000.00	35,222,000.00		
2012 Unified Planning Work Program (NJSA-40A:		133,000.00	133,000.00		
Using Access & Mobility Improvements (NJSA-40A:		240,000.00	240,000.00		
Local Safety Program: Easton/ Foxwood Intersection		282,850.00	282,850.00		
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 (NJSA-40A: +\$94,085)		94,085.00	94,085.00		
US Department of Commerce- Economic Development Administration:					
Short-Term Planning Program (NJSA-40A: +\$73,556)		73,556.00	73,556.00		
Walgreen's Obesity Prevention Grant (NJSA-40A: +\$15,000)		15,000.00	15,000.00		
National Association of County Health Officers:					
NACCHO Medical Reserve Corps (NJSA-40A: +\$5,000)		5,000.00	5,000.00		
New Jersey Department of State:					
Help America Vote Act (HAVA) Section 261 (NJSA-40A: +\$43,600)		43,600.00	43,600.00		
National Association of County & City Health Officials:					
Warren Township: Senior Citizen Transportation 09 (NJSA-40A: +\$29,435)		29,435.00	29,435.00		
Franklin Township: Senior Citizen Transportation (NJSA-40A: +\$30,000)		30,000.00	30,000.00		
Somerset Hills Adult Day Care Center	44,954.00	44,954.00	44,954.00		
North Plainfield Health Services	110,934.00	110,934.00	110,934.00		
Bedminster Health Services	53,661.00	53,661.00	53,661.00		
Far Hills Health Services	12,000.00	12,000.00	12,000.00		
Rocky Hill Health Services	11,461.00	11,461.00	11,461.00		
Franklin Health Services	569,805.00	569,805.00	569,805.00		
Branchburg Health Services	5,434.00	5,434.00	5,434.00		
Raritan Health Services	53,518.00	53,518.00	53,518.00		
Manville Health Services	66,526.00	66,526.00	66,526.00		
Somerville Health Services	95,158.00	95,158.00	95,158.00		
Parents as Teachers (NJSA-40A: +\$30,000)		30,000.00	30,000.00		
Montgomery Twp Transportation	70,233.00	70,233.00	70,233.00		
NJ Division of Children & Families:					
YIP Community Development Fund (NJSA-40A: +\$128,689)		128,689.00	128,689.00		
NJ Council on the Arts:					
Local Arts Program	64,462.00	64,462.00	64,462.00		
FEMA					
Emergency Management Performance Grant (NJSA-40A:	50,000.00	100,000.00	100,000.00		
Corporation for National Community Service:					
Retired Senior Volunteer Program	60,082.00	60,082.00	60,082.00		
Match	31,989.00	31,989.00	31,989.00		
New Jersey Department of Labor and Workforce Development:					
Workforce Invest. Act 2010 (NJSA-40A: +\$1,684,734)		1,684,734.00	1,684,734.00		
Workforce Invest. Act and Workfirst NJ (NJSA-40A:		1,294,994.00	1,294,994.00		
Workforce Invest. Act -SmartSteps (NJSA-40A: +\$4,815)		4,815.00	4,815.00		
Workforce Invest. Act Disaster Mini-National Emergency		300,000.00	300,000.00		
Department of Military & Veterans Affairs:					
Veterans Transportation Grant (NJSA-40A: +\$18,000)		18,000.00	18,000.00		
Division of Highway Traffic Safety:					
DUI Enforcement (NJSA-40A: +\$10,000)		10,000.00	10,000.00		
Distracted Driver Enforcement Grant (NJSA-40A: +\$10,000)		10,000.00	10,000.00		
NJ Office of Homeland Security & Preparedness:					
Urban Areas Security Initiative (NJSA-40A: +\$65,000)		65,000.00	65,000.00		
Data Exchange Grant	150,000.00	150,000.00	150,000.00		
State Homeland Security Grant Program FY 2011 (NJSA-		355,809.76	355,809.76		
Matching Funds for Grants	163,871.00	163,871.00		163,871.00	
TOTAL STATE AND FEDERAL PROGRAMS					
OFF-SET BY REVENUES	\$ 16,560,325.00	\$ 62,494,531.64	\$ 61,783,666.03	\$ 710,865.61	

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

COUNTY OF SOMERSET
CURRENT FUND
STATEMENT OF EXPENDITURES- REGULATORY BASIS
YEAR ENDED DECEMBER 31, 2011

	APPROPRIATIONS		EXPENDED		CANCELED
	BUDGET	BUDGET AFTER MODIFICATION	PAID OR CHARGED	RESERVED	
<u>TOTAL OPERATIONS</u>	\$ 180,068,876.00	\$ 232,421,083.64	\$ 225,532,984.30	\$ 6,888,099.34	
Contingent	\$ 180,000.00	\$ 180,000.00	\$	\$ 180,000.00	
<u>TOTAL OPERATIONS INCLUDING CONTINGENT</u>	\$ 180,248,876.00	\$ 232,601,083.64	\$ 225,532,984.30	\$ 7,068,099.34	
DOWN PAYMENTS ON IMPROVEMENTS:					
CAPITAL IMPROVEMENT FUND	6,595,028.00	\$ 6,595,028.00	\$ 6,595,028.00	\$	\$
PURCHASE OF OFFICE AND OTHER EQUIPMENT	1,170,000.00	370,000.00	166,036.77	203,963.23	
<u>TOTAL CAPITAL IMPROVEMENTS</u>	\$ 7,765,028.00	\$ 6,965,028.00	\$ 6,761,064.77	\$ 203,963.23	\$
<u>DEBT SERVICE</u>					
Payment of Bond Principal:					
County College Bonds	\$ 3,290,000.00	\$ 3,290,000.00	\$ 3,290,000.00	\$	\$
Other Bonds	10,513,435.00	10,513,435.00	10,513,435.00		
Interest on Bonds:					
County College Bonds	574,815.00	574,815.00	574,815.00		
Other Bonds	2,594,069.00	2,594,070.00	2,594,069.22		0.78
Interest on Notes:					
Somerset County Obligations	514,231.00	514,231.00	514,230.10		0.90
Capital Lease Program Obligations:					
Loan Repayments For Principal and Interest	880,075.00	880,075.00	880,075.00		
<u>TOTAL DEBT SERVICE</u>	\$ 18,366,625.00	\$ 18,366,626.00	\$ 18,366,624.32	\$	\$ 1.68
<u>DEFERRED CHARGES</u>					
Special Emergency Auth. - 5 Years (40A:4-55 & 40A:4-55.8)	\$ 354,106.00	\$ 354,106.00	\$ 354,106.00	\$	\$
<u>TOTAL DEFERRED CHARGES</u>	\$ 354,106.00	\$ 354,106.00	\$ 354,106.00	\$	\$
Contributions To:					
Public Employees Retirement System	\$ 7,512,377.00	\$ 7,512,377.00	\$ 7,512,377.00	\$	\$
Police & Fire Retirement System	4,779,144.00	4,779,144.00	4,779,144.00		
Social Security (O.A.S.I.)	5,289,343.00	5,289,341.00	5,284,828.14	4,512.86	
<u>TOTAL STATUTORY EXPENDITURES</u>	\$ 17,580,864.00	\$ 17,580,862.00	\$ 17,576,349.14	\$ 4,512.86	\$
<u>TOTAL DEFERRED CHARGES AND STATUTORY EXPENDITURES</u>	\$ 17,934,970.00	\$ 17,934,968.00	\$ 17,930,455.14	\$ 4,512.86	\$
<u>TOTAL GENERAL APPROPRIATIONS</u>	\$ 224,315,499.00	\$ 275,867,705.64	\$ 268,591,128.53	\$ 7,276,575.43	\$ 1.68
<u>REF.</u>	A-2		A-1	A:A-1	
Budget	A-3	\$ 224,315,499.00			
Emergency	A-23	5,618,000.00			
Appropriation by 40A:4-87	A-2	45,934,206.64			
		<u>\$ 275,867,705.64</u>			
Reserve for Grants Appropriated	A-10		\$ 59,218,145.64		
Deferred Charges	A-23		354,106.00		
Encumbrances Payable	A-18		81,502,847.04		
Accounts Payable	A-12		326,823.72		
Disbursements	A-4		139,914,446.88		
			<u>\$ 281,316,369.28</u>		
Less: Appropriation Refunds	A-4	\$ 12,362,595.04			
Less: Transfer From Accounts Payable	A-12	362,645.71			
			<u>12,725,240.75</u>		
			<u>\$ 268,591,128.53</u>		

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

TRUST FUND

"B"

COUNTY OF SOMERSET

TRUST FUND

BALANCE SHEETS - REGULATORY BASIS

	<u>REF.</u>	<u>BALANCE DECEMBER 31, 2011</u>	<u>BALANCE DECEMBER 31, 2010</u>
<u>ASSETS</u>			
Trust-Other Fund:			
Cash		\$ 23,075,280.57	\$ 24,429,668.23
Investments		2,500,000.00	2,500,000.00
	B-1	<u>\$ 25,575,280.57</u>	<u>\$ 26,929,668.23</u>
Housing and Community Development Act Grant Receivable	B-2	\$ 4,654,263.67	\$ 5,022,803.01
	B	<u>\$ 30,229,544.24</u>	<u>\$ 31,952,471.24</u>
Library Fund:			
Cash	B:B-1	<u>\$ 1,872,020.56</u>	<u>\$ 1,305,810.93</u>
Open Space, Recreation, Farmland and Preservation Trust Fund:			
Cash		\$ 16,830,039.19	\$ 11,006,312.96
Investments		20,600,000.00	12,800,000.00
	B:B-1	<u>\$ 37,430,039.19</u>	<u>\$ 23,806,312.96</u>
		<u>\$ 69,531,603.99</u>	<u>\$ 57,064,595.13</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	2,077,174.12	2,398,911.72
Prosecutors Funds	B-6	569,811.24	573,601.16
Miscellaneous Reserve Accounts	B-4	20,717,004.09	23,733,277.37
Encumbrances Payable	B-5	6,865,544.79	5,246,670.99
	B	<u>\$ 30,229,544.24</u>	<u>\$ 31,952,471.24</u>
Library Fund:			
Reserve for County Library Expenditures	B:B-7	<u>\$ 1,872,020.56</u>	<u>\$ 1,305,810.93</u>
Open Space, Recreation, Farmland and Preservation Trust Fund:			
Reserve for Open Space, Recreation, Farmland and Preservation Expenditures	B-9	\$ 30,533,200.21	\$ 19,367,098.00
Encumbrances Payable	B-11	6,896,838.98	4,439,214.96
	B	<u>\$ 37,430,039.19</u>	<u>\$ 23,806,312.96</u>
		<u>\$ 69,531,603.99</u>	<u>\$ 57,064,595.13</u>

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

GENERAL CAPITAL FUND

"C"

COUNTY OF SOMERSET

GENERAL CAPITAL FUND

BALANCE SHEETS - REGULATORY BASIS

	<u>REF.</u>	<u>BALANCE DECEMBER 31, 2011</u>	<u>BALANCE DECEMBER 31, 2010</u>
<u>ASSETS</u>			
Cash		\$ 6,729,974.55	\$ 41,754,508.12
Investments		36,946,890.73	20,586,539.59
	C-2:C-3	\$ 43,676,865.28	\$ 62,341,047.71
Deferred Charges to Future Taxation:			
Funded	C-4	155,920,087.69	156,909,625.41
Unfunded	C-5	73,601,000.00	50,132,000.00
Due From State of New Jersey	C-6	230,359.77	230,359.77
		<u>\$ 273,428,312.74</u>	<u>\$ 269,613,032.89</u>
 <u>LIABILITIES AND FUND BALANCE</u>			
Serial Bonds Payable	C-9	\$ 153,573,000.00	\$ 154,327,000.00
Green Acres Loan Payable	C-11	2,347,087.69	2,582,625.41
Improvement Authorizations:			
Funded	C-8	65,197,315.30	33,177,047.43
Unfunded	C-8	19,382,841.54	32,275,571.08
Encumbrances Payable	C-10	32,015,960.50	46,373,938.01
Capital Improvement Fund	C-7	244,955.33	244,955.33
Fund Balance	C-1	667,152.38	631,895.63
		<u>\$ 273,428,312.74</u>	<u>\$ 269,613,032.89</u>

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

COUNTY OF SOMERSET

GENERAL CAPITAL FUND

STATEMENT OF FUND BALANCE - REGULATORY BASIS

YEAR ENDED DECEMBER 31, 2011

	<u>REF.</u>	
Balance, December 31, 2010	C	\$ 631,895.63
Increased by:		
Receipts-Premium on Sale of Bonds	C-2	361,700.00
		<u>\$ 993,595.63</u>
Decreased by:		
Disbursements-Premium Due to State of New Jersey	C-2	<u>326,443.25</u>
Balance, December 31, 2011	C	<u>\$ 667,152.38</u>

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

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GENERAL FIXED ASSETS ACCOUNT GROUP

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COUNTY OF SOMERSET
GENERAL FIXED ASSETS ACCOUNT GROUP
BALANCE SHEETS - REGULATORY BASIS

	BALANCE DECEMBER <u>31, 2011</u>	BALANCE DECEMBER <u>31, 2010</u>
<u>FIXED ASSETS:</u>		
Land and Land Improvements	\$ 217,909,670.11	\$ 212,445,956.60
Buildings	153,956,437.85	148,414,786.49
Machinery and Equipment	48,541,849.00	47,244,011.00
Construction in Progress	<u>14,342,978.36</u>	<u>18,503,475.25</u>
<u>TOTAL FIXED ASSETS</u>	<u>\$ 434,750,935.32</u>	<u>\$ 426,608,229.34</u>
 <u>RESERVE:</u>		
Investment in Fixed Assets	<u>\$ 434,750,935.32</u>	<u>\$ 426,608,229.34</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, 2011 AND 2010

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.A. 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.

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, 2011:

	<u>Change Fund</u>	<u>Cash in Bank</u>	<u>Additions</u>	<u>Deletions</u>	<u>Reconciled Balance</u>
Current Fund	\$350.00	\$42,699,577.81	\$2,080.14	\$7,162,298.19	\$35,539,359.76
Grant Fund		1,197,284.41			1,197,284.41
Trust Other Fund		23,077,716.09		2,435.52	23,075,280.57
Library Trust Fund		1,874,894.63		2,874.07	1,872,020.56
Open Space Trust Fund		16,830,793.53		754.34	16,830,039.19
General Capital Fund		6,729,974.61		0.06	6,729,974.55
	<u>\$350.00</u>	<u>\$92,410,241.08</u>	<u>\$2,080.14</u>	<u>\$7,168,362.18</u>	<u>\$85,243,959.04</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 County does not have a specific deposit policy for custodial credit risk other than those policies that adhere to the requirements of statute. As of December 31, 2011, based upon the coverage provided by FDIC 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 \$92,153,039.09 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, 2011, the County has \$7,201.99 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 \$72,311,890.73 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 2011</u>	<u>YEAR 2010</u>	<u>YEAR 2009</u>
Issued:			
General:			
Bonds, Notes and Loans	\$ 325,559,079.69	\$ 310,012,573.41	\$ 241,926,241.11
Less: Due from State of			
New Jersey	6,271,500.00	7,916,500.00	10,010,000.00
Bonds/Notes Issued by			
another Public Body			
Guaranteed by			
the Municipality	169,638,992.00	153,102,948.00	64,968,719.00
Bonds to be Paid			
by Open Space			
Trust Funds	46,148,780.00	60,592,345.00	65,102,360.00
Green Acres Loans to			
be Paid by Open			
Space Funds	<u>2,347,087.69</u>	<u>2,582,625.41</u>	<u>2,813,522.11</u>
	<u>224,406,359.69</u>	<u>224,194,418.41</u>	<u>142,894,601.11</u>
<u>Net Debt Issued</u>	<u>\$ 101,152,720.00</u>	<u>\$ 85,818,155.00</u>	<u>\$ 99,031,640.00</u>
Authorized But Not			
Issued:			
General:			
Bonds and Notes	<u>\$ 73,601,000.00</u>	<u>\$ 50,132,000.00</u>	<u>\$ 18,432,000.00</u>
 NET BONDS AND NOTES ISSUED AND AUTHORIZED BUT NOT ISSUED	 <u>\$ 174,753,720.00</u>	 <u>\$ 135,950,155.00</u>	 <u>\$ 117,463,640.00</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 .28%.

	<u>GROSS DEBT</u>	<u>DEDUCTIONS</u>	<u>NET DEBT</u>
General Debt	<u>\$399,160,079.69</u>	<u>\$224,406,359.69</u>	<u>\$174,753,720.00</u>

NET DEBT \$174,753,720.00 DIVIDED BY EQUALIZED VALUATION BASIS PER N.J.S.40A:2-2, AS AMENDED, \$61,240,223,823.67 EQUALS .28%.

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

Equalized Valuation Basis, December 31, 2011	<u>\$ 61,240,223,823.67</u>
2% of Equalized Valuation Basis (County)	\$ 1,224,804,476.47
Net Debt	<u>174,753,720.00</u>
Remaining Borrowing Power	<u>\$ 1,050,050,756.47</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)

<u>LONG-TERM DEBT</u>		Principal Balance <u>12/31/11</u>
General Serial Bonds:		
\$18,085,000.00 Bonds of 2011 due in annual installments of \$1,205,000.00 to \$1,215,000.00 at a variable interest rate.	\$	18,085,000.00
\$16,275,000 Refunding Bonds of 2011 due in annual installments of \$20,000.00 to \$1,360,000.00 at a variable interest rate.		16,275,000.00
\$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.		50,473,000.00
\$9,665,000 Refunding Bonds of 2009 due in annual installments of \$630,000.00 to \$815,815.00 at a variable interest rate.		6,465,000.00
\$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.		21,870,000.00
\$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.		8,500,000.00
\$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.		20,240,000.00
\$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.		5,935,000.00
\$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.		4,360,000.00
\$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%.		<u>1,370,000.00</u>
Total Bonds	\$	<u><u>153,573,000.00</u></u>

NOTE 3: LONG-TERM DEBT (CONTINUED)

	Principal Balance <u>12/31/11</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%.	\$ 1,088,674.20
\$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>1,258,413.49</u>
Total Loans	\$ <u><u>2,347,087.69</u></u>

SCHEDULE OF ANNUAL DEBT SERVICE FOR PRINCIPAL AND INTEREST FOR BONDED DEBT ISSUED AND OUTSTANDING DECEMBER 31, 2011

<u>DATE DUE</u>	<u>PRINCIPAL</u>	<u>INTEREST</u>	<u>TOTAL</u>
2012	\$18,010,000.00	\$4,850,637.45	\$22,860,637.45
2013	18,850,000.00	4,388,096.27	23,238,096.27
2014	15,815,000.00	3,833,371.27	19,648,371.27
2015	15,795,000.00	3,364,671.27	19,159,671.27
2016	12,430,000.00	2,850,171.27	15,280,171.27
2017	9,450,000.00	2,469,621.27	11,919,621.27
2018	10,715,000.00	2,145,446.25	12,860,446.25
2019	8,433,000.00	1,832,296.25	10,265,296.25
2020	6,655,000.00	1,556,631.25	8,211,631.25
2021	7,310,000.00	1,316,756.25	8,626,756.25
2022	7,460,000.00	1,070,568.75	8,530,568.75
2023	7,425,000.00	819,993.75	8,244,993.75
2024	4,805,000.00	557,043.75	5,362,043.75
2025	3,205,000.00	391,143.75	3,596,143.75
2026	2,715,000.00	279,487.50	2,994,487.50
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	1,500,000.00	60,000.00	1,560,000.00
	<u>\$153,573,000.00</u>	<u>\$32,085,936.30</u>	<u>\$185,658,936.30</u>

NOTE 3: LONG-TERM DEBT (CONTINUED)

SCHEDULE OF OUTSTANDING ANNUAL DEBT SERVICE FOR GREEN ACRES PROGRAM

<u>DUE</u>	<u>PRINCIPAL</u>	<u>INTEREST</u>	<u>TOTAL</u>
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
03/29/14	61,467.80	8,488.29	69,956.09
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>\$2,347,087.69</u>	<u>\$230,174.85</u>	<u>\$2,577,262.54</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 DATE	PRINCIPAL AND INTEREST
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	511,150.13
	<u>\$2,559,208.13</u>

OTHER INVESTMENTS

The County had purchased the following investments as of December 31, 2011:

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 2011 with a maturity date of May 30, 2014 at an interest rate of .50%	12,000,000.00

NOTE 3: LONG-TERM DEBT (CONTINUED)

OTHER INVESTMENTS (CONTINUED)

The County had purchased the following investments as of December 31, 2011 (continued):

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	240,000.19
Somerset County Improvement Authority Project Notes Series 2011 with a maturity date of May 30, 2014 at an interest rate of .50%	3,000,000.00
Somerset County Improvement Authority Revenue Bonds Series 2009 with principal payments at \$200,000.00 through 2039 at variable interest rates	5,600,000.00
Somerset County Improvement Authority Project Notes Series 2005	2,500,000.00
County of Somerset Emergency Note with annual principal payments of \$200,826.54	200,826.54
County of Somerset Emergency Note with annual principal payments of \$153,266.00	613,064.00
County of Somerset Emergency Note with annual principal payments of \$1,123,600.00	5,618,000.00
Somerset County Improvement Authority Revenue Bonds Series 2007 due in installments \$314,000.00 to \$940,000.00 through 2032 at variable interest rates	12,265,000.00
Somerset County Improvement Authority Renewable Energy Bonds Series 2010 due in various installments through 2026 at variable interest rates	10,525,000.00
Somerset County Improvement Authority Revenue Bonds Series 2011 due in installments \$16,450.22 to \$27,290.89 from 2016 through 2050 at variable interest rate of 1.50%	750,000.00
Somerset County Improvement Authority Construction Loan Series 2010 with principal payments due in installments of \$43,867.26 to \$72,775.62 through 2051 at an interest rate of 1.5%	<u>2,000,000.00</u>
	<u>\$72,311,890.73</u>

NOTE 4: FUND BALANCE APPROPRIATED

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

Current Fund	\$ <u>18,415,175.00</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 \$11,561,521.00 for 2011, \$10,350,226.00 for 2010, \$8,862,085.36 for 2009.

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, 2011 that the accumulated cost of such unpaid compensation would approximate \$11,651,582.89 for unused sick and vacation days. Under existing accounting principles and practices prescribed by the Division of Local Government Services, the amounts required to be paid in any fiscal year for the above mentioned compensation are raised in that year's budget and no liability is required to be accrued or reported in the financial statements at December 31, 2011.

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 2011, 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 County 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>
2011	\$ 69.16	\$ 190,211.84	\$ 191,470.23	\$ 9,443.94
2010	193.67	132,506.21	199,574.10	10,633.17
2009	359.36	229,595.24	258,981.69	77,507.39

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.

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 2011 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 2011 audit. In addition, these programs are also subject to compliance and financial audits by the grantors or their representatives. As of December 31, 2011 the County does not believe that any material liabilities will result from such audit.

NOTE 13: INTERFUND RECEIVABLES AND PAYABLES

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

<u>Fund</u>	<u>Interfund Receivable</u>	<u>Interfund Payable</u>
Current Fund	\$10.00	
Trust Fund		\$10.00
	<u>\$10.00</u>	<u>\$10.00</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, 2011, the following deferred charges are shown:

	<u>Balance December 31, 2010</u>	<u>Amount Resulting from 2011</u>	<u>Amount Raised in 2011 Budget</u>	<u>Balance December 31, 2011</u>
Current Fund:				
Emergency:				
Nor' Easter Storm	\$401,666.54		\$200,840.00	\$200,826.54
Nor' Easter Storm-2010	766,330.00		153,266.00	613,064.00
Hurricane Irene		\$5,618,000.00		5,618,000.00
	<u>\$1,167,996.54</u>	<u>\$5,618,000.00</u>	<u>\$354,106.00</u>	<u>\$6,431,890.54</u>

NOTE 15: GASB 45: OTHER POST-EMPLOYMENT BENEFITS

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

Under current New Jersey budget and financial reporting requirements, the municipality is not required to fund any amounts in excess of their current costs on a pay-as-you-go basis or required to accrue funds, create a trust or issue debt to finance their other post-employment benefit liability. Additionally, the municipality is not required to recognize any long-term obligations resulting from OPEB on their balance sheets; however, OPEB obligations are required to be disclosed in the notes, commencing with the 2008 year.

Plan Description

The County of Somerset provides Post-Retirement Benefits to eligible employees in accordance with terms of their various labor agreements:

SUMMARY OF RETIREE BENEFITS

A. Plan Overview

Somerset County ("Somerset") provides post-employment benefits other than pensions ("OPEB") to employees who meet certain criteria. As a result of offering such benefits, Somerset will be required to report the value of such benefits and the associated costs according to the accounting requirements of Governmental Accounting Standards Board Statement No. 45, Accounting and Financial Reporting by Employers for Postemployment Benefits Other than Pensions ("GASB 45").

Somerset provides medical, dental and prescription drug benefits to retirees and their covered eligible dependents. Somerset pays the entire cost for eligible retirees, spouses and dependents. All active employees who retire directly from Somerset and meet the eligibility criteria may participate.

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

A. Plan Overview (Continued)

Employees who retire from Somerset may be eligible for post-employment medical, dental and prescription benefits pursuant to the provisions below.

- | | | |
|------------------------|----------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| ELIBIGILITY | - | 25 Years of Service in New Jersey Pension System |
| | - | 15 Years of Service with Somerset immediately preceding retirement |
| | - | Must have worked at least 20 hours per week as an active employee |
| DEPENDENT ELIGIBILITY | Yes | |
| SUPERVISOR ELIGIBILITY | Yes, see below | |
| BENEFITS | All Employees | |
| | - | Retirees meeting the eligibility conditions are eligible to receive lifetime Somerset paid medical, dental and prescription coverage for themselves and their covered dependents. |
| | - | Retirees are required to enroll in Medicare Part B upon reaching age of Medicare eligibility, at which point Somerset's plan becomes secondary. Somerset reimburses the retiree \$50 per month for single coverage and \$100 per month for plus one coverage. |
| | - | Surviving spouses of retirees meeting the eligibility conditions may remain on Somerset's coverage and receive lifetime Somerset paid medical and prescription coverage. Surviving spouses may elect to remain on Somerset's dental plan; however, the entire cost of such coverage is the responsibility of the surviving spouse. |
| | - | Retirees not meeting the eligibility conditions may elect to remain on Somerset's medical and dental plans, however, the entire cost of such coverage is the responsibility of the retiree. |

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

A. Plan Overview (Continued)

The summary below identifies the value of benefits at October 1, 2008 and costs for the 2008-2009 Fiscal Year according to the accounting requirements of GASB 45 and summarizes the actuarial valuation results by Somerset's active and retired employee groups.

Note that implicit rate subsidies as required by GASB 45 are factored into all relevant values in this report.

Present Value of Future Benefits

Actives	\$282,543,600
Retirees	<u>86,444,133</u>
Total	\$368,987,733

Actuarial Accrued Liability

Actives	\$130,242,830
Retirees	<u>86,444,133</u>
Total	\$216,686,963

<u>GASB 45 Measures</u>	<u>2008-2009 FY</u>
Annual Required Contribution (ARC)	\$ 23,452,437
Annual OPEB Cost	\$ 23,452,437
Employer Contributions, reflecting implicit rate subsidies	\$ 3,808,328
Employer Contributions (Pay-As-You-Go)	\$ 3,523,665

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

B. Liabilities and Normal Cost

The Actuarial Accrued Liability is the liability or obligation for benefits earned through the valuation date, based on certain actuarial methods and assumptions. The Plan's Actuarial Accrued Liability (at October 1, 2008) is \$216,686,963. The Actuarial Accrued Liability represents approximately 59.11% of the present value of future benefits.

<u>Liabilities and Normal Cost</u>	<u>October 1, 2008</u>
Actuarial Accrued Liability	\$216,686,963
Plan Assets	<u>0</u>
Unfunded Actuarial Accrued Liability	\$216,686,963
Normal Cost	\$ 9,462,666

The Normal Cost for the plan is the amount that the liabilities are expected to increase during the year based on increased eligibility and service.

Normal Cost is the value of benefits expected to be earned during the year, again based on certain actuarial methods and assumptions. The 2008-2009 Fiscal Year Normal Cost is \$9,462,666.

The results were calculated based upon plan provisions and census data, as provided by Somerset, along with certain demographic and economic assumptions as recommended by LECG-SMART with guidance from the GASB statement and approved by Somerset.

C. Demographic Information

Data was provided by Somerset as of October 1, 2008.

<u>Participant Information</u>	<u>October 1, 2008</u>
Active Participants	1,158
Inactive Participants	<u>237</u>
Total	1,395
<u>Employer Contributions</u>	<u>2008-2009 FY</u>
Expected OPEB Contributions:	
Active Participants	\$ 0
Inactive Participants	<u>3,808,328</u>
Total Contribution	<u>\$3,808,328</u>

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

D. Assets

As of the valuation date, Somerset does not set aside assets in trust to pay future benefits.

Assets

Market Value of Assets	\$0
Actuarial Value of Assets	\$0
Investment Return	N/A

According to GASB 45, an employer has made a contribution to pay for future benefits only if it meets one of these criteria:

The employer has made benefit payments directly to or on behalf of a retiree or beneficiary.

The employer has made premium payments to an insurer.

The employer has made contributions to an OPEB plan to fund payments of benefits as they come due in the future, and all the following apply:

The employer no longer has ownership or control of the assets.

The plan is effectively a legally separate entity under the stewardship of a board of trustees.

The plan assets provide benefits to retirees and their beneficiaries in accordance to the terms stated in the plan.

The plan assets are legally protected from creditors of the employer.

E. Economic Assumptions

GASB 45 requires that the discount rate used to calculate the actuarial present value of projected plan benefits should be the estimated long-term yield on the "investments that are expected to be used to finance the payments of benefits." Since Somerset does not pre-fund plan liabilities, the discount rate should be based on "employer assets", specifically, the long-term expected return or employer investments that are not restricted for other purposes and are expected to be used to finance benefit payments.

It is not clear how the general pool of assets used to finance Somerset's payment of OPEB premiums is invested for the long-term. Many public sector employers are using a rate closer to the required rate under the Financial Accounting Standards Board No. 106 (FAS 106) to value post-retirement healthcare benefits for private employers or what their peers are using. A rate of 5.00% is reasonable and consistent with what other similarly situated governmental employers are using.

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

E. Economic Assumptions (Continued)

The trend assumption is used to project the growth of the expected claims over the lifetime of the healthcare recipients. The GASB statement does not require a particular source for information to determine healthcare trends, but it does recommend selecting a source that is “publicly available, objective and unbiased.”

Somerset retained LECG-SMART to perform a valuation of its postretirement welfare benefit plans for the purpose of determining its annual cost in accordance with the GASB Statement No. 45 - Accounting and Financial Reporting by Employers for Post Employment Benefits Other Than Pensions. This valuation has been conducted in accordance with generally accepted actuarial principles and practices.

The consulting actuary is a member of the Society of Actuaries and other professional actuarial organizations, and meets their “General Qualification Statements of Actuarial Opinion” relating to postretirement welfare plans.

In preparing the results presented in this report, we have relied upon information provided to us regarding plan provisions, plan participants, and plan assets. We have reviewed this information for overall reasonableness and consistency, but have neither audited nor independently verified this information. The accuracy of the results presented in this report is dependent upon the accuracy and completeness of the underlying information.

Where reasonable, the actuarial assumptions and the accounting policies and methods employed in the development of the postretirement welfare cost have been selected by Somerset, which relied upon actuarial audits and experience studies conducted for the New Jersey State Health Benefits Program. We did not independently study historic information to develop assumptions. The mortality table used for the valuation is RP-2000. It was selected due to its relevance as a current mortality table and is also used by other governmental agencies to value their populations. The amortization of unfunded liabilities as a level dollar amount over 30 years was selected to comply with GASB 45 requirements for a Closed Group. Under a Closed Group Actuarial Cost Method, actuarial present values associated with future entrants are not considered. The selected discount rate is based on an expected return on assets for a pre-funded plan. The Unit Credit cost method was selected. When the benefit is prefunded with an irrevocable trust, a method of valuing assets (e.g., market value or a smooth approach) will need to be selected.

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COUNTY OF SOMERSET

SUPPLEMENTARY SCHEDULES – ALL FUNDS

YEAR ENDED DECEMBER 31, 2011

COUNTY OF SOMERSET

CURRENT FUND

SCHEDULE OF CASH - COLLECTOR-TREASURER

<u>REF.</u>	<u>CURRENT FUND</u>	<u>CURRENT FUND</u>	<u>GRANT FUND</u>
A	\$ 50,791,156.95	\$	\$ 6,082,786.22
A-7	\$ 168,720,100.00		
A-2	8,185,912.98		
A-8	26,563,848.23		
A-16	59,594.63		
A-3	12,362,595.04		
A-15	417,126.89		
A-11	18,953,440.46		
A-9			32,438,656.12
A-6	5,000.00		
A-19			532,262.97
A-20	1,248,638.82		
A-22	5,618,000.00		
A-18	13,256.33		
	<u>19,509,999.43</u>	<u>242,147,513.38</u>	<u>32,970,919.09</u>
	\$	\$ 292,938,670.33	\$ 39,053,705.31
Decreased by Disbursements:			
A-18	\$ 78,565,323.31		
A-3	139,914,446.88		
A-15	6,330,973.19		
A-16	16,968.38		
A-11	18,953,440.46		
A-2	254,337.50		
A-2	19,118.00		
A-2	6,583.76		
A-2	170,392.09		
A-1	543,621.00		
A-6	5,000.00		
A-22	354,106.00		
A-10			36,607,782.08
A-21	<u>5,074,766.50</u>	<u>245,134,310.57</u>	<u>1,248,638.82</u>
A	\$	\$ 47,804,359.76	\$ 37,856,420.90
			<u>1,197,284.41</u>

"A-5"

COUNTY OF SOMERSET
CURRENT FUND
SCHEDULE OF CHANGE FUNDS

	<u>BALANCE</u> <u>DECEMBER 31,</u> <u>2010 AND 2011</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
Victim Witness (Sheriff)		500.00		500.00
Victim Witness (Prosecutor)		200.00		200.00
Vehicle Maintenance		500.00		500.00
Election Board		250.00		250.00
		<hr/>		<hr/>
	\$	5,000.00	\$	5,000.00
		<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>168,720,100.00</u>

DETAIL OF PROPERTY TAXES FROM MUNICIPALITIES

	<u>LEVIED</u>	<u>COLLECTED</u>
Bedminster	\$ 7,134,875.14	\$ 7,134,875.14
Bernards	19,177,518.00	19,177,518.00
Bernardsville	6,976,556.25	6,976,556.25
Bound Brook	2,484,960.24	2,484,960.24
Branchburg	8,565,588.53	8,565,588.53
Bridgewater	26,131,545.09	26,131,545.09
Far Hills	1,283,249.22	1,283,249.22
Franklin	26,892,387.93	26,892,387.93
Green Brook	4,098,137.70	4,098,137.70
Hillsborough	16,739,781.42	16,739,781.42
Manville	3,199,739.67	3,199,739.67
Millstone	159,514.23	159,514.23
Montgomery	13,219,799.24	13,219,799.24
North Plainfield	4,993,927.78	4,993,927.78
Peapack-Gladstone	2,146,639.64	2,146,639.64
Raritan	3,693,615.36	3,693,615.36
Rocky Hill	360,860.10	360,860.10
Somerville	3,786,485.74	3,786,485.74
South Bound Brook	975,150.25	975,150.25
Warren	11,896,236.69	11,896,236.69
Watchung	4,803,531.78	4,803,531.78
	<u>\$ 168,720,100.00</u>	<u>\$ 168,720,100.00</u>

REF.

A-2:A-4

COUNTY OF SOMERSET

CURRENT FUND

SCHEDULE OF REVENUE ACCOUNTS RECEIVABLE

REF.	BALANCE DECEMBER 31, 2010	ACCRUED IN 2011	COLLECTED	BALANCE DECEMBER 31, 2011
Fees:				
County Clerk	\$ 594,950.56	\$ 4,664,348.06	\$ 4,804,102.63	\$ 455,195.99
Surrogate	29,705.29	234,806.39	215,621.73	48,889.95
Sheriff	11,200.57	543,063.63	548,258.42	6,005.78
Guidance Center	10,878.86	1,568,038.97	1,572,294.68	6,623.15
Interest on Investments and Deposits	3,803.19	1,177,391.81	1,175,982.32	5,212.68
Recycling Center		500,000.00	500,000.00	
Social and Welfare Services (C.66 P.L.1990):				
Supplemental Social Security Income		621,752.00	621,752.00	
Division of Youth and Family Services		901,875.00	901,875.00	
Psychiatric Facilities (C.73,P.L.1990):				
Maintenance of Patients in State Institutions for Mental Diseases		3,557,910.00	3,557,910.00	
Maintenance of Patients in State Institutions for Developmentally Disabled		6,964,534.00	6,964,534.00	
Board of County Patients in State and Other Institutions		29,811.00	29,811.00	
Area Plan Grant		1,053,983.00	1,053,983.00	
State Aid - Community Mental Service Act: N.J.S.A. 30:9A-9		551,591.00	551,591.00	
Board of Federal and State Prisoners		157,088.00	157,088.00	
Shared Services Revenues		1,999,369.45	1,999,369.45	
State Reimbursement of Election Expenses		234,675.00	234,675.00	
Pension Reimbursement		730,000.00	730,000.00	
Increased Fees as a Result of Chapter 370:				
County Clerk		850,000.00	850,000.00	
County Surrogate		75,000.00	75,000.00	
Sheriff		20,000.00	20,000.00	
	\$ 650,538.47	\$ 26,435,237.31	\$ 26,563,848.23	\$ 521,927.55
REF.	A		A-4	A

COUNTY OF SOMERSET

GRANT FUND

SCHEDULE OF GRANT RECEIVABLES

PURPOSE	BALANCE DECEMBER 31, 2010	2011 REVENUE	RECEIPTS	UNAPPROPRIATED APPLIED	BUDGET REDUCTION/ CANCELED	BALANCE DECEMBER 31, 2011
RIGHT TO KNOW (Q301)	5,816.00		5,816.00			2,908.00
RIGHT TO KNOW (Q301)		11,632.00	8,724.00			4,042.57
BULLETPROOF VEST - PROSECUTOR (Q303)	4,042.57					
BULLETPROOF VEST - PROSECUTOR (Q303)	1,292.89		1,292.89			
BULLETPROOF VEST - PROSECUTOR (Q303)	982.66		982.66			
BULLETPROOF VEST - PROSECUTOR (Q303)	2,067.63		0.16			2,067.47
BULLETPROOF VEST - PROSECUTOR (Q303)		428.00				428.00
OPEN SPACE (Q306)	450,000.00					450,000.00
LOC LAW ENF BL GR MEGANS LAW (Q307)	5,355.00		5,355.00			
LOC LAW ENF BL GR MEGANS LAW (Q307)		5,381.00				5,381.00
SEXUAL ASSAULT NURSE GRANT (Q310)	10,759.00					10,759.00
SEXUAL ASSAULT NURSE GRANT (Q310)	1,956.87					1,956.87
SEXUAL ASSAULT NURSE GRANT (Q310)	333.70					333.70
SEXUAL ASSAULT NURSE GRANT (Q310)	37,015.03		32,200.41		4,814.62	
SEXUAL ASSAULT NURSE GRANT (Q310)		66,522.00	58,395.19			8,126.81
VICTIM ASSISTANCE (Q311)	30,532.17					30,532.17
VICTIM ASSISTANCE (Q311)	17,572.21				17,572.21	
VICTIM ASSISTANCE (Q311)	14,695.06					
VICTIM ASSISTANCE (Q311)		118,323.00	14,695.06			49,471.72
VICTIM ASSISTANCE (Q311)		53,515.00	68,851.28			
VICTIM ASSISTANCE (Q311)			53,515.00			
LAW ENFORCEMENT TRAINING EQUIP (Q314)						
BODY ARMOR - PROS (Q316)	0.07					0.07
BODY ARMOR - PROS (Q316)		5,271.62	5,271.62			
BODY ARMOR - PROS (Q316)			(3,944.65)			
INSURANCE FRAUD REIMBURSEMENT (Q317)	135,645.52					139,590.17
INSURANCE FRAUD REIMBURSEMENT (Q317)	11,860.04				11,860.04	
INSURANCE FRAUD REIMBURSEMENT (Q317)	69,883.65		69,883.65			76,463.62
INSURANCE FRAUD REIMBURSEMENT (Q317)		250,000.00	173,536.38			64,672.00
INSURANCE FRAUD REIMBURSEMENT (Q317)		64,672.00				0.42
MULTI-NARCOTICS TASK FORCE (Q320)						
BODY ARMOR - SHERIFF (Q321)	0.42					
BODY ARMOR - SHERIFF (Q321)		5,101.20	5,101.20			
BODY ARMOR - SHERIFF (Q321)						
SUB REGIONAL TRANSP (Q323)	159.22					159.22
SUB REGIONAL TRANSP (Q323)	86.47					86.47
SUB REGIONAL TRANSP (Q323)	42,709.98		42,709.98			
SUB REGIONAL TRANSP (Q323)	17,156.02		17,156.02			
SUB REGIONAL TRANSP (Q323)		59,866.00				59,866.00
BODY ARMOR - JAIL (Q325)	1.00					1.00
BODY ARMOR - JAIL (Q325)		10,469.28	10,469.28			
BODY ARMOR - JAIL (Q325)						
ALCOHOL & DRUG ABUSE PREVENTION (Q327)	79,846.00					79,846.00
ALCOHOL & DRUG ABUSE PREVENTION (Q327)		528,473.00	427,699.00			100,774.00
ALCOHOL & DRUG ABUSE PREVENTION (Q327)			427,699.00			
FAMILY COURT (Q332)	144,481.00		144,481.00			

COUNTY OF SOMERSET

GRANT FUND

SCHEDULE OF GRANT RECEIVABLES

PURPOSE	BALANCE	2011		UNAPPROPRIATED APPLIED	BUDGET REDUCTION/ CANCELED	BALANCE
	DECEMBER 31, 2010	REVENUE	RECEIPTS			DECEMBER 31, 2011
FAMILY COURT (Q332)		144,481.00				144,481.00
HUMAN SERVICE PLANNING (Q333)		69,373.00	69,373.00			
MUNICIPAL ALLIANCE (Q334)	2,169.87					2,169.87
MUNICIPAL ALLIANCE (Q334)	7,466.00					7,466.00
MUNICIPAL ALLIANCE (Q334)	27,702.14					27,702.14
MUNICIPAL ALLIANCE (Q334)	212,310.20		200,284.29			12,025.91
MUNICIPAL ALLIANCE (Q334)		324,421.00				324,421.00
PERSONAL ATTENDANT SERVICES (Q337)	16,405.38					16,405.38
PERSONAL ATTENDANT SERVICES (Q337)	29,818.38					29,818.38
PERSONAL ATTENDANT SERVICES (Q337)		518,858.00	518,858.00			
PERSONAL ATTENDANT SERVICES (Q337)		196,020.00	129,520.00			66,500.00
SOCIAL SVS FOR THE HOMELESS (Q338)						50,000.00
ROUTE 28 STRATEGIC NEEDS ASMT (Q342)		217,890.00	217,890.00			
SUPPORT EMPLOYMENT (Q350)		178,185.00	178,185.00			
PATH MENTAL HEALTH HOMELESS (Q351)		166,434.00	166,434.00			
PSYCHIATRIC ADV NURSE PRAC (Q353)						30,958.00
NJ VAG SUPPORTIVE SERVICES (Q355)						14,870.00
FAMILY CAREGIVER (Q357)						22,078.00
FAMILY CAREGIVER (Q357)						13,357.00
FAMILY CAREGIVER (Q357)						26,471.00
FAMILY CAREGIVER (Q357)						35,449.00
FAMILY CAREGIVER (Q357)						2,500.00
ADULT PROTECTIVE SERVICES (Q358)		142,175.00	142,175.00			9,021.00
ADULT PROTECTIVE SERVICES (Q358)			2,500.00			
ADULT PROTECTIVE SERVICES (Q358)			9,021.00			
ADULT PROTECTIVE SERVICES (Q358)			180.00			
ADULT PROTECTIVE SERVICES (Q358)			62,199.00			
SHIP (Q359)		110,165.00	110,165.00			
SHIP (Q359)	13,495.00					13,495.00
SHIP (Q359)	25,000.00					3,149.07
SHIP (Q359)		29,000.00	21,850.93			7,149.07
TRAUMATIC LOSS INTERVENTION (Q362)			29,000.00			
TRAUMATIC LOSS INTERVENTION (Q362)			2,000.00			
TRAUMATIC LOSS INTERVENTION (Q362)			5,000.00			
RETIRED SENIOR VOLUNTEER (Q363)	1,037.00	12,000.00				1,000.00
RETIRED SENIOR VOLUNTEER (Q363)	31,883.00					12,000.00
RETIRED SENIOR VOLUNTEER (Q363)		60,082.00	31,883.00			1,037.00
SOCIAL SERVICE BLOCK GRANT (Q366)	14,735.00		28,220.00			31,862.00
SOCIAL SERVICE BLOCK GRANT (Q366)	105,637.00		14,735.00			
SOCIAL SERVICE BLOCK GRANT (Q366)		311,020.00	105,637.00			
SOCIAL SERVICE BLOCK GRANT (Q366)			275,080.00			
FRANKLIN SENIOR CENTER TRNASP (Q367)	48,530.00		48,530.00			35,940.00
FRANKLIN SENIOR CENTER TRNASP (Q367)		30,000.00	19,412.00			10,588.00
ESCORT TRANSPORTATION (Q368)		38,001.00	38,001.00			

COUNTY OF SOMERSET

GRANT FUND

SCHEDULE OF GRANT RECEIVABLES

PURPOSE	BALANCE DECEMBER 31, 2010	2011 REVENUE	RECEIPTS	UNAPPROPRIATED APPLIED	BUDGET REDUCTION/ CANCELED	BALANCE DECEMBER 31, 2011
CARE COORDINATION (Q370)	13,890.00		17,858.00			13,890.00
CARE COORDINATION (Q370)	17,858.00		23,810.00			4,021.00
CARE COORDINATION (Q370)	4,021.00	23,810.00	23,810.00			9,689.00
STATE HOME DELIVERED MEALS (Q371)	10,636.00		947.00			947.00
STATE HOME DELIVERED MEALS (Q371)	10,111.00	15,851.00	14,904.00			10,111.00
WORKFORCE INVESTMENTS (Q373)	37,780.00		1,546.00			36,234.00
WORKFORCE INVESTMENTS (Q373)	239,947.00		125,257.00			114,690.00
WORKFORCE INVESTMENTS (Q373)	26,330.00	309,555.00	19,007.00			290,548.00
WORKFORCE INVESTMENTS (Q373)	215,284.00		26,330.00			188,954.00
WORKFORCE INVESTMENTS (Q373)	237,805.80	350,544.00	158,340.00			56,944.00
WORKFORCE INVESTMENTS (Q373)	849,321.00		6,396.00			344,148.00
WORKFORCE INVESTMENTS (Q373)	151,739.50	855,939.00	190,320.00			47,485.80
WORKFORCE INVESTMENTS (Q373)	13,641.00		526,958.00			322,363.00
WORKFORCE INVESTMENTS (Q373)	2,213.00		33,227.00			822,712.00
WORKFORCE INVESTMENTS (Q373)	376,134.00					151,739.50
WORKFORCE INVESTMENTS (Q373)	38,101.00	299,719.00	2,213.00			13,641.00
WORKFORCE INVESTMENTS (Q373)	84,656.00		376,134.00			297,746.00
WORKFORCE INVESTMENTS (Q373)	35,983.00		1,973.00			13,986.00
WORKFORCE INVESTMENTS (Q373)	180,142.00		24,115.00			25,046.00
WORKFORCE INVESTMENTS (Q373)	49,858.00		59,610.00			67,116.00
WORKFORCE INVESTMENTS (Q373)	190.00	71,156.00	4,040.00			35,983.00
WORKFORCE INVESTMENTS (Q373)	35,599.00					180,142.00
WORKFORCE INVESTMENTS (Q373)	60,796.00		35,599.00			49,858.00
WORKFORCE INVESTMENTS (Q373)	83,193.00					190.00
WORKFORCE INVESTMENTS (Q373)	144,947.00					60,796.00
WORKFORCE INVESTMENTS (Q373)	38,771.51	129,500.00	80,262.00			83,193.00
WORKFORCE INVESTMENTS (Q373)	140,281.00		35,427.00			64,685.00
WORKFORCE INVESTMENTS (Q373)	57.00					94,073.00
WORKFORCE INVESTMENTS (Q373)	95,565.00					38,771.51
WORKFORCE INVESTMENTS (Q373)	105,832.00					140,281.00
WORKFORCE INVESTMENTS (Q373)	7,087.20	99,000.00	95,565.00			57.00
WORKFORCE INVESTMENTS (Q373)	5,176.80		38,448.00			67,384.00
WORKFORCE INVESTMENTS (Q373)	9,919.00					99,000.00
WORKFORCE INVESTMENTS (Q373)						7,087.20
WORKFORCE INVESTMENTS (Q373)						5,176.80
WORKFORCE INVESTMENTS (Q373)						9,919.00

COUNTY OF SOMERSET

GRANT FUND

SCHEDULE OF GRANT RECEIVABLES

PURPOSE	BALANCE DECEMBER 31, 2010	2011 REVENUE	RECEIPTS	UNAPPROPRIATED APPLIED	BUDGET REDUCTION/ CANCELED	BALANCE DECEMBER 31, 2011
WORKFORCE INVESTMENTS (Q373)	12,928.00	12,800.00	4,601.00			8,327.00
WORKFORCE INVESTMENTS (Q373)	5,914.00					12,800.00
WORKFORCE INVESTMENTS (Q373)	27,301.00					5,914.00
WORKFORCE INVESTMENTS (Q373)		25,499.00				27,301.00
WORKFORCE INVESTMENTS (Q373)		19,023.00	18,993.00			25,499.00
WORKFORCE INVESTMENTS (Q373)	210.00					30.00
WORKFORCE INVESTMENTS (Q373)		4,815.00				210.00
WORKFORCE INVESTMENTS (Q373)	0.40					4,815.00
WORKFORCE INVESTMENTS (Q373)	43,870.00		2,216.00			0.40
WORKFORCE INVESTMENTS (Q373)	41,137.50		27,530.00			41,654.00
WORKFORCE INVESTMENTS (Q373)	138,495.00		138,495.00			13,607.50
WORKFORCE INVESTMENTS (Q373)	112,790.00	60,324.00				60,324.00
WORKFORCE INVESTMENTS (Q373)		37,050.00	112,790.00			
WORKFORCE INVESTMENTS (Q373)	14,519.00		5,762.00			31,288.00
WORKFORCE INVESTMENTS (Q373)	597,477.00		9,322.00			5,197.00
WORKFORCE INVESTMENTS (Q373)	60,647.00		248,564.00			348,913.00
WORKFORCE INVESTMENTS (Q373)	3,166.00		60,647.00			
WORKFORCE INVESTMENTS (Q373)	78,493.00		78,493.00			3,166.00
WORKFORCE INVESTMENTS (Q373)	20,709.00	54,717.00	19,416.00			35,301.00
WORKFORCE INVESTMENTS (Q373)		12,990.00	20,709.00			
WORKFORCE INVESTMENTS (Q373)	24,178.00		4,572.00			8,418.00
WORKFORCE INVESTMENTS (Q373)	17,198.00		3,345.00			20,833.00
WORKFORCE INVESTMENTS (Q373)		10,344.00	17,198.00			
WORKFORCE INVESTMENTS (Q373)	4,867.00		3,922.00			10,344.00
WORKFORCE INVESTMENTS (Q373)	3,922.00		3,922.00			945.00
WORKFORCE INVESTMENTS (Q373)	3,165.00	2,456.00				2,456.00
WORKFORCE INVESTMENTS (Q373)	3,232.00					3,165.00
WORKFORCE INVESTMENTS (Q373)	32,802.00		24,254.00			3,232.00
WORKFORCE INVESTMENTS (Q373)	15,575.00		15,575.00			8,548.00
WORKFORCE INVESTMENTS (Q373)		10,646.00	4,454.00			
WORKFORCE INVESTMENTS (Q373)	8,951.00		5,213.00			6,192.00
WORKFORCE INVESTMENTS (Q373)	19,436.00		3,506.00			8,951.00
WORKFORCE INVESTMENTS (Q373)		6,538.00				14,223.00
WORKFORCE INVESTMENTS (Q373)	69,415.00		35,294.00			3,032.00
WORKFORCE INVESTMENTS (Q373)		334,501.00	158,323.00			69,415.00
WORKFORCE INVESTMENTS (Q373)		8,704.00				
WORKFORCE INVESTMENTS (Q373)		7,016.00				176,178.00
WORKFORCE INVESTMENTS (Q373)						8,704.00
WORKFORCE INVESTMENTS (Q373)						7,016.00

COUNTY OF SOMERSET

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PURPOSE	BALANCE DECEMBER 31, 2010	2011 REVENUE	RECEIPTS	UNAPPROPRIATED APPLIED	BUDGET REDUCTION/ CANCELED	BALANCE DECEMBER 31, 2011
WORKFORCE INVESTMENTS (Q373)		49,320.00				49,320.00
WORKFORCE INVESTMENTS (Q373)		39,754.00				39,754.00
WORKFORCE INVESTMENTS (Q373)		16,654.00				16,654.00
WORKFORCE INVESTMENTS (Q373)		3,947.00				3,947.00
WORKFORCE INVESTMENTS (Q373)		94,372.00				94,372.00
WORKFORCE INVESTMENTS (Q373)		22,366.00	4,454.00			17,912.00
WORKFORCE INVESTMENTS (Q373)		30,000.00				30,000.00
WORKFORCE INVESTMENTS (Q373)		216,000.00				216,000.00
WORKFORCE INVESTMENTS (Q373)		54,000.00				54,000.00
ARC TRANSPORTATION (Q375)	36,884.50					36,884.50
ARC TRANSPORTATION (Q375)		372,500.00	230,016.68	142,483.32		338,474.96
ARC TRANSPORTATION (Q375)	5,486.95	377,740.00	39,265.04			5,486.95
SECTION 5311 SMALL URBAN & RURAL (Q377)		103,582.00	67,391.07			36,190.93
SECTION 5311 SMALL URBAN & RURAL (Q377)	375,706.17		311,206.17			64,500.00
SENIOR CITIZEN & DISABLED RESIDENT (Q378)		751,918.00	482,714.26			289,203.74
SENIOR CITIZEN & DISABLED RESIDENT (Q378)	13,500.00		13,500.00			
VETERANS TRANSPORTATION (Q381)		18,000.00	1,500.00			16,500.00
VETERANS TRANSPORTATION (Q381)	103,165.61		103,165.61			
LOCAL SHUTTLE MOTOR BUS (Q383)	7,101.80		7,101.80			
SOMERSET HILLS ADLT DY CR TRANSP (Q384)		44,954.00	41,207.87			3,746.13
SOMERSET HILLS ADLT DY CR TRANSP (Q384)	264.96					264.96
WARREN TWP SENIOR TRANSP (Q385)	1,456.66					1,456.66
WARREN TWP SENIOR TRANSP (Q385)	21,642.16					747.98
WARREN TWP SENIOR TRANSP (Q385)		29,435.00	20,894.18			26,910.10
WARREN TWP SENIOR TRANSP (Q385)		61,906.81	2,524.90			60,372.65
CLEAN COMMUNITIES (Q387)			61,906.81			
STATE HOMELAND SECURITY (Q388)	60,372.65					60,372.65
STATE HOMELAND SECURITY (Q388)	97,936.55		97,936.05			0.50
STATE HOMELAND SECURITY (Q388)	566,328.88		293,696.95			272,631.93
STATE HOMELAND SECURITY (Q388)	618,573.97		34,104.49			584,469.48
STATE HOMELAND SECURITY (Q388)	667,312.32					667,312.32
STATE HOMELAND SECURITY (Q388)		355,809.76				355,809.76
COUNTY ENVIRONMENTAL HEALTH (Q394)	4,367.28					4,367.28
COUNTY ENVIRONMENTAL HEALTH (Q394)	750.30					750.30
COUNTY ENVIRONMENTAL HEALTH (Q394)	1,509.50					1,509.50
COUNTY ENVIRONMENTAL HEALTH (Q394)	1,250.00					1,250.00
COUNTY ENVIRONMENTAL HEALTH (Q394)	59,427.19					59,427.19
COUNTY ENVIRONMENTAL HEALTH (Q394)	45,193.22	163,358.00	59,427.19			99,069.55
BIOTERRORISM RESPONSE (Q396)	34,372.66		45,193.22			45,193.22
BIOTERRORISM RESPONSE (Q396)	229,882.00		34,372.66			34,372.66
BIOTERRORISM RESPONSE (Q396)	49,050.00		159,267.12			159,267.12
BIOTERRORISM RESPONSE (Q396)						70,614.88
BIOTERRORISM RESPONSE (Q396)						49,050.00

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PURPOSE	BALANCE DECEMBER 31, 2010	2011 REVENUE	RECEIPTS	UNAPPROPRIATED APPLIED	BUDGET REDUCTION/ CANCELED	BALANCE DECEMBER 31, 2011
	50.00					50.00
BIOTERRORISM RESPONSE (Q396)	220,498.00	168,800.00	378,504.00			10,794.00
BIOTERRORISM RESPONSE (Q396)		350,885.00				350,885.00
BIOTERRORISM RESPONSE (Q396)			18,039.00			
JUVENILE ACC'T INCENTIVE BLK GRANT (Q401)	20,041.00	21,118.00	4,509.75			15,531.25
JUVENILE ACC'T INCENTIVE BLK GRANT (Q401)			22,004.92			21,118.00
JUVENILE ACC'T INCENTIVE BLK GRANT (Q401)	22,004.92	30,353.00	30,353.00			
JAIBG FALL CONFERENCE (Q402)	55,550.00	55,550.00	55,550.00			
FAMILY CRISIS INTERVENTION (Q403)		188,385.00	188,385.00			55,550.00
ST/COMM PARTNERSHIP PGM MNGMT (Q404)	188,385.00					188,385.00
ST/COMM PARTNERSHIP PGM MNGMT (Q404)	50,000.00					50,000.00
ST/COMM PARTNERSHIP PGM SVS (Q405)		38,359.00	38,359.00			
ST/COMM PARTNERSHIP PGM SVS (Q405)						
COUNTY CHILDREN'S INTERAGENCY (Q406)						
COUNTY CHILDREN'S INTERAGENCY (Q406)						
UPWP TECH STUDIES I287 (Q409)	14,380.53					14,380.53
LOCAL ARTS PROGRAM (Q415)	10,101.35					10,101.35
LOCAL ARTS PROGRAM (Q415)	2,467.00					2,467.00
LOCAL ARTS PROGRAM (Q415)	6,486.00					6,486.00
LOCAL ARTS PROGRAM (Q415)						
LOCAL ARTS PROGRAM (Q415)						
SCOPING BR18D0907 CR614 (Q417)	130,226.65	64,462.00	54,793.00			9,669.00
AMWELL ROAD RT 514 (Q420)	41,988.80					130,226.65
BELLE MEAD BRIDGE (Q421)	38,213.94					41,988.80
CHERRY HILL ROAD (Q425)	150,255.80					38,213.94
CHERRY HILL ROAD (Q425)	10,253.02					150,255.80
CHIMNEY ROCK ROAD (Q426)	20,307.15					10,253.02
CLINTON AVE BRIDGE M0901 (Q428)	138,865.98					20,307.15
CLINTON AVE BRIDGE M0901 (Q428)	14,926.39					138,865.98
DOCK WATCH HOLLOW BRIDGE (Q430)	56,680.09					14,926.39
PED OVERPASS CLOVERLEAF DR (Q431)	189,485.49					56,680.09
FY 2001 LOCAL LEAD PROGRAM (Q433)	118,336.37					189,485.49
FY 2001 LOCAL LEAD PROGRAM (Q433)	4,272.82					118,336.37
NJDOT COUNTY AID (Q434)		2,477,000.00	2,477,000.00			4,272.82
FIBER OPTIC MN FINDERNE (Q436)	6,713.05					6,713.05
FY03 LOCAL LEAD CR527 MAIN ST (Q437)	67,751.40					67,751.40
DUER ST BR LOC SCOP M1001 (Q438)	31,269.85					31,269.85
DUER ST BR LOC SCOP M1001 (Q438)	372,817.18					372,817.18
FRANKLIN BLVD (RT 617) (Q440)	76,908.66					76,908.66
GERAUD AVE BRIDGE M0903 (Q443)	123,193.18					123,193.18
LOCAL LAND TRANSP (Q449)	188,829.67					188,829.67
OLD STIRLING ROAD BRIDGE L1013 (Q454)	344,623.78					344,623.78
OPIE/RIVER ROAD BRIDGE C0607 (Q456)	31,069.91					31,069.91
RESURFACING ROADS (Q459)	858,924.35					858,924.35

COUNTY OF SOMERSET

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PURPOSE	BALANCE DECEMBER 31, 2010	2011 REVENUE	RECEIPTS	UNAPPROPRIATED APPLIED	BUDGET REDUCTION/ CANCELED	BALANCE DECEMBER 31, 2011
STUDDIFORD DRIVE BRIDGE #D0702 (Q462)	6,440.61					6,440.61
STUDDIFORD DRIVE BRIDGE #D0702 (Q462)	716,114.24					716,114.24
STIRLING ROAD BRIDGE (Q463)	16,432.87					16,432.87
TRANSP ENG DOCKWATCH (Q466)	22,061.48					22,061.48
TRANSP ENG EASTON AVE (Q467)	187,754.34					187,754.34
TRANSP ENG MAIN ST (Q468)	231,036.60					231,036.60
TRANSP ENG WATCH HOLLOW (Q469)	191,185.69					191,185.69
LEASE PROGRAM 2004 (Q470)	0.04					0.04
LEASE PROGRAM 2004 (Q470)	39,200.03		39,199.98			0.05
LEASE PROGRAM 2004 (Q470)		94,085.00	31,361.68			62,723.32
VALLEY BRIDGE E0604 (Q471)	97,314.27					97,314.27
WEST END AVE BRIDGE (Q473)	14,507.32					14,507.32
WOODFERN BRIDGE B0510/11/12 (Q474)	50,955.90					50,955.90
LOCAL LEAD PROG.-OPIE RIVER BR (Q475)	0.11					0.11
LOCAL LEAD PROG.-WOODFERN BR (Q476)	378,442.41					378,442.41
PEAPACK ROAD BRIDGE (Q477)	92,982.51					92,982.51
DIV OF FAMILY DEVELOPMENT/SPEC (Q484)	5,723.00					5,723.00
DIV OF FAMILY DEVELOPMENT/SPEC (Q484)	4,366.00					4,366.00
DIV OF FAMILY DEVELOPMENT/SPEC (Q484)	570.00					570.00
DIV OF FAMILY DEVELOPMENT/SPEC (Q484)	37,203.00					37,203.00
ELM ST BRIDGE C0601 (Q485)	132,260.14					132,260.14
SCHOOLHOUSE ROAD DESIGN (Q486)	71,702.00					71,702.00
WEST END AV NFLFD BRIDGE SC-UC (Q489)	1,918.91					1,918.91
YOUTH CASE MANAGER (Q496)	67,533.00					67,533.00
YOUTH CASE MANAGER (Q496)		42,271.00			20,347.00	21,924.00
MUNICIPAL STORMWATER REGS (Q497)	2,500.00					2,500.00
MEDICATION MANAGEMENT (Q499)	123.00					123.00
MEDICATION MANAGEMENT (Q499)		5,638.00	5,559.00			79.00
CANCER CONTROL PLAN (Q506)	532.00					532.00
CANCER CONTROL PLAN (Q506)	340.00					340.00
CANCER CONTROL PLAN (Q506)	8.00					8.00
CANCER CONTROL PLAN (Q506)	50,000.00					50,000.00
CANCER CONTROL PLAN (Q506)		50,000.00	42,800.00		7,200.00	7,200.00
CEDAR GROVE LANE WATER MAIN (Q508)	437,100.00					437,100.00
OLD YORK ROAD LOCAL SCOPING (Q510)	34,092.96					34,092.96
OLD YORK ROAD LOCAL SCOPING (Q510)	343,017.83					343,017.83
SO MAIN/FINDERNE BRIDGE #G0702 (Q512)	2,394,164.56					2,394,164.56
PSYCHIATRIC EMERGENCY SERVICES (Q513)	62,123.00					62,123.00
LOCAL SCOPING FINDERNE #G0702 (Q514)	100.00					100.00
COPS TECHNOLOGY PROGRAM (Q515)	114,521.05					114,521.05
COPS TECHNOLOGY PROGRAM (Q515)	2,003.00					2,003.00
COPS TECHNOLOGY PROGRAM (Q515)			13,627.95			13,627.95

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PURPOSE	BALANCE DECEMBER 31, 2010	2011 REVENUE	RECEIPTS	UNAPPROPRIATED APPLIED	BUDGET REDUCTION/ CANCELED	BALANCE DECEMBER 31, 2011
COPS TECHNOLOGY PROGRAM (Q515)	897,797.11		671,920.41			225,876.70
COPS TECHNOLOGY PROGRAM (Q515)	1,000,000.00		225,204.95			774,795.05
COPS TECHNOLOGY PROGRAM (Q515)	1,000,000.00					1,000,000.00
CLIENT RENT SUBSIDIES (Q516)	43,200.00					43,200.00
CLIENT RENT SUBSIDIES (Q516)		48,000.00	48,000.00			
PARIS (Q517)	23,027.00					23,027.00
PARIS (Q517)	1,401.10					1,401.10
PARIS (Q517)	58,706.37		58,176.00			530.37
PARIS (Q517)	79,674.00		79,674.00			
PARIS (Q517)	239,260.40		(34,357.00)			
RTE. 22/CHIMNEY ROCK ROW (Q523)	2,300,438.70		2,300,438.70			
RTE. 22/CHIMNEY ROCK ROW (Q523)	32,498,000.00	35,222,000.00	6,307,899.22		123,617.40	150,000.00
RTE. 22/CHIMNEY ROCK ROW (Q523)	4,655,000.00		177,018.00			61,412,100.78
RTE. 22/CHIMNEY ROCK ROW (Q523)	4,391,139.00					4,477,982.00
MENTAL HEALTH CARES INITIATIVE (Q524)	1.00		1.00			4,391,139.00
MENTAL HEALTH CARES INITIATIVE (Q524)	982.00		982.00			
MENTAL HEALTH CARES INITIATIVE (Q524)	12,281.50		12,281.50			
FARMLAND PRESERVATION (Q526)	82,957.90					
FARMLAND PRESERVATION (Q526)		3,454,274.20	704,167.20	2,750,107.57	(0.57)	82,957.90
REGIONAL TB CLINIC (Q529)	14,263.47					14,263.47
REGIONAL TB CLINIC (Q529)	50,000.00		50,000.00			30,096.00
REGIONAL TB CLINIC (Q529)		50,000.00	19,904.00			80,000.87
STIRLING ROAD BRIDGE L1010 (Q532)	80,000.87					8,339.00
NORTH PLAINFIELD HEALTH SRVCS (Q533)	8,339.00					8,339.00
NORTH PLAINFIELD HEALTH SRVCS (Q533)	2,935.00					2,935.00
NORTH PLAINFIELD HEALTH SRVCS (Q533)	330.18					330.18
NORTH PLAINFIELD HEALTH SRVCS (Q533)	8,964.37		8,964.37			
NORTH PLAINFIELD HEALTH SRVCS (Q533)		110,934.00	92,444.96			18,489.04
UPPER RARITAN WATER QUALITY (Q538)	56,000.00					56,000.00
BI-LINGUAL CLINICIAN (Q542)		75,000.00	75,000.00			
CIACC COMMUNITY DEVELOPMENT (Q543)	128,689.00		128,689.00			
CIACC COMMUNITY DEVELOPMENT (Q543)		128,689.00				
HELP AMERICA VOTE ACT (Q545)		43,600.00				
PESS EXPANSION (Q548)	543,621.00		543,621.00			
PESS EXPANSION (Q548)		1,087,241.00	1,087,241.00			128,689.00
MEDICAID MATCH (Q549)	7,698.00		7,206.26			43,600.00
MEDICAID MATCH (Q549)		11,482.00	9,478.00			128,689.00
MEDICAID MATCH (Q549)						43,600.00
FORENSIC SCIENCE IMPROVEMENT (Q551)						491.74
AMWELL WATER MAIN IMPROVEMENT (Q554)	700.43					2,004.00
ECONOMIC DEVELOPMENT INITIATIV (Q555)	36,300.00					700.43
STUDY SCRC PED/BIKE/GREENWAY (Q556)	297,000.00					36,300.00
BULLETPROOF VEST - SHERIFF (Q560)	147.20					297,000.00
	783.13		783.13			147.20

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ARRA CLARK WOOD PEDESTRIAN BRD (Q591)	1,600,000.00					1,600,000.00
ARRA BYRNE JAG LOCAL SOLICIT (Q592)	111,200.00					111,200.00
ARRA ENERGY EFFICIENCY (Q594)	594,207.43		329,252.21			264,955.22
GSA DEPOT (Q595)	15,705,616.78					15,705,616.78
STATE CRIMINAL ALIEN ASSIST (Q596)	75,438.00	226,279.00		226,279.00	75,438.00	
STATE CRIMINAL ALIEN ASSIST (Q596)	0.01					0.01
FRANKLIN HEALTH SERVICES (Q597)	46,112.88	569,805.00	46,112.88			87,142.46
FRANKLIN HEALTH SERVICES (Q597)			482,662.54			
FRANKLIN HEALTH SERVICES (Q597)	50,000.00	50,000.00	50,000.00		50,000.00	
EMERGENCY PERFORMANCE MGMT (Q598)		50,000.00				
EMERGENCY PERFORMANCE MGMT (Q598)		50,000.00				
ARRA SUPPLEMENTAL STAFF (Q599)	5,471.24		2,934.76			50,000.00
HAMILTON/FRANKLIN INTERSECTION (Q600)	188,000.00		35,755.62			2,536.48
ARRA BYRNE JAG RECOVERY (Q601)	70,593.00		70,593.00			152,244.38
WASTEWATER MANAGEMENT CBT (Q604)	100,000.00		53,342.19			
RARITAN RIVER GREENWAY/BIKEWAY (Q606)	350,000.00					46,657.81
CHEMICAL BUFFER ZONE PROTECT (Q607)	14,017.26		14,017.26			350,000.00
BRANCHBURG HEALTH SERVICES (Q608)	875.08		875.08			
BRANCHBURG HEALTH SERVICES (Q608)			3,082.23			
RARITAN HEALTH SERVICES (Q609)	4,145.00	5,434.00				2,351.77
RARITAN HEALTH SERVICES (Q609)			4,148.00			
MANVILLE HEALTH SERVICES (Q610)	10,390.69	53,518.00	44,598.30			8,919.70
MANVILLE HEALTH SERVICES (Q610)			5,195.33			5,195.36
SOMERVILLE HEALTH SERVICES (Q611)	8,707.52	66,526.00	55,438.30			11,087.70
SOMERVILLE HEALTH SERVICES (Q611)						8,707.52
ARRA STOP VIOLENCE/WOMEN (Q612)	6,168.00	95,158.00	79,043.77			16,114.23
ARRA STOP VIOLENCE/WOMEN (Q612)			6,168.00			
MENTAL HEALTH TRANSFORMATION (Q613)	728,749.00	10,617.00				10,617.00
MENTAL HEALTH TRANSFORMATION (Q613)			305,029.00			423,720.00
MANVILLE PAVING INTERLOCAL (Q615)	1,121,000.00	728,749.00				728,749.00
PARENTS AS TEACHERS (Q616)	32,500.00					1,121,000.00
PARENTS AS TEACHERS (Q616)						25,000.00
MONTGOMERY TWP TRANSPORTATION (Q617)	2,517.45	30,000.00	7,500.00			7,500.00
MONTGOMERY TWP TRANSPORTATION (Q617)			22,500.00			
HAZARDOUS MATERIAL EMERGENCY (Q619)		70,233.00	34,929.46			35,303.54
DATA EXCHANGE (Q620)		6,911.00	2,517.45			6,911.00
MERCER STREET BRIDGE F0608 (Q621)	150,000.00	150,000.00				150,000.00
JUVENILE DETENTION ALTERNATIVE (Q622)	1,000,000.00	1,000,000.00	750,000.00			250,000.00
MOUNTAIN AVENUE BRIDGE-K1102 (Q623)	120,000.00	120,000.00	120,000.00			
DRUNK DRIVING ENFORCEMENT FUND (Q624)	1,000,000.00	1,000,000.00	587,948.25			412,051.75
CEDS SHORT TERM PLANNING (Q625)	3,000.00	3,000.00	3,000.00			
	73,556.00	73,556.00				73,556.00

COUNTY OF SOMERSET

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OVER THE LIMIT (Q626)		4,400.00	4,400.00			95,800.00	
OBESITY PREVENTION (Q627)		15,000.00	15,000.00			197,208.00	
FOOD DEFENSE (Q628)		95,800.00				133,000.00	
OVERHEAD DETECTORS (Q629)		197,208.00				25,552.00	
TRAFFIC SIGNS INVENTORY (Q630)		133,000.00				10,000.00	
PROJECT RECOVER FEMA OUTREACH (Q631)		25,552.00				65,000.00	
DUI ENFORCEMENT (Q632)		10,000.00				240,000.00	
URBAN AREA SECURITY INITIATIVE (Q633)		65,000.00				10,000.00	
ACCESS & MOBILITY IMPROVEMENTS (Q634)		240,000.00				240,000.00	
DISTRACTED DRIVER ENFORCEMENT (Q635)		10,000.00				10,000.00	
EASTON AVE/FOXWOOD DR INTERSEC (Q636)		282,850.00				282,850.00	
	\$99,385,422.27	\$59,182,016.64	\$32,438,656.12	\$3,118,869.89	\$472,171.12	\$122,537,741.78	A
		A-2	A-4	A-19	A-1		A

COUNTY OF SOMERSET

GRANT FUND

SCHEDULE OF GRANT RESERVES

PURPOSE	BALANCE DECEMBER 31, 2010	TRANSFERRED FROM BUDGET APPROPRIATION	DISBURSEMENTS	ENCUMBRANCES	CANCELED ENCUMBRANCES	BUDGET REDUCTION/ CANCELED	BALANCE DECEMBER 31, 2011
BODY ARMOR - SHERIFF (G321)	5,309.67	5,101.20					5,309.67
BODY ARMOR - SHERIFF (G321)					7.51		7.51
SUB REGIONAL TRANSP (G323)			2,025.00		2,378.68		353.68
SUB REGIONAL TRANSP (G323)			(76.14)		83.08		159.22
SUB REGIONAL TRANSP (G323)			2,932.98	1,238.43			6,128.19
SUB REGIONAL TRANSP (G323)	10,299.60		35,945.01		35,944.99		3,147.87
SUB REGIONAL TRANSP (G323)	3,147.89		327.79				815.58
SUB REGIONAL TRANSP (G323)	1,143.37						59,866.00
SUB REGIONAL TRANSP (G323)	59,866.00	59,866.00	42,500.00				17,366.00
BODY ARMOR - JAIL (G325)	895.45						895.45
BODY ARMOR - JAIL (G325)	3,356.90			3,356.90			59,866.00
BODY ARMOR - JAIL (G325)	9,725.10			3,586.16			59,866.00
BODY ARMOR - JAIL (G325)		10,469.28					6,138.94
ALCOHOL & DRUG ABUSE PREVENT (G327)	7,090.00		44,575.00		37,513.00	28.00	10,469.28
ALCOHOL & DRUG ABUSE PREVENT (G327)	1,791.55	528,473.00	459,451.50	59,418.50			9,603.00
RIGHT TO FARM (G328)	4,516.30		263.33				1,528.22
RIGHT TO FARM (G328)	86.92						4,516.30
FAMILY COURT (G332)		144,481.00	4,901.92		4,815.00		
FAMILY COURT (G332)			20,342.63		20,342.63		
FAMILY COURT (G332)			124,138.37				
HUMAN SERVICE PLANNING (G333)	596.00					596.00	
HUMAN SERVICE PLANNING (G333)	2,751.00					2,751.00	
HUMAN SERVICE PLANNING (G333)	6,873.00					6,873.00	
HUMAN SERVICE PLANNING (G333)		69,373.00	62,525.00				6,848.00
MUNICIPAL ALLIANCE (G334)	10,564.05		2,924.00			7,640.05	
MUNICIPAL ALLIANCE (G334)	6,998.57						
MUNICIPAL ALLIANCE (G334)					3,183.00		10,181.57
MUNICIPAL ALLIANCE (G334)					8,267.00		8,267.00
MUNICIPAL ALLIANCE (G334)					14,368.72		14,368.72
MUNICIPAL ALLIANCE (G334)					127,473.47		13,916.42
PERSONAL ATTENDANT SERVICES (G337)	327.78	324,421.00	113,557.05	164,710.46			20,454.09
PERSONAL ATTENDANT SERVICES (G337)	63,159.22		139,256.45				16,405.38
PERSONAL ATTENDANT SERVICES (G337)	83,944.50		(16,077.60)				47,081.62
PERSONAL ATTENDANT SERVICES (G337)			16,077.60				
PERSONAL ATTENDANT SERVICES (G337)		518,858.00	105,899.01		21,954.51		7,909.10
SOCIAL SERVICES FOR HOMELESS (G338)			393,716.23	117,232.67			
SOCIAL SERVICES FOR HOMELESS (G338)		196,020.00	35,450.00		35,450.00		
SMART GROWTH PLANNING GRANT (G340)			135,521.00	60,499.00			
ROUTE 28 STRATEGIC NEEDS ASMT (G342)			(50,000.00)		3,892.75		
SUPPORT EMPLOYMENT (G350)	47,445.54					47,445.54	
SUPPORT EMPLOYMENT (G350)	146,551.78	217,890.00	1,264.62	856.91	875.72	146,162.88	50,000.00
SUPPORT EMPLOYMENT (G350)			148,611.91				68,421.18
PATH MENTAL HEALTH HOMELESS (G351)	88.40					88.40	
PATH MENTAL HEALTH HOMELESS (G351)	137,996.60		460.90		205.00		20,000.00
PATH MENTAL HEALTH HOMELESS (G351)		178,185.00	128,783.46	348.32			49,053.22
PSYCHIATRIC ADV NURSE PRAC. (G353)	168,314.19		522.75				
PSYCHIATRIC ADV NURSE PRAC. (G353)		166,434.00	166,434.00		123.68		
NJNAG SUPPORTIVE SERVICES (G355)	30,958.00						30,958.00

COUNTY OF SOMERSET

GRANT FUND

SCHEDULE OF GRANT RESERVES

PURPOSE	BALANCE DECEMBER 31, 2010	TRANSFERRED FROM BUDGET APPROPRIATION	DISBURSEMENTS	ENCUMBRANCES	CANCELED ENCUMBRANCES	BUDGET REDUCTION/ CANCELED	BALANCE DECEMBER 31, 2011
WORKFORCE INVESTMENTS (G373)	8,104.83		(44,280.46)				53,143.00
WORKFORCE INVESTMENTS (G373)	215,266.62	350,544.00	135,166.02	80,010.89	757.71		89.71
WORKFORCE INVESTMENTS (G373)	19,730.42		9,216.32				341,327.68
WORKFORCE INVESTMENTS (G373)	53,223.12						19,730.42
WORKFORCE INVESTMENTS (G373)	51,804.25		7,364.16		14,150.77		53,223.12
WORKFORCE INVESTMENTS (G373)	27,683.19		44,137.22		16,454.03		58,590.86
WORKFORCE INVESTMENTS (G373)	156,406.52		202,290.01		45,883.49		
WORKFORCE INVESTMENTS (G373)	592,384.64		187,907.38	249,729.24	187,907.38		
WORKFORCE INVESTMENTS (G373)		855,939.00	342,665.40	19,695.00			
WORKFORCE INVESTMENTS (G373)	151,739.50		99,814.12				736,429.88
WORKFORCE INVESTMENTS (G373)	31,814.00				10,895.88		151,739.50
WORKFORCE INVESTMENTS (G373)	73,100.99		9,058.00		245.02		42,709.88
WORKFORCE INVESTMENTS (G373)	144,036.87		277,791.10		10,138.01		73,346.01
WORKFORCE INVESTMENTS (G373)	31,589.00	299,719.00	6,000.00	246,000.00	277,791.10		145,116.88
WORKFORCE INVESTMENTS (G373)	8,128.76						31,589.00
WORKFORCE INVESTMENTS (G373)	65,991.09						47,719.00
WORKFORCE INVESTMENTS (G373)	23,238.98						8,128.76
WORKFORCE INVESTMENTS (G373)	0.13				8,295.06		65,991.09
WORKFORCE INVESTMENTS (G373)	81,783.42		37,875.50		187.58		31,534.04
WORKFORCE INVESTMENTS (G373)	18,474.00	71,156.00	28,103.00		18,303.00		0.13
WORKFORCE INVESTMENTS (G373)			4,040.00				44,095.50
WORKFORCE INVESTMENTS (G373)			19,914.00				8,674.00
WORKFORCE INVESTMENTS (G373)	33,965.76						8,539.00
WORKFORCE INVESTMENTS (G373)	13,455.00						975.00
WORKFORCE INVESTMENTS (G373)	127,277.00						14,051.76
WORKFORCE INVESTMENTS (G373)		71,156.00	4,040.00	58,577.00			13,455.00
WORKFORCE INVESTMENTS (G373)							76.14
WORKFORCE INVESTMENTS (G373)		129,500.00	127,166.74	34.12			77,125.00
WORKFORCE INVESTMENTS (G373)	303.14		52,375.00				303.14
WORKFORCE INVESTMENTS (G373)	1,034.98						1,034.98
WORKFORCE INVESTMENTS (G373)							106.00
WORKFORCE INVESTMENTS (G373)	249.00		1,061.00		106.00		910.00
WORKFORCE INVESTMENTS (G373)	17,500.00		85,303.00		1,061.00		249.00
WORKFORCE INVESTMENTS (G373)		99,000.00			67,803.00		99,000.00
WORKFORCE INVESTMENTS (G373)	5,279.20						5,279.20
WORKFORCE INVESTMENTS (G373)	283.00						283.00
WORKFORCE INVESTMENTS (G373)	6,761.00				2,000.00		8,761.00
WORKFORCE INVESTMENTS (G373)					293.00		293.00
WORKFORCE INVESTMENTS (G373)	10,402.00						10,402.00
WORKFORCE INVESTMENTS (G373)	10,912.00						10,912.00
WORKFORCE INVESTMENTS (G373)	9,625.00						9,919.00
WORKFORCE INVESTMENTS (G373)	11,054.00		3,575.00	2,000.00	294.00		5,479.00
WORKFORCE INVESTMENTS (G373)		12,800.00					12,800.00
WORKFORCE INVESTMENTS (G373)							3,210.00
WORKFORCE INVESTMENTS (G373)	0.43						0.43
WORKFORCE INVESTMENTS (G373)		25,499.00					
WORKFORCE INVESTMENTS (G373)		19,023.00	18,993.00				30.00

COUNTY OF SOMERSET

GRANT FUND

SCHEDULE OF GRANT RESERVES

PURPOSE	BALANCE DECEMBER 31, 2010	TRANSFERRED FROM BUDGET APPROPRIATION	DISBURSEMENTS	ENCUMBRANCES	CANCELED ENCUMBRANCES	BUDGET REDUCTION/ CANCELED	BALANCE DECEMBER 31, 2011
WORKFORCE INVESTMENTS (G373)	161.92	4,815.00					4,815.00
WORKFORCE INVESTMENTS (G373)	59,237.29				250.00		59,487.29
WORKFORCE INVESTMENTS (G373)	67,893.04	3,600.00			600.01		64,893.05
WORKFORCE INVESTMENTS (G373)	15,619.00	97,187.00			92,067.00		10,499.00
WORKFORCE INVESTMENTS (G373)	17,870.53	1,000.00		50,085.00			9,239.00
WORKFORCE INVESTMENTS (G373)	0.04				153.62		18,024.15
WORKFORCE INVESTMENTS (G373)	16,880.00				0.01		1,050.05
WORKFORCE INVESTMENTS (G373)	5,819.07	37,050.00	72,100.00	28,924.00	55,220.00		4,446.00
WORKFORCE INVESTMENTS (G373)	429,652.62		4,266.48		10,200.02		11,752.61
WORKFORCE INVESTMENTS (G373)	50,104.00		244,818.93		112,688.62		297,502.31
WORKFORCE INVESTMENTS (G373)	63,319.19		60,647.00		10,543.00		
WORKFORCE INVESTMENTS (G373)	20,709.00	54,717.00	55,207.00				8,112.19
WORKFORCE INVESTMENTS (G373)	17,197.99	12,990.00	11,482.00				43,235.00
WORKFORCE INVESTMENTS (G373)		10,344.00	4,803.00				15,906.00
WORKFORCE INVESTMENTS (G373)		2,456.00	7,835.00				5,155.00
WORKFORCE INVESTMENTS (G373)			14,463.00	9,103.00			2,734.99
WORKFORCE INVESTMENTS (G373)			3,922.00		0.01		1,241.00
WORKFORCE INVESTMENTS (G373)				2,161.00	3,922.00		0.01
WORKFORCE INVESTMENTS (G373)	3,165.00		2,895.00				295.00
WORKFORCE INVESTMENTS (G373)	3,232.00		7,745.00				3,165.00
WORKFORCE INVESTMENTS (G373)	7,745.00	10,645.00	4,454.00				237.00
WORKFORCE INVESTMENTS (G373)	5,213.00	6,538.00	5,213.00				6,192.00
WORKFORCE INVESTMENTS (G373)	69,415.00		3,506.00				3,032.00
WORKFORCE INVESTMENTS (G373)		35,294.00					69,415.00
WORKFORCE INVESTMENTS (G373)		334,501.00	168,217.00	71,434.00			94,860.00
WORKFORCE INVESTMENTS (G373)		8,704.00	5,454.00				3,250.00
WORKFORCE INVESTMENTS (G373)		7,016.00	4,900.00				2,116.00
WORKFORCE INVESTMENTS (G373)		49,320.00		40,402.00			8,918.00
WORKFORCE INVESTMENTS (G373)		16,654.00		34,984.00			4,770.00
WORKFORCE INVESTMENTS (G373)		3,947.00					16,654.00
WORKFORCE INVESTMENTS (G373)		94,372.00	1,770.00	40,000.00			3,947.00
WORKFORCE INVESTMENTS (G373)		22,366.00	3,124.00	19,242.00			52,602.00
WORKFORCE INVESTMENTS (G373)		30,000.00					30,000.00
WORKFORCE INVESTMENTS (G373)		216,000.00					216,000.00
WORKFORCE INVESTMENTS (G373)		54,000.00			22,509.18		54,000.00
ARC TRANSPORTATION (G375)	36,884.50		22,509.18				36,884.50
ARC TRANSPORTATION (G375)	270,000.00		270,000.00				270,000.00
ARC TRANSPORTATION (G375)		372,500.00	347,500.00				25,000.00
ARC TRANSPORTATION (G375)		377,740.00					377,740.00
SECTION 5311 SMALL URBAN & RRL (G377)	103,091.00		97,604.05				5,486.95
SECTION 5311 SMALL URBAN & RRL (G377)		103,582.00					103,582.00

COUNTY OF SOMERSET

GRANT FUND

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PURPOSE	BALANCE DECEMBER 31, 2010	TRANSFERRED FROM BUDGET APPROPRIATION	DISBURSEMENTS	ENCUMBRANCES	CANCELED ENCUMBRANCES	BUDGET REDUCTION/ CANCELED	BALANCE DECEMBER 31, 2011
SENIOR CITIZEN & DISABLED RESI (G378)	134,195.72		134,195.72				39,721.00
SENIOR CITIZEN & DISABLED RESI (G378)	679,221.00	751,918.00	639,500.00				751,918.00
VETERANS TRANSP (G381)	38,000.00		38,000.00				6,896.40
VETERANS TRANSP (G381)	18,000.00	18,000.00	9,201.20	2,102.40			18,000.00
LOCAL SHUTTLE MOTOR BUS (G383)	137,200.50		137,200.50				120,000.00
LOCAL SHUTTLE MOTOR BUS (G383)	160,000.00		40,000.00				40,407.60
SOMERSET HILLS ADLT DY CR TRANSP (G384)	41,370.00		41,370.00				41,954.00
SOMERSET HILLS ADLT DY CR TRANSP (G384)	42,611.00		2,203.40				264.96
WARREN TWP SENIOR TRANSP (G385)	264.96	44,954.00	3,000.00				180.00
WARREN TWP SENIOR TRANSP (G385)	21,664.15		180.00				1,456.66
WARREN TWP SENIOR TRANSP (G385)	29,000.00	29,435.00	10,707.49	9,500.00			29,000.00
WARREN TWP SENIOR TRANSP (G385)					1,865.11	1,865.11	29,435.00
HOSPITAL EMERGENCY PREPARATION (G386)							
CLEAN COMMUNITIES (G387)	351.96		250.00				12,178.24
CLEAN COMMUNITIES (G387)	33,783.91	61,906.81	29,688.67				33,103.89
CLEAN COMMUNITIES (G387)			28,802.92		8,083.00	101.96	9,211.36
STATE HOMELAND SECURITY (G388)	9,211.36						20,211.80
STATE HOMELAND SECURITY (G388)	20,211.80						70,154.66
STATE HOMELAND SECURITY (G388)	77,277.85		32,686.19				30,433.91
STATE HOMELAND SECURITY (G388)	341,758.83		103,683.64	207,641.28	25,463.00		35,690.91
STATE HOMELAND SECURITY (G388)	388,696.91		99,037.93	253,968.07			268,430.32
STATE HOMELAND SECURITY (G388)	667,312.32		123,629.19	275,252.81			355,809.76
STATE HOMELAND SECURITY (G388)		355,809.76				0.72	
SOLID WASTE REA (G390)	0.72						
SOLID WASTE REA (G390)	444.00		5,780.89		5,780.89		180,384.69
SOLID WASTE REA (G390)	378,811.78	61,906.81	3,113.11		2,669.11		4,367.28
SOLID WASTE REA (G390)	5,910.28		182,186.79	16,240.30			750.30
COUNTY ENVIRONMENTAL HLTH ACT (G394)	4,968.83		1,543.00				22,909.50
COUNTY ENVIRONMENTAL HLTH ACT (G394)	56,821.00		4,968.83				1,250.00
COUNTY ENVIRONMENTAL HLTH ACT (G394)	90,901.69		56,070.70				20,364.88
COUNTY ENVIRONMENTAL HLTH ACT (G394)	80,519.51		67,992.19				96,641.35
COUNTY ENVIRONMENTAL HLTH ACT (G394)	92,745.57		79,269.51				
COUNTY ENVIRONMENTAL HLTH ACT (G394)		163,358.00	69,543.80	3,036.89			
BIOTERRORISM RESPONSE (G396)	2,908.73		65,930.55	786.10			
BIOTERRORISM RESPONSE (G396)	189.99		2,908.73				
BIOTERRORISM RESPONSE (G396)	34,055.56		189.99				
BIOTERRORISM RESPONSE (G396)	196,714.31		34,055.56				
BIOTERRORISM RESPONSE (G396)	48,217.55		(28,729.21)				
BIOTERRORISM RESPONSE (G396)	519.53		(632.45)				
BIOTERRORISM RESPONSE (G396)		168,800.00	(5,065.08)	5,524.61			225,443.52
BIOTERRORISM RESPONSE (G396)		350,885.00	(102,499.25)	88,275.78			49,050.00
JUVENILE ACCT INCENTIVE BLK GRANT (G401)		23,464.00	299.28				50.00
JAIBG FALL CONFERENCE (G402)		40,764.63	23,464.00				183,023.47
FAMILY CRISIS INTERVENTION (G403)		30,353.00	40,764.63				350,585.72

COUNTY OF SOMERSET

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LEASE PROGRAM 2004 (G470)	29,814.27	94,085.00	56,000.05				38,084.95
VALLEY BRIDGE E0604 (G471)	11,375.32						29,814.27
WEST END AVE BRIDGE (G473)	52,427.46						11,375.32
WOODFERN BRIDGE B0510/11/12 (G474)	4,800.06						52,427.46
LOCAL LEAD PROG.-OPIE RIVER BR (G475)	345,388.99						4,800.06
LOCAL LEAD PROG.-WOODFERN BRID (G476)	96,057.86						345,388.99
PEAPACK ROAD BRIDGE (G477)	50,000.00						96,057.86
CROSS ACCEPTANCE (G481)	2,789.00		(2,924.00)				50,000.00
DIV OF FAMILY DEVELOPMENT/SPEC (G484)	4,366.28		2,445.00				96,057.86
DIV OF FAMILY DEVELOPMENT/SPEC (G484)	22,792.00		35,703.00				50,000.00
DIV OF FAMILY DEVELOPMENT/SPEC (G484)				35,703.00		20,347.00	5,723.00
ELM ST BRIDGE C0601 (G485)	41,663.36	42,271.00					4,366.28
OLD DUTCH ROAD BRIDGE (G487)	45,541.45						22,792.00
WEST END AV INFLD BI-CITY SC-UC (G488)	65,000.00						41,663.36
REHAB BRIDGES (G491)	339,215.31						45,541.45
YOUTH CASE MANAGER (G496)	67,533.00						65,000.00
YOUTH CASE MANAGER (G496)	127,527.65						339,215.31
YOUTH CASE MANAGER (G496)	146,224.45						67,533.00
YOUTH CASE MANAGER (G496)	292,617.72						127,527.65
MUNICIPAL STORMWATER REGS (G497)	3,950.00	540,157.00	32,469.10	18,090.74	53.27		146,224.45
MEDICATION MANAGEMENT (G499)	5,632.00		365,333.50				200,000.00
MEDICATION MANAGEMENT (G499)	5,702.50						5,632.00
MEDICATION MANAGEMENT (G499)	5,517.00						5,702.50
MEDICATION MANAGEMENT (G499)	1,572.00						5,517.00
CANCER CONTROL PLAN (G506)		5,638.00	4,080.42	691.20	4,046.00		1,537.58
CANCER CONTROL PLAN (G506)			889.50				4,057.30
CANCER CONTROL PLAN (G506)			(632.00)				532.00
CANCER CONTROL PLAN (G506)			(340.00)				340.00
CANCER CONTROL PLAN (G506)			1,073.96		1,073.96		
CANCER CONTROL PLAN (G506)			20,364.12		20,200.00		
CANCER CONTROL PLAN (G506)		50,000.00	(21,401.88)	16,920.40		7,200.00	
CEDAR GROVE LANE WATER MAIN (G508)	7,284.72						7,120.60
OLD YORK ROAD LOCAL SCOPING (G510)	7,191.96						4,473.44
OLD YORK ROAD LOCAL SCOPING (G510)	437,100.00						50,000.00
OLD YORK ROAD LOCAL SCOPING (G510)	5,125.00						437,100.00
SO MAIN/FINDERNE BRIDGE #G0702 (G512)	152,204.06						5,125.00
PSYCHIATRIC EMERGENCY SERVICES (G513)	1,951,670.03						152,204.06
LOCAL SCOPING FINDERNE #G0702 (G514)	49,970.87						1,951,670.03
COPS TECHNOLOGY PROGRAM (G515)	100.00						49,970.87
COPS TECHNOLOGY PROGRAM (G515)	100,893.10						100.00
COPS TECHNOLOGY PROGRAM (G515)	2,003.00						100,893.10
COPS TECHNOLOGY PROGRAM (G515)	161,743.00		547,697.42		528,504.42		2,003.00
COPS TECHNOLOGY PROGRAM (G515)	782,071.87		201,576.89		194,291.94		142,550.00
COPS TECHNOLOGY PROGRAM (G515)	1,000,000.00						774,786.92
CLIENT RENT SUBSIDIES (G516)	8,073.99						1,000,000.00
CLIENT RENT SUBSIDIES (G516)		48,000.00	17,655.00		8,000.00		8,073.99
PARIS (G517)	14,526.67		(500.33)				30,345.00
PARIS (G517)	747.98		(653.12)				23,027.00

COUNTY OF SOMERSET

GRANT FUND

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PURPOSE	BALANCE DECEMBER 31, 2010	TRANSFERRED FROM BUDGET APPROPRIATION	DISBURSEMENTS	ENCUMBRANCES	CANCELED ENCUMBRANCES	BUDGET REDUCTION/ CANCELED	BALANCE DECEMBER 31, 2011
PARIS (G517)	20,753.67		1,153.45				19,600.22
PARIS (G517)	30,173.02						30,173.02
PARIS (G517)	315,959.27		69,027.75		33,000.00	123,617.40	156,314.12
RTE. 22/CHIMNEY ROCK ROW (G523)			19,320.90		19,320.90		
RTE. 22/CHIMNEY ROCK ROW (G523)	31,151,200.00	35,222,000.00					
RTE. 22/CHIMNEY ROCK ROW (G523)	4,603,850.00		4,513,615.31	13,100,666.99			53,272,533.01
RTE. 22/CHIMNEY ROCK ROW (G523)	3,076,009.37		565,857.78	90,234.69			
MENTAL HEALTH CARES INITIATIVE (G524)	15,720.00			2,314.34			
MENTAL HEALTH CARES INITIATIVE (G524)	15,720.00					15,720.00	2,507,837.25
FARMLAND PRESERVATION (G526)	82,957.90					15,720.00	82,957.90
FARMLAND PRESERVATION (G526)	5,300,575.14		5,300,575.14				
FARMLAND PRESERVATION (G526)		3,454,274.20	2,750,107.57				704,167.20
ENHANCED 911-GENERAL ASSIST (G527)					27.50	(0.57)	
REGIONAL TB CLINIC (G529)	32.00		32.00			27.50	
REGIONAL TB CLINIC (G529)	57,985.64		43,722.17				14,263.47
REGIONAL TB CLINIC (G529)	36,301.79		34,862.68				
REGIONAL TB CLINIC (G529)	7,258.62		7,826.72				
REGIONAL TB CLINIC (G529)	31,606.47		31,562.46	43.99	568.10	1,439.11	
REGIONAL TB CLINIC (G529)		50,000.00					
PESS EXPANSION (G530)	2,590.58						50,000.00
STIRLING ROAD BRIDGE L1010 (G532)	68,840.00						2,590.58
NORTH PLAINFIELD HEALTH SRVCS (G533)	20,014.53		11,675.53				8,840.00
NORTH PLAINFIELD HEALTH SRVCS (G533)	1,190.82		(1,744.18)				8,339.00
NORTH PLAINFIELD HEALTH SRVCS (G533)	86,832.67		86,502.49				2,935.00
NORTH PLAINFIELD HEALTH SRVCS (G533)	48,183.76		51,687.76				330.18
NORTH PLAINFIELD HEALTH SRVCS (G533)	23,154.53		4,915.98	5,332.29			12,906.26
NORTH PLAINFIELD HEALTH SRVCS (G533)		110,934.00	71,662.87			500.00	39,271.13
MUNICIPAL ALLIANCE SUPPLEMENT (G536)	500.00						27,841.45
UPPER RARITAN WATER QUALITY (G538)			(27,841.45)				
BI-LINGUAL CLINICIAN (G542)	245.85					245.85	
BI-LINGUAL CLINICIAN (G542)	53,693.97					53,693.97	
BI-LINGUAL CLINICIAN (G542)		75,000.00	54,609.75				20,390.25
CIACC COMMUNITY DEVELOPMENT (G543)	128,689.00		128,689.00				128,689.00
CIACC COMMUNITY DEVELOPMENT (G543)	128,689.00		122,030.00	6,659.00			43,600.00
CIACC COMMUNITY DEVELOPMENT (G543)		128,689.00					
HELP AMERICA VOTE ACT (G545)		43,600.00					
NJ SEX OFFENDER REGISTRY (G547)	10.97						
PESS EXPANSION (G548)		1,087,241.00	1,087,241.00			10.97	
MEDICAID MATCH (G549)	21,321.30		13,890.00				7,431.30
MEDICAID MATCH (G549)	4,355.27		0.70				4,354.57
MEDICAID MATCH (G549)	2,571.63		8,510.93				491.74
MEDICAID MATCH (G549)		11,482.00	3,657.27	6,086.79	6,431.04		1,737.94
MEDICAID MATCH (G549)	700.43						700.43
FORENSIC SCIENCE IMPROVEMENT (G551)	36,300.00						36,300.00
AMWELL WATER MAIN IMPROVEMENT (G554)	137,309.40						137,309.40
ECONOMIC DEVELOPMENT INITIATIVE (G555)							
STUDY SCRC PEDBIKE/GREENWAY (G556)							
HEALTH EASE (G568)	1,988.30						1,988.30
MISSION NUTRITION (G559)	2,441.50						2,441.50
MISSION NUTRITION (G559)	906.93						906.93

COUNTY OF SOMERSET

GRANT FUND

SCHEDULE OF GRANT RESERVES

PURPOSE	BALANCE DECEMBER 31, 2010	TRANSFERRED FROM BUDGET APPROPRIATION	DISBURSEMENTS	ENCUMBRANCES	CANCELED ENCUMBRANCES	BUDGET REDUCTION/ CANCELED	BALANCE DECEMBER 31, 2011
BULLETPROOF VEST - SHERIFF (G560)	269.40	536.00	(513.73)			783.13	5,895.94
BULLETPROOF VEST - SHERIFF (G560)	4,432.76		513.73			3,919.03	1,272.39
BULLETPROOF VEST - SHERIFF (G560)	5,895.94						536.00
BULLETPROOF VEST - SHERIFF (G560)	1,272.39						
BULLETPROOF VEST - SHERIFF (G560)	2,269.00						
BULLETPROOF VEST - JAIL (G561)	10,420.74		1,108.19			1,160.81	
BULLETPROOF VEST - JAIL (G561)	636.20		(1,108.19)			1,108.19	
BULLETPROOF VEST - JAIL (G561)	32,613.73		(208.69)			32,822.42	1,713.77
BULLETPROOF VEST - JAIL (G561)	771,056.59						771,056.59
ELECTION REIMBURSEMENT (G562)	35,506.86						35,506.86
AMWELL ROAD BRIDGE (G563)	2,500.00						2,500.00
DEAD TREE RUN BRIDGE (G564)	8,483.63						8,483.63
MH COUNTY DISASTER LIAISON (G565)	887.42						887.42
LEADERSHIP SOMERSET (G566)	121,300.00		516.37				
LEADERSHIP SOMERSET (G566)	508,775.85						508,775.85
SOCIAL SERVICES BUILDING RENOV. (G567)	492,949.15						492,949.15
WASHINGTON AVENUE BRIDGE (G568)	7,937.00						7,937.00
WASHINGTON AVENUE BRIDGE (G568)	7,937.00						7,803.49
BEDMINISTER HEALTH SERVICES (G569)	10,304.50						8,802.17
BEDMINISTER HEALTH SERVICES (G569)	7,050.52						279.40
BEDMINISTER HEALTH SERVICES (G569)	1,047,968.00						1,195,425.55
STIRLING ROAD BRIDGE L1010 (G571)	147,661.60						143,472.69
ROUTE 22 SUSTAINABLE CORRIDOR (G572)	7,200.00						7,200.00
VICTIM WITNESS SUPPLEMENT (G573)	5,527.96						5,525.35
VICTIM WITNESS SUPPLEMENT (G573)	6,265.57						480.77
FAR HILLS HEALTH SERVICES (G574)	1,026,786.29						798,599.94
FAR HILLS HEALTH SERVICES (G574)	45,508.00						45,508.00
FAR HILLS HEALTH SERVICES (G574)	7,010.08						5,850.00
FAR HILLS HEALTH SERVICES (G574)	20,000.00						20,000.00
ARRA MILLING & RESURFACING (G575)	24,210.00						24,210.00
ARRA CONGREGATE MEALS (G576)	67,370.00						67,370.00
ARRA CONGREGATE MEALS (G576)	3,237.98						522.55
CHRONIC DISEASE SELF-MNGMNT (G577)	12,000.00						12,000.00
CHRONIC DISEASE SELF-MNGMNT (G577)	45,508.00						1,749.62
NURSING HOME DIVERSION (G578)	7,010.08						5,000.00
NURSING HOME DIVERSION (G578)	20,000.00						1,749.62
ARRA HOME DELIVERED MEALS (G579)	20,000.00						5,000.00
ARRA HOME DELIVERED MEALS (G579)	24,210.00						1,749.62
LOGISTICS & COMMODITIES DIST. (G581)	67,370.00						5,000.00
SPECIAL NEEDS SHELTER PLAN (G582)	3,237.98						3,226.80
EASTON AVE CORRIDOR STUDY (G583)	12,000.00						12,000.00
TECH STUDY FUTURE CHOICES (G584)	30,226.96						1,749.62
ARRA CDBG BLOCK (G585)	808.27						5,000.00
ARRA CDBG HOMELESSNESS (G586)	3,547.78						5,000.00
NACCHO (G587)	618.51						0.34
NACCHO (G587)	3,547.78						219.86
ROCKY HILL HEALTH SERVICES (G588)	13,140.02						13,140.02
ROCKY HILL HEALTH SERVICES (G588)	1,000,000.00						1,000,000.00
ROCKY HILL HEALTH SERVICES (G588)							
HEALTH EASE-SCADD (G589)							
ENERGY AUDITS (G590)							
ARRA CLARK WOOD PEDESTRIAN BRD (G591)							

COUNTY OF SOMERSET

GRANT FUND

SCHEDULE OF GRANT RESERVES

PURPOSE	BALANCE DECEMBER 31, 2010	TRANSFERRED FROM BUDGET APPROPRIATION	DISBURSEMENTS	ENCUMBRANCES	CANCELED ENCUMBRANCES	BUDGET REDUCTION/ CANCELED	BALANCE DECEMBER 31, 2011
ARRA CLARK WOOD PEDESTRIAN BRD (G591)	673,048.69		305,894.79		186,552.42		53,706.32
ARRA BYRNE JAG LOCAL SOLICIT (G592)	288,300.00		40,519.47		46,912.00		6,392.53
ARRA ENERGY EFFICIENCY (G594)	12,382,386.88		230,251.67		66,304.99		124,353.32
GSA DEPOT (G595)	75,438.00		1,919,341.08	144,074.30			10,318,971.50
STATE ALIEN CRIMINAL ASSIST (G596)		226,279.00	200,000.00			75,438.00	
STATE ALIEN CRIMINAL ASSIST (G596)			22,740.25				26,279.00
FRANKLIN HEALTH SERVICES (G597)	126,075.47		75,978.81	12,660.30	97.00		103,432.22
FRANKLIN HEALTH SERVICES (G597)	202,883.86	569,805.00	588,570.17	281.66			114,244.75
FRANKLIN HEALTH SERVICES (G597)							10,953.17
EMERGENCY PERFORMANCE MGMT (G598)	50,000.00	50,000.00	50,000.00				
EMERGENCY PERFORMANCE MGMT (G598)		50,000.00					50,000.00
EMERGENCY PERFORMANCE MGMT (G598)							5,398.13
ARRA PERFORMANCE SUPPLEMENTAL (G599)	5,398.13		39,728.47	131,088.55			5,398.13
HAMILTON/FRANKLIN INTERSECTION (G600)	188,000.00		36,266.00				17,182.98
ARRA BYRNE JAG RECOVERY (G601)	36,266.00		100,000.00				
ARRA WASTE WATER MGMT PLAN (G603)	100,000.00						100,000.00
WASTEWATER MANAGEMENT CBT (G604)	100,000.00						244.73
BURNT MILLS ROAD BRIDGE D1006 (G605)	100,000.00						350,000.00
RARITAN RIVER GREENWAY/BIKEWAY (G606)	350,000.00		88,910.07		89,154.80		
CHEMICAL BUFFER ZONE PROTECT (G607)			14,080.00		14,080.00	759.13	
BRANCHBURG HEALTH SERVICES (G608)	759.13						
BRANCHBURG HEALTH SERVICES (G608)		5,434.00	5,434.00				
RARITAN HEALTH SERVICES (G609)		(1,672.30)	(1,672.30)	1,672.30			
RARITAN HEALTH SERVICES (G609)		53,518.00	53,518.00				
MANVILLE HEALTH SERVICES (G610)	17,669.78		8,667.36	3,807.06			5,195.36
MANVILLE HEALTH SERVICES (G610)		66,526.00	66,526.00				
MANVILLE HEALTH SERVICES (G611)	16,271.21		4,779.93	2,783.76			8,707.52
SOMERVILLE HEALTH SERVICES (G611)		95,158.00	80,584.17	20.00			14,553.83
SOMERVILLE HEALTH SERVICES (G611)			5,910.70				257.30
ARRA STOP VIOLENCE/WOMEN (G612)	418.31						
ARRA STOP VIOLENCE/WOMEN (G612)		10,617.00					10,617.00
MENTAL HEALTH TRANSFORMATION (G613)	728,749.00	728,749.00	416,590.61	1,509.33			310,649.06
MENTAL HEALTH TRANSFORMATION (G613)			11.50				728,737.50
TARGET TRAINING & EDUCATION (G614)	2,000.00		1,100.00				900.00
MANVILLE PAVING INTERLOCAL (G615)	1,121,000.00		838,880.43				282,119.57
PARENTS AS TEACHERS (G616)	32,900.00						25,000.00
PARENTS AS TEACHERS (G616)		30,000.00	23,548.38				6,451.62
MONTGOMERY TWP TRANSPORTATION (G617)	64,026.26		64,026.26				
MONTGOMERY TWP TRANSPORTATION (G617)		70,233.00	32,873.74			7,500.00	
CAR NUTZ (G618)	500.00						37,259.26
HAZARDOUS MATERIAL EMERGENCY (G619)		6,911.00					500.00
DATA EXCHANGE (G620)		150,000.00	8,392.99				6,911.00
MERCER STREET BRIDGE F0806 (G621)		1,000,000.00	1,000,000.00				141,607.01
JUVENILE DETENTION ALTERNATIVE (G622)		120,000.00	30,711.20	2,500.00			86,788.80
MOUNTAIN AVENUE BRIDGE-K1102 (G623)		1,000,000.00	789,768.50				210,231.50
DRUNK DRIVING ENFORCEMENT FUND (G624)		3,000.00		16,900.00			3,000.00
CEDS SHORT TERM PLANNING (G625)		73,556.00					56,656.00
OVER THE LIMIT (G626)		4,400.00					4,400.00
OBESITY PREVENTION (G627)		15,000.00					15,000.00
FOOD DEFENSE (G628)		95,800.00					95,800.00

COUNTY OF SOMERSET

GRANT FUND

SCHEDULE OF GRANT RESERVES

PURPOSE	BALANCE DECEMBER 31, 2010	TRANSFERRED FROM BUDGET APPROPRIATION	DISBURSEMENTS	ENCUMBRANCES	CANCELED ENCUMBRANCES	BUDGET REDUCTION/ CANCELED	BALANCE DECEMBER 31, 2011
OVERHEAD DETECTORS (G629)		197,208.00					197,208.00
TRAFFIC SIGNS INVENTORY (G630)		133,000.00		10,258.50			122,741.50
PROJECT RECOVER FEMA OUTREACH (G631)		25,552.00					25,552.00
DUI ENFORCEMENT (G632)		10,000.00					10,000.00
URBAN AREA SECURITY INITIATIVE (G633)		65,000.00		64,886.91			113.09
ACCESS & MOBILITY IMPROVEMENTS (G634)		240,000.00					240,000.00
DISTRACTED DRIVER ENFORCEMENT (G635)		10,000.00					10,000.00
EASTON AVE/FOXWOOD DR INTERSEC (G636)		282,850.00					282,850.00
	<u>\$92,628,061.11</u>	<u>59,218,145.64</u>	<u>\$36,607,782.08</u>	<u>\$16,243,054.92</u>	<u>\$4,674,759.14</u>	<u>1,756,248.49</u>	<u>\$101,913,880.40</u>
REF.	A	A-3	A-4	A-18	A-18	A-1	A

"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	\$	18,953,440.46
Decreased by:			
Disbursements	A-4		<u>18,953,440.46</u>

"A-12"

SCHEDULE OF RESERVE FOR ACCOUNTS PAYABLE

Balance, December 31, 2010	A	\$	1,746,260.85
Increased by:			
2011 Appropriations	A-3		<u>326,823.72</u>
		\$	2,073,084.57
Decreased by:			
Canceled	A-1	\$	1,000,000.00
Transfer to Appropriations	A-3		<u>362,645.71</u>
			<u>1,362,645.71</u>
Balance, December 31, 2011	A	\$	<u><u>710,438.86</u></u>

"A-13"

COUNTY OF SOMERSET

CURRENT FUND

SCHEDULE OF MAINTENANCE OF PATIENTS IN
STATE INSTITUTIONS-COUNTY ADJUSTER

REF.

Balance, December 31, 2010 and December 31, 2011	A	\$ <u>49,731.17</u>
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"A-14"

SCHEDULE OF GUIDANCE CENTER CHARGES RECEIVABLE

Balance, December 31, 2010	A	\$ 4,623,604.04
Charges:		
2011 Charges		<u>3,366,664.49</u>
		\$ <u>7,990,268.53</u>
Decreased by:		
Net Collections by Guidance Center	\$	1,570,384.66
Cancellations		<u>1,547,234.91</u>
		<u>3,117,619.57</u>
Balance, December 31, 2011	A	\$ <u>4,872,648.96</u>

COUNTY OF SOMERSET

CURRENT FUND

SCHEDULE OF 2010 APPROPRIATION RESERVES

	DECEMBER 31, 2010	BALANCE AFTER TRANSFERS	PAID OR CHARGED	BALANCE LAPSED
<u>SALARIES AND WAGES</u>				
Clerk of the Board	\$ 7,500.00	\$ 7,500.00	\$	\$ 7,500.00
County Administrator's Office	23,000.00	23,000.00		23,000.00
Public Information Office	6,684.45	6,684.45		6,684.45
Telephone Service	6,449.18	6,449.18		6,449.18
Records Management	2,101.10	2,101.10		2,101.10
Department of Finance: Data Processing Department	4,000.00	4,000.00		4,000.00
County Treasurer's Office	49,930.97	49,930.97		49,930.97
County Adjusters Office	3,191.41	3,191.41		3,191.41
Personnel Office	20,480.50	20,480.50		20,480.50
Veteran's Services	8,052.00	8,052.00		8,052.00
County Clerk	41,387.67	41,387.67		41,387.67
Prosecutor's Office	136,629.37	136,629.37		136,629.37
Facilities and Services	106,039.41	106,039.41		106,039.41
Industrial And Economic Development	500.00	500.00		500.00
Contribution to Soil Conservation District (R.S. 4:24-22(l))	4,884.09	4,884.09		4,884.09
Sheriff's Office	141,731.94	141,731.94	131,855.38	9,876.56
Board of Taxation	17,540.00			
Board of Elections	207,854.63	225,394.63		225,394.63
Election - County Clerk	24,972.72	24,972.72		24,972.72
Emergency Management	51,390.29	51,390.29		51,390.29
County Public Safety Radio	17,958.11	17,958.11		17,958.11
County Planning Board	66,595.15	66,595.15		66,595.15
Office of Consumer Affairs	4,243.00	4,243.00		4,243.00
Weights and Measures	7,737.24	7,737.24		7,737.24
Roads	131,244.11	131,244.11	48,893.36	82,350.75
Bridges	69,706.12	69,706.12	19,165.21	50,540.91
Engineering Department	207,332.29	207,332.29		207,332.29
Vehicle Maintenance	12,615.18	12,615.18	11,128.45	1,486.73
Jail	326,823.72	326,823.72	326,823.72	
Youth Receiving Center	31,635.05	31,635.05		31,635.05
Mental Health Board	32,972.87	32,972.87		32,972.87
Mental Health Program	14,923.62	14,923.62		14,923.62
Somerset County Transportation Department	35,742.83	35,742.83		35,742.83
Health Department	96,419.09	96,419.09		96,419.09
Solid Waste Planning	600.00	600.00		600.00
Performance Improvement		526.43		526.43
Somerset County Nutrition Title IIIB, IIIC and D		37,815.30		37,815.30
Family Crisis Intervention (Youth Services)	13,718.21	13,718.21		13,718.21
Somerset County Recycling	54,263.83	54,263.83		54,263.83
Office County Superintendent of Schools	2,289.37	2,289.37		2,289.37
County Extension Service - Rutgers	10,996.17	10,996.17		10,996.17
Cultural and Heritage Commission	3,782.08	3,782.08		3,782.08
Fire School	647.95	647.95		647.95
<u>OTHER EXPENSES</u>				
County Administrator's Office	126,079.77	199,816.70	76,415.44	123,401.26
Clerk of the Board	18,977.74	20,438.74	280.00	20,158.74
Public Information Office	29,976.78	52,524.78	7,218.22	45,306.56
Telephone Service	4,318.65	7,383.04	7,383.04	
Records Management	19,637.34	39,838.64	1,575.36	38,263.28

COUNTY OF SOMERSET

CURRENT FUND

SCHEDULE OF 2010 APPROPRIATION RESERVES

	DECEMBER 31, 2010	BALANCE AFTER TRANSFERS	PAID OR CHARGED	BALANCE LAPSED
<u>OTHER EXPENSES (CONTINUED)</u>				
Data Processing Department	\$ 620.69	\$ 29,860.83	\$ 26,703.30	\$ 3,157.53
County Treasurer's Office / Audit	181,699.96	183,715.43	145,771.48	37,943.95
Bond Registration Fees - Ch. 243-Law of 1983	2,000.00	2,000.00		2,000.00
County Counsel / Labor Negotiations	301,341.80	301,341.80	260,523.87	40,817.93
County Adjuster's Office	39,989.30	43,633.94	13,025.37	30,608.57
Personnel Office	58,938.34	81,124.52	28,804.01	52,320.51
Veteran's Services	16,102.59	16,102.59	93.88	16,008.71
County Clerk	22,365.21	65,289.87	60,841.14	4,448.73
Prosecutor's Office	196,656.06	381,456.15	222,845.81	158,610.34
Purchasing Department	17,330.07	18,398.78	1,223.37	17,175.41
Facilities and Services	397,523.74	774,664.60	715,300.83	59,363.77
Industrial and Economic Development		12,499.98	12,499.98	
Group Insurance Plan for Employees	397,332.64	397,332.64	397,332.64	
Other Insurance Premiums	100,269.00	100,269.00	3,500.00	96,769.00
County Surrogate	199.91	3,560.75	3,560.75	
Sheriff's Office	66,603.75	111,983.38	73,517.66	38,465.72
Board of Taxation	20,938.19	36,325.20	31,200.60	5,124.60
County Medical Examiner	189,298.00	189,298.00	131,782.00	57,516.00
Board of Elections	81,115.48	113,066.56	60,058.08	53,008.48
Election - County Clerk	107,194.30	109,444.30	45,352.50	64,091.80
Emergency Management	120,389.27	142,886.98	76,418.35	66,468.63
County Public Safety Radio	69,400.26	384,195.14	303,228.97	80,966.17
County Planning Board	135,874.50	325,458.58	190,085.19	135,373.39
Office of Consumer Affairs	9,110.52	9,294.48	263.67	9,030.81
Construction Board of Appeals	429.40	882.50	453.10	429.40
Vehicle Maintenance - Miscellaneous	13,165.75	88,307.23	53,503.65	34,803.58
Vehicle Maintenance - Gasoline	79,901.55	345,892.38	345,892.38	
Roads	149,835.86	171,776.93	164,046.95	7,729.98
Bridges	2,737.86	7,860.05	3,726.70	4,133.35
Engineering Department	159,452.91	253,563.28	130,159.11	123,404.17
Jail	584,716.07	769,129.48	370,843.31	398,286.17
Youth Receiving Center	2,756.87	335,201.98	17,648.67	317,553.31
Somerset Handicapped		23,974.00	23,974.00	
Mental Health Board	188,850.05	497,481.56	303,422.04	194,059.52
Mental Health Program	35,542.67	159,314.58	126,484.31	32,830.27
County Social Services Board - Administration	27,870.76	31,262.17	8,301.50	22,960.67
Somerset County Transportation Department	93,536.56	94,375.76	94,375.76	
Dependent Children	1,286.86	1,286.86	1,286.86	
Aid to S.C. Unit of NJ Assoc. of Retarded Citizens	4,825.00	82,250.00	82,250.00	
Health Department	46,018.97	88,498.58	41,520.47	46,978.11
Solid Waste Planning	4,381.77	6,093.14	1,943.55	4,149.59
County Support (Federal Home Program)	1,742.15	76,088.31	38,324.28	37,764.03
Aid to Volunteer Ambulance and Rescue Squads		22,710.00	17,020.00	5,690.00

COUNTY OF SOMERSET

CURRENT FUND

SCHEDULE OF 2010 APPROPRIATION RESERVES

	DECEMBER 31, 2010	BALANCE AFTER TRANSFERS	PAID OR CHARGED	BALANCE LAPSED
<u>OTHER EXPENSES (CONTINUED)</u>				
Family Crisis Intervention (Youth Services)	\$ 28,074.13	\$ 28,356.77	\$ 5,474.28	\$ 22,882.49
Office County Superintendent of Schools	29,295.01	37,664.01	13,811.48	23,852.53
County Extension Service - Rutgers's Coop. Ext.	4,450.46	5,747.98	3,492.26	2,255.72
Cultural and Heritage Commission	18,760.88	24,662.80	6,317.70	18,345.10
County College	336,000.00	336,000.00	336,000.00	
Reimbursement for Residents Attending	39,173.08	39,173.08	26,931.93	12,241.15
Fire School	5,383.81	70,981.45	55,451.20	15,530.25
Office on Aging Title III - Area Plan FY 2000	232,366.56	275,780.70	41,236.57	234,544.13
Somerset County Nutrition Title IIIB, IIIC-2 and D	83,408.07	500,371.59	386,333.94	114,037.65
Aid to Rescue Squad		4,000.00	4,000.00	
Matching Funds for Grants	169,933.00	169,933.00		169,933.00
Contingent	180,000.00	180,000.00		180,000.00
Purchase of Office and Other Equipment	366,944.54	495,067.33	165,834.19	329,233.14
Contributions to Public Employees Retirement System	739.34	739.34		739.34
Contributions to Social Security (O.A.S.I.)	2,018.50	2,018.50		2,018.50
	<u>\$ 7,631,448.02</u>	<u>\$ 11,424,558.19</u>	<u>\$ 6,304,731.82</u>	<u>\$ 5,119,826.37</u>
<u>REF.</u>	A			A-1
Balance, December 31, 2010	A-15	\$ 7,631,448.02		
Encumbrances Payable	A-18	<u>3,793,110.17</u>		
		<u>\$ 11,424,558.19</u>		
Disbursements	A-4		\$ 6,330,973.19	
Encumbrances Payable	A-18		<u>391,575.97</u>	
			6,722,549.16	
Less: Refunds	A-4	\$ 417,126.89		
Less: Refunds - Grants Unappropriated	A-19	<u>690.45</u>		
			<u>417,817.34</u>	
			<u>\$ 6,304,731.82</u>	

"A-16"

COUNTY OF SOMERSET

CURRENT FUND

SCHEDULE OF RESERVE FOR TAX APPEALS

	BALANCE DECEMBER 31, 2010	INCREASED BY	DISBURSEMENTS	BALANCE DECEMBER 31, 2011
Reserve for Tax Appeals	\$ <u>238,105.03</u>	\$ <u>61,701.31</u>	\$ <u>16,968.38</u>	\$ <u>282,837.96</u>
	<u>REF.</u> A		A-4	A
Receipts	A-4	\$ 59,594.63		
Encumbrances Payable	A-18	<u>2,106.68</u>		
		\$ <u>61,701.31</u>		

"A-17"

SCHEDULE OF DUE TRUST OTHER FUND

	<u>REF.</u>	
Balance, December 31, 2010 and December 31, 2011 (Due From)	A	\$ <u>10.00</u>

COUNTY OF SOMERSET

CURRENT FUND

SCHEDULE OF ENCUMBRANCES PAYABLE

REF.	CURRENT FUND	GRANT FUND
A	\$ 4,316,201.29	\$ 9,716,653.04
Increased by:		
A-3	\$ 81,502,847.04	\$
A-15	391,575.97	
A-4	13,256.33	
A-10		16,243,054.92
	<u>81,907,679.34</u>	<u>16,243,054.92</u>
	\$ 86,223,880.63	\$ 25,959,707.96
Decreased by:		
A-4	\$ 78,565,323.31	\$
A-15	3,793,110.17	
A-16	2,106.68	
A-1	150,000.00	
A-10		4,674,759.14
	<u>82,510,540.16</u>	<u>4,674,759.14</u>
A	\$ 3,713,340.47	\$ 21,284,948.82

Balance, December 31, 2010

Increased by:

2011 Appropriations
 2010 Appropriation Reserves
 Receipts
 Reserve for Grants Appropriated

Decreased by:

Disbursements
 Transferred to 2010 Appropriation Reserves
 Reserve for Tax Appeals
 Cancel Encumbrances Payable
 Reserve for Grants Appropriated

Balance, December 31, 2011

COUNTY OF SOMERSET

GRANT FUND

SCHEDULE OF RESERVE FOR GRANTS UNAPPROPRIATED

	BALANCE DECEMBER 31, 2010	RECEIPTS	APPLIED TO RECEIVABLE	CANCELED	BALANCE DECEMBER 31, 2011
Mental Health Care	\$	\$ 13,754.00	\$	\$	13,754.00
Local Shuttle Motor Bus		13,103.87			13,103.87
Harms Property	341,935.89		341,245.44	690.45	
Veteran's Transportation		28,000.00			28,000.00
Community Education / Wellness		8,375.00			8,375.00
Election Management / Coordination		21,800.00			21,800.00
Cancer Control Plan		1,200.00			1,200.00
Richard Hall Mental Health Center		55,856.00			55,856.00
Somerset County JIF		161,838.10			161,838.10
DDEF		3,000.00			3,000.00
ARC Transportation	142,483.32		142,483.32		
Chronic Disease	3,934.00				
Van Nuys Farm	2,408,862.13		2,408,862.13		
SCAAP Funds	226,279.00	195,096.00	226,279.00		195,096.00
	\$ 3,123,494.34	\$ 532,262.97	\$ 3,118,869.89	\$ 690.45	\$ 536,196.97

REF.

A

A-4

A-9

A-15

A

"A-20"

COUNTY OF SOMERSET

CURRENT FUND

SCHEDULE OF DUE GRANT FUND

	<u>REF.</u>		
Increased by:			
Receipts	A-4	\$ 1,248,638.82	
Transferred - Grants Appropriated	A-21	59,218,145.64	
Canceled - Grants Receivable	A-21	<u>472,171.12</u>	
			\$ 60,938,955.58
Decreased by:			
Transferred - Grants Receivable	A-21	\$ 59,182,016.64	
Canceled - Grants Appropriated	A-21	<u>1,756,938.94</u>	
			<u>60,938,955.58</u>

"A-21"

GRANT FUND

SCHEDULE OF DUE CURRENT FUND

Increased by:			
Transferred - Grants Receivable	A-20	\$ 59,182,016.64	
Canceled - Grants Appropriated	A-20	<u>1,756,938.94</u>	
			\$ 60,938,955.58
Decreased by:			
Disbursements	A-4	\$ 1,248,638.82	
Transferred - Grants Appropriated	A-20	59,218,145.64	
Canceled - Grants Receivable	A-20	<u>472,171.12</u>	
			<u>60,938,955.58</u>

COUNTY OF SOMERSET

CURRENT FUND

SCHEDULE FOR EMERGENCY NOTE PAYABLE

	<u>REF.</u>	
Balance, December 31, 2010	A	\$ 1,167,996.54
Increased by:		
Receipts	A-4	<u>5,618,000.00</u>
		\$ <u>6,785,996.54</u>
Decreased by:		
Disbursements	A-4	<u>354,106.00</u>
Balance, December 31, 2011	A	\$ <u><u>6,431,890.54</u></u>

COUNTY OF SOMERSET

CURRENT FUND

SCHEDULE OF DEFERRED CHARGES

	BALANCE DECEMBER 31, 2010	AMOUNT RESULTING FROM OPERATIONS	BUDGET 2011	BALANCE DECEMBER 31, 2011
Emergency Appropriation - Spring Nor'Easter Storm	\$ 401,666.54	\$	200,840.00	\$ 200,826.54
Emergency Appropriation - Spring Nor'Easter Storm - 2010	766,330.00		153,266.00	613,064.00
Emergency Appropriation - Hurricane Irene - 2011		5,618,000.00		5,618,000.00
	<u>\$ 1,167,996.54</u>	<u>\$ 5,618,000.00</u>	<u>\$ 354,106.00</u>	<u>\$ 6,431,890.54</u>
<u>REF.</u>	A	A-3	A-3	A

COUNTY OF SOMERSET

TRUST FUND

SCHEDULE OF CASH - TREASURER

	REF.	TRUST- OTHER FUND	LIBRARY FUND	OPEN SPACE, RECREATION FARMLAND AND PRESERVATION TRUST FUND
Balance, December 31, 2010	B	\$ 26,929,668.23	\$ 1,305,810.93	\$ 23,806,312.96
Increased by Receipts:				
Housing and Community Development Block Grant	B-2	\$ 2,173,986.19	\$	\$
Reserve for Housing and Community Development Block Grant	B-3	37,474.77		
Interest Earned - County Share	B-3	806.88		
Miscellaneous Reserve Accounts	B-4	19,255,674.65		
Reserve for Prosecutors' Funds	B-6	353,088.53		
County Library Tax, State Aid and Miscellaneous	B-7		15,524,644.21	
Open Space Tax, State Aid and Miscellaneous	B-9			27,261,113.93
		\$ 21,821,031.02	\$ 15,524,644.21	\$ 27,261,113.93
		\$ 48,750,699.25	\$ 16,830,455.14	\$ 51,067,426.89
Decreased by Disbursements:				
Miscellaneous Reserve Accounts	B-4	\$ 20,455,672.99	\$	\$
Reserve for Housing and Community Development Block Grant	B-3	2,387,028.24		
Reserve for Prosecutors' Funds	B-6	332,717.45		
Reserve for Expenditures	B-7: B-9		14,958,434.58	13,637,387.70
		\$ 23,175,418.68	\$ 14,958,434.58	\$ 13,637,387.70
Balance, December 31, 2011	B	\$ 25,575,280.57	\$ 1,872,020.56	\$ 37,430,039.19

COUNTY OF SOMERSET

TRUST FUND

SCHEDULE OF HOUSING AND COMMUNITY DEVELOPMENT ACT RECEIVABLE

	BALANCE DECEMBER 31, 2010	2011 GRANTS	RECEIPTS	BALANCE DECEMBER 31, 2011
Block Grants	\$ 2,784,992.88	\$ 1,133,470.85	\$ 1,129,315.33	\$ 2,789,148.40
Home Investment	2,237,810.13	671,976.00	1,044,670.86	1,865,115.27
	<u>\$ 5,022,803.01</u>	<u>\$ 1,805,446.85</u>	<u>\$ 2,173,986.19</u>	<u>\$ 4,654,263.67</u>
REF.	B	B-3	B-1	B

SCHEDULE OF HOUSING AND COMMUNITY DEVELOPMENT ACT RESERVE ACCOUNTS

	BALANCE DECEMBER 31, 2010	INCREASED	DECREASED	BALANCE DECEMBER 31, 2011
Block Grants	\$ 1,225,364.90	\$ 2,730,573.60	\$ 2,882,606.41	\$ 1,073,332.09
Home Investment	1,045,252.56	2,136,917.85	2,307,429.52	874,740.89
Home Investment - County Share	128,294.26	806.88		129,101.14
	<u>\$ 2,398,911.72</u>	<u>\$ 4,868,298.33</u>	<u>\$ 5,190,035.93</u>	<u>\$ 2,077,174.12</u>
REF.	B			B
2011 Grants		\$ 1,805,446.85		
Transfer of Encumbrances Payable		3,024,569.83		
Interest Earned - County Share		806.88		
Program Income		37,474.77		
		<u>\$ 4,868,298.33</u>		
Disbursements			\$ 2,387,028.24	
Encumbrances Payable			2,803,007.69	
			<u>\$ 5,190,035.93</u>	

COUNTY OF SOMERSET

TRUST FUND

SCHEDULE OF RESERVE ACCOUNTS

	BALANCE DECEMBER 31, 2010	RECEIPTS	DISBURSEMENTS	ENCUMBRANCES	BALANCE DECEMBER 31, 2011
Road Opening Deposits	\$ 397,345.97	\$ 35,460.00	\$ 21,360.00	\$ (5,710.00)	\$ 417,155.97
Planning Board Deposits and Other Deposits	3,052,182.00	276,344.40	246,491.19	(151,736.61)	3,233,771.82
County Clerk Filing Fees	392,502.97	262,290.65	224,586.05	(6,797.91)	437,005.48
Sheriff SCSO	15,776.97	445.94			16,222.91
Audio Visual Fund	76,583.67	29,025.41	88,120.34		17,488.74
State Unemployment Insurance	10,633.17	190,281.00	191,470.23		9,443.94
Confiscated Money Deposit	61,928.24		61,928.24		
Workers' Compensation Claim Fund	283,218.31	651.62			283,869.93
Martinsville I-78 Corridor	97,026.88	4,346.48			101,373.36
King George Road	270,216.86	641.53	67,258.20	(50,605.46)	254,205.65
Resource Recovery Investment Tax Fund	1,137.08	2.55	786.20	(427.54)	780.97
Escrow	154,773.83	105.09			154,878.92
Mountain Boulevard	13,615.33	5,447.94			19,063.27
Surrogate Fees	36,954.88	6,761.69			43,716.57
Household Hazardous Waste	33,458.46	5,331.35	7,242.75		31,547.06
Transportation Expense	733,418.60	389,339.68	545,911.04		576,847.24
Sheriff Equitable Save		1,997.08			1,997.08
Transfer Fees	43,824.82	100.85			43,925.67
Regional Traffic Study	1,235,556.99	43,043.00	26,962.73	(25,311.61)	1,276,948.87
Federal Equitable Sharing	735.03	2,603.08			3,338.11
Sheriff Dedicated	59,562.69	22,115.29	3,096.20		78,581.78
Accumulated Absences	4,123,797.50	9,503.49	140,615.08		3,992,685.91
Commission on Women	6,327.10	15,260.08	16,568.00		5,019.18
Land Development	481,682.53	358,878.91	461,176.91		379,384.53
Sheriff - Attorney ID Cards	175.00	400.04	435.17		139.87
Wastewater Management	27,692.87				27,692.87
Detention Facilities	778,230.96	7,377.00	7,377.00	80,905.50	697,325.46
Warren Township Detention Facilities	186,806.63			166,620.00	20,186.63
Roycebrook Watershed	11,740.00				11,740.00
Pike Run Watershed	22,345.10	33,333.33			55,678.43
Watershed Escrow	526,798.88	4,000.00	131,695.00	47,910.00	351,193.88
Bridge Inspection Fees	254,974.42				254,974.42
Bridge Improvement Contributions	457,037.07				457,037.07
Road Inspection Fees	233,676.45	787.50	1,800.00	(1,800.00)	234,463.95
Motor Vehicle Fines-Reserve for Road Repairs	378,593.92	8,164,184.92	5,479,677.97	1,630,675.26	1,432,425.61
Sealer of Weights and Measures	702,542.48	55,483.30	176,181.17	175.25	581,669.36
Intoxicated Drivers Expenditures	246,718.79	149,305.00	162,467.49	1,122.14	232,434.16
Recycling Funds	3,393,416.54	8,553,357.11	8,627,828.10	126,401.57	3,192,543.98
Cultural and Heritage Fund	28,898.91	5,429.50	5,590.82	(150.00)	28,887.59
Personal Attendant	8,044.37	1,286.77	7,024.21		2,306.93
Environmental Quality Fund	175,337.94	105,178.23	230,726.26	6,856.01	42,933.90
Office on Aging	1,522,249.89	502,543.91	468,365.55	(1,534.16)	1,557,962.41
Emergency Response Fund	1,934.02	4,210.93	3,191.74	(317.50)	3,270.71
Recreation Facilities	208,421.20	8,820.00	64,357.30		152,883.90
Howe Trust - Principal and Interest	2,985,382.05		2,985,382.05		
	<u>\$ 23,733,277.37</u>	<u>\$ 19,255,674.65</u>	<u>\$ 20,455,672.99</u>	<u>\$ 1,816,274.94</u>	<u>\$ 20,717,004.09</u>

REF.	B	B-1	B-1	B
Encumbrances Payable:	B-5			\$ 7,546,763.81
Less: PY Encumbrances Payable:	B-5			<u>5,730,488.87</u>
				<u>\$ 1,816,274.94</u>

COUNTY OF SOMERSET

TRUST FUND

SCHEDULE OF ENCUMBRANCES PAYABLE - TRUST OTHER FUND

	<u>REF.</u>		
Balance, December 31, 2010	B		\$ 5,246,670.99
Increased by 2011 Purchase Orders:			
Housing and Community Development Reserve Funds	B-3	\$ 2,803,007.69	
Miscellaneous Reserve Accounts	B-4	7,546,763.81	
Reserve for Prosecutors' Funds	B-6	<u>110,165.68</u>	
			<u>10,459,937.18</u>
			\$ <u>15,706,608.17</u>
Decreased by:			
Transfer of Encumbrances:			
Housing and Community Development Reserve Funds	B-3	\$ 3,024,569.83	
Miscellaneous Reserve Accounts	B-4	5,730,488.87	
Reserve for Prosecutors' Funds	B-6	<u>86,004.68</u>	
			<u>8,841,063.38</u>
Balance, December 31, 2011	B		\$ <u><u>6,865,544.79</u></u>

COUNTY OF SOMERSET

TRUST FUND

SCHEDULE OF RESERVE FOR PROSECUTOR'S FUNDS

	BALANCE DECEMBER 31, 2010	INCREASED	DECREASED	BALANCE DECEMBER 31, 2011
Seized and Forfeited Funds	\$ 197,594.02	\$ 169,250.63	\$ 116,673.05	\$ 250,171.60
Seized Funds - Not Forfeited	237,071.18	174,091.37	192,195.04	218,967.51
Federal Forfeited Funds	113,269.52	94,441.69	132,222.68	75,488.53
AMA Prosecutor's Fund	20,804.22	1,281.08	1,792.36	20,292.94
Auto Theft Fund	4,862.22	28.44		4,890.66
	<u>\$ 573,601.16</u>	<u>\$ 439,093.21</u>	<u>\$ 442,883.13</u>	<u>\$ 569,811.24</u>
REF.	B			B
Transfer of Encumbrances Payable		\$ 86,004.68		
Receipts		<u>353,088.53</u>		
		<u>\$ 439,093.21</u>		
Encumbrances Payable			\$ 110,165.68	
Disbursements			<u>332,717.45</u>	
			<u>\$ 442,883.13</u>	

"B-7"

COUNTY OF SOMERSET

TRUST FUND

SCHEDULE OF RESERVE FOR COUNTY LIBRARY EXPENDITURES

	<u>REF.</u>		
Balance, December 31, 2010	B		\$ 1,305,810.93
Increased by Receipts:			
2011 Tax Levy	B-8	\$ 14,540,089.00	
Added and Omitted Taxes		57,501.21	
State Aid		81,632.00	
Fines		95,618.87	
Interest on Investments and Deposits		6,963.41	
Dedicated Funds		381,639.43	
Non-Resident Fees		6,394.67	
Copy Machine		1,821.87	
Petty Cash		516.10	
Miscellaneous		1,232.80	
Appropriation Refunds		<u>351,234.85</u>	
	B-1		15,524,644.21
			<u>\$ 16,830,455.14</u>
Decreased by Disbursements:			
Library Expenditures	B-1		<u>14,958,434.58</u>
Balance, December 31, 2011	B		<u>\$ 1,872,020.56</u>

"B-8"

SCHEDULE OF ANALYSIS OF TAX YIELD

<u>MUNICIPALITY</u>	<u>PROPERTY TAXES LEVIED</u>	<u>COLLECTED</u>
Bound Brook	\$ 360,096.63	\$ 360,096.63
Branchburg	1,240,855.38	1,240,855.38
Bridgewater	3,785,655.34	3,785,655.34
Green Brook	593,767.91	593,767.91
Hillsborough	2,425,034.98	2,425,034.98
Millstone	23,107.84	23,107.84
Montgomery	1,915,355.32	1,915,355.32
North Plainfield	723,624.68	723,624.68
Peapack-Gladstone	310,982.87	310,982.87
Rocky Hill	52,275.56	52,275.56
Somerville	548,822.32	548,822.32
South Bound Brook	141,281.20	141,281.20
Warren	1,723,355.50	1,723,355.50
Watchung	<u>695,873.47</u>	<u>695,873.47</u>
	<u>\$ 14,540,089.00</u>	<u>\$ 14,540,089.00</u>

REF.

B-7

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, 2010	B		\$ 19,367,098.00
Increased by Receipts:			
2011 Tax Levy	B-10	\$ 17,741,034.67	
Added and Omitted Taxes		55,328.80	
Refunds/Land Purchases/Other		8,965,367.64	
Rents		31,200.00	
Interest on Investments and Deposits		<u>468,182.82</u>	
	B-1		27,261,113.93
			<u>\$ 46,628,211.93</u>
Decreased by:			
Disbursements	B-1	\$ 13,637,387.70	
Net Transfer of Encumbrances	B-11	<u>2,457,624.02</u>	
			<u>16,095,011.72</u>
Balance, December 31, 2011	B		<u>\$ 30,533,200.21</u>

SCHEDULE OF ANALYSIS OF TAX YIELD

<u>MUNICIPALITY</u>	<u>PROPERTY TAXES LEVIED</u>	<u>COLLECTED</u>
Bedminster	\$ 750,246.94	\$ 750,246.94
Bernards	2,016,758.33	2,016,758.33
Bernardsville	733,633.26	733,633.26
Bound Brook	261,201.24	261,201.24
Branchburg	900,767.13	900,767.13
Bridgewater	2,747,863.18	2,747,863.18
Far Hills	134,950.37	134,950.37
Franklin	2,827,606.46	2,827,606.46
Green Brook	430,860.38	430,860.38
Hillsborough	1,760,330.84	1,760,330.84
Manville	336,433.27	336,433.27
Millstone	16,775.00	16,775.00
Montgomery	1,389,893.89	1,389,893.89
North Plainfield	524,784.26	524,784.26
Peapack-Gladstone	225,728.70	225,728.70
Raritan	388,419.54	388,419.54
Rocky Hill	37,949.14	37,949.14
Somerville	398,181.81	398,181.81
South Bound Brook	102,521.32	102,521.32
Warren	1,251,001.25	1,251,001.25
Watchung	<u>505,128.36</u>	<u>505,128.36</u>
	<u>\$ 17,741,034.67</u>	<u>\$ 17,741,034.67</u>

"B-11"

COUNTY OF SOMERSET

TRUST FUND

SCHEDULE OF ENCUMBRANCES PAYABLE - OPEN SPACE TRUST FUND

	<u>REF.</u>	
Balance, December 31, 2010	B	\$ 4,439,214.96
Increased by:		
Net Transfer of Encumbrances	B-9	<u>2,457,624.02</u>
Balance, December 31, 2011	B	\$ <u><u>6,896,838.98</u></u>

"B-12"

SCHEDULE OF DUE CURRENT FUND - TRUST OTHER FUND

Balance, December 31, 2010 and December 31, 2011 (Due To)	B	\$ <u><u>10.00</u></u>
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COUNTY OF SOMERSET

GENERAL CAPITAL FUND

SCHEDULE OF GENERAL CAPITAL CASH-TREASURER

	<u>REF.</u>		
Balance, December 31, 2010	C		\$ 62,341,047.71
Increased by:			
Budget Appropriation:			
Capital Improvement Fund	C-7	\$ 6,595,028.00	
Bond Sale	C-9	18,085,000.00	
Due Open Space Trust Fund	C-12	1,000,000.00	
Premium on Sale of Bonds	C-1	361,700.00	
Refunds	C-8	<u>4,299,756.51</u>	
			<u>30,341,484.51</u>
			\$ <u>92,682,532.22</u>
Decreased by:			
Improvement Authorizations	C-8	\$ 48,679,223.69	
Premium Due to State of New Jersey	C-1	<u>326,443.25</u>	
			<u>49,005,666.94</u>
Balance, December 31, 2011	C		\$ <u><u>43,676,865.28</u></u>

"C-3"

COUNTY OF SOMERSET
GENERAL CAPITAL FUND
ANALYSIS OF CAPITAL CASH

		BALANCE DECEMBER 31, 2011
Fund Balance		\$ 667,152.38
Capital Improvement Fund		244,955.33
Encumbrances Payable		32,015,960.50
Funded Improvements as Set Forth on "C-8"		65,197,315.30
Unfunded Improvement Authorizations "C-5"		(54,218,158.46)
Due From State of New Jersey "C-6"		<u>(230,359.77)</u>
		\$ <u>43,676,865.28</u>
	<u>REF.</u>	C

"C-4"

SCHEDULE OF DEFERRED CHARGES TO FUTURE TAXATION-FUNDED

	<u>REF.</u>	
Balance, December 31, 2010	C	\$ 156,909,625.41
Increased by:		
Bond Sale	C-5	<u>18,085,000.00</u>
		\$ 174,994,625.41
Decreased by:		
2011 Budget Appropriation to Pay Bonds	C-9	\$ 18,839,000.00
2011 Budget Appropriation to Pay Loans	C-11	<u>235,537.72</u>
		<u>19,074,537.72</u>
Balance, December 31, 2011	C	\$ <u>155,920,087.69</u>

COUNTY OF SOMERSET
GENERAL CAPITAL FUND

SCHEDULE OF DEFERRED CHARGES TO FUTURE TAXATION-UNFUNDED

DATE OF COUNTY RESOLUTION	IMPROVEMENT DESCRIPTION	BALANCE				ANALYSIS OF BALANCE	
		DECEMBER 31, 2010	2011 AUTHORIZATIONS	BOND SALE	DECEMBER 31, 2011	EXPENDITURES	UNEXPENDED IMPROVEMENT AUTHORIZATIONS
		\$	\$	\$	\$	\$	
4/4/00	Various Improvements	60,000.00			60,000.00	60,000.00	
9/4/01	Recreation Facility	226,500.00			226,500.00	184,469.05	42,030.95
5/6/03	Various Capital Improvements	5,034,500.00			5,034,500.00	5,034,500.00	
4/20/04	Various Capital Improvements	465,500.00			465,500.00	500.00	465,000.00
4/5/05	Various Capital Improvements	1,060,500.00			1,060,500.00		1,060,500.00
5/15/07	Various Capital Improvements	5,500,000.00		4,000,000.00	1,500,000.00		1,500,000.00
5/15/08	Various Capital Improvements	6,085,000.00		6,085,000.00			
4/21/09 & 6/2/09	Various Capital Improvements	16,700,000.00		6,000,000.00	10,700,000.00	3,037,708.03	7,662,291.97
7/27/10	Various Capital Improvements	15,000,000.00		2,000,000.00	13,000,000.00	4,346,981.38	8,653,018.62
2/22/11	Purchase of Open Space		15,000,000.00		15,000,000.00	15,000,000.00	
5/24/11	Various Capital Improvements		19,454,000.00		19,454,000.00	19,454,000.00	
7/12/11	Imp to Raritan Valley Comm College		7,100,000.00		7,100,000.00	7,100,000.00	
		\$ 50,132,000.00	\$ 41,554,000.00	\$ 18,085,000.00	\$ 73,601,000.00	\$ 54,218,158.46	\$ 19,382,841.54
		C	C-8	C-4	C	C-3	C-8

REF.

"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>2010 AND 2011</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, 2010	C	\$ 244,955.33
Increased by:		
2011 Budget Appropriation	C-2	<u>6,595,028.00</u>
		\$ <u>6,839,983.33</u>
Decreased by:		
Appropriation to Finance Improvement Authorizations	C-8	<u>6,595,028.00</u>
Balance, December 31, 2011	C	\$ <u><u>244,955.33</u></u>

COUNTY OF SOMERSET
GENERAL CAPITAL FUND

SCHEDULE OF IMPROVEMENT AUTHORIZATIONS

IMPROVEMENT DESCRIPTION	COUNTY ORDINANCE DATE	APPROPRIATION		2010 UNFUNDED AUTHORIZATIONS		DISBURSEMENTS/ REFUNDS	ENCUMBRANCES PAYABLE	CANCELED ENCUMBRANCES	DECEMBER 31, 2011	
		\$	\$	\$	\$				FUNDED	UNFUNDED
Acquisition of Washington Valley Reservoir	4/1/86	\$ 5,250,000.00	\$ 4,774.99	\$	\$	\$ 873.66	\$	\$	\$ 4,774.99	\$
Underground Storage Tanks	6/17/89;8/16/89;7/1/93	1,285,000.00	873.66						15,945.00	
General County Government Purposes	4/20/00	9,743,500.00	15,945.00						850.04	
Various Improvements	11/1/93	7,875,000.00	850.04						770.00	
Various Improvements	4815/97	7,974,000.00	770.00						4,152.80	
Emergency Services Training Facility	5/6/97	2,174,000.00	1,623.55						15,707.38	
Various Improvements - 1999	4/7/98	18,375,000.00	11,623.55						22,038.19	
Various Improvements	4/7/98	8,313,000.00	15,707.38						29,318.43	
Various Improvements - 2000	3/21/00	10,471,150.00	242,882.00						29,318.43	
Capital Improvement Fund 2001	4/3/01	10,706,500.00	90,941.76						21,579.07	
Bond Ordinance 2001	4/3/01	19,817,000.00	90,941.76						18,733.83	
Improvements to Recreation Facilities - 2001	9/4/01	900,000.00	42,030.95						18,733.83	
Various Improvements - 2001	9/04/01	1,870,000.00	22,317.96						22,317.96	42,030.95
Purchase of Open Space - 2001	9/04/01	24,500,000.00							13,623.06	
Various Improvements - 2001	9/04/01	7,000,000.00	119,873.49						119,873.49	
Capital Improvement Fund 2002	11/20/01	7,050,000.00	54,660.95						16,471.97	
Various Improvements	10/15/02	18,400,000.00	71,303.74						72,663.43	
Video Conference Equipment	4/16/02	14,705,000.00	339,330.35						257,158.35	
General County Government Purposes	6/4/02	125,000.00	15,000.00						1,947.06	
Various Capital Improvements	5/6/03	19,968,645.00	24,787.98						7,013,481.05	
Capital Improvement Fund 2004	4/20/04	10,539,500.00	7,407,044.94						356,635.75	
Various Improvements	4/20/04	21,807,318.00	295,241.59						1,004,736.37	
2005 Cash Ordinance	4/19/05	11,170,500.00	760,547.05						1,300,159.45	
2005 Bond Ordinance	4/19/05	24,586,250.00	1,619,629.08						465,000.00	
2005 Chapter 12	4/19/05	11,280,000.00	1,391,855.61						1,060,500.00	
4th Fairgrounds Improvement	5/7/05	8,500,000.00	1,204,311.00						49,865.00	
2006 Cash Ordinance	1/18/06	500,000.00	49,865.00						1,581,119.94	
2006 Bond Ordinance	4/18/06	22,802,500.00	2,729,372.56						192,455.19	
2007 Cash Ordinance	4/18/06	12,532,500.00	392,374.36						2,771,531.62	
2007 Bond Ordinance	6/5/07	21,929,620.00	3,169,741.84						1,406,736.41	
2008 Cash Ordinance	5/15/07	13,469,000.00	3,219,310.87						3,722,250.89	
2008 Bond Ordinance	5/6/08	20,333,975.00							2,827,627.32	
2008 Bond Ordinance	5/15/08	18,990,000.00	3,210,603.71						8,299,433.53	

COUNTY OF SOMERSET
GENERAL CAPITAL FUND

SCHEDULE OF IMPROVEMENT AUTHORIZATIONS

IMPROVEMENT DESCRIPTION	COUNTY ORDINANCE DATE	APPROPRIATION		2010		2011		DISBURSEMENTS/ REFUNDS	ENCUMBRANCES PAYABLE	CANCELED ENCUMBRANCES	DECEMBER 31, 2011	
		FUNDED	UNFUNDED	FUNDED	UNFUNDED	FUNDED	UNFUNDED					
2009 Cash Ordinance	5/5/09	\$ 10,151,500.00	\$ 2,825,805.71	\$ 9,334,193.51	\$	\$	\$	\$ 1,054,970.33	\$ 90,608.08	\$ 1,910,053.92	\$ 1,680,227.30	\$ 7,662,291.97
2009 Bond Ordinance	6/7/09	21,798,000.00						3,581,955.46			234,636.54	
2009 RVCC Cash Ordinance	6/7/09	1,500,000.00	297,254.92					62,618.38			11,389.00	
2009 RVCC Bond Ordinance	6/7/09	2,353,000.00	79,258.00					67,869.00				
2009 Open Space Bond Ordinance	6/7/09	23,100,000.00	2,127,574.96					10,381,244.54		8,253,669.58		
2009 Familand Bond Ordinance	6/7/09	8,400,000.00	2,487,868.98					938,989.60		1,003,200.00		
2010 Cash Ordinance	7/27/10	5,995,028.00	2,063,885.31					1,694,904.02		646,480.94		
2010 Bond Ordinance	7/27/10	16,000,000.00						5,020,185.29		351,953.17		
2011 Cash Ordinance	4/12/11	5,451,000.00	13,321,250.74					3,159,969.82	946,624.44		1,364,405.74	8,653,018.62
2011 Bond Ordinance	5/24/11	20,598,028.00						1,066,485.70	6,621,750.14		12,907,782.16	
2011 RVCC Chapter 12	7/12/11	7,100,000.00						785,575.00			6,314,425.00	
2011 Open Space Bond Ordinance	2/22/11	16,000,000.00						3,248.40			15,996,751.60	
			\$ 33,177,047.43	\$ 32,275,571.08	\$ 49,149,028.00	\$ 44,379,467.18	\$ 9,256,653.28	\$ 23,614,630.79	\$ 65,197,315.30	\$ 19,382,841.54		

REF.

C-5 Deferred Charges to Future Taxation - Unfunded
C-7 Capital Improvement Fund
C-12 Open Space Trust Fund

C-2 Disbursements
C-2 Less: Refunds

C 41,554,000.00
C 6,585,028.00
C 1,000,000.00
\$ 49,149,028.00

\$ 48,679,223.69
4,299,756.51
\$ 44,379,467.18

COUNTY OF SOMERSET
GENERAL CAPITAL FUND

SCHEDULE OF SERIAL BONDS PAYABLE

PURPOSE	DATE OF ISSUE	ORIGINAL ISSUE	MATURITIES OF BONDS OUTSTANDING	INTEREST RATE	BALANCE DECEMBER 31, 2010	INCREASED	DECREASED	BALANCE DECEMBER 31, 2011
General Improvement Bonds	12/01/01	\$ 8,000,000.00			\$ 789,000.00	\$	\$ 789,000.00	\$
County College - Series A	12/01/01	3,500,000.00			350,000.00		350,000.00	
County College - Series B	12/01/01	3,500,000.00			350,000.00		350,000.00	
General Obligation Bonds	10/15/02	20,567,000.00	10/15/12	3.63%	9,607,000.00		8,237,000.00	1,370,000.00
General Improvement Bonds	10/01/03	11,960,000.00	10/1/12	3.00%	1,200,000.00			
			10/01/13	3.00%	1,160,000.00			
Open Space Farmland Preservation Bonds	10/01/03	20,040,000.00	10/01/12-10/01/13	4.00%	3,560,000.00		1,200,000.00	2,360,000.00
General Improvement Bonds	09/15/05	18,100,000.00	07/15/12-07/15/15	4.00%	12,968,000.00		10,968,000.00	2,000,000.00
Open Space Farmland Preservation Bonds	09/15/05	10,000,000.00	07/15/12-07/15/17	4.00%	9,050,000.00		1,810,000.00	7,240,000.00
			07/15/18-07/15/21	4.125%	500,000.00			
			07/15/22-07/15/24	4.25%	500,000.00			
			07/15/25	4.30%	500,000.00			
County College - Series C	09/15/05	7,500,000.00	07/15/12-07/15/15	4.00%	7,500,000.00		500,000.00	7,000,000.00
County College - Series D	09/15/05	7,500,000.00	07/15/12-07/15/15	4.00%	3,750,000.00		750,000.00	3,000,000.00
General Refunding Bonds	09/15/05		9/15/12	5.00%	750,000.00		750,000.00	
			9/15/13-9/15/15	5.00%	83,600.00			
			9/15/16	5.00%	82,500.00			
			9/15/17	3.75%	82,500.00			
			9/15/18	4.00%	74,250.00			
			9/15/12	5.00%	676,400.00		85,250.00	652,850.00
Open Space Refunding Bonds	09/15/05		9/15/13-9/15/15	5.00%	667,500.00			
			9/15/16	3.75%	667,500.00			
			9/15/17	4.00%	667,500.00			
			9/15/18	4.00%	600,750.00		689,750.00	5,282,150.00
General Improvement Bonds	09/01/06	10,600,000.00	09/01/12-09/01/15	3.70%	1,060,000.00		1,060,000.00	5,300,000.00
			09/01/16	3.75%	1,060,000.00			

COUNTY OF SOMERSET
GENERAL CAPITAL FUND

SCHEDULE OF SERIAL BONDS PAYABLE

MATURITIES OF BONDS
OUTSTANDING

PURPOSE	DATE OF ISSUE	ORIGINAL ISSUE	DATE	AMOUNT	INTEREST RATE	BALANCE		DECREASED	BALANCE DECEMBER 31, 2011
						DECEMBER 31, 2010	DECEMBER 31, 2011		
County College - Series C	09/01/06	\$ 3,200,000.00	09/01/12-09/01/15	\$ 320,000.00	3.70%	\$	\$	320,000.00	1,600,000.00
County College - Series D	09/01/06	3,200,000.00	09/01/12-09/01/15	320,000.00	3.70%			320,000.00	1,600,000.00
General Improvement Bonds	09/09/08	25,500,000.00	09/01/12-09/01/17	320,000.00	3.75%			320,000.00	
			09/01/18-09/01/20	1,700,000.00	3.50%				
County College - Series B	09/09/08	1,050,000.00	09/01/21-09/01/23	1,700,000.00	4.00%			1,700,000.00	20,400,000.00
County College - Series C	09/09/08	1,050,000.00	09/01/12-09/01/17	105,000.00	3.00%			105,000.00	735,000.00
County College - Series C	09/15/09	1,176,500.00	09/01/18	105,000.00	3.75%			105,000.00	735,000.00
County College - Series D	09/15/09	1,176,500.00	09/15/12-09/15/18	120,000.00	2.94%			120,000.00	936,500.00
			9/15/19	96,500.00	2.94%			96,500.00	936,500.00
General Improvement Bonds	09/15/09	25,000,000.00	09/15/12-09/15/19	1,700,000.00	2.94%			1,700,000.00	
			09/15/20-9/15/24	1,600,000.00	2.94%			1,600,000.00	21,600,000.00
Open Space Farmland Preservation Bonds	09/15/09	30,000,000.00	09/15/12-09/15/29	1,500,000.00	2.94%			1,500,000.00	27,000,000.00
	12/01/09	3,196,740.00	12/01/12-12/01/13	799,185.00	3.476%			799,185.00	1,598,370.00
Open Space Refunding Bonds	12/01/09	6,468,260.00	12/01/12	755,815.00	2.938%			755,815.00	
			12/01/13	740,815.00	2.938%			740,815.00	
General Improvement Bonds	9/1/11	18,085,000.00	08/01/17-08/01/20	1,205,000.00	1.500%			1,205,000.00	4,866,630.00
			08/01/21	1,205,000.00	2.000%			1,205,000.00	
General Improvement Bonds	9/1/11	18,085,000.00	08/01/23-08/01/24	1,205,000.00	3.000%			1,205,000.00	
			08/01/25	1,205,000.00	3.125%			1,205,000.00	
			08/01/26	1,215,000.00	3.250%			1,215,000.00	18,085,000.00

COUNTY OF SOMERSET
GENERAL CAPITAL FUND

SCHEDULE OF SERIAL BONDS PAYABLE

PURPOSE	DATE OF ISSUE	ORIGINAL ISSUE	MATUREITIES OF BONDS OUTSTANDING		INTEREST RATE	BALANCE DECEMBER 31, 2010	INCREASED	DECREASED	BALANCE DECEMBER 31, 2011
			DATE	AMOUNT					
General Refunding Bonds	10/1/11	\$ 6,660,000.00	10/01/12	\$ 20,000.00	2.000%	\$	\$	\$	
			10/01/13	1,360,000.00	2.000%				
			10/01/14	1,335,000.00	2.000%				
			10/01/15	1,310,000.00	4.000%				
			10/01/16	1,290,000.00	3.000%				
			10/01/17	25,000.00	5.000%				
			10/01/18	1,320,000.00	4.000%		6,660,000.00		6,660,000.00
		10/1/11	9,615,000.00	10/01/12	40,000.00	2.000%			
				10/01/14	975,000.00	2.000%			
				10/01/15	955,000.00	4.000%			
Open Space Refunding Bonds			10/01/16	975,000.00	5.000%				
			10/01/17-10/01/20	960,000.00	4.000%				
			10/01/21	150,000.00	3.500%				
			10/01/21	805,000.00	4.000%				
			10/01/22	955,000.00	4.000%				
			10/01/23	920,000.00	4.000%				
							9,615,000.00		9,615,000.00
							\$ 154,327,000.00	\$ 34,360,000.00	\$ 35,114,000.00
Receipts Refunding Bonds							\$ 18,085,000.00		
							16,275,000.00		
							\$ 34,360,000.00		
2011 Budget Appropriation to Pay Bonds Refunding Bonds							\$ 18,839,000.00		
							16,275,000.00		
							\$ 35,114,000.00		
SUMMARY									
General County Improvements						\$ 138,494,000.00	\$ 34,360,000.00	\$ 31,824,000.00	\$ 141,030,000.00
County College						15,833,000.00		3,290,000.00	12,543,000.00
						\$ 154,327,000.00	\$ 34,360,000.00	\$ 35,114,000.00	\$ 153,573,000.00

REF.

C-2

C-4

C

C

COUNTY OF SOMERSET

GENERAL CAPITAL FUND

SCHEDULE OF ENCUMBRANCES PAYABLE

	<u>REF.</u>	
Balance, December 31, 2010	C	\$ 46,373,938.01
Increased by:		
Improvement Authorizations	C-8	<u>9,256,653.28</u>
		\$ <u>55,630,591.29</u>
Decreased by:		
Transfer to Improvement Authorizations	C-8	<u>23,614,630.79</u>
Balance, December 31, 2011	C	\$ <u><u>32,015,960.50</u></u>

COUNTY OF SOMERSET

GENERAL CAPITAL FUND

SCHEDULE OF GREEN ACRES LOAN PAYABLE

	<u>REF.</u>	
Balance, December 31, 2010	C	\$ 2,582,625.41
Decreased by:		
Paid By Budget	C-4	<u>235,537.72</u>
Balance, December 31, 2011	C	<u>\$ 2,347,087.69</u>

"C-12"

COUNTY OF SOMERSET

GENERAL CAPITAL FUND

SCHEDULE OF DUE OPEN SPACE TRUST FUND

	<u>REF.</u>	
Increased by:		
Receipts	C-2	\$ 1,000,000.00
Decreased by:		
Appropriation to Finance Improvement Authorizations	C-8	<u>1,000,000.00</u>

COUNTY OF SOMERSET

GENERAL CAPITAL FUND

SCHEDULE OF BONDS AND NOTES
AUTHORIZED BUT NOT ISSUED

<u>DATE OF COUNTY RESOLUTION</u>	<u>IMPROVEMENT DESCRIPTION</u>	<u>BALANCE DECEMBER 31, 2011</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	1,500,000.00
4/1/09 & 6/2/09	Various Capital Improvements	10,700,000.00
07/27/10	Various Capital Improvements	13,000,000.00
02/22/11	Purchase of Open Space	15,000,000.00
05/24/11	Various Capital Improvements	19,454,000.00
07/12/11	Imp to Raritan Valley Community College	7,100,000.00
		<u>\$ 73,601,000.00</u>

"E"

COUNTY OF SOMERSET

COUNTY ADJUSTER

SCHEDULE OF ASSETS, LIABILITIES AND RESERVES

	<u>REF.</u>	<u>BALANCE DECEMBER 31, 2011</u>	<u>BALANCE DECEMBER 31, 2010</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>

"E-1"

COUNTY OF SOMERSET

COUNTY ADJUSTER

SCHEDULE OF CASH

REF.

Increased by:			
Fees Collected - Patients in State Institutions	E-2:E-3	\$	6,058.71
Decreased by:			
Disbursements to Treasurer	E-3		<u>6,058.71</u>

"E-2"

SCHEDULE OF PATIENTS IN STATE INSTITUTIONS-
ACCOUNTS RECEIVABLE

Balance, December 31, 2010	E	\$	49,731.17
Increased by:			
Charges and Billings and Recoveries			<u>6,058.71</u>
		\$	55,789.88
Decreased by:			
Collections	E-1:E-3		<u>6,058.71</u>
Balance, December 31, 2011	E	\$	<u><u>49,731.17</u></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	\$	6,058.71
Decreased by:			
Disbursements to Treasurer	E-1	\$	<u>6,058.71</u>

COUNTY OF SOMERSET

COUNTY CLERK

SCHEDULE OF ASSETS AND LIABILITIES

	<u>REF.</u>	<u>BALANCE DECEMBER 31, 2011</u>	<u>BALANCE DECEMBER 31, 2010</u>
<u>ASSETS</u>			
Cash	F-1	\$ <u>2,026,644.34</u>	\$ <u>3,643,891.37</u>
<u>LIABILITIES</u>			
Lawyers' Deposits	F-2	\$ 130,548.50	\$ 118,963.29
Due Secretary of State - Tradenames	F-4	624.00	477.00
Fees Due to County	F-5	1,890,259.16	3,520,647.89
Interest on Deposits Due Treasurer	F-3	<u>5,212.68</u>	<u>3,803.19</u>
		\$ <u>2,026,644.34</u>	\$ <u>3,643,891.37</u>

COUNTY OF SOMERSET

COUNTY CLERK

SCHEDULE OF CASH

	<u>REF.</u>		
Balance, December 31, 2010	F		\$ 3,643,891.37
Increased by Receipts:			
Lawyers' Deposits	F-2	\$ 483,405.14	
Interest on Deposits-Due County	F-3	1,409.49	
Fees Due To:			
Secretary of State	F-4	7,786.50	
County Treasurer	F-5	5,218,704.76	
Realty Transfer Fees-Due State of New Jersey	F-5	<u>18,557,274.29</u>	
			\$ <u>24,268,580.18</u>
			\$ <u>27,912,471.55</u>
Decreased by Disbursements:			
Secretary of State	F-4	\$ 7,639.50	
County Treasurer	F-5	5,833,263.26	
County Treasurer-Due State of New Jersey	F-5	<u>20,044,924.45</u>	
			<u>25,885,827.21</u>
Balance, December 31, 2011	F		\$ <u><u>2,026,644.34</u></u>

COUNTY OF SOMERSET

COUNTY CLERK

SCHEDULE OF LAWYERS' DEPOSITS

	<u>REF.</u>		
Balance, December 31, 2010	F		\$ 118,963.29
Increased by:			
Advances		\$ 483,516.06	
Adjustments		<u>(110.92)</u>	
	F-1		\$ <u>483,405.14</u>
			\$ 602,368.43
Decreased by:			
Charges in 2011	F-5		<u>471,819.93</u>
Balance, December 31, 2011	F		\$ <u><u>130,548.50</u></u>

SCHEDULE OF INTEREST ON DEPOSITS
DUE TO COUNTY

Balance, December 31, 2010	F		\$ 3,803.19
Increased by:			
Interest Earned		\$ 1,399.49	
Adjustments		<u>10.00</u>	
	F-1		\$ <u>1,409.49</u>
Balance, December 31, 2011	F		\$ <u><u>5,212.68</u></u>

COUNTY OF SOMERSET

COUNTY CLERK

SCHEDULE OF DUE SECRETARY OF STATE

	<u>REF.</u>	
Balance, December 31, 2010	F	\$ 477.00
Increased by:		
Tradename Fees Collected	F-1	7,786.50
		<u>\$ 8,263.50</u>
Decreased by:		
Fees Disbursed to Secretary of State	F-1	<u>7,639.50</u>
Balance, December 31, 2011	F	<u><u>\$ 624.00</u></u>

COUNTY OF SOMERSET

COUNTY CLERK

SCHEDULE OF FEES DUE TO COUNTY

	<u>REF.</u>		
Balance, December 31, 2010	F		\$ 3,520,647.89
Increased by:			
Cash Collections	F-1	\$ 18,557,274.29	
Lawyers Charges in 2011	F-2	471,819.93	
Realty Transfer Fees Due State of New Jersey	F-1	<u>5,218,704.76</u>	
			<u>24,247,798.98</u>
			\$ <u>27,768,446.87</u>
Decreased by:			
Disbursements to County Treasurer:			
County Revenue	F-1	\$ 5,833,263.26	
Due State of New Jersey	F-1	<u>20,044,924.45</u>	
			<u>25,878,187.71</u>
Balance, December 31, 2011	F		\$ <u><u>1,890,259.16</u></u>

ANALYSIS OF BALANCE

Due to County of Somerset:

Revenue \$ 479,262.99

Due to State of New Jersey Via County For:

Realty Transfer Fees 1,410,996.17

\$ 1,890,259.16

"G"

COUNTY OF SOMERSET

SHERIFF'S DEPARTMENT

SCHEDULE OF ASSETS AND LIABILITIES

	<u>REF.</u>	<u>BALANCE DECEMBER 31, 2011</u>	<u>BALANCE DECEMBER 31, 2010</u>
<u>ASSETS</u>			
Cash	G-1	\$ <u>482,816.04</u>	\$ <u>849,411.75</u>
<u>LIABILITIES</u>			
Executions and Sheriff Sales Payable	G-2	\$ 456,387.70	\$ 817,592.52
Due County of Somerset	G-3	6,005.78	11,200.57
Reserve for Jury Payroll	G-4	<u>20,422.56</u>	<u>20,618.66</u>
		\$ <u>482,816.04</u>	\$ <u>849,411.75</u>

COUNTY OF SOMERSET

SHERIFF'S DEPARTMENT

SCHEDULE OF CASH

	<u>REF.</u>		
Balance, December 31, 2010	G		\$ 849,411.75
Increased by Receipts:			
Executions and Sheriff Sales	G-2	\$ 2,787,518.32	
Due County of Somerset	G-3	<u>558,136.44</u>	
			<u>3,345,654.76</u>
			\$ 4,195,066.51
Decreased by Disbursements:			
Executions and Sheriff Sales	G-2	3,148,723.14	
Jury Payroll	G-4	196.10	
Due County of Somerset	G-3	<u>563,331.23</u>	
			<u>3,712,250.47</u>
Balance, December 31, 2011	G		\$ <u><u>482,816.04</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, 2010	G	\$ 817,592.52
Increased by:		
Fees Collected	G-1	2,787,518.32
		<u>\$ 3,605,110.84</u>
Decreased by:		
Disbursements	G-1	<u>3,148,723.14</u>
Balance, December 31, 2011	G	<u><u>\$ 456,387.70</u></u>

"G-3"

SCHEDULE OF DUE TO COUNTY OF SOMERSET

Balance, December 31, 2010	G	\$ 11,200.57
Increased by:		
Fees Collected		\$ 556,557.99
Interest Earned		<u>1,578.45</u>
	G-1	<u>558,136.44</u>
		<u>\$ 569,337.01</u>
Decreased by:		
Disbursed to County Treasurer	G-1	<u>563,331.23</u>
Balance, December 31, 2011	G	<u><u>\$ 6,005.78</u></u>

COUNTY OF SOMERSET

SHERIFF'S DEPARTMENT

SCHEDULE OF RESERVE FOR JURY PAYROLL

	<u>REF.</u>	
Balance, December 31, 2010	G	\$ 20,618.66
Decreased By:		
Disbursements	G-1	<u>196.10</u>
Balance, December 31, 2011	G	<u>\$ 20,422.56</u>

"H"

COUNTY OF SOMERSET

JAIL WARDEN

SCHEDULE OF ASSETS AND LIABILITIES

PRISONERS' FUNDS

	<u>REF.</u>	<u>BALANCE</u> <u>DECEMBER</u> <u>31, 2011</u>	<u>BALANCE</u> <u>DECEMBER</u> <u>31, 2010</u>
<u>ASSETS</u>			
Cash	H-1	\$ <u>363,376.22</u>	\$ <u>315,119.54</u>
<u>LIABILITIES</u>			
Custodial Account	H-1	\$ 21,790.02	\$ 15,180.47
Work Release Account	H-1	3.46	3.46
Bail Account	H-1	28.74	58.82
Inmate Welfare	H-1	<u>341,554.00</u>	<u>299,876.79</u>
		\$ <u>363,376.22</u>	\$ <u>315,119.54</u>

COUNTY OF SOMERSET

JAIL WARDEN - ALL FUNDS

SCHEDULE OF CASH

	<u>REF.</u>	<u>TOTAL</u>	<u>CUSTODIAL ACCOUNT</u>	<u>WORK RELEASE ACCOUNT</u>	<u>BAIL ACCOUNT</u>	<u>INMATE WELFARE ACCOUNT</u>
Balance, December 31, 2010	H	\$ 315,119.54	\$ 15,180.47	\$ 3.46	\$ 58.82	\$ 299,876.79
Increased by:						
Receipts		<u>1,608,268.22</u>	<u>355,818.15</u>	<u>3.46</u>	<u>1,200,141.43</u>	<u>52,308.64</u>
		\$ <u>1,923,387.76</u>	\$ <u>370,998.62</u>	\$ <u>3.46</u>	\$ <u>1,200,200.25</u>	\$ <u>352,185.43</u>
Decreased by:						
Disbursements		<u>1,560,011.54</u>	<u>349,208.60</u>		<u>1,200,171.51</u>	<u>10,631.43</u>
Balance, December 31, 2011	H	\$ <u>363,376.22</u>	\$ <u>21,790.02</u>	\$ <u>3.46</u>	\$ <u>28.74</u>	\$ <u>341,554.00</u>

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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 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

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

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

We have audited the accompanying financial statements - regulatory basis of the County of Somerset, New Jersey as of and for the year ended December 31, 2011, and have issued our report thereon dated July 12, 2012. 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 - regulatory 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 immaterial instances of noncompliance which are 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 12, 2012



SUPLEE, CLOONEY & COMPANY

CERTIFIED PUBLIC ACCOUNTANTS

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INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE
WITH REQUIREMENTS APPLICABLE TO MAJOR FEDERAL
AND STATE FINANCIAL ASSISTANCE PROGRAMS AND
INTERNAL CONTROL OVER COMPLIANCE IN ACCORDANCE
WITH OMB CIRCULAR A-133 AND
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, 2011. 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, 2011.


Internal Control Over Compliance

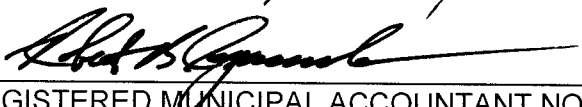
The management of the County of Somerset is responsible for establishing and maintaining effective internal control over compliance with requirements of laws, regulations, contracts and grants applicable to federal and state programs. In planning and performing our audit, we considered the County of 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 12, 2012

COUNTY OF SOMERSET
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
YEAR ENDED DECEMBER 31, 2011

FEDERAL GRANTOR/PASS-THROUGH GRANTOR/ PROGRAM TITLE	FEDERAL C.F.D.A. NUMBER	GRANTOR'S NUMBER	GRANT PERIOD		GRANT AMOUNT	2011		CUMULATIVE EXPENDITURES DECEMBER 31, 2011	
			FROM	TO		FUNDS RECEIVED	EXPENDITURES		
U.S. Department of Housing and Urban Development Community Development Block Grant	14.218	B-94-UC-34-0110 B-96-UC-34-0110 B-97-UC-34-0110 B-98-UC-34-0110 B-98-UC-34-0110 B-00-UC-34-0110 B-01-UC-34-0110 B-02-UC-34-0110 B-03-UC-34-0110 B-04-UC-34-0110 B-05-UC-34-0110 B-06-UC-34-0110 B-07-UC-34-0110 B-08-UC-34-0110 B-08-UC-34-0110 B-10-UC-34-0110 B-11-UC-34-0110	9/1/94	8/31/95	\$ 1,721,000.00	\$	\$	1,715,579.33	
			9/1/96	8/31/97	1,619,000.00			1,616,405.52	
			9/1/97	8/31/98	1,594,000.00			1,592,434.60	
			9/1/98	8/31/99	1,545,000.00			1,541,491.27	
			9/1/99	8/31/00	1,540,000.00			1,539,482.00	
			9/1/00	8/31/01	1,552,000.00			1,551,999.90	
			9/1/01	8/31/02	1,607,000.00		1,000.00	1,604,188.93	
			9/1/02	8/31/03	1,422,000.00			1,422,000.00	
			9/1/03	8/31/04	1,533,000.00			1,532,999.94	
			9/1/04	8/31/05	1,502,000.00			1,502,000.00	
			9/1/05	8/31/06	1,422,231.00		100,534.41	1,415,623.27	
			9/1/06	8/31/07	1,299,371.00			1,285,366.69	
			9/1/07	8/31/08	1,296,644.00		4,700.44	1,199,365.00	
			9/1/08	8/31/09	1,251,628.00			1,240,857.06	
			9/1/09	8/31/10	1,606,553.00		716,044.36	1,260,899.86	
			9/1/10	8/31/11	1,319,889.00		308,036.12	1,167,707.90	
			9/1/11	8/31/12	1,133,470.85			702,963.49	
							\$ 1,129,315.33	\$ 1,285,503.66	\$ 23,891,454.76
			Home Investment Partnership Program	14.239	M-94-DC-34-0219 M-95-DC-34-0219 M-96-DC-34-0219 M-97-DC-34-0219 M-98-DC-34-0219 M-99-DC-34-0219 M-00-DC-34-0219 M-01-DC-34-0219 M-02-DC-34-0219 M-03-DC-34-0219 M-04-DC-34-0219 M-05-DC-34-0219 M-06-DC-34-0219 M-07-DC-34-0219 M-08-DC-34-0219 M-09-DC-34-0219 M-10-DC-34-0219 M-11-DC-34-0219	9/1/94	8/31/95	\$ 431,000.00	\$
9/1/95	8/31/96	457,000.00						457,000.00	
9/1/96	8/31/97	436,000.00						434,568.65	
9/1/97	8/31/98	433,000.00						432,999.20	
9/1/98	8/31/00	491,000.00						490,999.99	
9/1/00	8/31/01	495,000.00						489,056.26	
9/1/01	8/31/02	549,000.00						529,278.71	
9/1/02	8/31/03	549,000.00					(2,852.37)	524,035.62	
9/1/03	8/31/04	784,872.00						783,814.97	
9/1/04	8/31/05	858,012.00					8,031.96	655,836.12	
9/1/05	8/31/06	776,203.00						603,790.88	
9/1/06	8/31/07	729,219.00					7,759.27	728,867.87	
9/1/07	8/31/08	794,315.00					13,507.00	794,315.00	
9/1/08	8/31/09	843,420.00					253,164.48	681,685.52	
9/1/09	8/31/10	767,000.00					607,592.57	767,000.00	
9/1/10	8/31/11	761,072.00					157,467.95	647,890.33	
9/1/11	8/31/12	671,976.00						499,962.00	
							\$ 1,044,670.66	\$ 842,487.67	\$ 9,952,346.11
Economic Development Initiative - Special Project ARRA - Homeless Prevention ARRA - CDBG Block	14.251 14.257 14.253	S-09-UY-34-0025 B-09-UY-34-0110				8/1/09	9/30/12	\$ 297,000.00	\$
			8/1/09	9/30/12	519,821.00		37,779.92	519,821.00	
			8/1/09	9/30/12	339,769.00		47,258.00	327,769.00	
Total Department of Housing and Urban Development				\$ 2,259,024.11	\$ 2,158,218.29	\$ 34,851,083.47			

COUNTY OF SOMERSET
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
YEAR ENDED DECEMBER 31, 2011

FEDERAL C F D A NUMBER	PROGRAM TITLE	GRANTOR'S NUMBER	GRANT PERIOD		GRANT AWARD AMOUNT	FUNDS		CUMULATIVE EXPENDITURES DECEMBER 31, 2011
			FROM	TO		RECEIVED	EXPENDITURES	
	Department of Health and Senior Services Pass Through State of New Jersey:							
	State of Health and Senior Services:							
93.045	State Home Delivered Meals	4275-491-046-4110-277-0004-6110	1/1/07	12/31/07	\$ 15,851.00	\$	\$	
93.045	State Home Delivered Meals	4275-491-046-4110-277-0004-6110	1/1/08	12/31/08	16,318.00			158.50
93.045	State Home Delivered Meals	4275-491-046-4144-324-0004-6110	1/1/09	12/31/09	16,318.00			23.00
93.045	State Home Delivered Meals	4275-491-046-4144-324-0004-6110	1/1/10	12/31/10	16,318.00	847.00		4,100.42
93.045	State Home Delivered Meals	4275-491-046-4144-324-0004-6110	1/1/11	12/31/11	15,851.00	14,904.00		1,580.70
93.043	Medication Management - Title IID	4275-100-046-4144-265-0004-6110	1/1/07	12/31/07	7,057.00			
93.043	Medication Management - Title IID	4275-100-046-4144-265-0004-6110	1/1/08	12/31/08	5,861.00			1,425.00
93.043	Medication Management - Title IID	4275-100-046-4144-265-0004-6110	1/1/09	12/31/09	5,540.00			158.50
93.043	Medication Management - Title IID	4275-100-046-4144-265-0004-6110	1/1/10	12/31/10	5,638.00			23.00
93.043	Medication Management - Title IID	4275-100-046-4144-265-0004-6110	1/1/11	12/31/11	5,638.00	34.42		4,100.42
93.982	Mental Health County Disaster Liaison	4275-100-046-4144-265-0004-6110	1/1/11	12/31/11	5,559.00	5,559.00		1,580.70
93.052	Family Caregiver - Title III	4270-100-046-4144-228-0004-6110	1/1/06	12/31/06	2,500.00			
93.052	Family Caregiver - Title III	4270-100-046-4144-228-0004-6110	1/1/07	12/31/07	184,487.00			161,786.00
93.052	Family Caregiver - Title III	4270-100-046-4144-228-0004-6110	1/1/08	12/31/08	178,009.00			155,931.00
93.052	Family Caregiver - Title III	4270-100-046-4144-228-0004-6110	1/1/09	12/31/09	162,027.00			116,755.78
93.052	Family Caregiver - Title III	4270-100-046-4144-228-0004-6110	1/1/10	12/31/10	145,412.00			47,839.22
93.052	Family Caregiver - Title III	4270-100-046-4144-228-0004-6110	1/1/11	12/31/11	144,108.00			105,629.65
93.052	Family Caregiver - Title III	4270-100-046-4144-228-0004-6110	1/1/12	12/31/12	142,175.00	24,331.81		102,786.73
93.069	Bioterminis Preparedness	4230-100-046-4798-315-0002-6110	1/1/03	12/31/03	510,772.00	142,175.00		510,772.00
93.069	Bioterminis Preparedness	4230-100-046-4798-315-0002-6110	1/1/04	12/31/04	524,078.00	45,193.22		524,078.00
93.069	Bioterminis Preparedness	4230-100-046-4798-315-0002-6110	1/1/06	12/31/06	705,840.00	34,372.66		705,840.00
93.069	Bioterminis Preparedness	4230-100-046-4798-315-0002-6110	1/1/07	12/31/07	516,254.00	159,267.12		290,810.48
93.069	Bioterminis Preparedness	4230-100-046-4798-315-0002-6110	8/1/08	8/9/09	470,116.00			421,066.00
93.069	Bioterminis Preparedness	4230-100-046-4798-315-0002-6110	8/10/09	8/9/10	691,551.00			691,501.00
93.069	Bioterminis Preparedness	4230-100-046-4798-315-0002-6110	8/10/11	8/9/12	459,331.00	378,504.00		276,307.53
93.667	Social Services Block Grant	4275-100-046-4110-228-0004-6110	1/1/10	12/31/10	297,344.00			299.28
93.667	Social Services Block Grant	4275-100-046-4110-228-0004-6110	1/1/11	12/31/11	311,020.00	105,637.00		297,344.00
93.767	State Health Insurance Program	4275-100-046-4141-056-0004-6110	1/1/07	12/31/07	13,495.00	275,060.00		307,344.00
93.767	State Health Insurance Program	4275-100-046-4141-056-0004-6110	1/1/08	12/31/08	20,100.00			13,461.08
93.767	State Health Insurance Program	4275-100-046-4141-056-0004-6110	1/1/09	12/31/09	14,450.00			12,950.78
93.767	State Health Insurance Program	4275-100-046-4141-056-0004-6110	1/1/10	12/31/10	25,000.00	21,850.93		21,174.74
93.710	ARRA - Congregate Meals	4275-100-046-4144-387-0004-6110	1/1/09	12/31/09	45,508.00	29,000.00		18,125.64
93.710	ARRA - Home Delivered Meals	4275-100-046-4144-388-0004-6110	1/1/09	12/31/09	24,210.00			
93.103	Food Defense	4230-100-046-4753-434-0002-6120	1/1/11	12/31/11	95,800.00			
93.399	Cancer Control Plan	4230-100-046-4753-434-0002-6120	1/1/09	12/31/09	65,000.00			57,879.40
93.399	Cancer Control Plan	4230-100-046-4753-434-0002-6120	1/1/10	12/31/10	50,000.00	42,800.00		45,526.56
93.399	Cancer Control Plan - Unappropriated	4230-100-046-4753-434-0002-6120	1/1/11	12/31/11	50,000.00			
	Total Department of Health and Human Services				\$ 1,200.00	\$ 447,322.38		\$ 4,892,456.49
	U.S. Department of Justice							
16.607	Federal Bulletproof Partnership Program - Prosecutor		7/1/03	6/30/04	\$ 18,108.40	\$	\$	\$ 18,108.40
16.607	Federal Bulletproof Partnership Program - Prosecutor		7/1/04	6/30/05	15,109.12		15,035.17	15,109.12
16.607	Federal Bulletproof Partnership Program - Prosecutor		7/1/05	6/30/06	8,065.14		4,865.76	
16.607	Federal Bulletproof Partnership Program - Prosecutor		7/1/07	6/30/08	2,565.78	1,292.89		2,565.78
16.607	Federal Bulletproof Partnership Program - Prosecutor		7/1/08	6/30/09	1,965.32	982.66		
16.607	Federal Bulletproof Partnership Program - Prosecutor		7/1/09	6/30/10	2,067.63	0.16		1,350.57
16.607	Federal Bulletproof Partnership Program - Sheriff		7/1/10	6/30/11	428.00			
16.607	Federal Bulletproof Partnership Program - Sheriff		7/1/06	6/30/07	2,269.00	783.13		2,269.00
16.607	Federal Bulletproof Partnership Program - Sheriff		7/1/07	6/30/08	4,432.76	2,216.38		4,432.76
16.607	Federal Bulletproof Partnership Program - Sheriff		7/1/08	6/30/09	5,895.94	2,947.97		
16.607	Federal Bulletproof Partnership Program - Sheriff		7/1/09	6/30/10	1,272.39			
16.607	Federal Bulletproof Partnership Program - Sheriff		7/1/10	6/30/11	536.00			
16.607	Federal Bulletproof Partnership Program - Jail		7/1/06	6/30/07	2,269.00	783.12		2,269.00

COUNTY OF SOMERSET
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
YEAR ENDED DECEMBER 31, 2011

FEDERAL C.F.D.A. PROGRAM NUMBER	FEDERAL GRANTOR/PASS-THROUGH GRANTOR/ PROGRAM TITLE	GRANTOR'S NUMBER	GRANT PERIOD		GRANT AWARD AMOUNT	2011		CUMULATIVE EXPENDITURES DECEMBER 31, 2011
			FROM	TO		FUNDS RECEIVED	EXPENDITURES	
16.607	U. S. Department of Justice (continued) Pass Through State of New Jersey Department of Law and Public Safety:		7/1/07	6/30/08	\$ 2,216.38	\$ 1,108.19	\$	\$ 2,216.38
16.607	Federal Bulletproof Partnership Program - Jail		7/1/07	6/30/09	10,420.74	5,210.37	10,420.74	10,420.74
16.607	Federal Bulletproof Partnership Program - Jail		7/1/09	6/30/10	636.20		636.20	636.20
16.606	ARRA - State Criminal Alien Assistance Program	2009-AP-BX-0026	7/1/10	6/30/11	1,713.77			1,713.77
16.606	State Criminal Alien Assistance Program		7/1/08	6/30/09	315,438.00	75,438.00	75,438.00	315,438.00
16.606	State Criminal Alien Assistance Program - Unappropriated		7/1/10	6/30/11	226,279.00		200,000.00	200,000.00
16.523	Juvenile Accountability Incentive Block Grant		10/1/09	9/30/10	195,096.00	195,096.00		195,096.00
16.523	Juvenile Accountability Incentive Block Grant	1500-100-066-1500-121-YSAC-6010	10/1/10	9/30/11	20,043.00	18,039.00	20,043.00	20,043.00
16.523	Juvenile Accountability Incentive Block Grant	1500-100-066-1500-121-YSAC-6010	10/1/11	9/30/12	22,268.00	4,509.75	23,464.00	23,464.00
16.523	Juvenile Accountability Incentive Block Grant	1500-100-066-1500-121-YSAC-6010	10/1/07	9/30/08	23,464.00		23,464.00	23,464.00
16.575	Victim Assistance	1500-100-066-1500-121-YSAC-6010	10/1/09	9/30/10	42,371.00		40,764.63	42,371.00
16.575	Victim Assistance	1020-100-066-1020-142-YCJF-6010	3/1/06	2/28/07	22,004.92			22,004.92
16.575	Victim Assistance	1020-100-066-1020-142-YCJF-6010	3/1/07	2/28/08	233,065.00			233,065.00
16.575	Victim Assistance	1020-100-066-1020-142-YCJF-6010	3/1/08	2/28/09	246,264.00			246,264.00
16.575	Victim Assistance	1020-100-066-1020-142-YCJF-6010	3/1/09	2/28/10	91,856.00			91,856.00
16.575	Victim Assistance	1020-100-066-1020-142-YCJF-6010	3/1/10	2/28/11	98,933.00			98,933.00
16.575	Victim Assistance	1020-100-066-1020-142-YCJF-6010	3/1/11	2/28/12	112,549.00	14,695.06	41,182.06	112,549.00
16.556	NU VAG Supportive Services	1020-100-066-1020-142-YCJF-6010	1/1/07	12/31/07	52,070.00	68,851.28	80,015.89	60,015.89
16.556	Sexual Assault Nurse Examiner	1020-100-066-1020-142-YCJF-6010	1/1/04	12/31/04	80,359.00			80,359.00
16.556	Sexual Assault Nurse Examiner	1020-100-066-1020-142-YCJF-6010	1/1/06	12/31/07	97,574.00			97,574.00
16.556	Sexual Assault Nurse Examiner	1020-100-066-1020-142-YCJF-6010	1/1/07	12/31/08	98,474.00			98,474.00
16.556	Sexual Assault Nurse Examiner	1020-100-066-1020-142-YCJF-6010	1/1/08	12/31/09	67,655.00	32,200.41	7,259.10	67,655.00
16.588	ARRA - Violence Against Women Formula Grant	1020-100-066-1020-419-YCJF-6010	1/1/09	12/31/10	66,522.00	58,395.19	52,682.42	52,682.42
16.588	ARRA - Violence Against Women Formula Grant	1020-100-066-1020-419-YCJF-6010	1/1/10	12/31/11	16,168.00	6,166.00	16,101	5,910.70
16.592	Law Enforcement Block Grant - Megan's Law	1020-10-066-1020-364-YOPR-6010	1/1/10	12/31/10	10,617.00			10,617.00
16.592	Law Enforcement Block Grant - Megan's Law	1020-10-066-1020-364-YOPR-6010	1/1/11	12/31/11	5,435.00	5,355.00		5,435.00
16.710	COPS Technology Program	2006CKWX0327	1/1/05	12/31/05	7,175.00			7,175.00
16.710	COPS Technology Program	2006CKWX0413	1/1/06	12/31/06	295,993.00	13,627.95	7,175.00	195,099.90
16.710	COPS Technology Program	2006CKWX0863	1/1/08	12/31/08	98,723.00			98,723.00
16.710	COPS Technology Program	2009CKWX0611	1/1/09	12/31/09	935,300.00	671,920.41	19,193.00	96,720.00
16.710	COPS Technology Program	2010CKWX0422	1/1/10	12/31/10	1,000,000.00	225,204.95	7,284.95	792,750.00
16.614	Emergency Management Performance Grant		1/1/09	12/31/09	50,000.00			225,213.08
16.614	Emergency Management Performance Grant		1/1/10	12/31/10	50,000.00	50,000.00	50,000.00	50,000.00
16.614	Emergency Management Performance Grant		1/1/11	12/31/11	50,000.00			50,000.00
16.738	ARRA - Byrne JAG - Local Solicitation	1020-100-066-1020-421-YCLP-6010	7/1/09	6/30/10	106,976.00	70,593.00	36,266.00	106,976.00
16.738	Multi-Jurisdictional Narcotics Enforcement Task Program	1020-100-066-1020-364-YOPR-6010	3/1/09	2/28/13	143,961.00		(6,392.53)	137,168.47
16.738	Multi-Jurisdictional Narcotics Enforcement Task Program	1020-100-066-1020-364-YOPR-6010	1/1/09	12/31/09	68,654.00		68,654.00	68,654.00
16.738	Multi-Jurisdictional Narcotics Enforcement Task Program	1020-100-066-1020-364-YOPR-6010	1/1/11	12/31/11	64,672.00		35,296.00	35,296.00
	Total U.S. Department of Justice				\$ 1,547,423.79	\$	\$ 909,639.60	\$ 3,691,709.03

20.205	U.S. Department of Transportation Pass Through State of New Jersey Department of Transportation:		8/2/07	completion	\$ 696,750.00	\$	\$	\$ 407,822.75
20.205	FY 98 Local Lead: Easton Ave. (Franklin) Milling and Resurfacing		8/2/07	completion	650,000.00			511,312.23
20.205	FY 98 Local Lead: Main St. (Peapack/Gladstone) Milling & Resurfacing		8/2/07	completion	155,000.00			136,473.09
20.205	FY 98 Local Lead: Dockwatch Hollow Bridge Replacement #H0913		9/5/97	completion	600,000.00			407,973.16
20.205	FY 97 Local Lead: Dockwatch Hollow Bridge Replacement #H0909		8/2/07	completion	1,841,625.00			1,645,672.92
20.205	FY 03 Local Lead: Transportation Program		8/2/02	completion	300,000.00			300,000.00
20.205	FY 04 Local Lead: Transportation Program CR 527		8/1/03	completion	3,600,000.00			3,240,562.49
20.205	FY 05 Local Lead: Transportation Pigm - Milling & Resurfacing		8/1/04	completion	3,000,000.00			2,684,611.01
20.205	FY 06 Local Lead: Woodfern Road Bridge B0510/0511/0512		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, 2011

FEDERAL C.F.D.A. NUMBER	FEDERAL GRANTOR/PASS-THROUGH GRANTOR/ PROGRAM TITLE	GRANTOR'S NUMBER	GRANT PERIOD		GRANT AWARD AMOUNT	2011		CUMULATIVE EXPENDITURES DECEMBER 31, 2011
			FROM	TO		FUNDS RECEIVED	EXPENDITURES	
20.205	U.S. Department of Transportation (continued)							
20.205	Pass Through State of New Jersey :							
20.205	Department of Transportation:							
20.205	Route 28 Strategic Needs Assessment							
20.205	Schoolhouse Road Design and Reconstruction							
20.205	Franklin Boulevard							
20.205	Amwell Road		11/83	12/31/93	300,000.00			300,000.00
20.205	West End Avenue Bridge		11/83	12/31/93	488,000.00			412,837.48
20.205	South Main / Findernie Bridge		11/03	completion	691,000.00			656,273.20
20.205	Dead Tree Run Bridge		7/1/06	completion	10,100,000.00			8,148,329.97
20.205	Construction of Amwell Road Bridge		11/08	completion	400,000.00			364,493.14
20.205	ARRA - Clark Wood Pedestrian Bridge		11/08	completion	4,773,000.00	1,361,684.04		4,001,943.41
20.205	ARRA - Clark Wood Pedestrian Bridge		9/1/09	completion	2,057,000.00	969,975.62		2,057,000.00
20.205	Local Scoping: Chimney Rock Bridge		9/1/10	completion	1,600,000.00		119,342.37	1,046,283.68
20.205	Local Scoping: Stirling Road Bridge	93-TC-NJ-C048	12/98	completion	160,000.00			147,338.83
20.205	Total Department of Transportation	93-TC-NJ-C048	12/98	completion	150,000.00			135,438.54
					\$	\$ 2,331,659.66	\$ 69,342.37	\$ 31,639,556.85
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		6/1/09	completion	5,649,029.00			4,850,429.06
20.205	Easton Avenue Corridor Study		9/1/09	completion	200,000.00	93,062.34	228,186.35	200,000.00
20.205	Route 22/Chimney Rock Road Design		11/05	completion	9,199,827.00	2,300,458.70		9,199,927.00
20.205	Route 22/Chimney Rock Road Design		7/1/07	completion	67,720,000.00	6,307,699.22	13,100,666.99	14,447,466.99
20.205	Route 22/Chimney Rock Road Design		9/1/08	completion	4,655,000.00	177,018.00	4,603,850.00	4,655,000.00
20.205	Technical Study - Future Choices		9/1/10	completion	4,391,139.00		568,172.12	1,883,301.75
20.205	I-287 Raritan River Crossings Mobility Enhancement Plan		9/1/09	completion	240,000.00	176,000.50		240,000.00
20.205	Sub-Regional Transportation		7/1/03	completion	187,480.00		(14,380.53)	173,099.47
20.205	Sub-Regional Transportation		7/1/04	6/30/05	47,892.80		(159.22)	47,733.58
20.205	Sub-Regional Transportation		7/1/06	6/30/07	59,866.00		4,171.41	59,737.81
20.205	Sub-Regional Transportation		7/1/06	6/30/07	59,866.00		0.02	56,718.13
20.205	Sub-Regional Transportation		7/1/07	6/30/08	59,866.00		327.79	59,050.42
20.205	Sub-Regional Transportation		7/1/08	6/30/09	59,866.00	42,709.98		42,500.00
20.205	Dock Watch Hollow Road Bridge		7/1/10	6/30/11	59,866.00	17,156.02		515,222.36
20.205	Opie/River Road Bridge		7/1/97	completion	590,000.00			126,092.21
20.205	Cherry Hill Road Bridge		7/1/97	completion	160,000.00			200,928.60
20.205	Clinton Ave Bridge		8/1/99	7/31/2001	220,000.00			1,252,716.09
20.205	Blackpoint Road Bridge - B0508		11/00	completion	1,340,000.00			1,850,000.00
20.205	Local Scoping Project - West End Bridge		8/1/99	7/31/2001	165,000.00			1,361,062.76
20.205	Local Scoping Project - Church Hill Road		3/12/01	completion	1,530,000.00			0.00
20.205	Local Scoping Project - CR 614 Bridge #18D0907		8/1/04	completion	60,000.00			143,624.68
20.205	Local Scoping Project - Elm Street Bridge C0601		7/2/98	completion	155,000.00			140,345.97
20.205	Local Scoping Project - Studdford Bridge		7/2/98	completion	145,000.00			322,198.84
20.205	Local Scoping Project - Elm Street Bridge C0601		7/2/01	completion	445,000.00			303,336.64
20.205	Local Scoping Project - Studdford Bridge		7/2/02	completion	345,000.00			248,506.68
20.205	Local Scoping Project - Studdford Bridge		7/2/04	completion	260,000.00			4,371,682.12
20.205	Local Scoping Project - Studdford Bridge		7/1/08	completion	5,000,000.00			

COUNTY OF SOMERSET

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

YEAR ENDED DECEMBER 31, 2011

FEDERAL C F D A NUMBER	FEDERAL GRANTOR/PASS-THROUGH GRANTOR/ PROGRAM TITLE	GRANTOR'S NUMBER	GRANT PERIOD		GRANT AMOUNT	2011		CUMULATIVE EXPENDITURES DECEMBER 31, 2011
			FROM	TO		FUNDS 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-BFS-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	1,16,077.80		4,847,785.94
20.205	Local Scoping Project - Old York Road		7/1/06	completion	365,000.00			296,160.00
20.205	County Scoping/Stirling Road Bridge - L1010	6320-480-078-6320-282-TCAP-6110	2/9/99	completion	750,000.00			686,512.93
20.205	County Road 601 Bridge - C0208	6320-480-078-6320-282-TCAP-6110	8/1/04	completion	13,349.92			0.00
20.205	Ceraud 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		7/1/07	6/30/08	176,000.00			175,852.80
20.205	ARRA - Performance Supplemental		7/1/09	completion	56,430.00	2,984.76	(147.20)	51,091.87
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				\$ 9,235,297.32	\$ 18,533,187.73	\$ 53,197,646.73	
20.205	Pass Through State of New Jersey :							
20.205	New Jersey Transit Corporation:							
20.205	Small Urban and Rural Area Public Transportation		1/1/09	12/31/09	103,091.00	\$	\$	97,604.05
20.205	Small Urban and Rural Area Public Transportation		1/1/10	12/31/10	103,562.00	67,391.07		97,604.05
	Total New Jersey Transit Corporation				\$ 206,653.00	\$ 134,782.14	\$ 195,208.10	\$ 195,208.10
	Total U.S. Department of Transportation				\$ 11,632,348.05	\$ 18,700,134.15	\$ 84,934,807.63	
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		(2,000.00)	133,398.11
17.258	Workforce Investment Act - Adult Program	4545-767-062-4545-004-N750-6140	7/1/07	6/30/08	126,084.00			121,688.32
17.258	Workforce Investment Act - Adult Program	4545-767-062-4545-004-N750-6140	7/1/08	6/30/09	138,208.57			110,383.14
17.258	Workforce Investment Act - Adult Program	4545-767-062-4545-004-N750-6140	7/1/09	6/30/10	110,617.00	1,546.00		100,943.50
17.258	Workforce Investment Act - Adult Program	4545-767-062-4545-004-N750-6140	7/1/10	6/30/11	239,947.00	125,257.00		239,947.00
17.258	Workforce Investment Act - Adult Program	4545-767-062-4545-004-N750-6140	7/1/11	6/30/12	309,555.00	19,007.00		50,931.00
17.259	Workforce Investment Act - Youth Program	4545-767-062-4545-010-N693-6140	7/1/05	6/30/06	160,377.00		(2,000.85)	129,347.96
17.259	Workforce Investment Act - Youth Program	4545-767-062-4545-003-N751-6140	7/1/06	6/30/07	134,270.00		(188.00)	131,286.18
17.259	Workforce Investment Act - Youth Program	4545-767-062-4545-003-N751-6140	7/1/07	6/30/08	106,785.00		(5,533.00)	101,252.00
17.259	Workforce Investment Act - Youth Program	4545-767-062-4545-003-N751-6140	7/1/08	6/30/09	95,640.00		(5,322.28)	87,357.56
17.259	Workforce Investment Act - Youth Program	4545-767-062-4545-003-N751-6140	7/1/09	6/30/10	215,284.00	26,330.00		36,523.00
17.259	Workforce Investment Act - Youth Program	4545-767-062-4545-003-N751-6140	7/1/10	6/30/11	350,544.00	158,340.00		215,194.29
17.259	Workforce Investment Act - Youth Program	4545-767-062-4545-003-N751-6140	7/1/11	6/30/12	738,829.00	6,396.00		9,216.32
17.260	Workforce Investment Act - Displaced Workers	4545-767-062-4545-003-N751-6140	7/1/05	6/30/06	474,680.00			685,605.88
17.260	Workforce Investment Act - Displaced Workers	4545-767-062-4545-003-N751-6140	7/1/06	6/30/07	706,415.00		(6,786.61)	416,088.14
17.260	Workforce Investment Act - Displaced Workers	4545-767-062-4545-003-N751-6140	7/1/07	6/30/08	548,569.00		27,683.19	706,415.00
17.260	Workforce Investment Act - Displaced Workers	4545-767-062-4545-003-N751-6140	7/1/08	6/30/09	548,569.00		156,406.52	548,569.00
17.260	Workforce Investment Act - Displaced Workers	4545-767-062-4545-003-N751-6140	7/1/09	6/30/10	739,290.00	190,320.00		739,290.00
17.260	Workforce Investment Act - Displaced Workers	4545-767-062-4545-003-N751-6140	7/1/10	6/30/11	849,321.00	526,958.00		849,321.00
17.260	Workforce Investment Act - Displaced Workers	4545-767-062-4545-003-N751-6140	7/1/11	6/30/12	855,939.00	33,227.00		119,509.12
17.266	Workforce Investment Act - Administration	4545-767-062-4545-003-N751-6140	7/1/08	6/30/09	104,378.00			84,349.00
17.266	Workforce Investment Act - Administration	4545-767-062-4545-003-N751-6140	7/1/09	6/30/10	144,947.00	80,262.00		90,924.00
17.266	Workforce Investment Act - Administration	4545-767-062-4545-003-N751-6140	7/1/10	6/30/11	129,500.00	35,427.00		144,870.86
17.267	Work First Family Development - Special Initiative	7550-100-054-7550-308-LLLL-6030	1/1/04	12/31/04	131,745.00			52,375.00
17.267	Work First Family Development - Special Initiative	7550-100-054-7550-308-LLLL-6030	1/1/07	12/31/07	144,770.00		(2,924.00)	126,022.00
								140,403.72

COUNTY OF SOMERSET
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
YEAR ENDED DECEMBER 31, 2011

FEDERAL C.F.D.A. NUMBER	FEDERAL GRANTOR/PASS-THROUGH GRANTOR/ PROGRAM TITLE	GRANTOR'S NUMBER	GRANT PERIOD		GRANT AWARD AMOUNT	2011		CUMULATIVE EXPENDITURES DECEMBER 31, 2011
			FROM	TO		FUNDS RECEIVED	EXPENDITURES	
17.267	Department of Labor(continued)							
17.267	Work First Family Development - Special Initiative	7550-100-054-7550-308-LLLL-6030	1/1/09	12/31/09	\$ 123,659.00	\$ (19,777.00)	\$ 22,792.00	\$ 123,659.00
17.267	Work First Family Development - Special Initiative	7550-100-054-7550-308-LLLL-6030	1/1/10	12/31/10	42,271.00	37,203.00		42,271.00
	Work First Family Development - Special Initiative	7550-100-054-7550-308-LLLL-6030	1/1/11	12/31/11	42,271.00	10,568.00		
	Total Department of Labor				\$ 1,231,064.00	\$ 1,563,509.69	\$ 6,519,397.43	
97.073	Department of Homeland Security							
97.073	State Homeland Security Program	1200-100-066-1200-893-YEMP-6131	1/1/04	12/31/04	\$ 1,630,848.00	\$	\$	\$ 1,621,636.64
97.073	State Homeland Security Program		1/1/06	12/31/06	215,811.00			195,599.20
97.073	State Homeland Security Program		1/1/07	12/31/07	637,271.15	97,936.05	7,123.19	567,116.49
97.073	State Homeland Security Program		1/1/08	12/31/08	702,328.88	293,696.95	311,324.92	671,894.97
97.073	State Homeland Security Program	2009-SS-T9-0082	1/1/09	12/31/09	652,541.91	34,104.49	353,006.00	616,851.00
97.073	State Homeland Security Program	2010-SS-TO-0068	1/1/10	12/31/10	667,312.32		398,882.00	398,882.00
97.073	State Homeland Security Program		1/1/11	12/31/11	355,809.76			
	Total Department of Homeland Security				\$ 425,737.49	\$ 1,070,336.11	\$ 4,071,980.30	
66.418	Department of Environmental Protection							
66.418	ARRA - Wastewater Management Planning	4801-100-042-4801-504-V3WB-6110	1/1/09	12/31/09	\$ 100,000.00	\$	\$ 100,000.00	\$ 100,000.00
	Water Management C&T		1/1/10	12/31/10	100,000.00	53,342.19		
	Total Department of Environmental Protection				\$ 53,342.19	\$ 100,000.00	\$ 100,000.00	
81.128	Department of Energy							
	ARRA - Energy Efficiency & Conservation Block Grant	DE-SC0001919	9/1/409	9/13/12	\$ 788,300.00	\$ 329,252.21	\$ 163,946.68	\$ 663,946.68
	Total Department of Energy				\$ 329,252.21	\$ 163,946.68	\$ 663,946.68	
	Other Federal Assistance							
	Corporation for National Service							
94.002	Retired Senior Volunteer Program	440A143/14-0	9/30/06	9/30/07	\$ 102,610.00	\$	\$ 13,048.44	\$ 102,610.00
94.002	Retired Senior Volunteer Program	440A143/14-0	9/30/07	9/30/08	66,342.00			59,097.46
94.002	Retired Senior Volunteer Program	440A143/14-0	9/30/08	9/30/09	85,406.00		18,035.70	85,406.00
94.002	Retired Senior Volunteer Program	440A143/14-0	9/30/09	9/30/10	86,137.00	31,883.00	15,185.26	86,137.00
94.002	Retired Senior Volunteer Program	440A143/14-0	9/30/10	9/30/11	92,071.00	28,220.00	66,553.93	66,553.93
	Total Department of Energy				\$ 60,103.00	\$ 112,823.33	\$ 399,804.39	
90.401	U.S.Election Assistance Commission:							
90.401	Help America Vote	1421-100-066-1421-018-S003-6110	1/1/11	12/31/11	43,600.00	\$	\$	
	Election Management /Co-Ordination - Unappropriated				21,800.00			
	Total U.S.Election Assistance Commission				\$ 21,800.00	\$	\$	
14.251	U.S.Department of Commerce:							
	CEDS Short Term Planning		1/1/11	12/31/11	73,556.00	\$	\$ 16,900.00	\$ 16,900.00
	Total U.S.Department of Commerce				\$ 73,556.00	\$ 16,900.00	\$ 16,900.00	
	TOTAL FEDERAL FINANCIAL ASSISTANCE				\$ 18,840,916.56	\$ 25,242,830.23	\$ 140,142,125.42	

COUNTY OF SOMERSET

SCHEDULE OF EXPENDITURES OF STATE FINANCIAL ASSISTANCE
YEAR ENDED DECEMBER 31, 2011

STATE GRANTOR/PASS-THROUGH GRANTOR/ PROGRAM TITLE	STATE ACCOUNT NUMBER	GRANT PERIOD		GRANT AWARD AMOUNT	2011		CUMULATIVE EXPENDITURES DECEMBER 31, 2011
		FROM	TO		FUNDS RECEIVED	EXPENDITURES	
Department of Transportation							
County Aid Program		1/1/10	12/31/10	\$ 3,367,000.00	\$	\$ 1,640,138.32	\$ 1,640,138.32
County Aid Program		1/1/11	12/31/11	2,477,000.00	2,477,000.00		1,453,942.14
Prepack Brook Bridge	6300-480-078-6300-A79-TCAP-7310	1/1/99	12/31/00	1,550,000.00			14,250,784.69
New Jersey Bridge Bond III	6300-480-078-6300-CCP-TCAP-6010	1/1/89	12/31/00	14,590,000.00			2,734,897.53
Cloverleaf Drive Pedestrian Overpass	6300-480-078-6300-CCP-TCAP-7310	1/1/01	12/31/02	2,000,000.00			0.00
Old Dutch Road Bridge	6300-480-078-6300-BOU-TCAP-7310	1/1/08	12/31/08	45,541.45			769,789.73
Traffic Control Fiber Optic Interconnect System - Main & Finderne	6300-480-078-6300-763-TCAP-7310	10/31/07	Completion	769,789.73			168,730.15
Local Scoping Project - Duer Street Bridge #M1001	6300-480-078-6300-81D-TCAP-7310	7/2/02	Completion	200,000.00			337,340.00
Local Scoping Project - Duer Street Bridge #M1001	6300-480-078-6300-81D-TCAP-7310	7/1/06	Completion	535,000.00			162,182.82
Finderne Avenue Van Veghten Bridge	6300-480-078-6300-BTD-TCAP-7310	1/1/00	Completion	345,000.00			8,366,324.06
Nexus Street Bridge Construction	6320-480-078-6320-AEL-TCAP-6110	1/1/03	Completion	8,439,597.59			849,900.00
Local Scoping Project - Finderne #G0702	6300-480-078-6300-AXW-TCAP-7310	7/1/05	Completion	850,000.00			1,304,574.45
Stirling Road Bridge	6300-480-078-6300-FAR-TCAP-7310	7/1/08	Completion	2,500,000.00			1,056,527.31
Rte 22 Sustainable Corridor	6300-480-078-6300-FAZ-TCAP-7310	7/1/08	Completion	1,200,000.00			482,949.15
Washington Avenue Bridge	6320-480-078-6320-AKD-TCAP-6010	7/1/08	Completion	1,001,725.00			507,050.85
Washington Avenue Bridge		7/1/08	Completion	1,000,000.00			170,817.02
Hamilton / Franklin Intersection		7/1/09	Completion	186,000.00			10,258.50
Traffic Signs Inventory		7/1/11	Completion	133,000.00			
Access & Mobility Improvements		7/1/11	Completion	240,000.00			
Easton Ave / Foxwood Intersection Improvements		7/1/11	Completion	282,850.00			
Burnt Mills Road Bridge		7/1/10	Completion	1,000,000.00			
Mercer Street Bridge		7/1/10	Completion	350,000.00			
Mountain Avenue Bridge		7/1/11	Completion	1,000,000.00			
Overhead Detectors		7/1/11	Completion	1,000,000.00			
Pass Through NJ Transit		7/1/11	Completion	197,208.00			
Senior Citizen-Disabled Resident Transportation		1/1/09	12/31/09	853,185.00			
Senior Citizen-Disabled Resident Transportation		1/1/10	12/31/10	781,221.00			
Senior Citizen-Disabled Resident Transportation		1/1/11	12/31/11	751,918.00			
Local Shuttle Motor Bus		1/1/09	12/31/09	195,000.00			
Local Shuttle Motor Bus		1/1/10	12/31/10	160,000.00			
Local Shuttle Motor Bus - Unappropriated		1/1/11	12/31/11	13,103.87			
Total Department of Transportation				\$ 5,590,244.57	\$ 4,418,365.19	\$ 36,895,415.49	
Motor Vehicle Commission							
Law Enforcement Agency Security Enhancement		1/1/09	12/31/09	112,000.00			
Law Enforcement Agency Security Enhancement		1/1/10	12/31/10	134,400.00			
Law Enforcement Agency Security Enhancement		1/1/11	12/31/11	94,085.00			
Total Motor Vehicle Commission				\$ 38,199.98	\$ 22,399.95	\$ 93,333.30	
Department of Military and Veterans Affairs							
Veteran's Transportation		6/30/10	6/30/10	41,000.00			
Veteran's Transportation		6/30/11	6/30/11	18,000.00			
Veteran's Transportation		6/30/12	6/30/12	18,000.00			
Veteran's Transportation - Unappropriated		6/30/12	6/30/12	28,000.00			
Total Department of Military and Veterans Affairs				\$ 43,000.00	\$ 49,303.60	\$ 52,303.60	

COUNTY OF SOMERSET

SCHEDULE OF EXPENDITURES OF STATE FINANCIAL ASSISTANCE
YEAR ENDED DECEMBER 31, 2011

STATE GRANTOR/PASS-THROUGH GRANTOR/ PROGRAM TITLE	STATE ACCOUNT NUMBER	GRANT PERIOD		GRANT AWARD AMOUNT	2011		CUMULATIVE EXPENDITURES DECEMBER 31, 2011
		FROM	TO		FUNDS RECEIVED	EXPENDITURES	
Department of Health and Senior Services							
Right to Know	4230-100-046-4771-105-J002-6110	1/1/08	12/31/08	\$ 11,632.00	\$	\$ 6,841.11	\$ 11,632.00
Right to Know	4230-100-046-4771-105-J002-6110	1/1/09	12/31/09	11,632.00		11,632.00	11,632.00
Right to Know	4230-100-046-4771-105-J002-6110	1/1/10	12/31/10	11,632.00	5,816.00	222.94	222.94
Right to Know	4230-100-046-4771-105-J002-6110	1/1/11	12/31/11	11,632.00	8,724.00		
Regional Tuberculosis Clinic	4230-100-046-4785-101-J002-6120	1/1/06	12/31/06	40,200.00		32.00	40,200.00
Regional Tuberculosis Clinic	4230-100-046-4785-101-J002-6120	1/1/07	12/31/07	65,681.00		43,722.17	69,417.53
Regional Tuberculosis Clinic	4230-100-046-4785-101-J002-6120	1/1/08	12/31/08	50,000.00		36,301.79	50,000.00
Regional Tuberculosis Clinic	4230-100-046-4785-101-J002-6120	1/1/09	12/31/09	51,050.00		7,258.62	51,050.00
Regional Tuberculosis Clinic	4230-100-046-4785-101-J002-6120	1/1/10	12/31/10	50,000.00	50,000.00		50,000.00
Regional Tuberculosis Clinic	4230-100-046-4785-101-J002-6120	1/1/11	12/31/11	50,000.00	19,804.00		50,000.00
Care Coordination	4275-100-046-4144-228-J004-6110	1/1/08	12/31/08	23,810.00		(13,890.00)	9,920.00
Care Coordination	4275-100-046-4144-228-J004-6110	1/1/09	12/31/09	23,810.00			11,905.00
Care Coordination	4275-100-046-4144-228-J004-6110	1/1/10	12/31/10	23,810.00	17,858.00		23,810.00
Care Coordination	4275-100-046-4144-228-J004-6110	1/1/11	12/31/11	23,810.00	23,810.00		23,810.00
Adult Protective Services	4275-491-046-4110-076-J004-6110	1/1/07	12/31/07	114,165.00			114,165.00
Adult Protective Services	4275-491-046-4110-076-J004-6110	1/1/08	12/31/08	110,165.00	2,500.00		110,165.00
Adult Protective Services	4275-491-046-4110-076-J004-6110	1/1/09	12/31/09	110,165.00	9,021.00		110,165.00
Adult Protective Services	4275-491-046-4110-076-J004-6110	1/1/10	12/31/10	110,165.00	180.00		110,165.00
Adult Protective Services	4275-491-046-4110-076-J004-6110	1/1/11	12/31/11	110,165.00	62,199.00		110,165.00
Medicaid Match	4275-100-046-4144-371-J004-6110	1/1/07	12/31/07	13,890.00			13,890.00
Medicaid Match	4275-100-046-4144-371-J004-6110	1/1/09	12/31/09	11,446.00		0.70	11,446.70
Medicaid Match	4275-100-046-4144-371-J004-6110	1/1/10	12/31/10	11,547.00	7,206.26		11,547.26
Medicaid Match	4275-100-046-4144-371-J004-6110	1/1/11	12/31/11	11,482.00	9,478.00		11,055.26
Health EASE	4275-100-046-4141-376-J004-6110	1/1/07	12/31/07	2,500.00			2,500.00
Mission Nutrition	4275-100-046-4141-370-J004-6110	1/1/08	12/31/08	5,000.00			5,000.00
Comprehensive Alcohol and Drug Abuse - Chapter 51 Funding	7555-760-054-4219-001-LDAS-6110	1/1/10	12/31/10	509,999.00	79,846.00		509,999.00
Comprehensive Alcohol and Drug Abuse - Chapter 51 Funding	7555-760-054-4219-001-LDAS-6110	1/1/11	12/31/11	528,473.00	427,699.00		518,870.00
Chronic Disease Self Management	4275-100-046-4141-384-J004-6110	1/1/09	12/31/09	11,344.00			11,344.00
Chronic Disease Self Management - Unappropriated		1/1/11	12/31/11	30,240.00	30,240.00		30,240.00
Community Education / Wellness - Unappropriated		1/1/11	12/31/11	8,375.00	8,375.00		8,375.00
Nursing Home Diversion		1/1/09	12/31/09	20,000.00			20,000.00
Total Department of Health and Senior Services				\$ 873,021.26	\$ 810,636.83	\$ 1,993,542.19	
Department of Human Services							
Personal Attendant Services	7570-100-054-7570-385-LLLL-6130	1/1/08	12/31/08	\$ 447,821.00	\$	(16,077.60)	\$ 431,743.40
Personal Attendant Services	7570-100-054-7570-385-LLLL-6130	1/1/09	12/31/09	565,285.00		16,077.60	518,203.38
Personal Attendant Services	7570-100-054-7570-385-LLLL-6130	1/1/10	12/31/10	518,658.00	518,658.00		518,658.00
Personal Attendant Services	7570-100-054-7570-385-LLLL-6130	1/1/11	12/31/11	518,858.00	518,858.00		518,858.00
PESS Expansion	7700-100-054-S640-029-LLLL-6130	7/1/06	6/30/07	30,600.00			30,600.00
PESS Expansion	7700-100-054-S640-029-LLLL-6130	7/1/10	6/30/11	1,087,241.00	543,621.00		1,087,241.00
PESS Expansion	7700-100-054-S640-029-LLLL-6130	7/1/11	6/30/12	1,087,241.00	1,087,241.00		1,087,241.00
Psychiatric Emergency Services	7570-100-054-7570-388-LLLL-6130	1/1/05	12/31/05	62,123.00			62,123.00
Family Crisis Intervention	1610-100-016-1610-039-MMMM-6130	1/1/07	12/31/07	30,353.00			30,353.00
Human Services Planning and Implementation - 2007	1610-100-016-1610-039-MMMM-6130	1/1/08	12/31/08	79,373.00			79,373.00
Human Services Planning and Implementation - 2008	1610-100-016-1610-039-MMMM-6130	1/1/10	12/31/10	69,373.00			69,373.00
Human Services Planning and Implementation - 2009	1610-100-016-1610-039-MMMM-6130	1/1/11	12/31/11	69,373.00	69,373.00		69,373.00
Human Services Planning and Implementation - 2010	1610-100-016-1610-039-MMMM-6130	1/1/11	12/31/11	69,373.00	69,373.00		69,373.00
Human Services Planning and Implementation - 2011	1610-100-016-1610-039-MMMM-6130	1/1/11	12/31/11	69,373.00	69,373.00		69,373.00

COUNTY OF SOMERSET

SCHEDULE OF EXPENDITURES OF STATE FINANCIAL ASSISTANCE

YEAR ENDED DECEMBER 31, 2011

STATE GRANTOR/PASS THROUGH GRANTOR/ PROGRAM TITLE	STATE ACCOUNT NUMBER	GRANT PERIOD		GRANT AWARD AMOUNT	2011		CUMULATIVE EXPENDITURES DECEMBER 31, 2011
		FROM	TO		FUNDS RECEIVED	EXPENDITURES	
Department of Human Services (continued):							
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	1/1/11	12/31/11	48,000.00	17,655.00	17,655.00	17,655.00
Social Services for the Homeless	7550-100-054-7570-072-LLLL-6030	1/1/11	12/31/11	196,020.00	129,520.00	196,020.00	196,020.00
Escort Transportation	1610-100-016-1610-023-MMMM-6130	1/1/11	12/31/11	38,001.00	38,001.00	38,001.00	38,001.00
Youth Incentive Program	1600-100-016-1610-023-MMMM-6130	1/1/09	12/31/09	88,359.00		88,359.00	38,359.00
Youth Incentive Program	1600-100-016-1610-023-MMMM-6130	1/1/11	12/31/11	38,359.00	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		548,860.00	481,327.00
Youth Case Manager	1620-100-016-1620-008-MMMM-6130	1/1/08	12/31/08	599,828.00	127,527.65	127,527.65	599,828.00
Youth Case Manager	1620-100-016-1620-008-MMMM-6130	1/1/09	12/31/09	599,828.00	146,224.45	146,224.45	599,828.00
Youth Case Manager	1620-100-016-1620-008-MMMM-6130	1/1/10	12/31/10	600,178.00	232,415.83	232,415.83	599,828.00
Youth Case Manager	1620-100-016-1620-008-MMMM-6130	1/1/11	12/31/11	540,157.00	383,424.24	383,424.24	383,424.24
Project Recover - FEMA Outreach	7700-100-054-S640-029-LLLL-6130	1/1/11	12/31/11	25,552.00		25,552.00	0.00
Mental Health Homeless - PATH - 2009	7700-100-054-S640-029-LLLL-6130	10/1/09	9/30/10	148,509.00	88.40	88.40	148,509.00
Mental Health Homeless - PATH - 2010	7700-100-054-S640-029-LLLL-6130	10/1/10	9/30/11	142,567.00	117,996.60	117,996.60	122,567.00
Mental Health Homeless - PATH - 2011	7700-100-054-S640-029-LLLL-6130	10/1/11	9/30/12	178,185.00	178,185.00	178,185.00	129,131.78
Psychiatric Advanced Nurse Practitioner	7700-100-054-S640-029-LLLL-6130	1/1/10	12/31/10	168,728.00		168,728.00	168,728.00
Psychiatric Advanced Nurse Practitioner	7700-100-054-S640-029-LLLL-6130	1/1/11	12/31/11	166,434.00	166,434.00	166,434.00	166,434.00
Support Employment Program	7700-100-054-S640-029-LLLL-6130	1/1/09	12/31/09	156,278.00		156,278.00	156,278.00
Support Employment Program	7700-100-054-S640-029-LLLL-6130	1/1/10	12/31/10	151,552.00	47,445.54	47,445.54	151,552.00
Support Employment Program	7700-100-054-S640-029-LLLL-6130	1/1/11	12/31/11	217,890.00	217,890.00	217,890.00	151,552.00
BiLingual Clinician	7700-100-054-S640-029-LLLL-6130	1/1/08	12/31/08	51,500.00		51,500.00	51,500.00
BiLingual Clinician	7700-100-054-S640-029-LLLL-6130	1/1/10	12/31/10	54,315.00	245.85	245.85	51,500.00
BiLingual Clinician	7700-100-054-S640-029-LLLL-6130	1/1/11	12/31/11	75,000.00	53,693.97	53,693.97	54,315.00
Total Department of Human Services				\$ 3,680,982.00	\$ 3,998,840.25	\$ 3,998,840.25	\$ 8,833,401.16
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		83,774.00	82,308.35
Local Arts Program	2530-100-074-2530-032-S003-6130	1/1/09	12/31/09	79,582.00		79,582.00	79,582.00
Local Arts Program	2530-100-074-2530-032-S003-6130	1/1/10	12/31/10	59,687.00		59,687.00	59,687.00
Local Arts Program	2530-100-074-2530-032-S003-6130	1/1/11	12/31/11	64,462.00	8,468.57	8,468.57	59,687.00
Public Archives and Records Infrastructure (PARIS)	2545-100-074-2545-033-S003-6110	1/1/05	12/31/05	479,800.00	54,789.00	54,789.00	56,450.10
Public Archives and Records Infrastructure (PARIS)	2545-100-074-2545-033-S003-6110	1/1/06	12/31/06	1,058,800.00	(8,500.33)	(8,500.33)	456,773.00
Public Archives and Records Infrastructure (PARIS)	2545-100-074-2545-033-S003-6110	1/1/07	12/31/07	760,050.00		760,050.00	740,449.78
Public Archives and Records Infrastructure (PARIS)	2545-100-074-2545-033-S003-6110	1/1/08	12/31/08	275,700.00	1,153.45	1,153.45	1,057,398.90
Public Archives and Records Infrastructure (PARIS)	2545-100-074-2545-033-S003-6110	1/1/09	12/31/09	837,589.40	56,176.00	56,176.00	740,449.78
Public Archives and Records Infrastructure (PARIS)	2545-100-074-2545-033-S003-6110	1/1/10	12/31/10	128,689.00	79,674.00	79,674.00	245,526.98
Public Archives and Records Infrastructure (PARIS)	2545-100-074-2545-033-S003-6110	1/1/11	12/31/11	128,689.00	(34,357.00)	(34,357.00)	681,275.28
CIACC Community Development	1620-100-016-1620-014-MMMM-6130	1/1/10	12/31/10	128,689.00		128,689.00	128,689.00
CIACC Community Development	1620-100-016-1620-014-MMMM-6130	1/1/11	12/31/11	128,689.00	128,689.00	128,689.00	128,689.00
Total Department of State				\$ 285,975.00	\$ 473,971.82	\$ 473,971.82	\$ 3,904,629.85
Department of Community Affairs							
Cross Acceptance	1200-100-066-1200-905-YPAT-6110	1/1/04	12/31/04	\$ 50,000.00	\$	\$	\$ 9,811.57
Forensic Science Improvement		1/1/08	6/30/08	10,512.00		10,512.00	15,720.00
Mental Health Care Initiative		7/1/07	6/30/08	1,000.00	1.00	1.00	15,720.00
Mental Health Care Initiative		7/1/08	6/30/09	15,720.00	982.00	982.00	15,720.00
Mental Health Care Initiative		7/1/09	6/30/10	15,720.00	12,281.50	12,281.50	15,720.00
Mental Health Care Initiative - Unappropriated		7/1/10	6/30/11	13,754.00	27,018.50	27,018.50	15,720.00
Total Department of Community Affairs				\$ 27,018.50	\$ 31,440.00	\$ 31,440.00	\$ 56,871.57

COUNTY OF SOMERSET
SCHEDULE OF EXPENDITURES OF STATE FINANCIAL ASSISTANCE
YEAR ENDED DECEMBER 31, 2011

STATE GRANTOR/PASS-THROUGH GRANTOR/ PROGRAM TITLE	STATE ACCOUNT NUMBER	GRANT PERIOD		GRANT AWARD AMOUNT	FUNDS		CUMULATIVE EXPENDITURES DECEMBER 31, 2011
		FROM:	TO:		RECEIVED	EXPENDITURES	
Department of Law and Public Safety							
Law Enforcement Training and Equipment Fund	1020-100-066-1020-314-YC-JS-6120	1/1/03	12/31/03	\$ 34,200.00	\$	\$ 6,330.00	\$ 29,689.00
Law Enforcement Training and Equipment Fund	1020-100-066-1020-314-YC-JS-6120	1/1/04	12/31/04	27,390.00			55,550.00
Law Enforcement Training and Equipment Fund	1020-100-066-1020-314-YC-JS-6120	1/1/05	12/31/05	24,980.00			185,050.00
Law Enforcement Training and Equipment Fund	1020-100-066-1020-314-YC-JS-6120	1/1/06	12/31/06	28,960.00			175,866.58
Law Enforcement Training and Equipment Fund	1020-100-066-1020-314-YC-JS-6120	1/1/07	12/31/07	33,530.00			144,481.00
Law Enforcement Training and Equipment Fund	1020-100-066-1020-314-YC-JS-6120	1/1/08	12/31/08	33,530.00			144,481.00
Law Enforcement Training and Equipment Fund	1020-100-066-1020-314-YC-JS-6120	1/1/09	12/31/09	27,525.00			144,481.00
Law Enforcement Training and Equipment Fund	1020-100-066-1020-314-YC-JS-6120	1/1/10	12/31/10	22,316.00			144,481.00
Law Enforcement Training and Equipment Fund	1020-100-066-1020-314-YC-JS-6120	1/1/11	12/31/11	53,515.00			9,844.68
Management Grant	1500-100-066-1500-007-YSAC-6010	1/1/10	12/31/10	55,550.00			55,550.00
Services Grant	1500-100-066-1500-007-YSAC-6010	1/1/11	12/31/11	55,550.00			55,550.00
Family Court	1500-100-066-1500-134-YSAC-6010	1/1/10	12/31/10	188,385.00			1,421.00
Family Court	1500-100-066-1500-134-YSAC-6010	1/1/11	12/31/11	188,385.00			175,866.58
Family Court	1500-100-066-1500-021-YSAC-6010	1/1/09	12/31/09	1.00			86.92
Family Court	1500-100-066-1500-021-YSAC-6010	1/1/10	12/31/10	144,481.00			144,481.00
Family Court	1500-100-066-1500-021-YSAC-6010	1/1/11	12/31/11	144,481.00			144,481.00
Body Armor Replacement (Prosecutor)	1020-706-066-1020-001-YC-JS-6120	1/1/05	12/31/05	9,844.75			9,844.68
Body Armor Replacement (Prosecutor)	1020-706-066-1020-001-YC-JS-6120	1/1/09	12/31/09	1,667.40			(0.07)
Body Armor Replacement (Prosecutor)	1020-706-066-1020-001-YC-JS-6120	1/1/10	12/31/10	1,667.40			4,915.43
Body Armor Replacement (Prosecutor)	1020-706-066-1020-001-YC-JS-6120	1/1/11	12/31/11	4,915.43			4,915.43
Body Armor Replacement (Prosecutor)	1020-706-066-1020-001-YC-JS-6120	1/1/10	12/31/10	11,317.00			10,421.55
Body Armor Replacement (Prosecutor)	1020-706-066-1020-001-YC-JS-6120	1/1/11	12/31/11	5,271.62			3,356.90
Body Armor Replacement (Prosecutor)	1020-706-066-1020-001-YC-JS-6120	1/1/10	12/31/10	9,725.10			3,586.16
Body Armor Replacement (Prosecutor)	1020-706-066-1020-001-YC-JS-6120	1/1/11	12/31/11	10,469.28			11,112.30
Body Armor Replacement (Prosecutor)	1020-706-066-1020-001-YC-JS-6120	1/1/05	12/31/05	11,112.72			0.42
Body Armor Replacement (Prosecutor)	1020-706-066-1020-001-YC-JS-6120	1/1/09	12/31/09	1,989.49			0.42
Body Armor Replacement (Prosecutor)	1020-706-066-1020-001-YC-JS-6120	1/1/10	12/31/10	5,309.67			0.42
Body Armor Replacement (Prosecutor)	1020-706-066-1020-001-YC-JS-6120	1/1/11	12/31/11	5,101.20			0.42
Body Armor Replacement (Prosecutor)	1020-706-066-1020-001-YC-JS-6120	1/1/05	12/31/05	182,444.00			18,840.07
Body Armor Replacement (Prosecutor)	1020-706-066-1020-001-YC-JS-6120	1/1/09	12/31/09	182,444.00			242,533.00
Body Armor Replacement (Prosecutor)	1020-706-066-1020-001-YC-JS-6120	1/1/10	12/31/10	42,533.00			249,896.00
Body Armor Replacement (Prosecutor)	1020-706-066-1020-001-YC-JS-6120	1/1/11	12/31/11	69,886.65			203,643.77
Body Armor Replacement (Prosecutor)	1020-706-066-1020-001-YC-JS-6120	1/1/10	12/31/10	173,536.38			24,000.00
Body Armor Replacement (Prosecutor)	1020-706-066-1020-001-YC-JS-6120	1/1/09	12/31/09	19,500.00			7,200.00
Body Armor Replacement (Prosecutor)	1020-706-066-1020-001-YC-JS-6120	1/1/11	12/31/11	1,461.46			1,461.48
Body Armor Replacement (Prosecutor)	1020-706-066-1020-001-YC-JS-6120	1/1/09	12/31/09	67,370.00			42,277.45
Body Armor Replacement (Prosecutor)	1020-706-066-1020-001-YC-JS-6120	1/1/10	12/31/10	21,400.00			33,211.20
Body Armor Replacement (Prosecutor)	1020-706-066-1020-001-YC-JS-6120	1/1/11	12/31/11	6,911.00			3,000.00
Body Armor Replacement (Prosecutor)	1020-706-066-1020-001-YC-JS-6120	1/1/10	12/31/10	120,000.00			3,000.00
Body Armor Replacement (Prosecutor)	1020-706-066-1020-001-YC-JS-6120	1/1/11	12/31/11	3,000.00			4,400.00
Body Armor Replacement (Prosecutor)	1020-706-066-1020-001-YC-JS-6120	1/1/10	12/31/10	3,000.00			10,000.00
Body Armor Replacement (Prosecutor)	1020-706-066-1020-001-YC-JS-6120	1/1/11	12/31/11	4,400.00			10,000.00
Body Armor Replacement (Prosecutor)	1020-706-066-1020-001-YC-JS-6120	1/1/10	12/31/10	10,000.00			385,276.12
Body Armor Replacement (Prosecutor)	1020-706-066-1020-001-YC-JS-6120	1/1/08	12/31/08	385,276.12			5,220.00
Body Armor Replacement (Prosecutor)	1020-706-066-1020-001-YC-JS-6120	1/1/07	12/31/07	5,220.00			2,184,756.01
Special Needs Shelter Planning & Support	1500-100-066-1500-237-YYYY-6110						
Hazardous Material Emergency	6400-100-078-6400-YYYY						
Juvenile Detention Alternatives Initiative - Innovations							
Drunk Driving Enforcement							
Over The Limit Under Arrest - 2011 Statewide Crackdown							
DUI Enforcement							
Chartered Driver Enforcement							
Insurance Reimbursement - Presidential Primary	1421-100-066-1421-023-YEMC-6010						
See, Orlander Central Internet Registry	1020-100-066-1020-351-YC-JS-6110						
Total Department of Law and Public Safety				\$ 855,513.96	\$	\$ 730,612.74	\$ 2,184,756.01
Department of Environmental Protection							
Solid Waste Services Tax Grant	4600-752-042-4600-007-V42Y-6010	1/1/07	12/31/07	\$ 198,734.00	\$	\$ 0.72	\$ 198,734.00
Solid Waste Services Tax Grant	4600-752-042-4600-007-V42Y-6010	1/1/08	12/31/08	215,962.00			215,962.00
Solid Waste Services Tax Grant	4600-752-042-4600-007-V42Y-6010	1/1/09	12/31/09	246,000.00			246,000.00
Solid Waste Services Tax Grant	4600-752-042-4600-007-V42Y-6010	1/1/10	12/31/10	410,000.00			229,615.31
Clean Communities Program	4600-785-042-4600-005-V42Y-6010	1/1/09	12/31/09	60,286.38			60,286.38
Clean Communities Program	4600-785-042-4600-005-V42Y-6010	1/1/10	12/31/10	62,659.84			50,481.60
Clean Communities Program	4600-785-042-4600-005-V42Y-6010	1/1/11	12/31/11	61,906.81			28,602.92
Municipal Stormwater Regulation Program	4850-100-042-4850-118-G042-6110	1/1/04	12/31/04	10,000.00			10,000.00
Municipal Stormwater Regulation Program	4850-100-042-4850-118-G042-6110	1/1/08	12/31/08	10,000.00			6,050.00
Open Space Preservation - Ross Property	4600-727-042-4600-002-V22G-6120	1/1/08	12/31/08	3,419,870.03			2,969,870.03
Open Space Preservation	4600-727-042-4600-002-V22G-6120	1/1/10	12/31/10	449,576.50			449,576.50

COUNTY OF SOMERSET
SCHEDULE OF EXPENDITURES OF STATE FINANCIAL ASSISTANCE
YEAR ENDED DECEMBER 31, 2011

STATE GRANTOR/PASS-THROUGH GRANTOR/ PROGRAM TITLE	STATE ACCOUNT NUMBER	GRANT PERIOD		GRANT AWARD AMOUNT	2011		CUMULATIVE EXPENDITURES DECEMBER 31, 2011
		FROM	TO		FUNDS RECEIVED	EXPENDITURES	
Department of Environmental Protection (continued)							
County Environmental Health Act	4855-100-042-4855-075-V83K 6110	1/1/04	12/31/04	\$ 114,830.00	\$	\$	110,462.72
County Environmental Health Act	4855-100-042-4855-075-V83K 6110	1/1/05	12/31/05	168,000.00	1,543.00	1,543.00	165,000.00
County Environmental Health Act	4855-100-042-4855-075-V83K 6110	1/1/07	12/31/07	168,880.00	4,868.83	4,868.83	168,129.70
County Environmental Health Act	4855-100-042-4855-075-V83K 6110	1/1/08	12/31/08	163,000.00	56,070.70	56,070.70	140,090.50
County Environmental Health Act	4855-100-042-4855-075-V83K 6110	1/1/08	12/31/08	130,860.00	67,892.51	67,892.51	164,050.00
County Environmental Health Act	4855-100-042-4855-075-V83K 6110	1/1/09	12/31/09	163,356.00	72,380.69	72,380.69	110,495.12
Total Department of Environmental Protection		1/1/04	12/31/11	\$ 1,048,150.43	\$ 1,048,150.43	\$ 1,048,150.43	\$ 3,903,323.43
Department of Agriculture							
Right to Farm	3380-100-010-3380-016-C-CCC-6010	1/1/02	12/31/02	\$ 5,205.85	\$	\$	3,677.83
FarmLand Preservation - Drake Property	3380-100-010-3380-016-C-CCC-6010	1/1/07	12/31/07	1,652,400.00	263.33	263.33	1,589,442.10
FarmLand Preservation - Hoynes/Maple Lane, Willow Rd., Vermeulen		1/1/10	12/31/10	5,300,575.14	5,300,575.14	5,300,575.14	341,245.00
FarmLand Preservation - Van Nuys Property		1/1/11	12/31/11	2,408,882.00	341,245.00	341,245.00	2,408,882.00
Total Department of Agriculture		1/1/02	12/31/11	\$ 704,167.20	\$ 704,167.20	\$ 704,167.20	\$ 8,623,901.87
New Jersey Governor's Council on Alcoholism and Drug Abuse							
Municipal Alliance Program	2000-100-082-C001-044-U999-6010	1/1/06	12/31/06	\$ 324,421.00	\$	\$	324,421.00
Municipal Alliance Program	2000-100-082-C001-044-U999-6010	1/1/07	12/31/07	324,421.00	10,564.05	10,564.05	314,239.43
Municipal Alliance Program	2000-100-082-C001-044-U999-6010	1/1/08	12/31/08	324,421.00	(8,267.00)	(8,267.00)	316,154.00
Municipal Alliance Program	2000-100-082-C001-044-U999-6010	1/1/09	12/31/09	324,421.00	(14,368.72)	(14,368.72)	310,052.28
Municipal Alliance Program	2000-100-082-C001-044-U999-6010	1/1/10	12/31/10	200,284.29	200,284.29	200,284.29	310,504.58
Municipal Alliance Supplement	2000-100-082-C001-044-U999-6010	1/1/11	12/31/11	6,000.00	303,966.91	303,966.91	303,966.91
Total New Jersey Governor's Council on Alcoholism and Drug Abuse		1/1/06	12/31/09	\$ 200,284.29	\$ 275,285.82	\$ 275,285.82	\$ 1,885,338.20
New Jersey Office of Homeland Security & Preparedness							
Chemical Buffer Zone Protection		1/1/10	12/31/10	\$ 52,450.00	\$	\$	52,450.00
Urban Area Security Initiative		1/1/11	12/31/11	150,000.00	14,017.26	14,017.26	8,392.99
Total New Jersey Office of Homeland Security & Preparedness		1/1/10	12/31/11	\$ 64,886.91	\$ 64,886.91	\$ 64,886.91	\$ 64,886.91
Department of Labor and Workforce Development							
WorkFirst New Jersey - WTW - SC TANF	4545-780-062-4545-010-N693-6140	7/1/05	6/30/06	\$ 382,168.00	\$	\$	210,428.50
WorkFirst New Jersey - WTW - SC TANF	4545-780-062-4545-010-N693-6140	7/1/06	6/30/07	531,445.00	(10,895.88)	(10,895.88)	488,735.12
WorkFirst New Jersey - WTW - SC TANF	4545-780-062-4545-010-N693-6140	7/1/07	6/30/08	459,226.00	(245.02)	(245.02)	414,879.99
WorkFirst New Jersey - WTW - SC TANF	4545-780-062-4545-010-N693-6140	7/1/08	6/30/09	333,684.00	(1,080.01)	(1,080.01)	313,572.12
WorkFirst New Jersey - WTW - SC TANF	4545-780-062-4545-010-N693-6140	7/1/09	6/30/10	298,719.00	2,213.00	2,213.00	333,864.00
WorkFirst New Jersey - WTW - SC TANF	4545-780-062-4545-010-N693-6140	7/1/10	6/30/11	112,433.00	376,134.00	376,134.00	344,545.00
WorkFirst New Jersey - WTW - SC TANF	4545-780-062-4545-010-N693-6140	7/1/06	6/30/07	90,114.00	1,973.00	1,973.00	252,000.00
WorkFirst New Jersey - WTW - SC TANF	4545-780-062-4545-010-N693-6140	7/1/07	6/30/08	60,036.96	(8,295.06)	(8,295.06)	24,122.91
WorkFirst New Jersey - WTW - SC TANF	4545-780-062-4545-010-N693-6140	7/1/08	6/30/09	141,461.00	37,687.92	37,687.92	60,896.86
WorkFirst New Jersey - WTW - SC TANF	4545-780-062-4545-010-N693-6140	7/1/09	6/30/10	85,776.00	9,800.00	9,800.00	97,965.83
WorkFirst New Jersey - WTW - SC TANF	4545-780-062-4545-010-N693-6140	7/1/10	6/30/11	71,156.00	59,610.00	59,610.00	77,102.00
Workforce Investment - SC TANF Case Management	4545-780-062-4545-010-N693-6140	7/1/09	6/30/10	4,040.00	62,617.00	62,617.00	65,908.00
Workforce Investment - SC TANF Case Management	4545-780-062-4545-010-N693-6140	7/1/10	6/30/11	80,809.00	55,207.00	55,207.00	82,698.81
Workforce Investment - SC TANF Case Management	4545-780-062-4545-010-N693-6140	7/1/11	6/30/12	20,709.00	11,482.00	11,482.00	11,482.00
Workforce Investment - SC TANF Case Management	4545-780-062-4545-010-N693-6140	7/1/10	6/30/11	12,980.00	20,709.00	20,709.00	4,803.00
Workforce Investment - SC TANF Case Management	4545-780-062-4545-010-N693-6140	7/1/09	6/30/10	3,345.00	4,572.00	4,572.00	7,835.00
Workforce Investment - SC TANF Case Management	4545-780-062-4545-010-N693-6140	7/1/10	6/30/11	17,188.00	14,463.00	14,463.00	24,178.00
Workforce Investment - SC TANF Case Management	4545-780-062-4545-010-N693-6140	7/1/11	6/30/12	10,344.00	9,103.00	9,103.00	14,463.01
Workforce Investment - SC TANF Case Management	4545-780-062-4545-010-N693-6140	7/1/09	6/30/10	3,922.00	(0.01)	(0.01)	4,866.99
Workforce Investment - SC TANF Case Management	4545-780-062-4545-010-N693-6140	7/1/10	6/30/11	3,922.00	3,922.00	3,922.00	3,922.00
Workforce Investment - SC TANF Case Management	4545-780-062-4545-010-N693-6140	7/1/11	6/30/12	2,456.00	2,456.00	2,456.00	2,161.00

COUNTY OF SOMERSET

SCHEDULE OF EXPENDITURES OF STATE FINANCIAL ASSISTANCE

YEAR ENDED DECEMBER 31, 2011

STATE GRANTOR/PASS-THROUGH GRANTOR/ PROGRAM TITLE	STATE ACCOUNT NUMBER	GRANT PERIOD		GRANT AWARD AMOUNT	FUNDS		CUMULATIVE EXPENDITURES DECEMBER 31, 2011
		FROM	TO		RECEIVED	EXPENDITURES	
Department of Labor and Workforce Development (continue)							
WorkFirst New Jersey - WTW - SC GA	4545-780-062-4545-010-N693-6140	7/1/07	6/30/08	121,457.00			121,295.08
WorkFirst New Jersey - WTW - SC GA	4545-780-062-4545-010-N693-6140	7/1/08	6/30/09	134,757.00		(250.00)	79,249.71
WorkFirst New Jersey - WTW - SC GA	4545-780-062-4545-010-N693-6140	7/1/09	6/30/10	247,637.00	27,530.00		182,743.95
WorkFirst New Jersey - WTW - SC GA	4545-780-062-4545-010-N693-6140	7/1/10	6/30/11	190,685.00	138,495.00		127,986.00
WorkFirst New Jersey - WTW - SC GA	4545-780-062-4545-010-N693-6140	7/1/11	6/30/12	60,324.00			51,085.00
WorkFirst New Jersey - SC GA	4545-780-062-4545-010-N693-6140	7/1/08	6/30/11	43,701.00	24,254.00		43,701.00
WorkFirst New Jersey - SC GA Case Management	4545-780-062-4545-010-N693-6140	7/1/09	6/30/11	34,824.00			34,824.00
WorkFirst New Jersey - SC GA Case Management	4545-780-062-4545-010-N693-6140	7/1/10	6/30/12	10,646.00	4,454.00		4,454.00
WorkFirst New Jersey - WTW - HC GA	4545-780-062-4545-010-N693-6140	7/1/07	6/30/12	141,353.00			123,328.85
WorkFirst New Jersey - WTW - HC GA	4545-780-062-4545-010-N693-6140	7/1/08	6/30/09	124,073.00			24,073.00
WorkFirst New Jersey - WTW - HC GA	4545-780-062-4545-010-N693-6140	7/1/09	6/30/10	50,721.00			24,073.00
WorkFirst New Jersey - WTW - HC GA	4545-780-062-4545-010-N693-6140	7/1/10	6/30/11	115,670.00			115,670.00
WorkFirst New Jersey - WTW - HC GA	4545-780-062-4545-010-N693-6140	7/1/11	6/30/12	37,050.00	112,780.00		16,880.00
WorkFirst New Jersey - WTW - HC GA	4545-780-062-4545-010-N693-6140	7/1/10	6/30/11	8,951.00	5,762.00		32,604.00
WorkFirst New Jersey - HC GA	4545-780-062-4545-010-N693-6140	7/1/09	6/30/10	28,918.00			8,951.00
WorkFirst New Jersey - HC GA Case Management	4545-780-062-4545-010-N693-6140	7/1/10	6/30/11	5,213.00			28,918.00
WorkFirst New Jersey - HC GA Case Management	4545-780-062-4545-010-N693-6140	7/1/11	6/30/12	6,538.00	5,213.00		5,213.00
WorkFirst New Jersey - HC GA/SNAP Case Management	4545-780-062-4545-010-N693-6140	7/1/11	6/30/12	8,704.00	3,506.00		3,506.00
WorkFirst New Jersey - HC GA/SNAP Case Management	4545-780-062-4545-010-N693-6140	7/1/11	6/30/12	7,016.00			5,454.00
WorkFirst New Jersey - HC GA/SNAP	4545-780-062-4545-010-N693-6140	7/1/11	6/30/12	49,320.00	4,900.00		4,900.00
WorkFirst New Jersey - SC SNAP Case Management	4545-780-062-4545-010-N693-6140	7/1/11	6/30/12	38,754.00	40,402.00		40,402.00
WorkFirst New Jersey - SC SNAP	4545-780-062-4545-010-N693-6140	7/1/11	6/30/12	16,654.00	34,984.00		34,984.00
WorkFirst New Jersey - SC SNAP	4545-780-062-4545-010-N693-6140	7/1/11	6/30/12	3,947.00			0.00
Workforce Investment - Pharmaceutical Re-employment Nat'l Emerg. Grant	4545-780-062-4545-010-N693-6140	7/1/11	6/30/12	94,372.00	41,770.00		41,770.00
Workforce Investment - Disaster Mini National Emergency Grant	4545-780-062-4545-010-N693-6140	7/1/11	6/30/12	22,366.00	22,366.00		22,366.00
Workforce Investment - Disaster Mini National Emergency Grant	4545-780-062-4545-010-N693-6140	7/1/11	6/30/12	75,000.00			5,585.00
Workforce Investment - Disaster Mini National Emergency Grant	4545-780-062-4545-010-N693-6140	7/1/11	6/30/12	30,000.00	158,323.00		239,651.00
Workforce Investment - Disaster Mini National Emergency Grant	4545-780-062-4545-010-N693-6140	7/1/11	6/30/12	54,000.00			0.00
WorkFirst New Jersey - Learning Link	4545-767-062-4545-003-N751-6140	7/1/05	6/30/06	219,956.00			218,923.02
WorkFirst New Jersey - Learning Link	4545-767-062-4545-003-N751-6140	7/1/07	6/30/08	421,537.00		(106.00)	421,051.00
WorkFirst New Jersey - Learning Link	4545-767-062-4545-004-N751-6140	7/1/08	6/30/09	261,532.00		(910.00)	233,622.00
WorkFirst New Jersey - Learning Link	4545-767-062-4545-004-N751-6140	7/1/09	6/30/10	182,242.00	95,565.00		182,000.00
WorkFirst New Jersey - Learning Link	4545-767-062-4545-004-N751-6140	7/1/10	6/30/11	105,832.00	35,448.00		105,832.00
WorkFirst New Jersey - Career Advancement	4545-780-062-4545-010-N693-6140	7/1/05	6/30/06	99,000.00			29,005.00
WorkFirst New Jersey - Career Advancement	4545-780-062-4545-010-N693-6140	7/1/06	6/30/07	20,416.00		(2,000.00)	20,125.00
WorkFirst New Jersey - Career Advancement	4545-780-062-4545-010-N693-6140	7/1/07	6/30/08	16,359.00		(293.00)	3,397.00
WorkFirst New Jersey - Career Advancement	4545-780-062-4545-010-N693-6140	7/1/08	6/30/09	12,288.00	95,565.00		2,695.00
WorkFirst New Jersey - Career Advancement	4545-780-062-4545-010-N693-6140	7/1/09	6/30/10	12,588.00			2,695.00
WorkFirst New Jersey - Career Advancement	4545-780-062-4545-010-N693-6140	7/1/10	6/30/11	12,800.00	4,601.00		2,695.00
Workforce Investment Board - SETC	4545-780-062-4545-010-N693-6140	7/1/06	6/30/07	110,000.00			110,000.00
Workforce Investment Board - SETC	4545-780-062-4545-010-N693-6140	7/1/07	6/30/08	115,000.00		(975.00)	114,025.00
Workforce Investment Board - SETC	4545-780-062-4545-010-N693-6140	7/1/08	6/30/09	120,000.00	35,599.00		120,000.00
Workforce Investment Board - SETC	4545-780-062-4545-010-N693-6140	7/1/09	6/30/10	96,000.00			81,948.24
Workforce Development Partnership	4545-780-062-4545-002-N729-6140	7/1/07	6/30/08	109,260.00			106,050.00
Workforce Development Partnership	4545-780-062-4545-002-N729-6140	7/1/09	6/30/10	39,083.00			39,082.57
Workforce Development Partnership	4545-780-062-4545-002-N729-6140	7/1/10	6/30/11	25,499.00	18,983.00		25,499.00
Workforce Investment - Disability Program Navigator (DPN)-A172	4545-780-062-4545-002-N729-6140	7/1/11	6/30/12	19,023.00			18,993.00
Workforce Investment - Disability Program Navigator (DPN)-A172	4545-780-062-4545-010-N693-6140	7/1/08	6/30/09	23,723.00			23,723.00
Workforce Investment Board - Dislocated Workers	4545-780-062-4545-010-N693-6140	7/1/09	6/30/10	66,854.00			55,250.00
Workforce Investment Board - Dislocated Workers	4545-780-062-4545-010-N693-6140	7/1/10	6/30/11	1,173,709.00	9,322.00		57,101.39
Workforce Investment - HC / SC Early Employment Initiative	4545-780-062-4545-010-N693-6140	7/1/08	6/30/10	118,762.00	248,564.00		876,206.69
Workforce Investment - HC / SC Early Employment Initiative	4545-780-062-4545-010-N693-6140	7/1/09	6/30/11	3,165.00	60,647.00		118,762.00
Smart Steps	4545-780-062-4545-005-N729-6140	7/1/06	6/30/07	9,630.00			2,995.00
Smart Steps	4545-780-062-4545-005-N729-6140	7/1/11	6/30/12	9,630.00			9,630.00
Business Development of Labor and Workforce Development	4545-780-062-4545-010-N693-6140	7/1/11	6/30/12	35,294.00	35,294.00		35,294.00
Total Department of Labor and Workforce Development				1,682,267.00	1,238,626.02		7,540,915.14

COUNTY OF SOMERSET
SCHEDULE OF EXPENDITURES OF STATE FINANCIAL ASSISTANCE
YEAR ENDED DECEMBER 31, 2011

STATE GRANTOR/PASS-THROUGH GRANTOR/ PROGRAM TITLE	STATE ACCOUNT NUMBER	GRANT PERIOD		GRANT AWARD AMOUNT	2011		CUMULATIVE EXPENDITURES DECEMBER 31, 2011
		FROM	TO		FUNDS RECEIVED	EXPENDITURES	
Other State Aid:							
Traumatic Loss Intervention		1/1/09	12/31/09	\$ 12,000.00	\$	\$	
Traumatic Loss Intervention		1/1/10	12/31/10	12,000.00	5,000.00	7,000.00	7,000.00
Traumatic Loss Intervention		1/1/11	12/31/11	12,000.00	5,000.00	7,000.00	7,000.00
TOTAL STATE FINANCIAL ASSISTANCE				\$ 36,000.00	\$ 14,240,395.17	\$ 21,304,868.07	\$ 60,777,861.71

COUNTY OF SOMERSET

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

YEAR ENDED DECEMBER 31, 2011

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 - regulatory 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 - REGULATORY BASIS

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

Receipts:

	<u>Federal</u>	<u>State</u>	<u>Other</u>	<u>Total</u>
Grant Fund	\$ 16,666,930.39	\$ 14,240,395.17	\$ 2,063,593.53	\$ 32,970,919.09
Trust Fund	<u>2,173,986.19</u>	<u> </u>	<u> </u>	<u>2,173,986.19</u>
	<u>\$ 18,840,916.58</u>	<u>\$ 14,240,395.17</u>	<u>\$ 2,063,593.53</u>	<u>\$ 35,144,905.28</u>

Expenditures:

	<u>Federal</u>	<u>State</u>	<u>Other</u>	<u>Total</u>
Grant Fund	\$ 23,114,838.90	\$ 21,304,868.07	\$ 3,756,370.89	\$ 48,176,077.86
Trust Fund	<u>2,127,991.33</u>	<u> </u>	<u> </u>	<u>2,127,991.33</u>
	<u>\$ 25,242,830.23</u>	<u>\$ 21,304,868.07</u>	<u>\$ 3,756,370.89</u>	<u>\$ 50,304,069.19</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, 2011

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, 2011

Federal Program(s) (Continued)

<u>Program</u>	<u>Grant Number</u>
Social Services Block Grant	93.677
Multi-Jurisdictional Narcotics Enforcement Performance Grant	16.738
North Jersey Transportation Planning Authority	20.205

- (5) Program Threshold Determination:
 Type A Federal Program Threshold > \$757,285.00
 Type B Federal Program Threshold <= \$757,285.00

- (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, 2011

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>
County Environmental Health Act	Various
Open Space Preservation	Various
Farmland Preservation	Various

(5) Program Threshold Determination:

Type A State Program Threshold > \$639,146.00
Type B State Program Threshold <= \$639,146.00

(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, 2011

**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 RECOMMENDATIONS

YEAR ENDED DECEMBER 31, 2011

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

	<u>YEAR 2011</u>		<u>YEAR 2010</u>	
	<u>AMOUNT</u>	<u>%</u>	<u>AMOUNT</u>	<u>%</u>
<u>REVENUE AND OTHER INCOME REALIZED</u>				
Fund Balance Utilized	\$ 18,300,000.00	6.34%	\$ 17,400,000.00	6.56%
Collection of Current Taxes	168,720,100.00	58.48%	168,829,100.00	63.63%
Miscellaneous Revenue Anticipated	85,465,825.61	29.62%	64,848,995.04	24.44%
Miscellaneous Revenues - Other	<u>16,041,595.75</u>	<u>5.56%</u>	<u>14,253,425.36</u>	<u>5.37%</u>
<u>Total Income</u>	<u>\$ 288,527,521.36</u>	<u>100.00%</u>	<u>\$ 265,331,520.40</u>	<u>100.00%</u>
<u>EXPENDITURES</u>				
Budget Expenditures:				
Operations	\$ 232,601,083.64	84.01%	\$ 203,747,876.19	82.40%
Capital Improvements	6,965,028.00	2.52%	7,179,028.00	2.90%
Debt Service	18,366,624.32	6.63%	20,287,410.70	8.20%
Deferred Charges and Statutory Expenditures	17,934,968.00	6.48%	15,873,532.00	6.42%
Other Expenditures	<u>1,015,792.12</u>	<u>0.37%</u>	<u>192,208.00</u>	<u>0.09%</u>
<u>Total Expenditures</u>	<u>\$ 276,883,496.08</u>	<u>100.00%</u>	<u>\$ 247,280,054.89</u>	<u>100.00%</u>
Excess in Revenue	\$ 11,644,025.28		\$ 18,051,465.51	
Adjustments to Income Before Fund Balance:				
Expenditures Included Above Which are by Statute				
Deferred Charges to Budget of Succeeding Year	<u>5,618,000.00</u>		<u>766,330.00</u>	
Statutory Excess to Fund Balance	\$ 17,262,025.28		\$ 18,817,795.51	
Fund Balance, January 1	<u>36,859,491.76</u>		<u>35,441,696.25</u>	
	\$ 54,121,517.04		\$ 54,259,491.76	
Less: Utilization as Anticipated Revenue	<u>18,300,000.00</u>		<u>17,400,000.00</u>	
Fund Balance, December 31	<u>\$ 35,821,517.04</u>		<u>\$ 36,859,491.76</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>
2011	\$55,546,090,557.00	0.28527136	0.04132549	0.03000000
2010	53,640,037,182.00	0.26556006	0.03648172	0.03000000
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

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

<u>YEAR</u>	<u>TAX LEVY</u>		<u>OPEN SPACE AND FARMLAND PRESERVATION</u>	<u>CASH COLLECTIONS</u>	<u>PERCENTAGE OF COLLECTIONS</u>
	<u>COUNTY</u>	<u>LIBRARY</u>			
2011	\$168,720,100.00	\$14,540,089.00	\$17,741,034.67	\$201,001,223.67	100.00%
2010	168,829,100.00	13,478,700.00	19,072,340.08	201,380,140.08	100.00%
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%

YEAR'S OPERATION

The operation of the County for the year 2011 produced a surplus of \$17,262,025.28 compared with \$18,817,795.51 in 2010 a decrease of \$1,555,770.23. A comparison of the results of operations for the past three years is set forth below:

<u>YEAR</u>	<u>EXCESS IN REVENUE</u>
2011	\$17,262,025.58
2010	18,817,795.51
2009	16,121,680.58

YEAR'S OPERATION (CONTINUED)

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

	<u>2011</u>	<u>2010</u>	<u>2009</u>
Excess from Miscellaneous Revenue Anticipated	\$2,236,219.97	\$4,756,575.85	\$1,029,579.22
Miscellaneous Revenue Not Anticipated	7,423,016.31	6,372,178.02	6,576,595.07
Added Taxes Collected - Chapter 197, P.L. 1941	592,504.58	601,163.90	936,904.29
Unexpended Balances of Prior Year Appropriation Reserves Lapsed	5,119,826.37	6,020,494.32	7,579,450.52
Unexpended Balances of Current Year Appropriations Canceled	1.68	2.30	
Refund of Prior Year Revenue Interfunds - Net	543,621.00		851.34 *
Canceled Receivables	472,171.12	192,208.00 *	
Canceled Reserves	1,756,248.49	192,208.00	2.82
Canceled Prior Year Commitments Payable	<u>1,150,000.00</u>	<u>1,067,381.12</u>	
 OPERATING SURPLUS FOR YEAR	 <u>\$17,262,025.28</u>	 <u>\$18,817,795.51</u>	 <u>\$16,121,680.58</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>
2011	\$35,821,517.04	\$18,415,175.00
2010	36,859,491.76	18,300,000.00
2009	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

COMPARISON OF CERTAIN BUDGET AND
EMERGENCY EXPENDITURES - CURRENT FUND

	<u>YEAR 2011</u>	<u>YEAR 2010</u>
<u>Operating:</u>		
General Government	\$52,887,656.16	\$51,904,988.00
Judiciary	422,136.00	418,412.00
Regulation	13,906,268.79	13,710,622.00
Roads and Bridges	17,311,297.02	12,703,484.00
Correction and Penal	15,725,399.00	16,205,221.00
Health and Welfare	37,887,522.00	38,862,344.00
Educational	22,954,957.00	23,012,081.00
Recreational	8,831,316.03	8,193,000.00
State and Federal Programs	62,494,531.64	38,557,724.19
Contingent	180,000.00	180,000.00
	<hr/>	<hr/>
<u>Total Operating Costs</u>	232,601,083.64	203,747,876.19
 <u>Capital Improvements</u>	 6,965,028.00	 7,179,028.00
 <u>Debt Service</u>	 18,366,624.32	 20,287,413.00
 Deferred Charges and <u>Statutory Expenditures</u>	 17,934,968.00	 15,873,532.00
	<hr/>	<hr/>
<u>Total General Appropriations</u>	<u>\$275,867,703.96</u>	<u>\$247,087,849.19</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>
Robert Zaborowski	Director		
Patricia Walsh	Deputy Director		
Jack Ciattarelli	Freeholder to November 11, 2011		
Mark Caliguire	Freeholder from December 13, 2011		
Peter S. Palmer	Freeholder		
Patrick Scaglione	Freeholder		
Michael J. Amorosa	County Administrator		
Brett A. Radi	County Clerk	\$15,000.00	Selective Insurance
Brian Newman	Director of Finance and Administrative Services	\$38,000.00	Selective Insurance
Mary Louise Stanton	Qualifying Purchasing Agent	*	
Bev Hacker	Director of Human Resources	*	
Paul McCall	Director of Public Works and County Engineer	*	
Thomas C. Miller	County Counsel to May 24, 2011	*	
William T. Cooper III	County Counsel from May 24, 2011	*	
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	*	

OFFICIALS IN OFFICE AND SURETY BONDS (CONTINUED)

<u>NAME</u>	<u>TITLE</u>	<u>AMOUNT OF BOND</u>	<u>CORPORATE SURETY</u>
Geoffrey D. Soriano	County Prosecutor	*	
Stephen J. Krachun	Director of Facilities and Services	*	
David A. Dombey	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	*	
Virginia G. Mastrogiovanni	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 RECOMMENDATIONS

GENERAL COMMENTS

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

N.J.S.A. 40A:11-4 states "Every contract or agreement, for the performance of any work or the furnishing or hiring of any 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 January 1, 2011, the bid threshold in accordance with N.J.S.A. 40A:11-3 is \$36,000.00. The governing body of the County has the responsibility of determining whether the expenditures in any category will exceed \$36,000.00 within the fiscal year. Where question arises as to whether any contract or agreement might result in violation of the statute, the County Counsel's opinion should be sought before a commitment is made.

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

- Transportation and Disposal of Hazardous Waste
- Excavation and Disposal of Mercury, PCB and Petroleum Impacted Soils
- Replacement and Repair of County Bridges
- Open End Discount Stationary and Office Supplies
- Statutory Transmission Analysis System
- Hydraulic Lifting Jacks
- Refuse Disposal Services
- Electric Conveyor Type Dishwasher
- Resurfacing of Various Roads
- Ambulatory Wheelchair Mini Bus
- Solar Message Center
- Janitorial Supplies
- Purchase of Various Vehicles
- Parks and Golf Course Equipment and Maintenance
- Tree Removal and Trimming
- Purchase of Refurbished Voting Machines
- Printing Ballots, Mailing and Related Services for Elections
- Mobile Shredding Services
- Custodial Services
- Document Scanning and Microfilming Services
- Moving of Voting Machines
- Public Health Nursing and Child Health Clinic Physicians
- Vehicle Parts and Repair
- Road Improvements and Materials

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

Honeywell Maintenance Repairs
Tire Road Services, Mounting and Dismounting
Belts and Conveyors at Recycling
Tennis Court Resurfacing at Colonial Park
Temporary Employment Services at Various Locations
Pole Barn Storage Building
Occupational and Psychological Medical Services
Uniforms for Various Departments
Replacement of HVAC Units
Physician and Nursing Services - Jail
Furnish and Delivery of Vaccines - Jail
Portable Explosive Detectors
Roofing of Markota House
Maintenance and Repair of Mowing Equipment
Maintenance and Repair Car Golf and Utility Vehicles
Ambulance Service
Recycling Services – wood and refuse
Decorative Luminaries
Mental Health Center Grocery and Sundry Shopping
Jail Panel Control Security System
Equipment and Tool Rental
Maintenance and Repair of Various Park Structures
Internet Service Providers
Vehicle and Equipment Washing
Deer Carcass Removal
Mosquito Insecticides and Herbicides
Off Site Records Retention
Dump Truck/Snow Plow/Salt Spreader
Golf Course and Building Upgrades and Renovations
Elevator Maintenance
Health Care Providers
Landscaping Services
Guide Rail and Guide Rail Parts
High Density/Mechanical Mobile Shelf System
Pharmacy Service
Stormwater Management Facility Maintenance
Traffic Control Signs
Commissary Services - Jail
Non Perishable and Perishable Food and Supplies - Jail
Kitchen Disposals – Jail
Colonial Park Tennis Court Fencing and Playground Project
Reeves Sidings and Windows
Construction of Pavillion at Knob Hill
Gaiser Barn Roof and Gutters
Roof Replacement at Administration and Recycling Buildings
Demolition Projects
Snow Removal and Rock Salt

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

Concrete and Cement
Social Services and Chaplaincy - Jail
Gasoline, Fuel Oil, Diesel and Kerosine
Recycling Dumpsters
Pavement Marking & Stripping of Various Roads
Pothole Repair
Safety Equipment
Lumber and Supplies
Repair and Restoration of Natirar Grist Mill and Elm Cottage
Mobile X-Ray Services – Jail
Diagnostic Services – Jail
Part Time Guard Services at Mental Health Center
Dental Services – Jail
Ammunition and Related Police Supplies
Senior Nutrition Meals

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 \$36,000.00 “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” and Cooperative Purchases.

CASH AND INVESTMENTS

At December 31, 2011, the Current, Trust, Capital, Library, Open Space and Farmland Preservation Funds had cash and investments totaling \$157,556,199.77.

During 2011, the County earned interest in the amount of \$1,175,982.32 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 2011 is as follows:

Balance, December 31, 2010	\$378,593.92
Received	<u>8,164,184.92</u>
	\$8,542,778.84
Expended	<u>7,110,353.23</u>
Balance, December 31, 2011	<u>\$1,432,425.61</u>

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

The total County fees remitted to the County Treasurer in 2011 amounted to \$6,058.71, as compared with \$5,204.93 for 2010, an increase of \$853.78.

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

The total County Clerk fees remitted to the County Treasurer for 2011 amounted to \$5,399,765.13 as compared with \$6,880,877.90 for 2010, a decrease of \$1,481,112.77.

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

The total County Sheriff fees remitted to the County Treasurer in 2011 amounted to \$549,140.42 as compared with \$1,099,101.72 for 2010, a decrease of \$549,961.30.

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

Cash for Prisoners' Funds held at the jail amounted to \$363,376.22 as of December 31, 2011.

Bails received by the Warden are deposited in a separate bank account. The bail bond account had a balance of \$28.74 as of December 31, 2011.

The inmate welfare account had a balance of \$341,554.00 as of December 31, 2011.

The inmate custodial account had a balance of \$21,790.02 as of December 31, 2011.

The work release account had a balance of \$3.46 as of December 31, 2011.

SURROGATE

Total revenues remitted to the County Treasurer in 2011 amounted to \$290,621.73 as compared with \$359,995.88 in 2010, a decrease of \$69,374.15.

SURROGATE (CONTINUED)

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. During 2011, all department heads were directed to verify the assets in their departments.

FINANCE

At December 31, 2011, there were numerous purchase orders that have been open for well over one year. The County reviews these open orders on a yearly basis.

RECOMMENDATIONS

That the County continue to verify all fixed assets on a yearly basis.

That the County continue to review all purchase orders that have been open for over one year.

