

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



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, 2012



**SUPLEE, CLOONEY & COMPANY**  
CERTIFIED PUBLIC ACCOUNTANTS

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

Telephone 908-789-9300

Fax 908-789-8535

E-mail info@scnco.com

**INDEPENDENT AUDITOR'S REPORT**

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

***Report on the Financial Statements***

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

***Management's Responsibility for the Financial Statements***

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

***Auditor's Responsibility***

Our responsibility is to express an opinion on these regulatory financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America, the audit requirements prescribed by the Division of Local Government Services, Department of Community Affairs, State of New Jersey (the "Division"), and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement.



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

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

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

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

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

### ***Adverse Opinion on U.S. Generally Accepted Accounting Principles***

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

### ***Opinion on Regulatory Basis of Accounting***

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

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## **Other Matters**

### *Other Information*

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

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

### **Other Reporting Required by Government Auditing Standards**

In accordance with *Government Auditing Standards*, we have also issued our report dated June 25, 2013 on our consideration of the County of Somerset's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the County of Somerset's internal control over financial reporting and compliance.

  
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CERTIFIED PUBLIC ACCOUNTANTS

  
\_\_\_\_\_  
REGISTERED MUNICIPAL ACCOUNTANT NO. 50

June 25, 2013

CURRENT FUND

COUNTY OF SOMERSET

CURRENT FUND

BALANCE SHEETS - REGULATORY BASIS

	<u>REF.</u>	<u>BALANCE DECEMBER 31, 2012</u>	<u>BALANCE DECEMBER 31, 2011</u>
<u>ASSETS</u>			
Current Fund:			
Cash - Regular		\$ 36,340,033.23	\$ 35,539,359.76
Investments		11,925,000.00	12,265,000.00
	A-4	\$ 48,265,033.23	\$ 47,804,359.76
Change Fund	A-5	440.00	440.00
		\$ 48,265,473.23	\$ 47,804,799.76
Receivables and Other Assets with Full Reserves:			
Revenue Accounts Receivable	A-8	\$ 551,201.32	\$ 521,927.55
Due Trust Other Fund	A-17	10.00	10.00
Maintenance of Patients in State Institutions - Adjuster's Office	A-13		49,731.17
Guidance Center Charges Receivable	A-14	2,125,163.78	4,872,648.96
	A	\$ 2,676,375.10	\$ 5,444,317.68
Deferred Charges	A-24	\$ 5,704,184.54	\$ 6,431,890.54
	A	\$ 56,646,032.87	\$ 59,681,007.98
Grant Fund:			
Cash	A-4	\$	\$ 1,197,284.41
Grants Receivable	A-9	118,468,274.96	122,537,741.78
	A	\$ 118,468,274.96	\$ 123,735,026.19
	A	\$ 175,114,307.83	\$ 183,416,034.17

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</u> <u>DECEMBER</u> <u>31, 2012</u>	<u>BALANCE</u> <u>DECEMBER</u> <u>31, 2011</u>
<u>LIABILITIES, RESERVES AND FUND BALANCE</u>			
Current Fund:			
Liabilities:			
Appropriation Reserves	A-3:A-15	\$ 8,736,589.01	\$ 7,276,575.43
Accounts Payable	A-12	383,615.14	710,438.86
Encumbrances Payable	A-18	4,575,753.69	3,713,340.47
Reserve for Tax Appeals	A-16	344,333.36	282,837.96
Emergency Note Payable	A-22	5,704,184.54	6,431,890.54
		<u>\$ 19,744,475.74</u>	<u>\$ 18,415,083.26</u>
Reserve for Receivables and Other Assets	A	2,676,375.10	5,444,317.68
Fund Balance	A-1	<u>34,225,182.03</u>	<u>35,821,607.04</u>
	A	<u>\$ 56,646,032.87</u>	<u>\$ 59,681,007.98</u>
Grant Fund:			
Encumbrances Payable	A-18	\$ 65,037,566.20	\$ 21,284,948.82
Due General Capital Fund	A-23	6,307,306.07	
Reserve for Grants Appropriated	A-10	46,938,507.19	101,913,880.40
Reserve for Grants Unappropriated	A-19	<u>184,895.50</u>	<u>536,196.97</u>
	A	<u>\$ 118,468,274.96</u>	<u>\$ 123,735,026.19</u>
	A	<u>\$ 175,114,307.83</u>	<u>\$ 183,416,034.17</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 2012</u>	<u>YEAR 2011</u>
<u>REVENUE AND OTHER INCOME REALIZED</u>			
Fund Balance Utilized	A-1:A-2	\$ 18,415,175.00	\$ 18,300,000.00
Miscellaneous Revenue Anticipated	A-2	48,968,500.66	85,465,825.61
Receipts From Current Taxes	A-2	170,913,462.00	168,720,100.00
Non-Budget Revenue	A-2	8,504,093.87	8,015,520.89
Other Credits to Income:			
Unexpended Balance of Appropriation Reserves	A-15	4,821,466.82	5,119,826.37
Canceled Accounts Payable			1,000,000.00
Canceled Grant Reserves	A-10	635,943.52	1,756,248.49
Canceled Encumbrances			150,000.00
<u>Total Income</u>		<u>\$ 252,258,641.87</u>	<u>\$ 288,527,521.36</u>
<u>EXPENDITURES</u>			
Budget Appropriations:			
Operations	A-3	\$ 192,319,299.44	\$ 232,601,083.64
Capital Improvements	A-3	6,943,000.00	6,965,028.00
Debt Service	A-3	17,901,584.92	18,366,624.32
Deferred Charges and Statutory Expenditures	A-3	18,390,064.00	17,934,968.00
Canceled Grant Receivables	A-9	635,943.52	472,171.12
Refund of Prior Year Revenue			543,531.00
<u>Total Expenditures</u>		<u>\$ 236,189,891.88</u>	<u>\$ 276,883,406.08</u>
Excess in Revenue		\$ 16,068,749.99	\$ 11,644,115.28
Adjustments to Income Before Fund Balance:			
Expenditures Included Above Which are by Statute			
Deferred Charges to Budget of Succeeding Year		750,000.00	5,618,000.00
Statutory Excess to Fund Balance		\$ 16,818,749.99	\$ 17,262,115.28
<u>FUND BALANCE</u>			
Balance, January 1	A	35,821,607.04	36,859,491.76
		<u>\$ 52,640,357.03</u>	<u>\$ 54,121,607.04</u>
Decreased by:			
Utilization as Anticipated Revenue	A-1:A-2	18,415,175.00	18,300,000.00
Balance, December 31	A	<u>\$ 34,225,182.03</u>	<u>\$ 35,821,607.04</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, 2012

REF.	ANTICIPATED		SPECIAL N.J.S. 40A:4-87	REALIZED	EXCESS OR (DEFICIT)
	BUDGET				
Fund Balance Anticipated	A-1	\$ 18,415,175.00		\$ 18,415,175.00	
Miscellaneous Revenues:					
Fees:					
County Clerk	A-2	\$ 2,500,000.00		\$ 4,390,622.05	\$ 1,890,622.05
Surrogate	A-8	180,000.00		293,969.92	113,969.92
Sheriff	A-8	500,000.00		297,362.50	(202,637.50)
Guidance Center	A-2	1,100,000.00		1,322,729.50	222,729.50
Recycling	A-8	500,000.00		500,000.00	
Interest on Investments and Deposits	A-8	700,000.00		1,243,340.39	543,340.39
Social and Welfare Services (c.66.P.L. 1990):					
Supplemental Social Security Income	A-8	670,000.00		673,507.00	3,507.00
Division of Youth and Family Services	A-8	1,030,272.00		1,030,272.00	
Psychiatric Facilities (c.73. P.L. 1990):					
Maintenance of Patients in State Institutions for Mental Diseases	A-2	2,582,072.00		2,582,072.00	
Maintenance of Patients in State Institutions for Developmentally Disabled	A-8	7,134,661.00		7,134,661.00	
Board of County Patients in State and Other Institutions	A-8	44,431.00		44,431.00	
Area Plan Grant	A-8	1,051,210.00		1,051,210.00	
State Homeland Security Grant Program	A-9		188,525.03	188,525.03	
Local Safety Project Over-Height Vehicle Detectors	A-9	96,070.00		96,070.00	
Comprehensive Highway Traffic	A-9		85,600.00	85,600.00	
River Road Bridge E1104 Bedminster	A-9		700,000.00	700,000.00	
Main Street G0703 Bridgewater	A-9		1,000,000.00	1,000,000.00	
Emergency Management Performance Grant	A-9		75,000.00	75,000.00	
Clean Communities Program	A-9		61,051.23	61,051.23	
Wastewater Management	A-9		43,000.00	43,000.00	
County Environmental Health Act	A-9	169,065.00		169,065.00	
Solid Waste - REA	A-9	199,100.00		199,100.00	
Bulletproof Vest Partnership Grant - Prosecutor	A-9		527.60	527.60	
Bulletproof Vest Partnership Grant - Sheriff	A-9		659.50	659.50	
Bulletproof Vest Partnership Grant - Jail	A-9		2,638.02	2,638.02	
State Criminal Alien Grant	A-9	195,096.00		195,096.00	
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	163,996.00		163,996.00	
Supported Employment Program	A-9	227,319.00		227,319.00	
Bilingual Clinician	A-9	75,000.00		75,000.00	
Mental Health Disaster Liaison	A-9		2,500.00	2,500.00	
Social Services for Homeless	A-9	134,520.00		134,520.00	
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	490,712.00		490,712.00	
FEMA - Project Outreach	A-9	95,460.00		95,460.00	
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	473,492.00		473,492.00	
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	142,436.00		142,436.00	
State Home Delivered Meals	A-9	16,318.00		16,318.00	
Care Coordination	A-9	23,810.00		23,810.00	
State Health Insurance Program	A-9		29,000.00	29,000.00	
Social Services Block Grant	A-9	297,344.00		297,344.00	
Right to Know	A-9	5,816.00	5,816.00	11,632.00	
Comprehensive Cancer Control Plan	A-9		135,170.00	135,170.00	
Local Core Capacity for Public Health Emergency Preparedness	A-9		356,306.00	356,306.00	
Medication Management	A-9	5,925.00		5,925.00	
Regional Tuberculosis Clinic	A-9		72,086.00	72,086.00	
Medicaid Match	A-9	11,454.00		11,454.00	
Help America Vote Act (HAVA) Section 261	A-9		17,183.00	17,183.00	
NJ DOT County Aid	A-9	2,477,000.00		2,477,000.00	
Veterans Transportation Grant	A-9		80,000.00	80,000.00	

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, 2012

Miscellaneous Revenues (Continued):	REF.	ANTICIPATED		REALIZED	EXCESS OR (DEFICIT)
		BUDGET	SPECIAL N.J.S. 40A:4-87		
Route 22/Chimney Rock Road Design and Right-of-Way	A-9	\$ 2,804,667.00	\$	\$ 2,804,667.00	\$
Sub-Regional Transportation Planning Program	A-9		59,866.00	59,866.00	
Senior Citizen and Disabled Resident Transportation	A-9	649,127.00		649,127.00	
Community Shuttle (SCOOT)	A-9	200,000.00		200,000.00	
Section 5311 Non - Urbanized Area Formula Program	A-9		103,582.00	103,582.00	
Law Enforcement Agency Security Enhancement	A-9		105,000.00	105,000.00	
Body Armor Replacement - Sheriff	A-9		5,228.55	5,228.55	
Body Armor Replacement - Jail	A-9		10,745.19	10,745.19	
Body Armor Replacement - Prosecutor	A-9		5,403.68	5,403.68	
Law Enforcement Officers Training and Equipment Fund	A-9	12,175.00	27,254.00	39,429.00	
Multi-Jurisdictional Narcotics Enforcement Task Program	A-9		54,851.00	54,851.00	
Juvenile Accountability Incentive Block Grant	A-9	16,476.00		16,476.00	
Insurance Fraud Reimbursement '09	A-9	238,220.00		238,220.00	
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		109,275.00	109,275.00	
SANE/SART	A-9		64,197.00	64,197.00	
Local Law Enforcement Block Grant	A-9	6,598.00		6,598.00	
Drunk Driving Enforcement Fund	A-9	3,000.00		3,000.00	
Pre-Disaster Mitigation	A-9		90,000.00	90,000.00	
Juvenile Detention Alternatives Initiative - Innovations	A-9	125,200.00		125,200.00	
Stop Violence Against Women	A-9		10,597.00	10,597.00	
JABG Fall Conference	A-9		44,121.56	44,121.56	
Local Arts Program	A-9	68,904.00		68,904.00	
Retired Senior Volunteer Program	A-9	48,066.00		48,066.00	
Workforce Investment Act	A-9	142,904.00	3,852,871.00	3,995,775.00	
CDP Renewable Energy Grant	A-9	2,000,000.00		2,000,000.00	
Traumatic Loss Interventions for Youth	A-9		12,000.00	12,000.00	
Rocky Hill Health Services	A-9		11,690.00	11,690.00	
Far Hills Health Services	A-9		12,240.00	12,240.00	
Franklin Township Senior Citizen Transportation	A-9	62,554.00		62,554.00	
Somerset Hills Adult Day Care	A-9	48,275.00		48,275.00	
ARC Transportation	A-9		383,406.00	383,406.00	
Bedminster Health Services	A-9	54,743.00		54,743.00	
North Plainfield Health Services	A-9		113,153.00	113,153.00	
Warren Township Senior Citizen Transportation	A-9		29,877.00	29,877.00	
Franklin Health Services	A-9		581,201.00	581,201.00	
Raritan Health Services	A-9	55,391.00		55,391.00	
Manville Health Services	A-9	68,854.00		68,854.00	
Somerville Health Services	A-9	98,488.00		98,488.00	
Manville Shared Service - Milling and Resurfacing of Whalen Street	A-9		225,000.00	225,000.00	
Parents as Teachers	A-9		25,600.00	25,600.00	
Montgomery Township Transportation	A-9		71,051.08	71,051.08	
Health Ease SCADD	A-9	27,000.00		27,000.00	
State Aid - Community Mental Service Act	A-8	501,242.00		501,242.00	
Board of Federal and State Prisoners	A-8	125,000.00		10,585.52	(114,414.48)
Shared Services Revenues	A-8	1,150,000.00		1,309,999.58	159,999.58
State Reimbursement of Election Expenses	A-8	175,000.00		230,375.00	55,375.00
Increased Fees as a Result of Chapter 370:					
County Clerk	A-8	850,000.00		1,545,125.00	695,125.00
County Surrogate	A-8	75,000.00		75,000.00	
Sheriff	A-2	20,000.00		145,567.76	125,567.76
Pension Reimbursement	A-8	750,000.00		750,000.00	
	A-1	\$ 36,441,084.00	\$ 9,034,232.44	\$ 48,968,500.66	\$ 3,493,184.22
Amount to be Raised by Taxation					
County Purpose Tax	A-7:A-1	\$ 170,913,462.00	\$	\$ 170,913,462.00	\$
<b>Budget Totals</b>		\$ 225,769,721.00	\$ 9,034,232.44	\$ 238,297,137.66	\$ 3,493,184.22
Non-Budget Revenue	A-1:A-2			8,504,093.87	8,504,093.87
		\$ 225,769,721.00	\$ 9,034,232.44	\$ 246,801,231.53	\$ 11,997,278.09

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, 2012

	<u>REF.</u>	
Guidance Center	A-8	\$ 1,330,956.42
Less: Refunds	A-4	<u>8,226.92</u>
	A-2	<u>\$ 1,322,729.50</u>
County Clerk	A-8	\$ 4,392,048.05
Less: Transfer to Trust	A-4	<u>1,426.00</u>
	A-2	<u>\$ 4,390,622.05</u>
Sheriff	A-8	\$ 164,563.76
Less: Transfer to Trust	A-4	<u>18,996.00</u>
	A-2	<u>\$ 145,567.76</u>
Maintenance of Patients in State Institutions for Mental Diseases	A-8	\$ 2,512,848.19
Unappropriated Applied to Anticipated Revenue	A-19	<u>69,223.81</u>
	A-2	<u>\$ 2,582,072.00</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, 2012

REF.

MISCELLANEOUS REVENUE NOT ANTICIPATED

Adjuster Fees		\$ 4,133.62
Added Taxes Per Chapter 397, P.L. 1941		954,657.43
Prior Year Refunds		5,382.35
Non Refundable Inspections		60,138.89
Bail Bond Forfeitures		61,310.24
Telephone Commission		114,920.77
Debt Service - State of New Jersey		1,521,542.50
Sale of County Property		216,039.49
Damage to County Property		14,097.96
Fringe Benefits		1,142,054.24
Prosecutors Administration Reimbursements		24,188.19
Miscellaneous		366,258.70
Rent of Somerset County Property		133,372.47
Fines Probation Title 40		5,354.75
Construction Appeals		2,500.00
Land Development Digital Submit		40,848.00
Soil Conservation Reimbursement		174,316.00
Transportation Services		8,790.44
Office on Aging - Meals		121,896.72
Hunterdon County College Debt		527,547.25
State Refund Mental Health		3,000.00
Family Crisis Intervention		3,930.00
Court Reimbursement		267,784.96
Jail Processing Fees		56,829.74
Indirect Costs		175,881.93
Vending Machine Fees		10,591.42
Care and Maintenance Contribution		175,570.43
Social Security Administration Wires		6,800.00
Joint Insurance Fund Dividends		462,322.00
Sale of Maps and Documents		320.50
Sheriff's Office		18,793.99
FEMA		2,030,199.47
	A-4	<u>\$ 8,711,374.45</u>
Less: Refunds	A-4	<u>207,260.58</u>
	A-2	<u>\$ 8,504,093.87</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, 2012

	APPROPRIATIONS		EXPENDED		CANCELED
	BUDGET	BUDGET AFTER MODIFICATION	PAID OR CHARGED	RESERVED	
<b>GENERAL GOVERNMENT</b>					
Administrative and Executive:					
Board of Chosen Freeholders:					
Salaries and Wages	\$ 112,168.00	\$ 112,168.00	\$ 111,672.39	\$ 495.61	\$
County Administrator's Office:					
Salaries and Wages	415,950.00	446,450.00	446,238.61	211.39	
Other Expenses	272,659.00	163,659.00	59,240.88	104,418.12	
Clerk of the Board:					
Salaries and Wages	181,044.00	186,294.00	185,372.26	921.74	
Other Expenses	56,685.00	52,185.00	33,616.16	18,568.84	
Public Information Office:					
Salaries and Wages	514,064.00	516,364.00	489,243.84	27,120.16	
Other Expenses	89,360.00	89,360.00	60,902.76	28,457.24	
Telephone Service:					
Salaries and Wages	97,180.00	97,180.00	96,811.26	368.74	
Other Expenses	442,677.00	442,677.00	402,396.46	40,280.54	
Records Management:					
Salaries and Wages	255,000.00	255,000.00	203,867.60	51,132.40	
Other Expenses	70,566.00	70,566.00	40,648.46	29,917.54	
Department of Finance:					
Data Processing Department:					
Salaries and Wages	1,329,401.00	1,332,401.00	1,308,004.65	24,396.35	
Other Expenses	59,801.00	59,801.00	57,330.76	2,470.24	
County Treasurer's Office:					
Salaries and Wages	1,040,013.00	1,040,713.00	1,008,936.89	31,776.11	
Other Expenses	114,753.00	114,753.00	114,753.00		
Audit Fee	125,000.00	125,000.00		125,000.00	
Bond Registration Fees-Chapter 243-Law of 1983	2,500.00	2,500.00		2,500.00	
Legal Department:					
County Counsel:					
Other Expenses	1,087,300.00	1,012,300.00	901,697.43	110,602.57	
Labor Negotiations	170,000.00	170,000.00		170,000.00	
County Adjuster's Office:					
Salaries and Wages	243,747.00	262,147.00	261,415.97	731.03	
Other Expenses	161,761.00	161,761.00	106,970.38	54,790.62	
Personnel Office:					
Salaries and Wages	665,655.00	673,755.00	673,694.11	60.89	
Other Expenses	212,652.00	212,652.00	169,229.51	43,422.49	
Veteran's Services:					
Salaries and Wages	102,989.00	102,989.00	102,989.00		
Other Expenses	16,046.00	16,046.00	13,859.72	2,186.28	
County Clerk:					
Salaries and Wages	923,827.00	936,827.00	864,764.91	72,062.09	
Other Expenses	99,417.00	99,417.00	77,701.05	21,715.95	
Prosecutor's Office:					
Salaries and Wages	9,939,190.00	9,964,190.00	9,844,520.61	119,669.39	
Other Expenses	1,057,660.00	957,660.00	833,055.14	124,604.86	
Purchasing Department:					
Salaries and Wages	387,065.00	399,165.00	399,157.00	8.00	
Other Expenses	31,000.00	31,000.00	12,958.70	18,041.30	
Facilities and Services:					
Salaries and Wages	1,900,453.00	1,940,453.00	1,760,552.09	179,900.91	
Other Expenses	6,799,069.00	6,549,069.00	6,098,595.30	450,473.70	
Library Expense - Reimbursement to Bridgewater:					
Joint Facility	329,665.00	329,665.00	329,664.71	0.29	
Industrial and Economic Development (R.S. 40:23-5.1):					
Salaries and Wages	93,064.00	93,064.00	93,064.00		
Other Expenses	275,000.00	275,000.00	274,999.98	0.02	
Contribution to Soil Conservation District (R.S. 4.24-22 (I)):					
Salaries and Wages	216,658.00	216,908.00	200,839.07	16,068.93	
Other Expenses	450.00	450.00		450.00	
Insurance:					
Group Insurance Plan for Employees	20,000,000.00	20,000,000.00	18,033,528.24	1,966,471.76	
Other Insurance Premiums	5,533,504.00	5,583,504.00	5,556,984.00	26,520.00	
Reserve for Sick and Vacation Pay	100,000.00	100,000.00		100,000.00	
<b>TOTAL GENERAL GOVERNMENT</b>	<b>\$ 55,524,993.00</b>	<b>\$ 55,195,093.00</b>	<b>\$ 51,229,276.90</b>	<b>\$ 3,965,816.10</b>	<b>\$</b>

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, 2012

	APPROPRIATIONS		EXPENDED		CANCELED
	BUDGET	BUDGET AFTER MODIFICATION	PAID OR CHARGED	RESERVED	
<b>JUDICIARY</b>					
County Surrogate:					
Salaries and Wages	\$ 391,319.00	\$ 391,319.00	\$ 390,099.12	\$ 1,219.88	\$
Other Expenses	36,600.00	36,600.00	37,872.75	727.25	
<b>TOTAL JUDICIARY</b>	<b>\$ 427,919.00</b>	<b>\$ 427,919.00</b>	<b>\$ 427,971.87</b>	<b>\$ 1,947.13</b>	<b>\$</b>
<b>REGULATION</b>					
Sheriff's Office:					
Salaries and Wages	\$ 6,221,071.00	\$ 6,482,071.00	\$ 6,437,105.29	\$ 44,965.71	\$
Other Expenses	216,495.00	216,495.00	174,766.70	41,728.30	
Board of Taxation:					
Salaries and Wages	238,750.00	231,300.00	230,505.52	794.48	
Other Expenses	198,660.00	218,660.00	209,733.49	8,926.51	
County Medical Examiner:					
Other Expenses	650,000.00	650,000.00	434,906.00	215,094.00	
Board of Elections:					
Salaries and Wages	705,860.00	722,860.00	642,299.00	80,561.00	
Other Expenses	579,385.00	579,385.00	553,499.49	25,885.51	
Election - County Clerk:					
Salaries and Wages	76,728.00	78,728.00	49,402.64	29,325.36	
Other Expenses	170,228.00	170,228.00	139,949.83	30,278.17	
Emergency Management:					
Salaries and Wages	140,468.00	142,468.00	121,262.51	21,205.49	
Other Expenses	72,570.00	72,570.00	43,455.82	29,114.18	
County Public Safety Radio:					
Salaries and Wages	2,523,954.00	2,647,954.00	2,557,700.87	90,253.13	
Other Expenses	915,700.00	915,700.00	782,360.20	133,339.80	
County Planning Board (R.S. 40:27-3):					
Salaries and Wages	1,052,409.00	1,052,959.00	1,003,065.63	49,893.37	
Other Expenses	184,526.00	184,526.00	105,817.74	78,708.26	
Office of Consumer Affairs:					
Salaries and Wages		550.00		550.00	
Other Expenses	11,550.00	11,550.00	2,914.67	8,635.33	
Construction Board of Appeals:					
Other Expenses	3,000.00	3,000.00	39.30	2,960.70	
<b>TOTAL REGULATION</b>	<b>\$ 13,961,354.00</b>	<b>\$ 14,381,004.00</b>	<b>13,488,784.70</b>	<b>\$ 892,219.30</b>	<b>\$</b>
<b>ROADS AND BRIDGES</b>					
County Funds:					
Vehicle Maintenance:					
Salaries and Wages	\$ 1,331,146.00	\$ 1,359,146.00	\$ 1,351,491.02	\$ 7,654.98	\$
Miscellaneous-Other Expenses	765,776.00	465,776.00	407,338.24	58,437.76	
Other Expenses-Gasoline	1,470,405.00	1,370,405.00	1,724,298.94	246,106.06	
Roads:					
Salaries and Wages	2,807,315.00	2,922,315.00	2,869,629.69	52,685.31	
Other Expenses	729,098.00	768,398.00	286,523.86	481,874.14	
Bridges:					
Salaries and Wages	1,156,873.00	1,212,923.00	1,194,824.16	18,098.84	
Other Expenses	41,325.00	41,325.00	15,833.83	25,491.17	
Engineering Department:					
Salaries and Wages	3,312,830.00	3,337,830.00	3,249,491.39	88,338.61	
Other Expenses	303,881.00	303,881.00	260,168.24	43,712.76	
<b>TOTAL ROADS AND BRIDGES</b>	<b>\$ 11,918,649.00</b>	<b>\$ 12,381,999.00</b>	<b>\$ 11,359,599.37</b>	<b>\$ 1,022,389.63</b>	<b>\$</b>
<b>CORRECTIONAL AND PENAL</b>					
Jail:					
Salaries and Wages	\$ 13,321,873.00	\$ 14,451,873.00	\$ 14,391,150.01	\$ 60,722.99	\$
Other Expenses	2,241,276.00	1,741,276.00	1,340,374.72	400,901.28	
Youth Receiving Center:					
Salaries and Wages	240,842.00	240,842.00	204,608.35	36,233.65	
Other Expenses	980,384.00	980,384.00	873,347.98	107,036.02	
<b>TOTAL CORRECTIONAL AND PENAL</b>	<b>\$ 16,784,385.00</b>	<b>\$ 17,414,385.00</b>	<b>\$ 16,809,481.06</b>	<b>\$ 604,903.94</b>	<b>\$</b>

COUNTY OF SOMERSET  
CURRENT FUND  
STATEMENT OF EXPENDITURES- REGULATORY BASIS  
YEAR ENDED DECEMBER 31, 2012

	APPROPRIATIONS		EXPENDED		CANCELED
	BUDGET	BUDGET AFTER MODIFICATION	PAID OR CHARGED	RESERVED	
<b>HEALTH AND WELFARE</b>					
Crippled Children	\$ 86,400.00	\$ 86,400.00	\$ 80,000.00	\$ 6,400.00	\$
Mental Health Board (R.S. 30:9A-3):					
Salaries and Wages	781,415.00	781,415.00	752,897.65	28,517.35	
Other Expenses	1,585,087.00	1,585,087.00	1,367,103.84	217,983.16	
Mental Health Program (R.S. 40:5-2.9):					
Salaries and Wages	4,921,356.00	4,931,356.00	4,771,969.99	159,386.01	
Other Expenses	1,036,093.00	1,036,093.00	961,975.96	74,117.04	
Maintenance of Patients in State and Other Institutions for Mental Diseases:					
State Share	11,211,609.00	11,211,609.00	11,211,609.00		
County Social Services Board:					
Administration	6,568,869.00	6,568,869.00	6,529,608.93	39,260.07	
Assistance for Dependent Children	292,631.00	292,631.00	292,631.00		
Supplemental Security Income	670,000.00	670,000.00	670,000.00		
New Jersey Bureau of Children's Services	1,030,272.00	1,030,272.00	1,030,272.00		
Somerset County Transportation Department:					
Salaries and Wages	3,504,883.00	3,549,883.00	3,236,565.33	313,317.67	
Other Expenses	168,860.00	168,860.00	57,224.82	111,635.18	
Aid to Somerset Home for Temporarily Displaced Dependent Children	189,000.00	189,000.00	180,630.89	8,369.11	
Aid to Somerset County Unit of New Jersey Association of Retarded Citizens (R.S. 40:23-8.11)	84,105.00	84,105.00	69,555.00	14,550.00	
Health Department:					
Salaries and Wages	227,535.00	236,535.00	210,289.51	26,245.49	
Other Expenses	222,772.00	222,772.00	214,560.01	8,211.99	
Solid Waste Planning:					
Salaries and Wages	136,519.00	136,519.00	135,919.00	600.00	
Other Expenses					
Aid to Day Care Centers (Contractual) (R.S. 40:23-8.9)	310,500.00	310,500.00	310,500.00		
County Support (Federal Home Program):					
Other Expenses	9,495.00	9,495.00	9,471.71	23.29	
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	584,472.00	584,772.00	542,085.22	42,686.78	
Other Expenses	21,810.00	21,810.00	1,173.43	20,636.57	
Somerset County Recycling:					
Salaries and Wages	2,030,088.00	2,098,088.00	1,999,897.84	98,190.16	
Other Expenses	76,000.00	76,000.00	777.17	75,222.83	
<b>TOTAL HEALTH AND WELFARE</b>	<b>\$ 35,817,771.00</b>	<b>\$ 35,950,071.00</b>	<b>\$ 34,704,718.30</b>	<b>\$ 1,245,352.70</b>	<b>\$</b>
<b>EDUCATIONAL</b>					
Office County Superintendent of Schools:					
Salaries and Wages	\$ 208,809.00	\$ 208,809.00	\$ 208,809.00	\$	\$
Other Expenses	22,757.00	22,757.00	12,151.89	10,605.11	
Vocational Schools:	10,758,956.00	10,758,956.00	10,758,956.00		
County Extension Service - Rutgers Cooperative Extension:					
Salaries and Wages	515,985.00	515,985.00	480,268.50	35,716.50	
Other Expenses	190,277.00	190,277.00	182,475.11	7,801.89	
Cultural and Heritage Commission:					
Salaries and Wages	119,880.00	119,880.00	118,285.66	1,594.34	
Other Expenses	17,937.00	17,937.00	5,432.63	12,504.37	
County College	9,218,052.00	9,218,052.00	9,218,052.00		
Reimbursement for Residents Attending Out-Of-County:					
Two Year College	100,000.00	160,000.00	150,827.10	9,172.90	
Fire School:					
Salaries and Wages	182,720.00	183,720.00	183,720.00		
Other Expenses	84,631.00	84,631.00	79,782.08	4,848.92	
<b>TOTAL EDUCATIONAL</b>	<b>\$ 21,420,004.00</b>	<b>\$ 21,481,004.00</b>	<b>\$ 21,398,759.97</b>	<b>\$ 82,244.03</b>	<b>\$</b>
<b>RECREATIONAL</b>					
Park Commission (R.S. 40:37-95.1)	\$ 8,068,000.00	\$ 8,068,000.00	\$ 8,068,000.00	\$	\$

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, 2012

	APPROPRIATIONS		EXPENDED		CANCELED
	BUDGET	BUDGET AFTER MODIFICATION	PAID OR CHARGED	RESERVED	
<b>STATE AND FEDERAL PROGRAMS OFF-SET BY REVENUES</b>					
New Jersey Department of Community Affairs:					
Office on Aging Title III - Area Plan	\$ 1,156,179.00	\$ 1,156,179.00	\$ 863,843.68	\$ 292,335.32	
Somerset County Nutrition Title IIIB, IIIC-2 and D	1,771,617.00	1,775,217.00	1,562,133.88	213,083.12	
Department of Health and Senior Services:					
Local Core Capacity for Public Hlth Emrg Ppd Grant (NJSA-40A: +\$356,306)		356,306.00	356,306.00		
Medication Management	5,925.00	5,925.00	5,925.00		
Family Caregiver	142,436.00	142,436.00	142,436.00		
Adult Protective Services	110,165.00	110,165.00	110,165.00		
Comprehensive Cancer Coalition (NJSA-40A: +\$135,170)		135,170.00	135,170.00		
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	16,318.00	16,318.00	16,318.00		
Social Services Block Grant	297,344.00	297,344.00	297,344.00		
Medicaid Match	11,454.00	11,454.00	11,454.00		
Right to Know (NJSA-40A: +\$5,816)	5,816.00	11,632.00	11,632.00		
Tuberculosis Control Program (NJSA-40A: +\$72,086)		72,086.00	72,086.00		
Governors Council on Alcoholism and Drug Abuse:					
Alliance to Prevent Alcoholism and Drug Abuse	324,421.00	324,421.00	324,421.00		
New Jersey Division of Mental Health Services:					
Mental Health Homeless - PATH	163,996.00	163,996.00	163,996.00		
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 Disaster Liaison (NJSA-40A: +\$2,500)		2,500.00	2,500.00		
Project Recover FEMA Grant	95,460.00	95,460.00	95,460.00		
Department of Human Services:					
Support Employment Program (COLA)	227,319.00	227,319.00	227,319.00		
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		
CIACC (10ASTC)	38,359.00	38,359.00	38,359.00		
Youth Case Manager	473,492.00	473,492.00	473,492.00		
Social Services for Homeless	134,520.00	134,520.00	134,520.00		
Personal Attendant Services	518,858.00	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	490,712.00	490,712.00	490,712.00		
Family Development Special Initiative (NJSA-40A: +\$42,271)		42,271.00	42,271.00		
New Jersey Transit Corporation:					
Senior Citizen and Disabled Transportation	649,127.00	649,127.00	649,127.00		
Community Shuttle (SCOOT)	200,000.00	200,000.00	200,000.00		
Section 5311 Non-Urbanized Area Formula Program (NJSA-40A: +\$103,582)		103,582.00	103,582.00		
New Jersey Department of Environmental Protection and Energy:					
Clean Communities Program (NJSA-40A: +\$61,051.23)		61,051.23	61,051.23		
County Environmental Health Act	169,065.00	169,065.00	169,065.00		
Solid Waste Services Tax Fund	199,100.00	199,100.00	199,100.00		
Wastewater Management CBT (NJSA-40A: +\$43,000)		43,000.00	43,000.00		
CDP Renewable Energy Grant	2,000,000.00	2,000,000.00	2,000,000.00		
New Jersey Department of Law and Public Safety:					
Victim Assistance Supplement Act (NJSA-40A: +\$109,275)		109,275.00	109,275.00		
Insurance Fraud Reimbursement	238,220.00	238,220.00	238,220.00		
Juvenile Accountability Incentive Block Grant:					
Match	16,476.00	16,476.00	16,476.00		
Match	1,831.00	1,831.00	1,831.00		
Multi-Narcotics Task Force (NJSA-40A: +\$54,851)		54,851.00	54,851.00		
Law Enfor Officers Training and Equipment Fund (NJSA-40A: +\$27,254)	12,175.00	39,429.00	39,429.00		
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		
Body Armor Replacement Fund - Jail (NJSA-40A: +\$10,745.19)		10,745.19	10,745.19		
Body Armor Replacement Fund - Sheriff (NJSA-40A: +\$5,228.55)		5,228.55	5,228.55		
Body Armor Replacement Fund - Prosecutor (NJSA-40A: +\$5,403.68)		5,403.68	5,403.68		
Pre-Disaster Mitigation (NJSA-40A: +\$90,000)		90,000.00	90,000.00		

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, 2012

	APPROPRIATIONS		EXPENDED		CANCELED
	BUDGET	BUDGET AFTER MODIFICATION	PAID OR CHARGED	RESERVED	
STATE AND FEDERAL PROGRAMS					
<u>OFF-SET BY REVENUES (CONTINUED)</u>					
New Jersey Department of Law and Public Safety (Continued):					
Local Law Enforcement Block Grant	\$ 6,598.00	\$ 6,598.00	\$ 6,598.00	\$	\$
SANA/SART (NJSA-40A: +\$64,197)		64,197.00	64,197.00		
JABG Fall Conference (NJSA-40A: +\$44,121.56)		44,121.56	44,121.56		
Juvenile Detention JDA:	125,200.00	125,200.00	125,200.00		
Drunk Driving Enforcement	3,000.00	3,000.00	3,000.00		
Stop Violence Against Women (NJSA-40A: +\$10,597)		10,597.00	10,597.00		
U.S. Department of Justice:					
Bullet Proof Vest - Prosecutor (NJSA-40A: +\$527.60)		527.60	527.60		
Bullet Proof Vest - Sheriff (NJSA-40A: +\$659.50)		659.50	659.50		
Bullet Proof Vest - Jail (NJSA-40A: +\$2,638.02)		2,638.02	2,638.02		
State Criminal Alien Grant	195,096.00	195,096.00	195,096.00		
University of Medicine & Dentistry of New Jersey:					
Traumatic Loss Coalition Youth Project (NJSA-40A: +\$12,000)		12,000.00	12,000.00		
New Jersey Department of Transportation:					
ARC Transportation (NJSA-40A: +\$383,406)		383,406.00	383,406.00		
Overweight Vehicle Detectors	96,070.00	96,070.00	96,070.00		
Comprehensive Highway Traffic (NJSA-40A: +\$85,600)		85,600.00	85,600.00		
River Road Bridge E1104 Bedminster (NJSA-40A: +\$700,000)		700,000.00	700,000.00		
Main Street Bridge G0703 Bridgewater (NJSA-40A: +\$1,000,000)		1,000,000.00	1,000,000.00		
North Jersey Transportation Planning Authority:					
Sub-Regional Transportation Planning Program (NJSA-40A: +\$59,866)		59,866.00	59,866.00		
Rte 22/Chimney Rock Road	2,804,667.00	2,804,667.00	2,804,667.00		
New Jersey 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: +\$105,000)		105,000.00	105,000.00		
New Jersey Department of State:					
Help America Vote Act (HAVA) Section 261 (NJSA-40A: +\$17,183)		17,183.00	17,183.00		
National Association of County and City Health Officials:					
Warren Township: Senior Citizen Transportation 09 (NJSA-40A: +\$29,877)		29,877.00	29,877.00		
Franklin Township: Senior Citizen Transportation	62,554.00	62,554.00	62,554.00		
Somerset Hills Adult Day Care Center	48,275.00	48,275.00	48,275.00		
North Plainfield Health Services (NJSA-40A: +\$113,153)		113,153.00	113,153.00		
Bedminster Health Services	54,743.00	54,743.00	54,743.00		
Far Hills Health Services (NJSA-40A: +\$12,240)		12,240.00	12,240.00		
Rocky Hill Health Services (NJSA-40A: +\$11,690)		11,690.00	11,690.00		
Franklin Health Services (NJSA-40A: +\$581,201)		581,201.00	581,201.00		
Raritan Health Services	55,391.00	55,391.00	55,391.00		
Manville Health Services	68,854.00	68,854.00	68,854.00		
Somerville Health Services	98,488.00	98,488.00	98,488.00		
Manville Shared Service-Milling and Resurf of Whalen St(NJSA-40A: +\$225,000)		225,000.00	225,000.00		
Parents as Teachers (NJSA-40A: +\$25,600)		25,600.00	25,600.00		
Montgomery Township Transportation (NJSA-40A: +\$71,051.08)		71,051.08	71,051.08		
New Jersey Division of Children and Families:					
YIP Community Development Fund (NJSA-40A: +\$128,689)		128,689.00	128,689.00		
New Jersey Office of Homeland Security and Preparedness:					
State Homeland Security Grant Program (NJSA-40A: +\$188,525.03)		188,525.03	188,525.03		
New Jersey Council on the Arts:					
Local Arts Program	68,904.00	68,904.00	68,904.00		
FEMA					
Emergency Management Performance Grant (NJSA-40A: +\$75,000)		75,000.00	75,000.00		
Corporation for National Community Service:					
Retired Senior Volunteer Program:					
Match	48,066.00	48,066.00	48,066.00		
Match	36,975.00	36,975.00	36,975.00		
New Jersey Department of Labor and Workforce Development:					
Workforce Invest Act Stim Adult and Disloc Workers (NJSA-40A: +\$3,852,871)	142,904.00	3,995,775.00	3,995,775.00		
Department of Military and Veterans Affairs:					
Veterans Transportation Grant (NJSA-40A: +\$80,000)		80,000.00	80,000.00		
Empower Somerset:					
Health Ease SCADD	27,000.00	27,000.00	27,000.00		
Distracted Driver Enforcement Grant					
Matching Funds for Grants	111,194.00	111,194.00		111,194.00	
<b>TOTAL STATE AND FEDERAL PROGRAMS</b>					
<u>OFF-SET BY REVENUES</u>	\$ 17,879,992.00	\$ 26,917,824.44	\$ 26,301,212.00	\$ 616,612.44	\$

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, 2012

	APPROPRIATIONS		EXPENDED		
	BUDGET	BUDGET AFTER MODIFICATION	PAID OR CHARGED	RESERVED	CANCELED
<b>TOTAL OPERATIONS</b>	\$ 181,803,067.00	\$ 192,219,299.44	\$ 183,787,804.17	\$ 8,431,495.27	\$ _____
Contingent	\$ 100,000.00	\$ 100,000.00	\$ _____	\$ 100,000.00	\$ _____
<b>TOTAL OPERATIONS INCLUDING CONTINGENT</b>	\$ 181,903,067.00	\$ 192,319,299.44	\$ 183,787,804.17	\$ 8,531,495.27	\$ _____
Capital Improvement Fund	\$ 6,405,000.00	\$ 6,405,000.00	\$ 6,405,000.00	\$ _____	\$ _____
Purchase of Office and Other Equipment	1,170,000.00	598,000.00	345,122.59	192,877.41	\$ _____
<b>TOTAL CAPITAL IMPROVEMENTS</b>	\$ 7,575,000.00	\$ 6,943,000.00	\$ 6,750,122.59	\$ 192,877.41	\$ _____
<b>DEBT SERVICE</b>					
Payment of Bond Principal:					
County College Bonds	\$ 2,590,000.00	\$ 2,590,000.00	\$ 2,590,000.00	\$ _____	\$ _____
Other Bonds	10,947,787.00	10,947,787.00	10,947,785.00	\$ _____	2.00
Interest on Bonds:					
County College Bonds	453,085.00	453,085.00	453,085.00	\$ _____	\$ _____
Other Bonds	2,531,334.00	2,531,334.00	2,531,331.91	\$ _____	2.09
Interest on Notes					
Somerset County Obligations	512,684.00	512,684.00	512,683.01	\$ _____	0.99
Capital Lease Program Obligations					
Loan Repayments For Principal and Interest	866,700.00	866,700.00	866,700.00	\$ _____	\$ _____
<b>TOTAL DEBT SERVICE</b>	\$ 17,901,590.00	\$ 17,901,590.00	\$ 17,901,584.92	\$ _____	\$ 5.08
<b>DEFERRED CHARGES</b>					
Special Emergency Auth-5 Years (40A:4-55 and 40A:4-55.8)	\$ 1,477,706.00	\$ 1,477,706.00	\$ 1,477,706.00	\$ _____	\$ _____
<b>TOTAL DEFERRED CHARGES</b>	\$ 1,477,706.00	\$ 1,477,706.00	\$ 1,477,706.00	\$ _____	\$ _____
Contributions to:					
Public Employees Retirement System	\$ 7,516,065.00	\$ 7,516,065.00	\$ 7,516,065.00	\$ _____	\$ _____
Police and Fire Retirement System	4,060,797.00	4,060,797.00	4,060,797.00	\$ _____	\$ _____
DCRP/Other	90,000.00	90,000.00	86,630.19	3,369.81	\$ _____
Social Security (A.A.S.I.)	5,245,496.00	5,245,496.00	5,236,649.48	8,846.52	\$ _____
<b>TOTAL STATUTORY EXPENDITURES</b>	\$ 16,912,358.00	\$ 16,912,358.00	\$ 16,900,141.67	\$ 12,216.33	\$ _____
<b>TOTAL DEFERRED CHARGES AND STATUTORY EXPENDITURES</b>	\$ 18,390,064.00	\$ 18,390,064.00	\$ 18,377,847.67	\$ 12,216.33	\$ _____
<b>TOTAL GENERAL APPROPRIATIONS</b>	\$ 225,769,721.00	\$ 235,553,953.44	\$ 226,817,359.35	\$ 8,736,589.01	\$ 5.08
	REF.	A-2	A-1	A:A-1	
Budget:	A-3	\$ 225,769,721.00			
Emergency	A-24	750,000.00			
Appropriation by 40A:4-87	A-2	9,034,232.44			
		<u>\$ 235,553,953.44</u>			
Reserve for Grants Appropriated	A-10		\$ 23,875,234.44		
Deferred Charges	A-24		1,477,706.00		
Encumbrances Payable	A-18		83,439,716.49		
Disbursements	A-4		129,869,747.32		
			<u>\$ 238,662,404.25</u>		
Less: Appropriation Refunds	A-4	\$ 11,518,221.18			
Less: Transfer From Accounts Payable	A-12	326,823.72			
			<u>11,845,044.90</u>		
			<u>\$ 226,817,359.35</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>	BALANCE DECEMBER 31, 2012	BALANCE DECEMBER 31, 2011
<u>ASSETS</u>			
Trust-Other Fund:			
Cash		\$ 20,915,978.44	\$ 23,075,280.57
Investments		2,500,000.00	2,500,000.00
	B-1	\$ <u>23,415,978.44</u>	\$ <u>25,575,280.57</u>
Housing and Community Development Act Grant Receivable	B-2	\$ <u>4,298,829.27</u>	\$ <u>4,654,263.67</u>
	B	\$ <u>27,714,807.71</u>	\$ <u>30,229,544.24</u>
Library Fund:			
Cash	B:B-1	\$ <u>2,154,887.85</u>	\$ <u>1,872,020.56</u>
Open Space, Recreation, Farmland and Preservation Trust Fund:			
Cash		\$ 10,719,230.24	\$ 16,830,039.19
Investments		31,704,386.54	20,600,000.00
	B:B-1	\$ <u>42,423,616.78</u>	\$ <u>37,430,039.19</u>
		\$ <u>72,293,312.34</u>	\$ <u>69,531,603.99</u>
<u>LIABILITIES, RESERVES AND FUND BALANCES</u>			
Trust-Other Fund:			
Due Current Fund	B-12	\$ 10.00	\$ 10.00
Reserve for:			
Housing and Community Development Act	B-3	1,863,641.28	2,077,174.12
Prosecutors Funds	B-6	611,113.23	569,811.24
Miscellaneous Reserve Accounts	B-4	20,350,917.51	20,717,004.09
Encumbrances Payable	B-5	4,889,125.69	6,865,544.79
	B	\$ <u>27,714,807.71</u>	\$ <u>30,229,544.24</u>
Library Fund:			
Reserve for County Library Expenditures	B:B-7	\$ <u>2,154,887.85</u>	\$ <u>1,872,020.56</u>
Open Space, Recreation, Farmland and Preservation Trust Fund:			
Reserve for Open Space, Recreation, Farmland and Preservation Expenditures	B-9	\$ 25,996,536.01	\$ 30,533,200.21
Encumbrances Payable	B-11	16,427,080.77	6,896,838.98
	B	\$ <u>42,423,616.78</u>	\$ <u>37,430,039.19</u>
		\$ <u>72,293,312.34</u>	\$ <u>69,531,603.99</u>

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

GENERAL CAPITAL FUND

COUNTY OF SOMERSET

GENERAL CAPITAL FUND

BALANCE SHEETS - REGULATORY BASIS

	<u>REF.</u>	<u>BALANCE</u> <u>DECEMBER</u> <u>31, 2012</u>	<u>BALANCE</u> <u>DECEMBER</u> <u>31, 2011</u>
<u>ASSETS</u>			
Cash		\$ 25,371,867.37	\$ 6,729,974.55
Investments		28,304,798.19	36,946,890.73
	C-2:C-3	\$ 53,676,665.56	\$ 43,676,865.28
Deferred Charges to Future Taxation:			
Funded	C-4	175,769,815.65	155,920,087.69
Unfunded	C-5	59,251,000.00	73,601,000.00
Due From State of New Jersey	C-6	230,359.77	230,359.77
Due Grant Fund	C-13	6,307,306.07	
		\$ <u>295,235,147.05</u>	\$ <u>273,428,312.74</u>

LIABILITIES AND FUND BALANCE

Serial Bonds Payable	C-9	\$ 173,663,000.00	\$ 153,573,000.00
Green Acres Loan Payable	C-11	2,106,815.65	2,347,087.69
Improvement Authorizations:			
Funded	C-8	32,895,884.41	59,636,300.30
Unfunded	C-8	46,613,856.13	24,943,856.54
Encumbrances Payable	C-10	39,001,907.52	32,015,960.50
Capital Improvement Fund	C-7	244,955.33	244,955.33
Fund Balance	C-1	708,728.01	667,152.38
		\$ <u>295,235,147.05</u>	\$ <u>273,428,312.74</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, 2011	C	\$ 667,152.38
Increased by:		
Receipts-Premium on Sale of Bonds	C-2	55,400.43
		<u>\$ 722,552.81</u>
Decreased by:		
Disbursements-Premium Due to State of New Jersey	C-2	<u>13,824.80</u>
Balance, December 31, 2012	C	<u><u>\$ 708,728.01</u></u>

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

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GENERAL FIXED ASSETS ACCOUNT GROUP

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

	BALANCE DECEMBER <u>31, 2012</u>	BALANCE DECEMBER <u>31, 2011</u>
<u>FIXED ASSETS:</u>		
Land and Land Improvements	\$ 243,113,821.49	\$ 235,502,857.98
Buildings	173,967,819.23	167,703,849.60
Machinery and Equipment	43,806,352.32	49,759,545.33
Construction in Progress	<u>28,408,482.31</u>	<u>23,673,480.62</u>
<u>TOTAL FIXED ASSETS</u>	<u>\$ 489,296,475.35</u>	<u>\$ 476,639,733.53</u>
 <u>RESERVE:</u>		
Investment in Fixed Assets	<u>\$ 489,296,475.35</u>	<u>\$ 476,639,733.53</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, 2012 AND 2011

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. Reporting Entity

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

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

B. Description of Funds

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

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

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICES (CONTINUED)

B. Description of Funds (Continued)

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

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

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

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

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

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

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

C. Basis of Accounting

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

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

Revenues - are recorded when received in cash except for certain amounts which are due from other governmental units. Grants are realized as revenue when anticipated in the County's budget. Receivables for County taxes are recorded with offsetting reserves on the balance sheet of the County's Current Fund; accordingly, such amounts are not recorded as revenue until collected. Other amounts that are due the County, which are susceptible to accrual, are also recorded as receivables with offsetting reserves and recorded as revenue when received. GAAP requires revenues to be recognized in the accounting period when they become susceptible to accrual, reduced by an allowance for doubtful accounts.

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

C. Basis of Accounting (Continued)

Expenditures - Are recorded on the "budgetary" basis of accounting. Generally expenditures are recorded when an amount is encumbered for goods or services through the issuance of a purchase order in conjunction with the Encumbrance Accounting System. Outstanding encumbrances, at December 31, are reported as a cash liability in the financial statements and constitute part of the County's statutory Appropriation reserve balance. Appropriation reserves covering unexpended appropriation balances are automatically created at December 31st of each year and recorded as liabilities, except for amounts which may be canceled by the governing body. Appropriation reserves are available, until lapsed at the close of the succeeding year, to meet specific claims, commitments or contracts incurred during the preceding fiscal year. Lapsed appropriation reserves are recorded as income. Appropriations for principal payments on outstanding general capital bonds and notes are provided on the cash basis; interest on general capital indebtedness is on the cash basis.

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

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

General Fixed Assets - N.J.A.C. 5:30-5.6, Accounting for Governmental Fixed Assets, which differs in certain respects from generally accepted accounting principles, requires the inclusion of a statement of general fixed assets of the County as part of its basic financial statements. General fixed assets are defined as nonexpendable personal property having a physical existence, a useful life of more than one year and an acquisition cost of \$5,000.00 or more per unit.

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

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

C. Basis of Accounting (Continued)

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

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

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

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

D. Basic Financial Statements

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

NOTE 2: CASH AND CASH EQUIVALENTS

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

A. Deposits

New Jersey statutes permit the deposit of public funds in institutions which are located in New Jersey and which meet the requirements of the Government Unit Deposit Protection Act (GUDPA) or the State of New Jersey Cash Management Fund. GUDPA requires a bank that accepts public funds to be a public depository. A public depository is defined as a state bank, a national bank, or a savings bank, which is located in the State of New Jersey, the deposits of which are insured by the Federal Deposit Insurance Corporation. The statutes also require public depositories to maintain collateral for deposits of public funds that exceed certain insurance limits.

All collateral must be deposited with the Federal Reserve Bank or a banking institution that is a member of the Federal Reserve System and has capital funds of not less than \$25,000,000.00.

The County of Somerset had the following cash and cash equivalents at December 31, 2012:

	<u>Change Fund</u>	<u>Cash in Bank</u>	<u>Additions</u>	<u>Deletions</u>	<u>Reconciled Balance</u>
Current Fund	\$440.00	\$39,151,849.26		\$2,811,816.03	\$36,340,033.23
Trust Other Fund		20,908,872.57	\$10,344.10	3,238.23	20,915,978.44
Library Trust Fund		2,155,081.69		193.84	2,154,887.85
Open Space Trust Fund		10,719,230.41		0.17	10,719,230.24
General Capital Fund		25,371,867.52		0.15	25,371,867.37
	<u>\$440.00</u>	<u>\$98,306,901.45</u>	<u>\$10,344.10</u>	<u>\$2,815,248.42</u>	<u>\$95,501,997.13</u>

Custodial Credit Risk-Deposits - Custodial credit risk is the risk that in the event of a bank failure, the deposits may not be returned. The Township does not have a specific deposit policy for custodial credit risk other than those policies that adhere to the requirements of statute. As of December 31, 2012, 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 \$98,056,901.45 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, 2012, the County has \$11,204.05 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 \$74,434,184.73 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 2012</u>	<u>YEAR 2011</u>	<u>YEAR 2010</u>
Issued:			
General:			
Bonds, Notes and Loans	\$ 330,714,995.65	\$ 325,559,079.69	\$ 310,012,573.41
Less: Due from State of			
New Jersey	8,526,500.00	6,271,500.00	7,916,500.00
Bonds/Notes Issued by			
Another Public Body			
Guaranteed by			
the Municipality	154,945,180.00	169,638,992.00	153,102,948.00
Bonds to be Paid			
by Open Space			
Trust Funds	66,291,565.00	46,148,780.00	60,592,345.00
Green Acres Loans to			
be Paid by Open			
Space Funds	<u>2,106,815.65</u>	<u>2,347,087.69</u>	<u>2,582,625.41</u>
	<u>231,870,060.65</u>	<u>224,406,359.69</u>	<u>224,194,418.41</u>
 <u>Net Debt Issued</u>	 <u>\$ 98,844,935.00</u>	 <u>\$ 101,152,720.00</u>	 <u>\$ 85,818,155.00</u>
 Authorized But Not			
Issued:			
General:			
Bonds and Notes	<u>\$ 59,251,000.00</u>	<u>\$ 73,601,000.00</u>	<u>\$ 50,132,000.00</u>
 NET BONDS AND NOTES			
ISSUED AND AUTHORIZED			
<u>BUT NOT ISSUED</u>	<u>\$ 158,095,935.00</u>	<u>\$ 174,753,720.00</u>	<u>\$ 135,950,155.00</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 .265%.

	<u>GROSS DEBT</u>	<u>DEDUCTIONS</u>	<u>NET DEBT</u>
General Debt	<u>\$389,965,995.65</u>	<u>\$231,870,060.65</u>	<u>\$158,095,935.00</u>

NET DEBT \$158,095,935.00 DIVIDED BY EQUALIZED VALUATION BASIS PER N.J.S.40A:2-2, AS AMENDED, \$59,553,919,537.33 EQUALS .265%.

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

Equalized Valuation Basis, December 31, 2012	<u>\$ 59,553,919,537.33</u>
2% of Equalized Valuation Basis (County)	\$ 1,191,078,390.75
Net Debt	<u>158,095,935.00</u>
Remaining Borrowing Power	<u>\$ 1,032,982,455.75</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>12/31/12</u>
General Serial Bonds:	
\$38,100,000.00 Bonds of 2012 due in annual installments of \$190,000.00 to \$1,070,000.00 at a variable interest rate.	\$ 38,100,000.00
\$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.	16,880,000.00
\$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.	16,215,000.00
\$55,000,000.00 Bonds of 2009 due in annual installments of \$96,500.00 to \$1,700,000.00 at a variable interest rate.	47,033,000.00
\$9,665,000 Refunding Bonds of 2009 due in annual installments of \$630,000.00 to \$1,540,000.00 at a variable interest rate.	4,910,000.00
\$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.	19,960,000.00
\$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.	6,800,000.00
\$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.	16,430,000.00
\$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.	5,175,000.00
\$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.	<u>2,160,000.00</u>
Total Bonds	\$ <u><u>173,663,000.00</u></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%.	\$ 969,944.81
\$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>1,136,870.84</u>
Total Loans	\$ <u><u>2,106,815.65</u></u>

NOTE 3: LONG-TERM DEBT (CONTINUED)

SCHEDULE OF ANNUAL DEBT SERVICE FOR PRINCIPAL AND INTEREST  
FOR BONDED DEBT ISSUED AND OUTSTANDING DECEMBER 31, 2012

<u>DATE DUE</u>	<u>PRINCIPAL</u>	<u>INTEREST</u>	<u>TOTAL</u>
2013	\$20,175,000.00	\$5,260,251.06	\$25,435,251.06
2014	18,135,000.00	4,613,776.26	22,748,776.26
2015	18,075,000.00	4,099,076.26	22,174,076.26
2016	14,770,000.00	3,538,576.26	18,308,576.26
2017	13,045,000.00	3,112,026.26	16,157,026.26
2018	11,695,000.00	2,741,851.26	14,436,851.26
2019	10,733,000.00	2,382,701.26	13,115,701.26
2020	9,765,000.00	2,061,036.26	11,826,036.26
2021	9,760,000.00	1,775,161.26	11,535,161.26
2022	9,760,000.00	1,482,673.76	11,242,673.76
2023	9,725,000.00	1,185,198.76	10,910,198.76
2024	7,105,000.00	874,748.76	7,979,748.76
2025	5,505,000.00	659,548.76	6,164,548.76
2026	5,015,000.00	492,542.50	5,507,542.50
2027	3,650,000.00	336,930.00	3,986,930.00
2028	2,250,000.00	228,750.00	2,478,750.00
2029	2,250,000.00	150,000.00	2,400,000.00
2030	750,000.00	67,500.00	817,500.00
2031	750,000.00	45,000.00	795,000.00
2032	750,000.00	22,500.00	772,500.00
	<u>\$173,663,000.00</u>	<u>\$35,129,848.68</u>	<u>\$208,792,848.68</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>
03/29/13	\$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
05/22/14	62,924.26	10,128.85	73,053.11
09/29/14	62,082.48	7,873.61	69,956.09
11/22/14	63,553.50	9,499.61	73,053.11
03/29/15	62,703.30	7,252.79	69,956.09
05/22/15	64,189.04	8,864.07	73,053.11
09/29/15	63,330.33	6,625.75	69,956.08
11/22/15	64,830.93	8,222.18	73,053.11
03/29/16	63,963.64	5,992.45	69,956.09
05/22/16	65,479.24	7,573.87	73,053.11
09/29/16	64,603.27	5,352.81	69,956.08
11/22/16	66,134.03	6,919.08	73,053.11
03/29/17	65,249.31	4,706.78	69,956.09
05/22/17	66,795.37	6,257.74	73,053.11
09/29/17	65,901.80	4,054.29	69,956.09
11/22/17	67,463.32	5,589.79	73,053.11
03/29/18	66,560.82	3,395.27	69,956.09
05/22/18	68,137.96	4,915.16	73,053.12
09/29/18	67,226.43	2,729.66	69,956.09
11/22/18	68,819.33	4,233.78	73,053.11
03/29/19	67,898.69	2,057.40	69,956.09
05/22/19	69,507.53	3,545.58	73,053.11
09/29/19	68,577.68	1,378.41	69,956.09
11/22/19	70,202.60	2,850.51	73,053.11
03/29/20	69,263.41	692.63	69,956.04
05/22/20	70,904.63	2,148.48	73,053.11
11/22/20	71,613.68	1,439.43	73,053.11
03/29/21	72,329.77	723.30	73,053.07
	<u>\$2,169,739.91</u>	<u>\$194,557.32</u>	<u>\$2,364,297.23</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:

<u>PAYMENT DATE</u>	<u>PRINCIPAL AND INTEREST</u>
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>\$2,046,525.02</u>

OTHER INVESTMENTS

The County had purchased the following investments as of December 31, 2012:

Somerset County Improvement Authority Project Notes Series 2012 with a maturity date of March 23, 2015 at an interest rate of 0.50%	\$17,000,000.00
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
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	160,000.19
Somerset County Improvement Authority Project Notes Series 2005	2,500,000.00

NOTE 3: LONG-TERM DEBT (CONTINUED)

OTHER INVESTMENTS (CONTINUED)

The County had purchased the following investments as of December 31, 2012  
(Continued):

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	5,400,000.00
County of Somerset Emergency Note with annual principal payments of \$150,000.00	750,000.00
County of Somerset Emergency Note with annual principal payments of \$153,266.00	459,798.00
County of Somerset Emergency Note with annual principal payments of \$1,123,600.00	4,494,386.54
Somerset County Improvement Authority Revenue Bonds Series 2007 due in installments \$314,000.00 to \$940,000.00 through 2032 at variable interest rates	11,925,000.00
Somerset County Improvement Authority Renewable Energy Bonds Series 2010 due in various installments through 2026 at variable interest rates	5,285,000.00
Somerset County Improvement Authority Renewable Energy Bonds Series 2012 with a maturity date of September 15, 2013 at an interest rate of 1.03%	2,810,000.00
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 Project Notes Series 2012 with a maturity date of December 11, 2014 at an interest rate of 1.00%	1,900,000.00
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 1.50%	<u>2,000,000.00</u>
	<u>\$74,434,184.73</u>

NOTE 4: FUND BALANCE APPROPRIATED

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

Current Fund	\$ <u>15,749,600.00</u>
--------------	-------------------------

NOTE 5: PENSIONS

County employees who are eligible for a pension plan, are enrolled in one of three pension systems administered by the Division of pensions, treasury Department of the State of New Jersey. The plans are the Public Employees' Retirement System (PERS), Police and Firemen's Retirement System and Defined Contribution Retirement Program (DCRP). The Division annually charges 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 PERS and Police and Firemen's Retirement Pension 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 \$10,826,862.00 for 2012, \$11,561,521.00 for 2011, \$10,350,226.00 for 2010. The County's share for DCRP amounted to \$86,630.19 for 2012.

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

Information as to the comparison of the actuarially computed value of vested benefits with the system's assets is not available from the State Retirement 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, 2012 that the accumulated cost of such unpaid compensation would approximate \$11,985,639.18 for unused sick and vacation days. Under existing accounting principles and practices prescribed by the Division of Local Government Services, the amounts required to be paid in any fiscal year for the above mentioned compensation are raised in that year's budget and no liability is required to be accrued or reported in the financial statements at December 31, 2012.



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 2012, the County of Somerset provided operating or capital funding to the following Somerset County Governmental Units:

Raritan Valley Community College  
Park Commission  
Vocational and Technical Schools

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

NOTE 10: RISK MANAGEMENT

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

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

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

NOTE 10: RISK MANAGEMENT (CONTINUED)

<u>Year</u>	<u>Interest Earned and County Contributions</u>	<u>Employee Contributions</u>	<u>Amount Reimbursed</u>	<u>Ending Balance</u>
2012	\$ 50,009.12	\$ 174,989.50	\$ 233,539.79	\$ 902.77
2011	69.16	190,211.84	191,470.23	9,443.94
2010	193.67	132,506.21	199,574.10	10,633.17

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 2012 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 2012 audit. In addition, these programs are also subject to compliance and financial audits by the grantors or their representatives. As of December 31, 2012 the County does not believe that any material liabilities will result from such audit.

NOTE 13: INTERFUND RECEIVABLES AND PAYABLES

The following interfund balances remained on the balance sheet at December 31, 2012:

<u>Fund</u>	<u>Interfund Receivable</u>	<u>Interfund Payable</u>
Current Fund	\$10.00	
Grant Fund		\$6,307,306.07
Trust Fund		10.00
General Capital Fund	<u>6,307,306.07</u>	
	<u>\$6,307,316.07</u>	<u>\$6,307,316.07</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, 2012, the following deferred charges are shown:

	<u>Balance December 31, 2012</u>	<u>Amount Resulting from 2012</u>	<u>Amount Raised in 2012 Budget</u>	<u>Balance Deferral to Succeeding Years</u>
Current Fund:				
Emergency:				
Nor' Easter Storm	\$200,826.54		\$200,826.54	
Nor' Easter Storm-2010	613,064.00		153,266.00	\$459,798.00
Hurricane Irene	5,618,000.00		1,123,600.00	4,494,400.00
Superstorm Sandy		<u>\$750,000.00</u>		<u>750,000.00</u>
	<u>\$6,431,890.54</u>	<u>\$750,000.00</u>	<u>\$1,477,692.54</u>	<u>\$5,704,198.00</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 county is not required to recognize any long-term obligations resulting from OPEB on their balance sheets.

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)

DEVELOPMENT OF THE SEPTEMBER 30, 2012 NET OPEB OBLIGATION

Annual OPEB Cost for fiscal year ending September 30, 2012	\$28,075,801
Contributions for fiscal year ending September 30, 2012	<u>5,318,960</u>
Annual Expense Difference	\$22,756,841
 Net OPEB Obligation as of September 30, 2012	 \$84,656,393

GASB 45 SCHEDULE OF FUNDING PROGRESS

(\$ 000s)

<u>Actuarial Valuation Date</u>	<u>Actuarial Value of Assets</u>	<u>Accrued Liability</u>	<u>Unfunded Accrued Liability (UAL)</u>	<u>Funded Ratio</u>	<u>Covered Payroll</u>	<u>UAL as a Percentage of Covered Payroll</u>
	(a)	(b)	(b - a)	(a / b)	(c)	((b - a) / c)
October 1, 2008	\$0	\$216,687	\$216,687	0.0%	\$65,192	332.4%

GASB 45 SCHEDULE OF EMPLOYER CONTRIBUTIONS

(\$ 000s)

<u>Fiscal Year Ended</u>	<u>Annual OPEB Cost</u>	<u>Percentage of Annual OPEB Cost Contributed</u>	<u>Net OPEB Obligation</u>
September 30, 2012	\$28,076	18.9%	\$84,656
September 30, 2011	\$26,459	18.2%	\$61,900
September 30, 2010	\$24,919	17.3%	\$40,258
September 30, 2009	\$23,452	16.2%	\$19,644

COUNTY OF SOMERSET  
SUPPLEMENTARY SCHEDULES – ALL FUNDS  
YEAR ENDED DECEMBER 31, 2012





"A-5"

COUNTY OF SOMERSET

CURRENT FUND

SCHEDULE OF CHANGE FUNDS

BALANCE  
DECEMBER 31,  
2011 AND 2012

County Clerk	\$	290.00
Surrogate		150.00
		<hr/>
	\$	440.00
		<hr/> <hr/>

REF.

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
Vehicle Maintenance	500.00	500.00
Election Board	250.00	250.00
	<hr/>	<hr/>
	\$ 4,800.00	\$ 4,800.00
	<hr/> <hr/>	<hr/> <hr/>

REF.

A-4

A-4

COUNTY OF SOMERSET

CURRENT FUND

SCHEDULE OF ANALYSIS OF TAX YIELD

REF.

Property Taxes Required to be Levied	A-2	\$ <u>170,913,462.00</u>
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DETAIL OF PROPERTY TAXES FROM MUNICIPALITIES

	<u>LEVIED</u>	<u>COLLECTED</u>
Bedminster	\$ 7,186,311.68	\$ 7,186,311.68
Bernards	19,463,115.91	19,463,115.91
Bernardsville	6,979,898.77	6,979,898.77
Bound Brook	2,391,509.07	2,391,509.07
Branchburg	8,623,720.71	8,623,720.71
Bridgewater	26,664,003.12	26,664,003.12
Far Hills	1,334,877.33	1,334,877.33
Franklin	26,984,488.07	26,984,488.07
Green Brook	4,329,484.99	4,329,484.99
Hillsborough	17,502,114.92	17,502,114.92
Manville	3,262,839.08	3,262,839.08
Millstone	164,249.73	164,249.73
Montgomery	13,251,887.45	13,251,887.45
North Plainfield	4,812,818.19	4,812,818.19
Peapack-Gladstone	2,111,536.59	2,111,536.59
Raritan	3,652,969.22	3,652,969.22
Rocky Hill	388,647.72	388,647.72
Somerville	3,715,996.56	3,715,996.56
South Bound Brook	968,940.64	968,940.64
Warren	12,203,863.33	12,203,863.33
Watchung	<u>4,920,188.92</u>	<u>4,920,188.92</u>
	<u>\$ 170,913,462.00</u>	<u>\$ 170,913,462.00</u>

REF.

A-2:A-4

COUNTY OF SOMERSET

CURRENT FUND

SCHEDULE OF REVENUE ACCOUNTS RECEIVABLE

	<u>REF.</u>	<u>BALANCE DECEMBER 31, 2011</u>	<u>ACCRUED IN 2012</u>	<u>COLLECTED</u>	<u>BALANCE DECEMBER 31, 2012</u>
Fees:					
County Clerk	A-2	\$ 455,195.99	\$ 4,444,943.52	\$ 4,392,048.05	\$ 508,091.46
Surrogate	A-2	48,889.95	274,187.32	293,969.92	29,107.35
Sheriff	A-2	6,005.78	298,074.34	297,362.50	6,717.62
Guidance Center	A-2	6,623.15	1,330,851.67	1,330,956.42	6,518.40
Interest on Investments and Deposits	A-2	5,212.68	1,238,894.20	1,243,340.39	766.49
Recycling Center	A-2		500,000.00	500,000.00	
Social and Welfare Services (C.66 P.L.1990):					
Supplemental Social Security Income	A-2		673,507.00	673,507.00	
Division of Youth and Family Services	A-2		1,030,272.00	1,030,272.00	
Psychiatric Facilities (C.73,P.L.1990):					
Maintenance of Patients in State Institutions for Mental Diseases	A-2		2,512,848.19	2,512,848.19	
Maintenance of Patients in State Institutions for Developmentally Disabled	A-2		7,134,661.00	7,134,661.00	
Board of County Patients in State and Other Institutions	A-2		44,431.00	44,431.00	
Area Plan Grant	A-2		1,051,210.00	1,051,210.00	
State Aid - Community Mental Service Act: N.J.S.A. 30:9A-9	A-2		501,242.00	501,242.00	
Board of Federal and State Prisoners	A-2		10,585.52	10,585.52	
Shared Services Revenues	A-2		1,309,999.58	1,309,999.58	
State Reimbursement of Election Expenses	A-2		230,375.00	230,375.00	
Pension Reimbursement	A-2		750,000.00	750,000.00	
Increased Fees as a Result of Chapter 370:					
County Clerk	A-2		1,545,125.00	1,545,125.00	
County Surrogate	A-2		75,000.00	75,000.00	
Sheriff	A-2		164,563.76	164,563.76	
		<u>\$ 521,927.55</u>	<u>\$ 25,120,771.10</u>	<u>\$ 25,091,497.33</u>	<u>\$ 551,201.32</u>
	<u>REF.</u>	A		A-4	A

COUNTY OF SOMERSET

"A-9"  
SHEET #1

GRANT FUND

SCHEDULE OF GRANT RECEIVABLES

<u>PURPOSE</u>	<u>BALANCE DECEMBER 31, 2011</u>	<u>2012 REVENUE</u>	<u>RECEIPTS</u>	<u>UNAPPROPRIATED APPLIED</u>	<u>BUDGET REDUCTION/ CANCELED</u>	<u>BALANCE DECEMBER 31, 2012</u>
RIGHT TO KNOW (Q301)	\$ 2,908.00	\$	\$ 2,908.00	\$	\$	\$
RIGHT TO KNOW (Q301)		11,532.00	5,816.00			5,816.00
BULLETPROOF VEST - PROSECUTOR (Q303)	4,042.57					4,042.57
BULLETPROOF VEST - PROSECUTOR (Q303)	2,067.47					2,067.47
BULLETPROOF VEST - PROSECUTOR (Q303)	428.00					428.00
BULLETPROOF VEST - PROSECUTOR (Q303)		527.60				527.60
OPEN SPACE (Q306)	450,000.00				450,000.00	
LOC LAW ENF BL GR MEGANS LAW (Q307)	5,381.00		5,381.00			
LOC LAW ENF BL GR MEGANS LAW (Q307)		6,598.00	6,598.00			
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				2.00	331.70
SEXUAL ASSAULT NURSE GRANT (Q310)	8,126.81				8,126.81	
SEXUAL ASSAULT NURSE GRANT (Q310)		64,197.00	46,266.50			17,930.50
VICTIM ASSISTANCE (Q311)	30,532.17					30,532.17
VICTIM ASSISTANCE (Q311)	49,471.72		47,798.12			1,673.60
VICTIM ASSISTANCE (Q311)		109,275.00	63,279.93			45,995.07
LAW ENFORCEMENT TRAINING EQUIP (Q314)		39,429.00	39,429.00			
BODY ARMOR - PROS (Q316)	0.07					0.07
BODY ARMOR - PROS (Q316)		5,403.68	5,403.68			
INSURANCE FRAUD REIMBURSEMENT (Q317)	139,590.17					139,590.17
INSURANCE FRAUD REIMBURSEMENT (Q317)	76,463.62		61,977.18		1,112.00	13,374.44
INSURANCE FRAUD REIMBURSEMENT (Q317)		238,220.00	172,038.20			66,181.80
MULTI-NARCOTICS TASK FORCE (Q320)	64,672.00		64,672.00			
MULTI-NARCOTICS TASK FORCE (Q320)		54,851.00	13,713.00			41,138.00
BODY ARMOR - SHERIFF (Q321)	0.42				0.42	
BODY ARMOR - SHERIFF (Q321)		5,228.55	5,228.55			
SUB REGIONAL TRANSP (Q323)	159.22					159.22
SUB REGIONAL TRANSP (Q323)	86.47					86.47
SUB REGIONAL TRANSP (Q323)		59,866.00	59,618.80			247.20
SUB REGIONAL TRANSP (Q323)	59,866.00		15,011.30			44,854.70
BODY ARMOR - JAIL (Q325)	1.00					1.00
BODY ARMOR - JAIL (Q325)		10,745.19	10,745.19			
ALCOHOL & DRUG ABUSE PREVENTIO (Q327)	100,774.00		100,774.00			
ALCOHOL & DRUG ABUSE PREVENTIO (Q327)		490,712.00	360,273.00			130,439.00
FAMILY COURT (Q332)		144,481.00	108,360.75			36,120.25
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)	12,025.91					12,025.91
MUNICIPAL ALLIANCE (Q334)		324,421.00	306,814.00			17,607.00
MUNICIPAL ALLIANCE (Q334)	324,421.00		40,495.87			283,925.13

COUNTY OF SOMERSET

GRANT FUND

SCHEDULE OF GRANT RECEIVABLES

PURPOSE	BALANCE DECEMBER 31, 2011	2012 REVENUE	RECEIPTS	UNAPPROPRIATED APPLIED	BUDGET REDUCTION/ CANCELED	BALANCE DECEMBER 31, 2012
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	251,275.74			267,582.26
SOCIAL SVS FOR THE HOMELESS (Q338)	66,500.00		66,500.00			
SOCIAL SVS FOR THE HOMELESS (Q338)		134,520.00	127,227.00			7,293.00
ROUTE 28 STRATEGIC NEEDS ASMT (Q342)	50,000.00					50,000.00
SUPPORT EMPLOYMENT (Q350)		227,319.00	227,319.00			
PATH MENTAL HEALTH HOMELESS (Q351)		163,996.00	163,996.00			
PSYCHIATRIC ADV NURSE PRAC (Q353)		166,434.00	150,573.00			15,861.00
NJVAG SUPPORTIVE SERVICES (Q355)	30,958.00					30,958.00
FAMILY CAREGIVER (Q357)	14,870.00					14,870.00
FAMILY CAREGIVER (Q357)	22,078.00					22,078.00
FAMILY CAREGIVER (Q357)	13,357.00					13,357.00
FAMILY CAREGIVER (Q357)	26,471.00					26,471.00
FAMILY CAREGIVER (Q357)	11,117.19		11,117.19			
FAMILY CAREGIVER (Q357)		142,436.00	121,629.81	20,806.19		
ADULT PROTECTIVE SERVICES (Q358)		110,165.00	110,165.00			
SHIP (Q359)	13,495.00					13,495.00
SHIP (Q359)	3,149.07					3,149.07
SHIP (Q359)		29,000.00				29,000.00
TRAUMATIC LOSS INTERVENTION (Q362)	1,000.00					1,000.00
TRAUMATIC LOSS INTERVENTION (Q362)	12,000.00		12,000.00			
TRAUMATIC LOSS INTERVENTION (Q362)		12,000.00	4,000.00			8,000.00
RETIRED SENIOR VOLUNTEER (Q363)	1,037.00					1,037.00
RETIRED SENIOR VOLUNTEER (Q363)	31,862.00		31,862.00			
RETIRED SENIOR VOLUNTEER (Q363)		48,066.00	24,033.00			24,033.00
SOCIAL SERVICE BLOCK GRANT (Q366)	35,940.00		35,940.00			
SOCIAL SERVICE BLOCK GRANT (Q366)		297,344.00	288,749.81			8,594.19
FRANKLIN SENIOR CENTER TRNASP (Q367)	10,588.00					10,588.00
FRANKLIN SENIOR CENTER TRNASP (Q367)		62,554.00	46,915.56			15,638.44
ESCORT TRANSPORTATION (Q368)		38,001.00	38,001.00			
CARE COORDINATION (Q370)	13,890.00					13,890.00
CARE COORDINATION (Q370)		23,810.00	23,810.00			
STATE HOME DELIVERED MEALS (Q371)	4,021.00					4,021.00
STATE HOME DELIVERED MEALS (Q371)	9,689.00		9,689.00			
STATE HOME DELIVERED MEALS (Q371)	947.00		947.00			
STATE HOME DELIVERED MEALS (Q371)		16,318.00	16,318.00			
WORKFORCE INVESTMENTS (Q373)	10,111.00					10,111.00
WORKFORCE INVESTMENTS (Q373)	7,659.00	28,575.00				36,234.00
WORKFORCE INVESTMENTS (Q373)	110,066.00	4,624.00	114,690.00			
WORKFORCE INVESTMENTS (Q373)	323,747.00		179,500.00			144,247.00
WORKFORCE INVESTMENTS (Q373)		400,100.00	52,151.00			347,949.00
WORKFORCE INVESTMENTS (Q373)	56,944.00		56,944.00			
WORKFORCE INVESTMENTS (Q373)	344,148.00		149,711.00			194,437.00
WORKFORCE INVESTMENTS (Q373)		371,779.00	43,254.00			328,525.00

COUNTY OF SOMERSET

GRANT FUND

SCHEDULE OF GRANT RECEIVABLES

PURPOSE	BALANCE DECEMBER 31, 2011	2012 REVENUE	RECEIPTS	UNAPPROPRIATED APPLIED	BUDGET REDUCTION/ CANCELED	BALANCE DECEMBER 31, 2012
WORKFORCE INVESTMENTS (Q373)	\$ 47,485.80	\$	\$ 47,485.80	\$	\$	
WORKFORCE INVESTMENTS (Q373)	222,324.00	100,039.00	322,363.00			
WORKFORCE INVESTMENTS (Q373)	922,751.00	11,427.00	482,348.00			451,830.00
WORKFORCE INVESTMENTS (Q373)		855,574.00	59,042.00			796,532.00
WORKFORCE INVESTMENTS (Q373)	119,739.50	32,000.00				151,739.50
WORKFORCE INVESTMENTS (Q373)	13,641.00					13,641.00
WORKFORCE INVESTMENTS (Q373)	329,746.00		329,746.00			
WORKFORCE INVESTMENTS (Q373)		425,192.00	6,999.00			418,193.00
WORKFORCE INVESTMENTS (Q373)	3,986.00	10,000.00				13,986.00
WORKFORCE INVESTMENTS (Q373)	25,046.00					25,046.00
WORKFORCE INVESTMENTS (Q373)	77,116.00		51,607.00			25,509.00
WORKFORCE INVESTMENTS (Q373)		86,096.00	2,680.00			83,416.00
WORKFORCE INVESTMENTS (Q373)	35,983.00					35,983.00
WORKFORCE INVESTMENTS (Q373)	180,142.00					180,142.00
WORKFORCE INVESTMENTS (Q373)	49,858.00					49,858.00
WORKFORCE INVESTMENTS (Q373)	190.00					190.00
WORKFORCE INVESTMENTS (Q373)	46,506.00	14,290.00				60,796.00
WORKFORCE INVESTMENTS (Q373)	83,193.00		58,817.20			24,375.80
WORKFORCE INVESTMENTS (Q373)	64,685.00		63,140.00			1,545.00
WORKFORCE INVESTMENTS (Q373)	108,363.00		73,237.00			35,126.00
WORKFORCE INVESTMENTS (Q373)		180,827.00	52,761.00			128,066.00
WORKFORCE INVESTMENTS (Q373)	38,771.51					38,771.51
WORKFORCE INVESTMENTS (Q373)	140,281.00					140,281.00
WORKFORCE INVESTMENTS (Q373)	57.00					57.00
WORKFORCE INVESTMENTS (Q373)	67,384.00		67,384.00			
WORKFORCE INVESTMENTS (Q373)	99,000.00		99,000.00			
WORKFORCE INVESTMENTS (Q373)		61,000.00				61,000.00
WORKFORCE INVESTMENTS (Q373)	7,087.20					7,087.20
WORKFORCE INVESTMENTS (Q373)	5,176.80					5,176.80
WORKFORCE INVESTMENTS (Q373)	9,919.00					9,919.00
WORKFORCE INVESTMENTS (Q373)	8,327.00					8,327.00
WORKFORCE INVESTMENTS (Q373)	12,800.00		1,536.00			11,264.00
WORKFORCE INVESTMENTS (Q373)		19,998.00	1,119.00			18,879.00
WORKFORCE INVESTMENTS (Q373)	5,914.00					5,914.00
WORKFORCE INVESTMENTS (Q373)	27,301.00					27,301.00
WORKFORCE INVESTMENTS (Q373)	25,499.00		25,499.00			
WORKFORCE INVESTMENTS (Q373)	30.00		30.00			
WORKFORCE INVESTMENTS (Q373)		17,658.00	4,392.00			13,266.00
WORKFORCE INVESTMENTS (Q373)	210.00					210.00
WORKFORCE INVESTMENTS (Q373)	4,815.00		4,815.00			
WORKFORCE INVESTMENTS (Q373)	0.40					0.40
WORKFORCE INVESTMENTS (Q373)	41,654.00					41,654.00
WORKFORCE INVESTMENTS (Q373)	5,607.50	8,000.00				13,607.50
WORKFORCE INVESTMENTS (Q373)	68,324.00		64,385.00			3,939.00
WORKFORCE INVESTMENTS (Q373)		50,733.00	11,786.00			38,947.00

COUNTY OF SOMERSET

GRANT FUND

SCHEDULE OF GRANT RECEIVABLES

PURPOSE	BALANCE DECEMBER 31, 2011	2012 REVENUE	RECEIPTS	UNAPPROPRIATED APPLIED	BUDGET REDUCTION/ CANCELED	BALANCE DECEMBER 31, 2012
WORKFORCE INVESTMENTS (Q373)	\$ 31,288.00	\$	\$ 22,878.00	\$	\$	\$ 8,410.00
WORKFORCE INVESTMENTS (Q373)		20,941.00	(3,068.00)			24,009.00
WORKFORCE INVESTMENTS (Q373)	5,197.00					5,197.00
WORKFORCE INVESTMENTS (Q373)	348,913.00					348,913.00
WORKFORCE INVESTMENTS (Q373)	3,166.00		3,003.00			163.00
WORKFORCE INVESTMENTS (Q373)	35,301.00		35,301.00			
WORKFORCE INVESTMENTS (Q373)		75,034.00	23,533.00			51,501.00
WORKFORCE INVESTMENTS (Q373)	8,418.00		8,418.00			
WORKFORCE INVESTMENTS (Q373)		15,194.00	5,329.00			9,865.00
WORKFORCE INVESTMENTS (Q373)	20,833.00					20,833.00
WORKFORCE INVESTMENTS (Q373)	10,344.00		10,344.00			
WORKFORCE INVESTMENTS (Q373)		15,695.00				15,695.00
WORKFORCE INVESTMENTS (Q373)	945.00					945.00
WORKFORCE INVESTMENTS (Q373)	2,456.00		2,456.00			
WORKFORCE INVESTMENTS (Q373)		4,105.00				4,105.00
WORKFORCE INVESTMENTS (Q373)	3,165.00					3,165.00
WORKFORCE INVESTMENTS (Q373)	3,232.00					3,232.00
WORKFORCE INVESTMENTS (Q373)	8,548.00					8,548.00
WORKFORCE INVESTMENTS (Q373)	6,192.00		6,192.00			
WORKFORCE INVESTMENTS (Q373)		8,952.00	2,381.00			6,571.00
WORKFORCE INVESTMENTS (Q373)	8,951.00					8,951.00
WORKFORCE INVESTMENTS (Q373)	14,223.00		14,223.00			
WORKFORCE INVESTMENTS (Q373)	3,032.00		3,032.00			
WORKFORCE INVESTMENTS (Q373)		3,694.00	1,028.00			2,666.00
WORKFORCE INVESTMENTS (Q373)	69,415.00					69,415.00
WORKFORCE INVESTMENTS (Q373)		11,764.00	740.00			11,024.00
WORKFORCE INVESTMENTS (Q373)	176,178.00		172,278.00			3,900.00
WORKFORCE INVESTMENTS (Q373)		393,307.00	5,966.00			387,341.00
WORKFORCE INVESTMENTS (Q373)	8,704.00		8,704.00			
WORKFORCE INVESTMENTS (Q373)		10,912.00	461.00			10,451.00
WORKFORCE INVESTMENTS (Q373)	7,016.00		7,016.00			
WORKFORCE INVESTMENTS (Q373)		4,503.00	257.00			4,246.00
WORKFORCE INVESTMENTS (Q373)	49,320.00		42,902.00			6,418.00
WORKFORCE INVESTMENTS (Q373)		61,830.00	1,019.00			60,811.00
WORKFORCE INVESTMENTS (Q373)	39,754.00		32,999.00			6,755.00
WORKFORCE INVESTMENTS (Q373)		25,519.00	1,233.00			24,286.00
WORKFORCE INVESTMENTS (Q373)	16,654.00		16,654.00			
WORKFORCE INVESTMENTS (Q373)		8,114.00	372.00			7,742.00
WORKFORCE INVESTMENTS (Q373)	3,947.00		3,947.00			
WORKFORCE INVESTMENTS (Q373)		3,348.00	1,239.00			2,109.00
WORKFORCE INVESTMENTS (Q373)	94,372.00		54,281.00			40,091.00
WORKFORCE INVESTMENTS (Q373)		20,976.00	617.00			20,359.00
WORKFORCE INVESTMENTS (Q373)	17,912.00		10,687.00			7,225.00
WORKFORCE INVESTMENTS (Q373)		43,975.00	1,575.00			42,400.00
WORKFORCE INVESTMENTS (Q373)	30,000.00					30,000.00

COUNTY OF SOMERSET

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PURPOSE	BALANCE DECEMBER 31, 2011	2012 REVENUE	RECEIPTS	UNAPPROPRIATED APPLIED	BUDGET REDUCTION/ CANCELED	BALANCE DECEMBER 31, 2012
WORKFORCE INVESTMENTS (Q373)	\$ 216,000.00	\$	\$	\$	\$	216,000.00
WORKFORCE INVESTMENTS (Q373)	54,000.00					54,000.00
WORKFORCE INVESTMENTS (Q373)		40,000.00				40,000.00
WORKFORCE INVESTMENTS (Q373)		40,000.00				40,000.00
WORKFORCE INVESTMENTS (Q373)		10,000.00				10,000.00
WORKFORCE INVESTMENTS (Q373)		10,000.00				10,000.00
WORKFORCE INVESTMENTS (Q373)		490,000.00				490,000.00
ARC TRANSPORTATION (Q375)	36,884.50					36,884.50
ARC TRANSPORTATION (Q375)	338,474.96		338,474.96			
ARC TRANSPORTATION (Q375)		383,406.00	77,427.60			305,978.40
SECTION 5311 SMALL URBAN & RUR (Q377)	5,486.95		2,016.31			3,470.64
SECTION 5311 SMALL URBAN & RUR (Q377)	36,190.93		36,190.93			
SECTION 5311 SMALL URBAN & RUR (Q377)		103,582.00	102,074.54			1,507.46
SENIOR CITIZEN & DISABLED RESI (Q378)	64,500.00		64,500.00			
SENIOR CITIZEN & DISABLED RESI (Q378)	289,203.74		289,203.74			
SENIOR CITIZEN & DISABLED RESI (Q378)		649,127.00	475,458.79			173,668.21
VETERANS TRANSPORTATION (Q381)		28,000.00		28,000.00		
VETERANS TRANSPORTATION (Q381)	16,500.00	34,000.00	50,500.00			
VETERANS TRANSPORTATION (Q381)		18,000.00	7,500.00			10,500.00
LOCAL SHUTTLE MOTOR BUS (Q383)		200,000.00	170,701.69	13,103.87		16,194.44
SOMERSET HILLS ADLT DY CR TRNS (Q384)	3,746.13		3,746.13			
SOMERSET HILLS ADLT DY CR TRNS (Q384)		48,275.00	44,252.16			4,022.84
WARREN TWP SENIOR TRANSP (Q385)	264.96					264.96
WARREN TWP SENIOR TRANSP (Q385)	1,456.66					1,456.66
WARREN TWP SENIOR TRANSP (Q385)	747.98					747.98
WARREN TWP SENIOR TRANSP (Q385)	26,910.10		26,583.87			326.23
WARREN TWP SENIOR TRANSP (Q385)		29,877.00	13,177.90			16,699.10
CLEAN COMMUNITIES (Q387)		61,051.23	61,051.23			
STATE HOMELAND SECURITY (Q388)	60,372.65					60,372.65
STATE HOMELAND SECURITY (Q388)	0.50		0.50			
STATE HOMELAND SECURITY (Q388)	272,631.93		272,631.93			
STATE HOMELAND SECURITY (Q388)	584,469.48		584,469.48			
STATE HOMELAND SECURITY (Q388)	667,312.32		311,378.57			355,933.75
STATE HOMELAND SECURITY (Q388)	355,809.76					355,809.76
STATE HOMELAND SECURITY (Q388)		188,525.03				188,525.03
SOLID WASTE SERVICE TAX (Q390)		199,100.00	199,100.00			
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)	64,288.45		64,288.45			
COUNTY ENVIRONMENTAL HEALTH (Q394)		169,065.00	114,013.44			55,051.56
BIOTERRORISM RESPONSE (Q396)	70,614.88					70,614.88
BIOTERRORISM RESPONSE (Q396)	49,050.00					49,050.00
BIOTERRORISM RESPONSE (Q396)	50.00					50.00



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BIOTERRORISM RESPONSE (Q396)	\$ 10,794.00	\$	\$	\$	\$	10,794.00
BIOTERRORISM RESPONSE (Q396)	350,885.00		246,149.00			104,736.00
BIOTERRORISM RESPONSE (Q396)		356,306.00				356,306.00
JUVENILE ACC'T INCENTIVE BLKGR (Q401)	15,531.25		15,531.25			
JUVENILE ACC'T INCENTIVE BLKGR (Q401)	21,118.00		21,118.00			
JUVENILE ACC'T INCENTIVE BLKGR (Q401)		16,476.00				16,476.00
JAIBG FALL CONFERENCE (Q402)		44,121.56	43,619.26			502.30
FAMILY CRISIS INTERVENTION (Q403)		30,353.00	30,353.00			
ST/COMM PARTNERSHIP PGM MNGMT (Q404)		55,550.00	41,662.50			13,887.50
ST/COMM PARTNERSHIP PGM MNGMT (Q404)	55,550.00					55,550.00
ST/COMM PARTNERSHIP PGM SVS (Q405)		188,385.00	141,288.25			47,096.75
ST/COMM PARTNERSHIP PGM SVS (Q405)	188,385.00					188,385.00
COUNTY CHILDREN'S INTERAGENCY (Q406)	50,000.00					50,000.00
COUNTY CHILDREN'S INTERAGENCY (Q406)		38,359.00	38,359.00			
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)	9,669.00					9,669.00
LOCAL ARTS PROGRAM (Q415)		68,904.00				68,904.00
SCOPING BR18D0907 CR614 (Q417)	130,226.65					130,226.65
AMWELL ROAD RT 514 (Q420)	41,988.80					41,988.80
BELLE MEAD BRIDGE (Q421)	38,213.94					38,213.94
CHERRY HILL ROAD (Q425)	150,255.80					150,255.80
CHERRY HILL ROAD (Q425)	10,253.02					10,253.02
CHIMNEY ROCK ROAD (Q426)	20,307.15					20,307.15
CLINTON AVE BRIDGE M0901 (Q428)	138,865.98					138,865.98
CLINTON AVE BRIDGE M0901 (Q428)	14,926.39					14,926.39
DOCK WATCH HOLLOW BRIDGE (Q430)	56,680.09					56,680.09
PED OVERPASS CLOVERLEAF DR (Q431)	189,485.49					189,485.49
FY 2001 LOCAL LEAD PROGRAM (Q433)	118,336.37					118,336.37
FY 2001 LOCAL LEAD PROGRAM (Q433)	4,272.82					4,272.82
NJ DOT COUNTY AID (Q434)		2,477,000.00				2,477,000.00
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
STUDDIFORD DRIVE BRIDGE #D0702 (Q462)	6,440.61					6,440.61
STUDDIFORD DRIVE BRIDGE #D0702 (Q462)	716,114.24					716,114.24

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PURPOSE	BALANCE DECEMBER 31, 2011	2012 REVENUE	RECEIPTS	UNAPPROPRIATED APPLIED	BUDGET REDUCTION/ CANCELED	BALANCE DECEMBER 31, 2012
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)	0.05				0.05	
LEASE PROGRAM 2004 (Q470)	62,723.32		62,723.32			
LEASE PROGRAM 2004 (Q470)		105,000.00	39,202.10			65,797.90
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 (Q476)	0.11					0.11
LOCAL LEAD PROG.-WOODFERN BRID (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)	31,703.00		30,152.00			1,551.00
DIV OF FAMILY DEVELOPMENT/SPEC (Q484)		42,271.00	10,568.00			31,703.00
ELM ST BRIDGE C0601 (Q485)	132,260.14					132,260.14
SCHOOLHOUSE ROAD DESIGN (Q486)	71,702.00					71,702.00
WEST END AV NPLFD BRIDGE SC-UC (Q489)	1,918.91					1,918.91
YOUTH CASE MANAGER (Q496)	67,533.00					67,533.00
YOUTH CASE MANAGER (Q496)		473,492.00	473,492.00			
MUNICIPAL STORMWATER REGS (Q497)	2,500.00					2,500.00
MEDICATION MANAGEMENT (Q499)	123.00					123.00
MEDICATION MANAGEMENT (Q499)	79.00		79.00			
MEDICATION MANAGEMENT (Q499)		5,925.00	5,925.00			
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	2,407.00	52,407.00			
CANCER CONTROL PLAN (Q506)		132,763.00	10,700.00			122,063.00
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)	226,940.03					226,940.03
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)	100,893.10					100,893.10
COPS TECHNOLOGY PROGRAM (Q515)	2,003.00					2,003.00
COPS TECHNOLOGY PROGRAM (Q515)	225,876.70		84,188.63			141,688.07
COPS TECHNOLOGY PROGRAM (Q515)	774,795.05		117,199.42			657,595.63
COPS TECHNOLOGY PROGRAM (Q515)	1,000,000.00					1,000,000.00
CLIENT RENT SUBSIDIES (Q516)	43,200.00					43,200.00

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PARIS (Q517)	\$ 23,027.00	\$	\$	\$	23,027.00	\$
PARIS (Q517)	1,401.10				1,401.10	
PARIS (Q517)	530.37					530.37
PARIS (Q517)	150,000.00		150,000.00			
RTE. 22/CHIMNEY ROCK ROW (Q523)	61,412,100.78		3,216,765.61			58,195,335.17
RTE. 22/CHIMNEY ROCK ROW (Q523)	4,477,982.00					4,477,982.00
RTE. 22/CHIMNEY ROCK ROW (Q523)	4,391,139.00		614,929.14			3,776,209.86
RTE. 22/CHIMNEY ROCK ROW (Q523)		2,804,667.00	2,411,472.16			393,194.84
FARMLAND PRESERVATION (Q526)	82,957.90				82,957.90	
REGIONAL TB CLINIC (Q529)	14,263.47				14,263.47	
REGIONAL TB CLINIC (Q529)	30,096.00		30,096.00			
REGIONAL TB CLINIC (Q529)		72,086.00				72,086.00
STIRLING ROAD BRIDGE L1010 (Q532)	80,000.87					80,000.87
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)	18,489.04		18,489.00			0.04
NORTH PLAINFIELD HEALTH SRVCS (Q533)		113,153.00	103,723.62			9,429.38
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	64,344.00			64,345.00
PRE-DISASTER MITIGATION PLAN (Q544)		90,000.00				90,000.00
HELP AMERICA VOTE ACT (Q545)	43,600.00			21,800.00		21,800.00
HELP AMERICA VOTE ACT (Q545)		17,183.00	17,183.00			
PESS EXPANSION (Q548)		1,087,241.00	1,087,241.00			
MEDICAID MATCH (Q549)	491.74					491.74
MEDICAID MATCH (Q549)	2,004.00		2,004.00			
MEDICAID MATCH (Q549)		11,454.00	11,454.00			
FORENSIC SCIENCE IMPROVEMENT (Q551)	700.43					700.43
AMWELL WATER MAIN IMPROVEMENT (Q554)	36,300.00					36,300.00
ECONOMIC DEVELOPMENT INITIATIV (Q555)	297,000.00					297,000.00
STUDY SCRC PED/BIKE/GREENWAY (Q556)	147.20					147.20
BULLETPROOF VEST - SHERIFF (Q560)	1,272.39					1,272.39
BULLETPROOF VEST - SHERIFF (Q560)	536.00					536.00
BULLETPROOF VEST - SHERIFF (Q560)		659.50				659.50
BULLETPROOF VEST - JAIL (Q561)	636.20					636.20
BULLETPROOF VEST - JAIL (Q561)	1,713.77					1,713.77
BULLETPROOF VEST - JAIL (Q561)		2,638.02				2,638.02
AMWELL ROAD BRIDGE (Q563)	637,416.69					637,416.69
DEAD TREE RUN BRIDGE (Q564)	10,359.14					10,359.14
MH COUNTY DISASTER LIAISON (Q565)	2,500.00					2,500.00
WASHINGTON AVENUE BRIDGE (Q568)	251,725.00					251,725.00
WASHINGTON AVENUE BRIDGE (Q568)	750,000.00					750,000.00
BEDMINISTER HEALTH SFRVCS (Q569)	0.01					0.01

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BEDMINISTER HEALTH SERVICES (Q569)	\$ 1,459.04	\$	\$	\$		1,459.04
BEDMINISTER HEALTH SERVICES (Q569)	8,802.17				8,802.17	
BEDMINISTER HEALTH SERVICES (Q569)	8,943.50		8,943.50			
BEDMINISTER HEALTH SERVICES (Q569)		54,743.00	50,183.87			4,559.13
STIRLING ROAD BRIDGE L1010 (Q571)	1,722,259.43		458,701.52			1,263,557.91
ROUTE 22 SUSTAINABLE CORRIDOR (Q572)	610,915.75		55,053.46			555,862.29
VICTIM WITNESS SUPPLEMENT (Q573)	18,137.52		14,249.43			3,888.09
FAR HILLS HEALTH SERVICES (Q574)	1,883.40					1,883.40
FAR HILLS HEALTH SERVICES (Q574)	2,000.00		2,000.00			
FAR HILLS HEALTH SERVICES (Q574)		12,240.00	11,220.00			1,020.00
ARRA MILLING & RESURFACING (Q575)	1,868,526.14					1,868,526.14
ARRA HOME DELIVERED MEALS (Q579)	15,508.00					15,508.00
LOGISTICS & COMMODITIES DIST. (Q581)	11,560.24					11,560.24
EASTON AVE CORRIDOR STUDY (Q583)	104.37					104.37
ARRA CDBG BLOCK (Q585)	12,000.00		12,000.00			
ARRA CDBG HOMELESSNESS (Q586)	26,634.63		26,634.63			
ROCKY HILL HEALTH SERVICES (Q588)	0.34					0.34
ROCKY HILL HEALTH SERVICES (Q588)	955.12		955.08			0.04
ROCKY HILL HEALTH SERVICES (Q588)		11,690.00	11,670.95			19.05
HEALTH EASE- SCADD (Q589)	13,500.00		5,125.00	8,375.00		
HEALTH EASE- SCADD (Q589)		27,000.00	9,601.00			17,399.00
ENERGY AUDITS (Q590)	50,000.00		23,469.55		26,530.45	
ARRA CLARK WOOD PEDESTRIAN BRD (Q591)	1,087,024.38					1,087,024.38
ARRA CLARK WOOD PEDESTRIAN BRD (Q591)	1,600,000.00					1,600,000.00
ARRA BYRNE JAG LOCAL SOLICIT (Q592)	111,200.00		103,092.78			8,107.22
ARRA ENERGY EFFICIENCY (Q594)	264,955.22		264,955.22			
GSA DEPOT (Q595)	15,705,616.78		3,831,494.25			11,874,122.53
STATE CRIMINAL ALIEN ASSIST (Q596)		195,096.00		195,096.00		
FRANKLIN HEALTH SERVICES (Q597)	0.01					0.01
FRANKLIN HEALTH SERVICES (Q597)	87,142.46		87,142.46			
FRANKLIN HEALTH SERVICES (Q597)		581,201.00	540,592.66			40,608.34
EMERGENCY PERFORMANCE MGMNT (Q598)	50,000.00		50,000.00			
EMERGENCY PERFORMANCE MGMNT (Q598)		75,000.00				75,000.00
ARRA SUPPLEMENTAL STAFF (Q599)	2,536.48					2,536.48
HAMILTON/FRANKLIN INTERSECTION (Q600)	152,244.38					152,244.38
WASTEWATER MANAGEMENT CBT (Q604)	46,657.81	43,000.00				89,657.81
RARITAN RIVER GREENWAY/BIKEWAY (Q606)	350,000.00		262,500.00			87,500.00
BRANCHBURG HEALTH SERVICES (Q608)	2,351.77					2,351.77
RARITAN HEALTH SERVICES (Q609)	8,919.70		8,919.70			
RARITAN HEALTH SERVICES (Q609)		55,391.00	50,775.08			4,615.92
MANVILLE HEALTH SERVICES (Q610)	5,195.36					5,195.36
MANVILLE HEALTH SERVICES (Q610)	11,067.70		11,067.66			0.04
MANVILLE HEALTH SERVICES (Q611)		68,854.00	57,378.40			11,475.60
SOMERVILLE HEALTH SERVICES (Q611)	8,707.52					8,707.52
SOMERVILLE HEALTH SERVICES (Q611)	16,114.23		15,859.74			254.49

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SOMERVILLE HEALTH SERVICES (Q611)	\$	\$ 98,488.00	\$ 98,488.00	\$	\$	
ARRA STOP VIOLENCE/WOMEN (Q612)	10,617.00		9,431.00			1,186.00
MENTAL HEALTH TRANSFORMATION (Q613)	423,720.00					423,720.00
MENTAL HEALTH TRANSFORMATION (Q613)	728,749.00		524,380.00			204,369.00
MANVILLE PAVING INTERLOCAL (Q615)	1,121,000.00		838,880.43			282,119.57
PARENTS AS TEACHERS (Q616)	25,000.00					25,000.00
PARENTS AS TEACHERS (Q616)	7,500.00		7,500.00			
PARENTS AS TEACHERS (Q616)		25,600.00	19,200.00			6,400.00
MONTGOMERY TWP TRANSPORTATION (Q617)	35,303.54		23,220.64			12,082.90
MONTGOMERY TWP TRANSPORTATION (Q617)		71,051.08	43,805.82			27,245.26
HAZARDOUS MATERIAL EMERGENCY (Q619)	6,911.00					6,911.00
DATA EXCHANGE (Q620)	150,000.00					150,000.00
MERCER STREET BRIDGE F0808 (Q621)	250,000.00					250,000.00
JUVENILE DETENTION ALTERNATIVE (Q622)		125,200.00	125,200.00			
MOUNTAIN AVENUE BRIDGE-K1102 (Q623)	412,051.75					412,051.75
DRUNK DRIVING ENFORCEMENT FUND (Q624)		3,000.00		3,000.00		
CEDS SHORT TERM PLANNING (Q625)	73,556.00					73,556.00
FOOD DEFENSE (Q628)	95,800.00		60,000.00			35,800.00
OVERHEAD DETECTORS (Q629)	197,208.00					197,208.00
OVERHEAD DETECTORS (Q629)		96,070.00				96,070.00
TRAFFIC SIGNS INVENTORY (Q630)	133,000.00		28,517.87			104,482.13
PROJECT RECOVER FEMA OUTREACH (Q631)	25,552.00		25,552.00			
PROJECT RECOVER FEMA OUTREACH (Q631)		95,460.00	94,744.00			716.00
DUI ENFORCEMENT (Q632)	10,000.00					10,000.00
URBAN AREA SECURITY INITIATIVE (Q633)	65,000.00		64,886.91			113.09
ACCESS & MOBILITY IMPROVEMENTS (Q634)	240,000.00		17,793.41			222,206.59
DISTRACTED DRIVER ENFORCEMENT (Q635)	10,000.00		9,800.00			200.00
EASTON AVE/FOXWOOD DR INTERSEC (Q636)	282,850.00					282,850.00
USDOE-CDP-RENEWABLE ENERGY (Q637)		2,000,000.00				2,000,000.00
STOP VIOLENCE AGAINST WOMEN (Q638)		10,597.00				10,597.00
MENTAL HEALTH DISASTER LIAISON (Q639)		2,500.00	2,500.00			
COMPREHENSIVE HIGHWAY TRAFFIC (Q640)		85,600.00				85,600.00
RIVER RD BRIDGE E1104 BEDMIN. (Q641)		700,000.00				700,000.00
MAIN ST BRIDGE G0703 BRDGWTR (Q642)		1,000,000.00				1,000,000.00
MILLING & RESURFACING WHALEN ST. (Q643)		225,000.00				225,000.00
	<u>\$122,537,741.78</u>	<u>\$23,836,428.44</u>	<u>\$26,979,770.68</u>	<u>\$290,181.06</u>	<u>\$635,943.52</u>	<u>\$118,468,274.96</u>

COUNTY OF SOMERSET

"A-10"  
SHEET #1

GRANT FUND

SCHEDULE OF GRANT RESERVES

PURPOSE	BALANCE DECEMBER 31, 2011	TRANSFERRED FROM BUDGET APPROPRIATION	DISBURSEMENTS	ENCUMBRANCES	CANCELED ENCUMBRANCES	BUDGET REDUCTION/ CANCELED	BALANCE DECEMBER 31, 2012
RIGHT TO KNOW (G301)	\$ 11,409.06		\$ 364.00	\$ 6,130.74	\$ 364.00		\$ 4,465.32
RIGHT TO KNOW (G301)				813.00			2,846.20
RIGHT TO KNOW (G301)		11,632.00	7,050.00	1,735.00			11,632.00
RIGHT TO KNOW (G301)	11,632.00						8,085.14
BULLETPROOF VEST- PROSECUOTR (G303)	8,085.14						1,965.32
BULLETPROOF VEST- PROSECUOTR (G303)	1,965.32						717.06
BULLETPROOF VEST- PROSECUOTR (G303)	717.06		717.06				428.00
BULLETPROOF VEST- PROSECUOTR (G303)	428.00		428.00				
BULLETPROOF VEST- PROSECUOTR (G303)		527.60					527.60
OPEN SPACE (G306)	450,000.00					450,000.00	
LOC LAW ENF BI GR MEGANS LAW (G307)		6,598.00	6,598.00				
SEXUAL ASSAULT NURSE GRANT (G310)	10,759.00						10,759.00
SEXUAL ASSAULT NURSE GRANT (G310)	1,956.87		0.00			1,956.87	
SEXUAL ASSAULT NURSE GRANT (G310)	26,967.26				65.00		27,032.26
SEXUAL ASSAULT NURSE GRANT (G310)	13,839.58					8,128.81	5,710.77
SEXUAL ASSAULT NURSE GRANT (G310)		64,197.00	62,210.29	258.95			1,727.76
VICTIM ASSISTANCE (G311)	30,532.17		35,876.80				30,532.17
VICTIM ASSISTANCE (G311)	36,307.11		70,431.94				2,430.31
VICTIM ASSISTANCE (G311)		109,275.00					36,843.06
LAW ENFORCEMENT TRAINING EQUIP (G314)	4,501.00		6,219.24		6,330.00		4,611.76
LAW ENFORCEMENT TRAINING EQUIP (G314)	15,215.00	12,175.00					27,390.00
LAW ENFORCEMENT TRAINING EQUIP (G314)	14,047.00	10,943.00					24,990.00
LAW ENFORCEMENT TRAINING EQUIP (G314)	23,960.00						23,960.00
LAW ENFORCEMENT TRAINING EQUIP (G314)	38,455.00						38,455.00
LAW ENFORCEMENT TRAINING EQUIP (G314)	33,540.00						33,540.00
LAW ENFORCEMENT TRAINING EQUIP (G314)	27,525.00						27,525.00
LAW ENFORCEMENT TRAINING EQUIP (G314)	22,316.00						22,316.00
LAW ENFORCEMENT TRAINING EQUIP (G314)	53,515.00						53,515.00
LAW ENFORCEMENT TRAINING EQUIP (G314)	23,118.00	16,311.00					39,429.00
BODY ARMOR - PROS (G316)	0.07						0.07
BODY ARMOR - PROS (G316)	1,867.40		5,271.61				1,867.40
BODY ARMOR - PROS (G316)	5,271.62						0.01
BODY ARMOR - PROS (G316)		5,403.68					5,403.68
INSURANCE FRAUD REIMBURSEMENT (G317)	163,603.93						163,603.93
INSURANCE FRAUD REIMBURSEMENT (G317)			4,515.00		4,515.00		
INSURANCE FRAUD REIMBURSEMENT (G317)	46,356.23		31,869.79			1,112.00	13,374.44
INSURANCE FRAUD REIMBURSEMENT (G317)		238,220.00	206,350.21				31,869.79
MULTI-NARCOTICS TASK FORCE (G320)	29,376.00		29,376.00				
MULTI-NARCOTICS TASK FORCE (G320)		54,851.00	35,296.00				19,555.00
BODY ARMOR - SHERIFF (G321)	0.42					0.42	
BODY ARMOR - SHERIFF (G321)	1,989.07		477.49				1,511.58
BODY ARMOR - SHERIFF (G321)	5,309.67		2,312.62				2,997.05
BODY ARMOR - SHERIFF (G321)	5,101.20						5,101.20
BODY ARMOR - SHERIFF (G321)		5,228.55					5,228.55
SUB REGIONAL TRANSP (G323)	7.51						7.51
SUB REGIONAL TRANSP (G323)	353.68						353.68
SUB REGIONAL TRANSP (G323)	159.22						159.22

COUNTY OF SOMERSET

"A-10"  
SHEET #2

GRANT FUND

SCHEDULE OF GRANT RESERVES

PURPOSE	BALANCE	TRANSFERRD	DISBURSEMENTS	ENCUMBRANCES	CANCELED	BUDGET	BALANCE
	DECEMBER	FROM BUDGET					ENCUMBRANCES
	31, 2011	APPROPRIATION			ENCUMBRANCES	CANCELED	31, 2012
SUB REGIONAL TRANSP (G323)	\$ 6,128.19	\$	\$ 1,184.39	\$	\$ 1,238.43	\$	\$ 6,182.23
SUB REGIONAL TRANSP (G323)	3,147.87		14,674.91		14,870.96		3,343.92
SUB REGIONAL TRANSP (G323)	815.58						815.58
SUB REGIONAL TRANSP (G323)	59,866.00						59,866.00
SUB REGIONAL TRANSP (G323)	17,366.00						17,366.00
SUB REGIONAL TRANSP (G323)		59,866.00	59,866.00				
SUB REGIONAL TRANSP (G323)	59,866.00						59,866.00
BODY ARMOR - JAIL (G325)	895.45						895.45
BODY ARMOR - JAIL (G325)			3,356.90		3,356.90		
BODY ARMOR - JAIL (G325)	6,138.94		3,586.16		3,586.16		6,138.94
BODY ARMOR - JAIL (G325)	10,469.28						10,469.28
BODY ARMOR - JAIL (G325)		10,745.19					10,745.19
UPPER RARITAN WASTEWATER MNGMT (G326)					5,000.00		5,000.00
ALCOHOL & DRUG ABUSE PREVENT (G327)	9,603.00		69,021.50		59,418.50		
ALCOHOL & DRUG ABUSE PREVENT (G327)		490,712.00	398,562.00	90,647.00			1,503.00
RIGHT TO FARM (G328)	1,528.22		226.50				1,299.72
RIGHT TO FARM (G328)	4,516.30		443.33				4,072.97
FAMILY COURT (G332)			3,434.00		3,434.00		
FAMILY COURT (G332)			20,342.63		20,342.63		
FAMILY COURT (G332)		144,481.00	122,058.25	22,422.75			
HUMAN SERVICE PLANNING (G333)	6,846.00						6,846.00
HUMAN SERVICE PLANNING (G333)		69,373.00	63,140.00				6,233.00
MUNICIPAL ALLIANCE (G334)	10,181.57						10,181.57
MUNICIPAL ALLIANCE (G334)	8,267.00				18,485.00		26,752.00
MUNICIPAL ALLIANCE (G334)	14,368.72				13,345.42		27,714.14
MUNICIPAL ALLIANCE (G334)	13,916.42			108.51			13,907.91
MUNICIPAL ALLIANCE (G334)	20,454.09		167,557.55		164,710.46		17,607.00
MUNICIPAL ALLIANCE (G334)		324,421.00	116,154.74	208,266.26			
PERSONAL ATTENDANT SERVICES (G337)	16,405.38						16,405.38
PERSONAL ATTENDANT SERVICES (G337)	47,081.62						47,081.62
PERSONAL ATTENDANT SERVICES (G337)	7,909.10		112,025.28		110,609.39		6,493.21
PERSONAL ATTENDANT SERVICES (G337)		519,858.00	218,971.28	238,227.32			63,659.40
SOCIAL SERVICES FOR HOMELESS (G338)			60,499.00		60,499.00		
SOCIAL SERVICES FOR HOMELESS (G338)		134,520.00	134,520.00				
SMART GROWTH PLANNING GRANT (G340)	3,892.75						3,892.75
ROUTE 28 STRATEGIC NEEDS ASMT (G342)	50,000.00						50,000.00
SUPPORT EMPLOYMENT (G350)	68,421.18		1,354.23		856.91		67,923.86
SUPPORT EMPLOYMENT (G350)		227,319.00	219,074.65	722.03			7,522.32
PATH MENTAL HEALTH HOMELESS (G351)	20,000.00						20,000.00
PATH MENTAL HEALTH HOMELESS (G351)	49,053.22		900.42		348.32		48,501.12
PATH MENTAL HEALTH HOMELESS (G351)		163,996.00	163,775.22				220.78
PSYCHIATRIC ADV NURSE PRAC. (G353)		166,434.00	166,434.00				
NUVAG SUPPORTIVE SERVICES (G355)	30,958.00						30,958.00
FAMILY CAREGIVER (G357)	22,701.00						22,701.00
FAMILY CAREGIVER (G357)	22,078.00						22,078.00
FAMILY CAREGIVER (G357)	45,271.22						45,271.22
FAMILY CAREGIVER (G357)	97,572.78						97,572.78
FAMILY CAREGIVER (G357)	38,478.35		4,796.20				38,682.15
FAMILY CAREGIVER (G357)	39,388.27		1,326.18				38,062.09

COUNTY OF SOMERSET

"A-10"  
SHEET #3

GRANT FUND

SCHEDULE OF GRANT RESERVES

PURPOSE	BALANCE DECEMBER 31 2011	TRANSFERRED FROM BUDGET APPROPRIATION	DISBURSEMENTS	ENCUMBRANCES	CANCELED ENCUMBRANCES	BUDGET REDUCTION/ CANCELED	BALANCE DECEMBER 31 2012
	\$	\$	\$	\$	\$	\$	\$
FAMILY CAREGIVER (G357)		142,436.00	129,073.62	932.82			12,429.56
ADULT PROTECTIVE SERVICES (G358)			14,793.00		14,793.00		
ADULT PROTECTIVE SERVICES (G358)		110,165.00	110,165.00				
SHIP (G359)	13,495.00						13,495.00
SHIP (G359)	6,638.92						6,638.92
SHIP (G359)	1,499.22						1,499.22
SHIP (G359)	3,825.26		100.20		100.20		3,825.26
SHIP (G359)	10,874.36		10,591.88		9,308.11		9,590.59
SHIP (G359)		29,000.00	11,418.57	1,362.25			16,219.18
TRAUMATIC LOSS INTERVENTION (G362)	12,000.00						12,000.00
TRAUMATIC LOSS INTERVENTION (G362)	5,000.00						5,000.00
TRAUMATIC LOSS INTERVENTION (G362)		12,000.00	6,000.00				6,000.00
TRAUMATIC LOSS INTERVENTION (G362)	12,000.00		6,000.00				6,000.00
RETIRED SENIOR VOLUNTEER (G363)	27,244.54						27,244.54
RETIRED SENIOR VOLUNTEER (G363)	25,517.07		70.28				25,446.79
RETIRED SENIOR VOLUNTEER (G363)		85,041.00	43,268.14	28.09			41,744.77
SS BLOCK GRANT (G366)	3,676.00		35,642.00		44,559.00		12,693.00
SS BLOCK GRANT (G366)		297,344.00	222,621.00				74,723.00
FRANKLIN SENIOR CENTER TRANSP (G367)	33,751.00		776.00				32,973.00
FRANKLIN SENIOR CENTER TRANSP (G367)	30,000.00						30,000.00
FRANKLIN SENIOR CENTER TRANSP (G367)		62,554.00	53,000.00				9,554.00
ESCORT TRANSPORTATION (G368)		38,001.00	38,001.00				
CARE COORDINATION (G370)	13,890.00						13,890.00
CARE COORDINATION (G370)	23,810.00						23,810.00
CARE COORDINATION (G370)	11,905.00						11,905.00
CARE COORDINATION (G370)		23,810.00	23,810.00				
STATE HOME DELIVERED MEALS (G371)	15,851.00						15,851.00
STATE HOME DELIVERED MEALS (G371)		16,318.00					16,318.00
STATE HOME DELIVERED MEALS (G371)	16,318.00						16,318.00
STATE HOME DELIVERED MEALS (G371)	16,318.00						16,318.00
STATE HOME DELIVERED MEALS (G371)	15,851.00						15,851.00
STATE HOME DELIVERED MEALS (G371)	16,318.00						16,318.00
WORKFORCE INVESTMENTS (G373)	26.00						26.00
WORKFORCE INVESTMENTS (G373)	2,730.67						2,730.67
WORKFORCE INVESTMENTS (G373)	21,611.89						21,611.89
WORKFORCE INVESTMENTS (G373)	4,395.68						4,395.68
WORKFORCE INVESTMENTS (G373)	27,825.43						27,825.43
WORKFORCE INVESTMENTS (G373)	9,673.50		(0.43)		4,000.00		13,673.93
WORKFORCE INVESTMENTS (G373)			115,235.07		141,996.03		26,760.96
WORKFORCE INVESTMENTS (G373)	258,624.00	33,199.00	191,251.53	68,572.51			31,999.96
WORKFORCE INVESTMENTS (G373)		400,100.00	52,132.57	63,853.50			284,113.93
WORKFORCE INVESTMENTS (G373)	619.53						619.53
WORKFORCE INVESTMENTS (G373)	30,929.04						30,929.04
WORKFORCE INVESTMENTS (G373)	2,983.82						2,983.82
WORKFORCE INVESTMENTS (G373)	5,533.00						5,533.00
WORKFORCE INVESTMENTS (G373)	8,282.44						8,282.44
WORKFORCE INVESTMENTS (G373)	53,143.00						53,143.00
WORKFORCE INVESTMENTS (G373)	89.71		80,010.89		80,010.89		89.71
WORKFORCE INVESTMENTS (G373)	341,327.68		224,361.29	116,966.39			



COUNTY OF SOMERSET

GRANT FUND

SCHEDULE OF GRANT RESERVES

PURPOSE	BALANCE DECEMBER 31, 2011	TRANSFERRED FROM BUDGET APPROPRIATION	DISBURSEMENTS	ENCUMBRANCES	CANCELED ENCUMBRANCES	BUDGET REDUCTION/ CANCELED	BALANCE DECEMBER 31, 2012
	\$	\$	\$	\$	\$	\$	\$
WORKFORCE INVESTMENTS (G373)		371,779.00	111,866.16	187,080.00			72,832.84
WORKFORCE INVESTMENTS (G373)	19,730.42						19,730.42
WORKFORCE INVESTMENTS (G373)	53,223.12						53,223.12
WORKFORCE INVESTMENTS (G373)	58,590.86						58,590.86
WORKFORCE INVESTMENTS (G373)			1,950.00		22,886.41		20,936.41
WORKFORCE INVESTMENTS (G373)			267,345.10		344,198.93		56,853.83
WORKFORCE INVESTMENTS (G373)	736,429.88	111,466.00	613,076.95	229,116.20			5,702.73
WORKFORCE INVESTMENTS (G373)		855,574.00	132,227.41	213,168.96			510,177.63
WORKFORCE INVESTMENTS (G373)	151,739.50						151,739.50
WORKFORCE INVESTMENTS (G373)	42,709.88						42,709.88
WORKFORCE INVESTMENTS (G373)	73,346.01						73,346.01
WORKFORCE INVESTMENTS (G373)	145,116.88						145,116.88
WORKFORCE INVESTMENTS (G373)					12,170.00		12,170.00
WORKFORCE INVESTMENTS (G373)	31,589.00		2,000.00		4,718.00		34,307.00
WORKFORCE INVESTMENTS (G373)	47,719.00	32,000.00	324,196.19		246,000.00		1,522.81
WORKFORCE INVESTMENTS (G373)		425,192.00	87,270.61	318,546.70			19,374.69
WORKFORCE INVESTMENTS (G373)	8,128.76						8,128.76
WORKFORCE INVESTMENTS (G373)	65,991.09						65,991.09
WORKFORCE INVESTMENTS (G373)	31,534.04						31,534.04
WORKFORCE INVESTMENTS (G373)	0.13						0.13
WORKFORCE INVESTMENTS (G373)	44,095.50				1,687.50		45,783.00
WORKFORCE INVESTMENTS (G373)	8,674.00				12,269.00		20,943.00
WORKFORCE INVESTMENTS (G373)	8,539.00	10,000.00	67,859.00		49,320.00		
WORKFORCE INVESTMENTS (G373)		86,096.00	17,907.31	39,647.00			28,541.69
WORKFORCE INVESTMENTS (G373)	975.00		975.00				
WORKFORCE INVESTMENTS (G373)	14,051.76		14,051.76				
WORKFORCE INVESTMENTS (G373)	13,455.00						13,455.00
WORKFORCE INVESTMENTS (G373)	76.14				34.12		110.26
WORKFORCE INVESTMENTS (G373)	35,817.00	55,596.00	86,545.97				4,869.03
WORKFORCE INVESTMENTS (G373)	41,308.00	139,519.00	42,831.76	24.94			37,970.30
WORKFORCE INVESTMENTS (G373)	303.14						303.14
WORKFORCE INVESTMENTS (G373)	1,034.98						1,034.98
WORKFORCE INVESTMENTS (G373)	106.00						106.00
WORKFORCE INVESTMENTS (G373)	910.00						910.00
WORKFORCE INVESTMENTS (G373)	249.00						249.00
WORKFORCE INVESTMENTS (G373)	99,000.00		99,000.00				
WORKFORCE INVESTMENTS (G373)		61,000.00	15,250.00	45,750.00			
WORKFORCE INVESTMENTS (G373)	5,279.50						5,279.50
WORKFORCE INVESTMENTS (G373)	283.00						283.00
WORKFORCE INVESTMENTS (G373)	8,761.00						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)	9,919.00						9,919.00
WORKFORCE INVESTMENTS (G373)	5,479.00		2,000.00		2,000.00		5,479.00
WORKFORCE INVESTMENTS (G373)	12,800.00		1,536.00	1,035.00			10,229.00
WORKFORCE INVESTMENTS (G373)		19,998.00	1,449.89				18,548.11
WORKFORCE INVESTMENTS (G373)	3,210.00		3,210.00				
WORKFORCE INVESTMENTS (G373)	0.43		0.43				

COUNTY OF SOMERSET

GRANT FUND

SCHEDULE OF GRANT RESERVES

PURPOSE	BALANCE DECEMBER 31, 2011	TRANSFERRED FROM BUDGET APPROPRIATION	DISBURSEMENTS	ENCUMBRANCES	CANCELED ENCUMBRANCES	BUDGET REDUCTION/ CANCELED	BALANCE DECEMBER 31, 2012
	\$	\$	\$	\$	\$	\$	\$
WORKFORCE INVESTMENTS (G373)	30.00		30.00				
WORKFORCE INVESTMENTS (G373)		-7,658.00	5,918.88				11,739.12
WORKFORCE INVESTMENTS (G373)	4,815.00		4,815.00				
WORKFORCE INVESTMENTS (G373)	161.92						161.92
WORKFORCE INVESTMENTS (G373)	59,487.29						59,487.29
WORKFORCE INVESTMENTS (G373)	56,893.05	8,000.00			7,150.00		72,043.05
WORKFORCE INVESTMENTS (G373)	10,499.00				400.00		10,899.00
WORKFORCE INVESTMENTS (G373)	17,239.00		59,549.00		42,310.00		
WORKFORCE INVESTMENTS (G373)		50,733.00	8,134.58	39,081.00			3,517.42
WORKFORCE INVESTMENTS (G373)	18,024.15						18,024.15
WORKFORCE INVESTMENTS (G373)	0.05						0.05
WORKFORCE INVESTMENTS (G373)	1,050.05						1,050.05
WORKFORCE INVESTMENTS (G373)	4,446.00		33,086.00		28,640.00		
WORKFORCE INVESTMENTS (G373)		20,941.00	2,428.98	7,150.00			11,362.02
WORKFORCE INVESTMENTS (G373)	11,752.61						11,752.61
WORKFORCE INVESTMENTS (G373)	297,502.31		9,694.58		19,949.80		307,757.53
WORKFORCE INVESTMENTS (G373)	8,112.19						8,112.19
WORKFORCE INVESTMENTS (G373)	43,235.00		43,235.00				
WORKFORCE INVESTMENTS (G373)		75,034.00	30,439.85				44,594.15
WORKFORCE INVESTMENTS (G373)	15,906.00						15,906.00
WORKFORCE INVESTMENTS (G373)	5,155.00		5,155.00				
WORKFORCE INVESTMENTS (G373)		15,194.00	5,844.17				9,349.83
WORKFORCE INVESTMENTS (G373)	2,734.99		2,734.00				0.99
WORKFORCE INVESTMENTS (G373)	1,241.00		10,344.00		9,103.00		
WORKFORCE INVESTMENTS (G373)		15,695.00	3,923.75	11,771.25			
WORKFORCE INVESTMENTS (G373)	0.01						0.01
WORKFORCE INVESTMENTS (G373)	295.00		2,456.00		2,161.00		
WORKFORCE INVESTMENTS (G373)		4,105.00	1,026.25	3,078.75			
WORKFORCE INVESTMENTS (G373)	3,165.00						3,165.00
WORKFORCE INVESTMENTS (G373)	237.00						237.00
WORKFORCE INVESTMENTS (G373)	6,192.00		6,192.00				
WORKFORCE INVESTMENTS (G373)		8,952.00	965.00	7,878.00			109.00
WORKFORCE INVESTMENTS (G373)	3,032.00		3,032.00				
WORKFORCE INVESTMENTS (G373)		3,694.00	1,180.65				2,533.35
WORKFORCE INVESTMENTS (G373)	69,415.00						69,415.00
WORKFORCE INVESTMENTS (G373)		11,764.00	739.95				11,024.05
WORKFORCE INVESTMENTS (G373)	94,850.00		162,384.00		67,534.00		
WORKFORCE INVESTMENTS (G373)		393,307.00	9,308.95	61,440.00			323,568.05
WORKFORCE INVESTMENTS (G373)	3,250.00		3,250.00				
WORKFORCE INVESTMENTS (G373)		10,812.00	577.38				10,334.64
WORKFORCE INVESTMENTS (G373)	2,116.00		2,116.00				
WORKFORCE INVESTMENTS (G373)		4,503.00	1,720.04				2,782.96
WORKFORCE INVESTMENTS (G373)	8,918.00		49,320.00		40,402.00		
WORKFORCE INVESTMENTS (G373)		61,830.00	30,420.72	19,040.00			12,369.28
WORKFORCE INVESTMENTS (G373)	4,770.00		39,754.00		34,984.00		
WORKFORCE INVESTMENTS (G373)		25,519.00	10,007.53	907.00			14,604.47
WORKFORCE INVESTMENTS (G373)	16,654.00		16,654.00				
WORKFORCE INVESTMENTS (G373)		8,114.00	464.20	7,140.00			509.80
WORKFORCE INVESTMENTS (G373)	3,947.00		3,947.00				

COUNTY OF SOMERSET

GRANT FUND

SCHEDULE OF GRANT RESERVES

PURPOSE	BALANCE DECEMBER 31, 2011	TRANSFERRED FROM BUDGET APPROPRIATION	DISBURSEMENTS	ENCUMBRANCES	CANCELED ENCUMBRANCES	BUDGET REDUCTION/ CANCELED	BALANCE DECEMBER 31, 2012
WORKFORCE INVESTMENTS (G373)	\$	\$ 3,348.00	\$ 1,171.34	\$	\$	\$	\$ 2,176.66
WORKFORCE INVESTMENTS (G373)	52,602.00		92,270.00		39,668.00		
WORKFORCE INVESTMENTS (G373)		20,976.00	5,794.13	11,485.00			3,696.87
WORKFORCE INVESTMENTS (G373)			12,642.00		12,642.00		
WORKFORCE INVESTMENTS (G373)		43,975.00	12,191.29	21,901.00			9,882.71
WORKFORCE INVESTMENTS (G373)	30,000.00						30,000.00
WORKFORCE INVESTMENTS (G373)	216,000.00						216,000.00
WORKFORCE INVESTMENTS (G373)	54,000.00						54,000.00
WORKFORCE INVESTMENTS (G373)		40,000.00					40,000.00
WORKFORCE INVESTMENTS (G373)		40,000.00					40,000.00
WORKFORCE INVESTMENTS (G373)		10,000.00					10,000.00
WORKFORCE INVESTMENTS (G373)		10,000.00					10,000.00
WORKFORCE INVESTMENTS (G373)		490,000.00					490,000.00
ARC TRANSPORTATION (G375)	36,884.50		717.61		717.61		36,884.50
ARC TRANSPORTATION (G375)	25,000.00		25,000.00				
ARC TRANSPORTATION (G375)	377,740.00		245,870.00				131,870.00
ARC TRANSPORTATION (G375)		383,406.00					383,406.00
SECTION 5311 SMALL URBAN & RRL (G377)	5,486.95		2,016.31				3,470.64
SECTION 5311 SMALL URBAN & RRL (G377)		103,582.00	102,757.20	700.80			124.00
SECTION 5311 SMALL URBAN & RRL (G377)	103,582.00		51,791.00				51,791.00
SENIOR CITIZEN & DISABLED RESI (G378)	39,721.00		39,721.00				
SENIOR CITIZEN & DISABLED RESI (G378)	751,918.00		656,461.28				65,456.72
SENIOR CITIZEN & DISABLED RESI (G378)		649,127.00	649,127.00				
VETERANS TRANSP (G381)	696.40		34,000.00		700.80		
VETERANS TRANSP (G381)	24,000.00		9,000.00				43,000.00
VETERANS TRANSP (G381)		19,000.00					18,000.00
LOCAL SHUTTLE MOTOR BUS (G383)	120,000.00		119,965.15	94.85			
LOCAL SHUTTLE MOTOR BUS (G383)		200,000.00					200,000.00
SOMERSET HILLS ADLT DY CR TRAN (G384)	40,407.60		40,407.60				
SOMERSET HILLS ADLT DY CR TRAN (G384)	41,954.00						41,954.00
SOMERSET HILLS ADLT DY CR TRAN (G384)	\$	\$ 48,275.00	\$ 44,954.00	\$	\$	\$	\$ 3,321.00
WARREN TWP SENIOR TRANSP (G385)	264.96						264.96
WARREN TWP SENIOR TRANSP (G385)			15,976.00		15,976.00		
WARREN TWP SENIOR TRANSP (G385)	1,456.66		9,500.00		9,500.00		1,456.66
WARREN TWP SENIOR TRANSP (G385)	29,000.00		28,252.02				747.98
WARREN TWP SENIOR TRANSP (G385)	29,435.00						29,435.00
WARREN TWP SENIOR TRANSP (G385)		29,877.00					29,877.00
CLEAN COMMUNITIES (G387)	12,178.24		9,815.84	2,362.40			
CLEAN COMMUNITIES (G387)	33,103.89		33,103.89				
CLEAN COMMUNITIES (G387)		61,051.23	18,613.66	7,340.00			35,097.57
STATE HOMELAND SECURITY (G388)	9,211.36						9,211.36
STATE HOMELAND SECURITY (G388)	20,211.80						20,211.80
STATE HOMELAND SECURITY (G388)	70,154.66		(2,948.04)		1,494.40		74,597.10
STATE HOMELAND SECURITY (G388)	30,433.91		269,931.93		261,927.27		22,429.25
STATE HOMELAND SECURITY (G388)	35,690.91		510,394.98		474,704.07		
STATE HOMELAND SECURITY (G388)	268,430.32		231,985.55		161,907.01		218,351.78
STATE HOMELAND SECURITY (G388)	355,809.76		60,113.05	72,075.34			223,621.37
STATE HOMELAND SECURITY (G388)		188,525.03					188,525.03
SOLID WASTE REA (G390)	180,384.69		169,271.36		1,073.35		12,188.68

COUNTY OF SOMERSET

"A-10"  
SHEET #7

GRANT FUND

SCHEDULE OF GRANT RESERVES

PURPOSE	BALANCE DECEMBER 31, 2011	TRANSFERRED FROM BUDGET APPROPRIATION	DISBURSEMENTS	ENCUMBRANCES	CANCELED ENCUMBRANCES	BUDGET REDUCTION/ CANCELED	BALANCE DECEMBER 31, 2012
	\$	\$	\$	\$	\$	\$	\$
SOLID WASTE REA (G390)		199,100.00					199,100.00
COUNTY ENVIRONMENTAL HLTH ACT (G394)	4,367.28					4,367.28	
COUNTY ENVIRONMENTAL HLTH ACT (G394)	750.30						750.30
COUNTY ENVIRONMENTAL HLTH ACT (G394)	22,909.50						22,909.50
COUNTY ENVIRONMENTAL HLTH ACT (G394)	1,250.00					1,250.00	
COUNTY ENVIRONMENTAL HLTH ACT (G394)	20,364.88				2,624.39		22,989.27
COUNTY ENVIRONMENTAL HLTH ACT (G394)	96,541.35		35,351.65		486.10		61,735.80
COUNTY ENVIRONMENTAL HLTH ACT (G394)		169,065.00	165,565.95	1,462.89			2,035.16
BIOTERRORISM RESPONSE (G396)	225,443.52						225,443.52
BIOTERRORISM RESPONSE (G396)	49,050.00						49,050.00
BIOTERRORISM RESPONSE (G396)	50.00		10,445.20		10,488.52		102.32
BIOTERRORISM RESPONSE (G396)	183,023.47		96,209.08		85,500.76		172,315.15
BIOTERRORISM RESPONSE (G396)	350,585.72		259,389.19	3,928.28			87,268.25
BIOTERRORISM RESPONSE (G396)		356,306.00	289.01	15,126.40			340,890.59
JUVENILE ACC'T INCENTIVE BLKGR (G401)			18,307.00				
JAIBG FALL CONFERENCE (G402)		44,121.56	43,619.26				502.30
FAMILY CRISIS INTERVENTION (G403)		30,353.00	30,353.00				
ST/COMM PARTNERSHIP PRGRM MGMT (G404)		55,550.00	55,550.00				
ST/COMM PARTNERSHIP PRGRM SVS (G405)	3,334.10		3,334.10				
ST/COMM PARTNERSHIP PRGRM SVS (G405)	12,518.42		33,356.30		20,837.50		
ST/COMM PARTNERSHIP PRGRM SVS (G405)		188,385.00	160,141.70	18,764.00			9,479.30
COUNTY CHILDREN'S INTERAGENCY (G406)	50,000.00						50,000.00
COUNTY CHILDREN'S INTERAGENCY (G406)		38,359.00	38,359.00				
JPWP TECH STUDIES 1287 (G409)	14,380.53						14,380.53
BB ROTARY/SBB STREETScape (G42)					5,855.00		5,855.00
LOCAL ARTS PROGRAM (G425)	10,101.35						10,101.35
LOCAL ARTS PROGRAM (G425)	1,465.65						1,465.65
LOCAL ARTS PROGRAM (G425)	1.19		330.25		330.25		1.19
LOCAL ARTS PROGRAM (G415)			3,165.88		3,165.88		
LOCAL ARTS PROGRAM (G425)	8,011.90		28,199.57		20,187.67		
LOCAL ARTS PROGRAM (G415)		69,904.00	51,711.00	17,193.00			
SCOPING BR18D0907 CR614 (G417)	122,801.16						122,801.16
TRANSIT ACCESS IMPROVEMENTS 98 (G418)	100,000.00						100,000.00
TRANSIT ACCESS IMPROVEMENTS 98 (G418)	1,484.91						1,484.91
AMWELL ROAD (RT 514) (G420)	34,726.80						34,726.80
BELLE MEAD BRIDGE (G421)	33,907.79						33,907.79
BLACKPOINT ROAD BRIDGE B0508 (G423)	60,000.00						60,000.00
CHERRY HILL ROAD (G425)	67,283.91						67,283.91
CHERRY HILL ROAD (G425)	4,654.03						4,654.03
CHIMNEY ROCK ROAD (G426)	12,661.17						12,661.17
CLINTON AVE BRIDGE M0901 (G428)	168,937.24						168,937.24
CR601 BRIDGE C0208 (G429)	13,349.92						13,349.92
CR601 BRIDGE C0208 (G429)	63,487.07						63,487.07
DOCK WATCH HOLLOW BRIDGE (G430)	74,777.64						74,777.64
PED OVERPASS CLOVERLEAF DRIVE (G431)	165,102.47						165,102.47
FY 2001 LOCAL LEAD PROGRAM (G433)	359,417.51						359,417.51
NJ DOT COUNTY AID (G434)	1,726,861.68		1,277,672.71	449,188.97			
NJ DOT COUNTY AID (G434)		2,477,000.00		2,279,927.83			197,072.17
NJ DOT COUNTY AID (G434)	2,477,000.00						2,477,000.00

COUNTY OF SOMERSET

"A-10"  
SHEET #8

GRANT FUND

SCHEDULE OF GRANT RESERVES

PURPOSE	BALANCE DECEMBER 31, 2011	TRANSFERRED FROM BUDGET APPROPRIATION	DISBURSEMENTS	ENCUMBRANCES	CANCELED ENCUMBRANCES	BUDGET REDUCTION/ CANCELED	BALANCE DECEMBER 31, 2012
	\$	\$	\$	\$	\$	\$	\$
DUER ST BR LOC SCOP M1001 (G438)	31,269.85						31,269.85
DUER ST BR LOC SCOP M1001 (G438)	372,817.18						372,817.18
FINDERNE AVE VANVEGHTEN BRIDGE (G439)	7,660.00						7,660.00
FRANKLIN BLVD (RT 617) (G440)	75,162.52						75,162.52
GERAUD AVE BRIDGE M0903 (G443)	91,990.10				33,576.00		125,566.10
NATIRAR ESTATE MAINTENANCE (G444)	391.50						391.50
NATIRAR ESTATE MAINTENANCE (G444)	0.11						0.11
NEVIOUS STREET BRIDGE (G446)	73,273.53						73,273.53
LOCAL LAND TRANSP (G449)	195,952.08						195,952.08
OLD STIRLING ROAD BRIDGE L1013 (G454)	383,420.50						383,420.50
OPIE/RIVER ROAD BRIDGE C0607 (G456)	19,071.40						19,071.40
RESURFACING ROADS (G459)	654,667.95						654,667.95
STUDDIFORD DRIVE BRIDGE #00702 (G462)	11,493.32						11,493.32
STUDDIFORD DRIVE BRIDGE #00702 (G462)	628,317.88						628,317.88
STIRLING ROAD BRIDGE (G463)	14,561.46						14,561.46
TRANSP ENG DOCKWATCH (G466)	18,526.91						18,526.91
TRANSP ENG EASTON AVE (G467)	288,927.25						288,927.25
TRANSP ENG MAIN ST (G468)	138,687.77						138,687.77
TRANSP ENG WATCH HOLLOW (G469)	192,026.84						192,026.84
LEASE PROGRAM 2004 (G470)	18,666.70						18,666.70
LEASE PROGRAM 2004 (G470)	0.05					0.05	
LEASE PROGRAM 2004 (G470)	36,064.95		38,084.95				48,999.95
LEASE PROGRAM 2004 (G470)		105,000.00	56,000.05				29,814.27
VALLEY BRIDGE E0604 (G471)	29,814.27						29,814.27
WEST END AVE BRIDGE (G473)	11,375.32						11,375.32
WOODFERN BRIDGE B0510/11/12 (G474)	52,427.46						52,427.46
LOCAL LEAD PROG-OPIE RIVER BR (G475)	4,800.06						4,800.06
LOCAL LEAD PROG-WOODFERN BRID (G476)	345,388.99						345,388.99
PEAPACK ROAD BRIDGE (G477)	96,057.86						96,057.86
CROSS ACCEPTANCE (G481)			50,000.00				
DIV OF FAMILY DEVELOPMENT/SPEC (G484)	5,723.00						5,723.00
DIV OF FAMILY DEVELOPMENT/SPEC (G484)	4,366.28						4,366.28
DIV OF FAMILY DEVELOPMENT/SPEC (G484)		42,271.00	42,271.00				
DIV OF FAMILY DEVELOPMENT/SPEC (G484)	42,271.00			42,271.00			
ELM ST BRIDGE C0601 (G485)	41,663.36						41,663.36
OLD DUTCH ROAD BRIDGE (G487)	45,541.45						45,541.45
WEST END AV NPLFD BI-CITY SC-UC (G489)	65,000.00						65,000.00
REHAB BRIDGES (G491)	339,215.31						339,215.31
YOUTH CASE MANAGER (G496)	67,533.00						67,533.00
YOUTH CASE MANAGER (G496)	60,201.89						60,201.89
YOUTH CASE MANAGER (G496)	156,732.76		38,734.91		18,090.74		136,088.59
YOUTH CASE MANAGER (G496)		473,492.00	439,968.59	961.14			32,562.27
MUNICIPAL STORMWATER REGS (G497)	3,950.00						3,950.00
MEDICATION MANAGEMENT (G499)	5,632.00						5,632.00
MEDICATION MANAGEMENT (G499)	5,702.50						5,702.50
MEDICATION MANAGEMENT (G499)	5,517.00						5,517.00
MEDICATION MANAGEMENT (G499)	1,537.58		585.80				951.78
MEDICATION MANAGEMENT (G499)	4,057.30		691.20		691.20		4,057.30
MEDICATION MANAGEMENT (G499)		5,925.00					5,925.00

COUNTY OF SOMERSET

GRANT FUND

SCHEDULE OF GRANT RESERVES

PURPOSE	BALANCE DECEMBER 31, 201*	TRANSFERRED FROM BUDGET APPROPRIATION	DISBURSEMENTS	ENCUMBRANCES	CANCELED ENCUMBRANCES	BUDGET REDUCTION/ CANCELED	BALANCE DECEMBER 31, 2012
	\$	\$	\$	\$	\$	\$	\$
CANCER CONTROL PLAN (G506)	532.00					532.00	
CANCER CONTROL PLAN (G506)	340.00					340.00	
CANCER CONTROL PLAN (G506)	7,120.60						7,120.60
CANCER CONTROL PLAN (G506)	4,473.44		21,393.84		16,920.40		
CANCER CONTROL PLAN (G506)	50,000.00	2,407.00	42,632.86				9,774.14
CANCER CONTROL PLAN (G506)		132,763.00		15,600.00			117,163.00
CEDAR GROVE LANE WATER MAIN (G508)	437,100.00						437,100.00
OLD YORK ROAD LOCAL SCOPING (G510)	5,125.00						5,125.00
OLD YORK ROAD LOCAL SCOPING (G510)	152,204.06						152,204.06
SO MAIN/FINDERNE BRIDGE #G0702 (G512)	1,951,670.03				452,474.99		2,404,144.92
PSYCHIATRIC EMERGENCY SERVICES (G513)	49,970.87						49,970.87
LOCAL SCOPING FINDERNE #G0702 (G514)	100.00						100.00
COPS TECHNOLOGY PROGRAM (G515)	100,893.10			45,000.00			55,893.10
COPS TECHNOLOGY PROGRAM (G515)	2,003.00						2,003.00
COPS TECHNOLOGY PROGRAM (G515)	142,550.00		44,113.93		54,426.39		152,862.46
COPS TECHNOLOGY PROGRAM (G515)	774,786.92		115,836.78	344,859.37			314,090.77
COPS TECHNOLOGY PROGRAM (G515)	1,000,000.00			1,000,000.00			
CLIENT RENT SUBSIDIES (G516)	8,073.99						8,073.99
CLIENT RENT SUBSIDIES (G516)	30,345.00						30,345.00
PARIS (G517)	23,027.00					23,027.00	
PARIS (G517)	1,401.10					1,401.10	
PARIS (G517)	19,600.22						19,600.22
PARIS (G517)	30,173.02						30,173.02
PARIS (G517)	156,314.12		90,000.00				66,314.12
RTE 22/CHIMNEY ROCK ROW (G523)			(332,734.86)		62,149.14		394,864.00
RTE 22/CHIMNEY ROCK ROW (G523)	53,272,533.01		10,528,654.75	42,160,985.26			582,893.00
RTE 22/CHIMNEY ROCK ROW (G523)			(2,426,543.00)		37,343.00		2,463,886.00
RTE 22/CHIMNEY ROCK ROW (G523)	2,507,837.25		2,510,151.59		2,314.34		
RTE 22/CHIMNEY ROCK ROW (G523)		2,804,667.00	2,804,667.00				
FARMLAND PRESERVATION (G526)	82,957.90					82,957.90	
FARMLAND PRESERVATION (G526)	704,167.20		704,167.20				
ENHANCED 911-GENERAL ASSIST (G527)			28,158.82		76,869.51		48,710.69
REGIONAL TB CLINIC (G529)	14,263.47					14,263.47	
REGIONAL TB CLINIC (G529)			43.99		43.99		
REGIONAL TB CLINIC (G529)	50,000.00		40,515.01	9,484.99			47,895.37
REGIONAL TB CLINIC (G529)		72,086.00	23,812.07	378.56			2,590.58
PESS EXPANSION (G530)	2,590.58						2,590.58
STIRLING ROAD BRIDGE L1010 (G532)	65,840.00						65,840.00
NORTH PLAINFIELD HEALTH SRVCS (G533)	8,339.00					8,339.00	
NORTH PLAINFIELD HEALTH SRVCS (G533)	2,935.00					2,935.00	
NORTH PLAINFIELD HEALTH SRVCS (G533)	330.18						330.18
NORTH PLAINFIELD HEALTH SRVCS (G533)	12,906.26		3,311.51		3,569.79		13,164.54
NORTH PLAINFIELD HEALTH SRVCS (G533)	39,271.13		2,195.89	1,825.37			35,249.87
NORTH PLAINFIELD HEALTH SRVCS (G533)		113,153.00	104,704.45	18.36			8,430.19
UPPER RARITAN WATER QUALITY (G538)	27,841.45				28,158.55		56,000.00
BI-LINGUAL CLINICIAN (G542)	20,390.25						20,390.25
BI-LINGUAL CLINICIAN (G542)		75,000.00	75,000.00				
CIACC COMMUNITY DEVELOPMENT (G543)			6,659.00		6,659.00		
CIACC COMMUNITY DEVELOPMENT (G543)		128,689.00	128,689.00				

COUNTY OF SOMERSET

"A-10"  
SHEET #10

GRANT FUND

SCHEDULE OF GRANT RESERVES

PURPOSE	BALANCE DECEMBER 31, 2011	TRANSFERRED FROM BUDGET APPROPRIATION	DISBURSEMENTS	ENCUMBRANCES	CANCELED ENCUMBRANCES	BUDGET REDUCTION/ CANCELED	BALANCE DECEMBER 31, 2012
	\$	\$	\$	\$	\$	\$	\$
CIACC COMMUNITY DEVELOPMENT (G543)	128,689.00		32,642.00		96,047.00		
PRE-DISASTER MITIGATION PLAN (G544)		90,000.00					90,000.00
HELP AMERICA VOTE ACT (G545)	43,600.00		33,464.77				10,135.23
HELP AMERICA VOTE ACT (G545)		17,183.00			499.51		15,678.19
PESS EXPANSION (G548)		1,087,241.00	1,087,241.00				
MEDICAID MATCH (G549)	7,431.30						7,431.30
MEDICAID MATCH (G549)	4,354.57						4,354.57
MEDICAID MATCH (G549)	491.74						491.74
MEDICAID MATCH (G549)	1,737.94		6,296.79		6,086.79		1,527.94
MEDICAID MATCH (G549)		11,454.00	8,331.57				3,122.43
FORENSIC SCIENCE IMPROVEMENT (G551)	700.43						700.43
AMWELL WATR MAIN IMPROVEMENT (G554)	36,300.00						36,300.00
ECONOMIC DEVELOPMENT INITIATIV (G555)	137,309.40						137,309.40
STUDY SCRC PED/BIKE/GREENWAY (G556)	147.20						147.20
HEALTH EASE (G558)	1,988.30						1,988.30
MISSION NUTRITION (G559)	2,441.50						2,441.50
MISSION NUTRITION (G559)	906.93						906.93
BULLETPROOF VEST - SHERIFF (G560)	5,895.94						5,895.94
BULLETPROOF VEST - SHERIFF (G560)	1,272.39		1,272.39				
BULLETPROOF VEST - SHERIFF (G560)	536.00						536.00
BULLETPROOF VEST - SHERIFF (G560)		659.50					659.50
BULLETPROOF VEST - JAIL (G561)			10,420.74		10,420.74		
BULLETPROOF VEST - JAIL (G561)			636.20		636.20		
BULLETPROOF VEST - JAIL (G561)	1,713.77						1,713.77
BULLETPROOF VEST - JAIL (G561)		2,638.02					2,638.02
AMWELL ROAD BRIDGE (G563)	771,056.59						771,056.59
DEAD TREE RUN BRIDGE (G564)	35,506.86						35,506.86
MH COUNTY DISASTER LIAISON (G565)	2,500.00						2,500.00
LEADERSHIP SOMERSET (G566)	8,493.63		862.58				7,621.05
LEADERSHIP SOMERSET (G566)	867.42		867.42				
WASHINGTON AVENUE BRIDGE (G568)	508,775.85						508,775.85
WASHINGTON AVENUE BRIDGE (G568)	492,949.15						492,949.15
BEDMINISTER HEALTH SERVICES (G569)	7,937.00						7,937.00
BEDMINISTER HEALTH SERVICES (G569)	7,803.49						7,803.49
BEDMINISTER HEALTH SERVICES (G569)	8,802.17					8,802.17	
BEDMINISTER HEALTH SERVICES (G569)	279.40		279.40				
BEDMINISTER HEALTH SERVICES (G569)		54,743.00	50,390.53		147.37		4,215.10
STIRLING ROAD BRIDGE L1010 (G571)	1,195,425.55						1,195,425.55
ROUTE 22 SUSTAINABLE CORRIDOR (G572)	143,472.69		52,595.63		49,307.31		140,184.37
VICTIM WITNESS SUPPLEMENT (G573)	18,137.52		15,710.91		2,053.54		373.07
FAR HILLS HEALTH SERVICES (G574)	5,525.35						5,525.35
FAR HILLS HEALTH SERVICES (G574)	480.77		276.91				203.86
FAR HILLS HEALTH SERVICES (G574)		12,240.00	12,221.63		18.37		
ARRA MILLING & RESURFACING (G575)	798,599.94		23,735.00		20,200.01		795,064.93
ARRA CONGREGATE MEALS (G576)	45,508.00						45,508.00
CHRONIC DISEASE SELF-MNGMENT (G577)	5,850.00						5,850.00
NURSING HOME DIVERSION (G578)	20,000.00		551.88		7,404.00		12,044.12
ARRA HOME DELIVERED MEALS (G579)	24,210.00						24,210.00
LOGISTICS & COMMODITIES DIST. (G581)	67,370.00						67,370.00

COUNTY OF SOMERSET

"A-10"  
SHEET #11

GRANT FUND

SCHEDULE OF GRANT RESERVES

PURPOSE	BALANCE DECEMBER 31, 2011	TRANSFERRED FROM BUDGET APPROPRIATION	DISBURSEMENTS	ENCUMBRANCES	CANCELED ENCUMBRANCES	BUDGET REDUCTION/ CANCELED	BALANCE DECEMBER 31, 2012
	\$	\$	\$	\$	\$	\$	\$
SPECIAL NEEDS SHELTER PLAN (G582)	522.55						522.55
ARRA CDBG BLOCK (G585)	12,000.00		12,000.00				
ARRA CDBG HOMELESSNESS (G586)			26,634.63		26,634.63		
NACCHO (G587)	1,749.62		373.26				1,376.36
NACCHO (G587)	5,000.00						5,000.00
ROCKY HILL HEALTH SERVICES (G588)	0.34		202.50		202.50		0.34
ROCKY HILL HEALTH SERVICES (G588)	219.86		219.82				0.04
ROCKY HILL HEALTH SERVICES (G588)		11,690.00	11,549.49	18.36			122.15
HEALTH EASE-SCADD (G589)	13,140.02						13,140.02
HEALTH EASE-SCADD (G589)		27,000.00					27,000.00
ENERGY AUDITS (G590)	1,000,000.00		973,469.55			26,530.45	
ARRA CLARK WOOD PEDESTRIAN BRD (G591)	553,706.32		522,769.29		350,196.92		381,133.95
ARRA BYRNE JAG LOCAL SOLICIT (G592)	6,392.53		62,573.31		64,288.00		8,107.22
ARRA ENERGY EFFICIENCY (G594)	124,353.32		264,955.22		140,601.90		
GSA DEPT (G595)	10,318,971.50		1,017,438.57		887,194.52		10,188,727.45
STATE ALIEN CRIMINAL ASSIST (G596)	26,279.00						26,279.00
STATE ALIEN CRIMINAL ASSIST (G596)		195,096.00	195,095.00				1.00
FRANKLIN HEALTH SERVICES (G597)	103,432.22						103,432.22
FRANKLIN HEALTH SERVICES (G597)	114,244.75		21,311.05		16,996.60		109,930.32
FRANKLIN HEALTH SERVICES (G597)	10,953.17		1,360.83	9,592.34			
FRANKLIN HEALTH SERVICES (G597)		581,201.00	579,005.36	2,195.64			
EMERGENCY PERFORMANCE MGMNT (G598)	50,000.00		50,000.00				
EMERGENCY PERFORMANCE MGMNT (G598)		75,000.00					75,000.00
ARRA PERFORMANCE SUPPLEMENTAL (G599)	5,398.13						5,398.13
HAMILTON/FRANKLIN INTERSECTION (G600)	17,182.98		136,011.61		131,088.55		12,259.92
WASTEWATER MANAGEMENT CBT (G604)	100,000.00	43,000.00	25,000.00	28,158.55			89,841.45
BURNT MILLS ROAD BRIDGE D1006 (G605)	244.73						244.73
RARITAN RIVER GREENWAY/BIKEWAY (G606)	350,000.00		266,616.70	83,383.30			2,351.77
BRANCHBURG HEALTH SERVICES (G608)			(2,351.77)				
RARITAN HEALTH SERVICES (G609)			972.67		1,197.38		224.71
RARITAN HEALTH SERVICES (G609)		55,391.00	55,329.74	61.26			
MANVILLE HEALTH SERVICES (G610)	5,135.36		2,451.37		4,131.64		6,875.63
MANVILLE HEALTH SERVICES (G610)			(0.04)				0.04
MANVILLE HEALTH SERVICES (G610)		68,854.00	68,708.52	145.48			
SOMERVILLE HEALTH SERVICES (G611)	8,707.52		941.89		3,598.00		11,363.63
SOMERVILLE HEALTH SERVICES (G611)	14,553.83		757.61				13,796.22
SOMERVILLE HEALTH SERVICES (G611)		98,488.00	98,190.70	297.30			
ARRA STOP VIOLENCE/WOMEN (G612)	257.30		257.30				
ARRA STOP VIOLENCE/WOMEN (G612)	10,617.00		2,159.10	926.00			7,531.90
MENTAL HEALTH TRANSFORMATION (G613)	310,649.06		1,812.39		1,509.33		310,346.00
MENTAL HEALTH TRANSFORMATION (G613)	728,737.50		447,951.79	72,523.94			208,261.77
TARGET TRAINING & EDUCATION (G614)	900.00						900.00
MANVILLE PAVING INTERLOCAL (G615)	282,119.57		114,964.08				167,155.49
PARENTS AS TEACHERS (G616)	25,000.00						25,000.00
PARENTS AS TEACHERS (G616)	6,451.62		6,451.62				
PARENTS AS TEACHERS (G616)		25,600.00	24,565.48				1,044.52
MONTGOMERY TWP TRANSPORTATION (G617)	37,259.26		25,176.36				12,082.90
MONTGOMERY TWP TRANSPORTATION (G617)		71,051.08	24,823.64				46,227.44
CAR NUTZ (G618)	500.00						500.00



COUNTY OF SOMERSET

GRANT FUND

SCHEDULE OF GRANT RESERVES

PURPOSE	BALANCE DECEMBER 31, 2011	TRANSFERRED FROM BUDGET APPROPRIATION	DISBURSEMENTS	ENCUMBRANCES	CANCELED ENCUMBRANCES	BUDGET REDUCTION/ CANCELED	BALANCE DECEMBER 31, 2012
HAZARDOUS MATERIAL EMERGENCY (G619)	\$ 6,911.00	\$	\$	\$	\$	\$	\$ 6,911.00
DATA EXCHANGE (G620)	141,607.01			94,922.00			46,685.01
JUVENILE DETENTION ALTERNATIVE (G622)	86,788.80		20,817.20	10,408.60			55,563.00
JUVENILE DETENTION ALTERNATIVE (G622)		125,200.00	46,660.00				78,540.00
MOUNTAIN AVENUE BRIDGE-K1102 (G623)	210,231.50		125.00				210,106.50
DRUNK DRIVING ENFORCEMENT FUND (G624)		3,000.00					3,000.00
DRUNK DRIVING ENFORCEMENT FUND (G624)	3,000.00						3,000.00
CEDS SHORT TERM PLANNING (G625)	56,656.00		16,900.00	6,975.00			32,781.00
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		30,603.00				65,197.00
OVERHEAD DETECTORS (G629)	197,208.00		197,208.00				
OVERHEAD DETECTORS (G629)		96,070.00	96,069.50				0.50
TRAFFICE SIGNS INVENTORY (G630)	122,741.50		55,401.07	64,735.40			2,605.03
PROJECT RECOVER FEMA OUTREACH (G631)	25,552.00		1,199.66				24,352.34
PROJECT RECOVER FEMA OUTREACH (G631)		95,460.00	2,395.44				93,064.56
DUI ENFORCEMENT (G632)	10,000.00						10,000.00
URBAN AREA SECURITY INITIATIVE (G633)	113.09		64,886.91		64,886.91		113.09
ACCESS & MOBILITY IMPROVEMENTS (G634)	240,000.00		39,472.65	198,721.35			1,806.00
DISTRACTED DRIVER ENFORCEMENT (G635)	10,000.00						10,000.00
EASTON AVE/FOXWOOD DR INTERSEC (G636)	282,850.00						282,850.00
USDOE-CDP RENEWABLE ENERGY (G637)		2,000,000.00					2,000,000.00
STOP VIOLENCE AGAINST WOMEN (G638)		10,597.00					10,597.00
MENTAL HEALTH DISASTER LIAISON (G639)		2,500.00					2,500.00
COMPREHENSIVE HIGHWAY TRAFFIC (G640)		85,600.00					85,600.00
RIVER RD BRIDGE E1104 BEDMIN. (G641)		700,000.00					700,000.00
MAIN ST BRIDGE G0703 BRDGWTR (G642)		1,000,000.00					1,000,000.00
MILLING & RESURFACING WHALEN ST (G643)		225,000.00					225,000.00
	<u>\$ 101,913,880.40</u>	<u>\$ 23,875,234.44</u>	<u>\$ 34,462,046.75</u>	<u>\$ 49,208,940.30</u>	<u>\$ 5,456,322.92</u>	<u>\$ 635,943.52</u>	<u>\$ 46,938,507.19</u>
<u>REF.</u>	A	A-3	A-4	A-18	A-1B	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	\$ 19,132,339.12
Decreased by:		
Disbursements	A-4	\$ <u>19,132,339.12</u>

"A-12"

SCHEDULE OF RESERVE FOR ACCOUNTS PAYABLE

Balance, December 31, 2011	A	\$ 710,438.86
Decreased by:		
Transfer to Appropriations	A-3	<u>326,823.72</u>
Balance, December 31, 2012	A	\$ <u>383,615.14</u>

"A-13"

COUNTY OF SOMERSET

CURRENT FUND

SCHEDULE OF MAINTENANCE OF PATIENTS IN  
STATE INSTITUTIONS-COUNTY ADJUSTER

	<u>REF.</u>		
Balance, December 31, 2011	A		\$ 49,731.17
Increased by:			
Billings and Recoveries			4,133.62
			<u>\$ 53,864.79</u>
Decreased by:			
Collections by County Adjuster		\$ 4,133.62	
Cancellations		<u>49,731.17</u>	
			<u>\$ 53,864.79</u>

"A-14"

SCHEDULE OF GUIDANCE CENTER CHARGES RECEIVABLE

Balance, December 31, 2011	A		\$ 4,872,648.96
Charges:			
2012 Charges			3,483,171.18
			<u>\$ 8,355,820.14</u>
Decreased by:			
Net Collections by Guidance Center		\$ 1,331,892.29	
Cancellations		<u>4,898,764.07</u>	
			<u>6,230,656.36</u>
Balance, December 31, 2012	A		<u>\$ 2,125,163.78</u>

COUNTY OF SOMERSET

CURRENT FUND

SCHEDULE OF 2011 APPROPRIATION RESERVES

	<u>DECEMBER</u> <u>31, 2011</u>	<u>BALANCE AFTER</u> <u>TRANSFERS</u>	<u>PAID OR</u> <u>CHARGED</u>	<u>BALANCE</u> <u>LAPSED</u>
<u>SALARIES AND WAGES</u>				
Clerk of the Board	\$ 243.31	\$ 243.31	\$	\$ 243.31
County Administrator's Office	1,939.66	1,939.66		1,939.66
Public Information Office	6,510.74	6,510.74		6,510.74
Telephone Service	9,643.57	9,643.57		9,643.57
Records Management	3,600.64	3,600.64		3,600.64
Department of Finance: Data Processing Department	3,783.32	3,783.32		3,783.32
County Treasurer's Office	19,632.51	19,632.51		19,632.51
County Counsel	815.40	815.40		815.40
Personnel Office	831.00	831.00		831.00
County Clerk	28,664.96	28,664.96		28,664.96
Prosecutor's Office	175,571.87	175,571.87		175,571.87
Purchase Department	9,198.74	9,198.74		9,198.74
Facilities and Services	68,952.17	68,952.17		68,952.17
Contribution to Soil Conservation District (R S 4:24-	25.57	25.57		25.57
County Surrogate	1,698.09	1,698.09		1,698.09
Sheriff's Office	129,419.19	129,419.19		129,419.19
Board of Taxation	25,039.04	25,039.04		25,039.04
Board of Elections	36,783.79	36,783.79		36,783.79
Election - County Clerk	3,705.20	3,705.20		3,705.20
Emergency Management	41,097.68	41,097.68		41,097.68
County Public Safety Radio	56,396.10	56,396.10		56,396.10
County Planning Board	17,226.82	17,226.82		17,226.82
Roads	10,920.34	10,920.34		10,920.34
Bridges	38,175.15	38,175.15		38,175.15
Engineering Department	158,259.43	158,259.43		158,259.43
Vehicle Maintenance	72,023.67	72,023.67		72,023.67
Jail	65,143.05	65,143.05	65,143.05	
Youth Receiving Center	4,244.17	4,244.17		4,244.17
Mental Health Board	31,329.34	31,329.34		31,329.34
Mental Health Program	90,176.78	90,176.78		90,176.78
Somerset County Transportation Department	166,024.59	166,024.59		166,024.59
Health Department	54,870.85	54,870.85		54,870.85
Solid Waste Planning	600.00	600.00		600.00
Office on Aging		158.10		158.10
Somerset County Nutrition Title IIB, IIC and D		29,956.77		29,956.77
Family Crisis Intervention (Youth Services)	0.87	0.87		0.87
Somerset County Recycling	3,541.17	3,541.17		3,541.17
Office County Superintendent of Schools	7,393.59	7,393.59		7,393.59
County Extension Service - Rutgers	5,323.09	5,323.09		5,323.09
Cultural and Heritage Commission	3,880.94	3,880.94		3,880.94
Fire School	10,394.32	10,394.32		10,394.32
<u>OTHER EXPENSES</u>				
County Administrator's Office	84,742.80	149,280.64	74,385.11	74,895.53
Clerk of the Board	15,748.91	16,389.15	1,507.56	14,881.59
Public Information Office	39,608.31	65,411.28	15,550.08	49,861.20
Telephone Service	40,660.73	41,333.60	31,664.17	9,669.43
Records Management	20,921.27	32,875.70	997.11	31,878.59

COUNTY OF SOMERSET

CURRENT FUND

SCHEDULE OF 2011 APPROPRIATION RESERVES

	DECEMBER 31, 2011	BALANCE AFTER TRANSFERS	PAID OR CHARGED	BALANCE LAPSED
<u>OTHER EXPENSES (CONTINUED)</u>				
Data Processing Department	\$ 13,246.98	\$ 24,904.29	\$ 17,901.01	\$ 7,003.28
County Treasurer's Office	37,025.72	52,446.58	42,310.13	10,136.45
Audit Fee	135,000.00	125,000.00	125,000.00	
Bond Registration Fees - Ch. 243-Law of 1983	2,500.00	2,500.00		2,500.00
County Counsel / Labor Negotiations	442,810.88	444,760.88	203,181.96	241,578.92
County Adjuster's Office	24,758.58	28,514.14	21,790.53	6,723.61
Personnel Office	53,890.43	78,321.70	41,206.18	37,115.52
Veteran's Services	3,697.93	8,669.23	4,994.17	3,675.06
County Clerk	21,769.52	42,528.40	26,010.03	16,518.37
Prosecutor's Office	191,939.43	310,002.44	159,039.35	150,963.09
Purchasing Department	7,381.25	9,450.37	2,077.99	7,372.38
Facilities and Services	357,877.84	828,165.32	611,554.65	216,610.67
Library - Reimbursement to Bridgewater Joint Facility	0.29	0.29		0.29
Industrial and Economic Development	0.12	0.12		0.12
Group Insurance Plan for Employees	894,775.23	898,162.88	898,162.88	
Other Insurance Premiums	55,105.00	55,105.00	2,828.00	52,277.00
County Surrogate	49.43	2,214.13	1,859.23	354.90
Sheriff's Office	35,183.10	74,358.31	49,067.75	25,290.56
Board of Taxation	21,332.33	67,266.91	62,142.44	5,124.47
County Medical Examiner	253,078.00	253,078.00	153,929.00	99,149.00
Board of Elections	39,418.50	97,826.25	75,101.27	22,724.98
Election - County Clerk	15,393.29	31,456.70	23,583.41	7,873.29
Emergency Management	13,783.17	34,103.43	22,348.59	11,754.84
County Public Safety Radio	257,163.07	357,031.80	356,373.63	658.17
County Planning Board	57,239.07	209,094.25	151,318.63	57,775.62
Office of Consumer Affairs	9,731.95	9,795.29	91.65	9,703.64
Construction Board of Appeals	2,242.80	2,242.80		2,242.80
Vehicle Maintenance - Miscellaneous	16,216.74	77,916.21	77,916.21	
Vehicle Maintenance - Gasoline	51,137.92	434,099.53	434,099.53	
Roads	120,489.99	139,968.93	17,181.19	122,787.74
Bridges	16,920.80	26,115.80	9,492.96	16,622.84
Engineering Department	132,771.94	238,074.30	100,177.58	137,896.72
Jail	534,346.22	721,998.31	437,918.73	284,079.58
Youth Receiving Center	122,150.70	189,944.54	34,165.59	155,778.95
Somerset Handicapped		32,000.00	32,000.00	
Mental Health Board	301,299.36	581,942.35	288,513.54	293,428.81
Mental Health Program	30,434.75	112,070.07	83,653.38	28,416.69
County Social Services Board - Administration	46,235.50	48,663.71	34,325.00	14,338.71
Somerset County Transportation Department	98,731.42	99,736.42	82,716.59	17,019.83
Dependent Children	5,084.29	5,084.29	5,084.01	0.28
Aid to S.C. Unit of NJ Assoc. of Retarded Citizens	4,823.00	95,875.00	95,875.00	
Health Department	54,648.39	76,643.36	15,336.74	61,306.62
Solid Waste Planning	5,443.74	6,826.27	1,436.85	5,389.42
County Support (Federal Home Program)	4,493.76	14,864.89	371.13	14,493.76
Aid to Volunteer Ambulance and Rescue Squads		23,127.00	17,262.00	5,865.00

COUNTY OF SOMERSET

CURRENT FUND

SCHEDULE OF 2011 APPROPRIATION RESERVES

	DECEMBER 31, 2011	BALANCE AFTER TRANSFERS	PAID OR CHARGED	BALANCE LAPSED
<u>OTHER EXPENSES (CONTINUED)</u>				
Family Crisis Intervention (Youth Services)	\$ 13,171.58	\$ 27,260.73	\$ 11,156.72	\$ 16,104.01
Somerset County Recycling	43,288.00	43,288.00		43,288.00
Office County Superintendent of Schools	27,622.21	34,469.04	6,962.20	27,506.84
County Extension Service - Rutger's Coop. Ext.	1,695.38	2,335.23	1,371.18	964.05
Cultural and Heritage Commission	9,218.83	18,408.64	9,051.86	9,356.78
County College	484.00	484.00		484.00
Reimbursement for Residents Attending Out-of-County Two Year College	1,376.51	1,376.51	1,376.51	
Fire School	23,992.05	81,342.42	76,350.56	4,991.86
Office on Aging Title III - Area Plan	244,328.06	285,090.52	40,911.98	244,178.54
Somerset County Nutrition Title IIIB, IIIC-2 and D	302,666.55	644,086.50	378,584.40	265,502.10
Matching Funds for Grants	163,871.00	163,871.00		163,871.00
Contingent	180,000.00	180,000.00		180,000.00
Purchase of Office and Other Equipment	203,963.23	326,484.98	123,056.20	203,428.78
Contributions to Social Security (O.A.S.I.)	4,512.86	4,512.86	4,512.86	
	<u>\$ 7,276,575.43</u>	<u>\$ 10,483,446.88</u>	<u>\$ 5,661,980.06</u>	<u>\$ 4,821,466.82</u>
<u>REF.</u>	A			A-1
Balance, December 31, 2011	A-15	\$ 7,276,575.43		
Encumbrances Payable	A-18	<u>3,206,871.45</u>		
		<u>\$ 10,483,446.88</u>		
Disbursements	A-4		\$ 5,710,153.10	
Encumbrances Payable	A-18		<u>284,664.19</u>	
			<u>\$ 5,994,817.29</u>	
Less: Refunds	A-4		<u>332,837.23</u>	
			<u>\$ 5,661,980.06</u>	

"A-16"

COUNTY OF SOMERSET

CURRENT FUND

SCHEDULE OF RESERVE FOR TAX APPEALS

	BALANCE DECEMBER 31, 2011	INCREASED BY	DISBURSEMENTS	BALANCE DECEMBER 31, 2012
Reserve for Tax Appeals	\$ <u>282,837.96</u>	\$ <u>75,008.12</u>	\$ <u>13,512.72</u>	\$ <u>344,333.36</u>
	REF. A		A-4	A
Receipts	A-4	\$ 73,157.30		
Encumbrances Payable	A-18	<u>1,850.82</u>		
		\$ <u>75,008.12</u>		

"A-17"

SCHEDULE OF DUE TRUST OTHER FUND

	REF.	
Balance, December 31, 2011 and December 31, 2012 (Due From)	A	\$ <u>10.00</u>

COUNTY OF SOMERSET

CURRENT FUND

SCHEDULE OF ENCUMBRANCES PAYABLE

	<u>REF.</u>	<u>CURRENT FUND</u>	<u>GRANT FUND</u>
Balance, December 31, 2011	A	\$ 3,713,340.47	\$ 21,284,948.82
Increased by:			
2012 Appropriations	A-3	\$ 83,439,716.49	\$
2011 Appropriation Reserves	A-15	284,664.19	
Reserve for Grants Appropriated	A-10		49,208,940.30
		<u>83,724,380.68</u>	<u>49,208,940.30</u>
		\$ <u>87,437,721.15</u>	\$ <u>70,493,889.12</u>
Decreased by:			
Disbursements	A-4	\$ 79,653,245.19	\$
Transferred to 2011 Appropriation Reserves	A-15	3,206,871.45	
Reserve for Tax Appeals	A-16	1,850.82	
Reserve for Grants Appropriated	A-10		5,456,322.92
		<u>82,861,967.46</u>	<u>5,456,322.92</u>
Balance, December 31, 2012	A	\$ <u><u>4,575,753.69</u></u>	\$ <u><u>65,037,566.20</u></u>



COUNTY OF SOMERSET

GRANT FUND

SCHEDULE OF RESERVE FOR GRANTS UNAPPROPRIATED

	BALANCE DECEMBER 31, 2011	<u>RECEIPTS</u>	APPLIED TO RECEIVABLE	APPLIED TO ANTICIPATED REVENUE	RETURNED TO JIF	BALANCE DECEMBER 31, 2012
Mental Health Care	\$ 13,754.00	\$	\$	\$	\$	\$ 13,754.00
Local Shuttle Motor Bus	13,103.87		13,103.87			
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	9,837.50	3,000.00			9,837.50
Chronic Disease	34,174.00		20,806.19	13,367.81		
SCAAP Funds	195,096.00	153,104.00	195,096.00			153,104.00
TB Program		7,000.00				7,000.00
	<u>\$ 536,196.97</u>	<u>\$ 169,941.50</u>	<u>\$ 290,181.06</u>	<u>\$ 69,223.81</u>	<u>\$ 161,838.10</u>	<u>\$ 184,895.50</u>
<u>REF.</u>	A	A-4	A-9	A-2	A-4	A

"A-20"

COUNTY OF SOMERSET  
CURRENT FUND  
SCHEDULE OF DUE GRANT FUND

	<u>REF.</u>			
Increased by:				
Receipts	A-4	\$	69,223.81	
Transferred - Grants Appropriated	A-21		23,875,234.44	
Canceled - Grants Receivable	A-21		635,943.52	
			<u>635,943.52</u>	\$ 24,580,401.77
Decreased by:				
Disbursements	A-4	\$	38,806.00	
Transferred - Grants Receivable	A-21		23,836,428.44	
Transferred - Grants Unappropriated	A-21		69,223.81	
Canceled - Grants Appropriated	A-21		635,943.52	
			<u>635,943.52</u>	<u>\$ 24,580,401.77</u>

"A-21"

GRANT FUND  
SCHEDULE OF DUE CURRENT FUND

Increased by:				
Receipts	A-4	\$	38,806.00	
Transferred - Grants Receivable	A-20		23,836,428.44	
Canceled - Grants Appropriated	A-20		635,943.52	
Transferred - Grants Unappropriated	A-20		69,223.81	
			<u>69,223.81</u>	\$ 24,580,401.77
Decreased by:				
Disbursements	A-4	\$	69,223.81	
Transferred - Grants Appropriated	A-20		23,875,234.44	
Canceled - Grants Receivable	A-20		635,943.52	
			<u>635,943.52</u>	<u>\$ 24,580,401.77</u>

COUNTY OF SOMERSET

CURRENT FUND

SCHEDULE OF RESERVE FOR EMERGENCY NOTE PAYABLE

	<u>REF.</u>	
Balance, December 31, 2011	A	\$ 6,431,890.54
Increased by:		
Receipts	A-4	750,000.00
		<u>\$ 7,181,890.54</u>
Decreased by:		
Disbursements	A-4	<u>1,477,706.00</u>
Balance, December 31, 2012	A	<u><u>\$ 5,704,184.54</u></u>

COUNTY OF SOMERSET

GRANT FUND

SCHEDULE OF DUE GENERAL CAPITAL FUND

REF.

Increased by:			
Receipts	A-4	\$	6,307,306.07
Balance, December 31, 2012	A	\$	<u>6,307,306.07</u>

COUNTY OF SOMERSET

CURRENT FUND

SCHEDULE OF DEFERRED CHARGES

	BALANCE DECEMBER 31, 2011	AMOUNT RESULTING FROM OPERATIONS	BUDGET 2012	BALANCE DECEMBER 31, 2012
Emergency Appropriation - Spring Nor'Easter Storm	\$ 200,826.54	\$	\$ 200,826.54	\$
Emergency Appropriation - Spring Nor'Easter Storm - 2010	613,064.00		153,279.46	459,784.54
Emergency Appropriation - Hurricane Irene - 2011	5,618,000.00		1,123,600.00	4,494,400.00
Emergency Appropriation - Hurricane Sandy - 2012		750,000.00		750,000.00
	<u>\$ 6,431,890.54</u>	<u>\$ 750,000.00</u>	<u>\$ 1,477,706.00</u>	<u>\$ 5,704,184.54</u>
<u>REF.</u>	A	A-3	A-3	A

COUNTY OF SOMERSET

TRUST FUND

SCHEDULE OF CASH - TREASURER

	<u>REF.</u>	<u>TRUST- OTHER FUND</u>	<u>LIBRARY FUND</u>	<u>OPEN SPACE, RECREATION FARMLAND AND PRESERVATION TRUST FUND</u>
Balance, December 31, 2011	B	\$ <u>25,575,280.57</u>	\$ <u>1,872,020.56</u>	\$ <u>37,430,039.19</u>
Increased by Receipts:				
Housing and Community Development Block Grant	B-2	\$ 1,610,806.40	\$	\$
Reserve for Housing and Community Development Block Grant	B-3	30,799.00		
Interest Earned - County Share	B-3	195.92		
Miscellaneous Reserve Accounts	B-4	11,771,234.73		
Reserve for Prosecutors' Funds	B-6	350,563.65		
County Library Tax, State Aid and Miscellaneous	B-7		15,740,598.69	
Open Space Tax, State Aid and Miscellaneous	B-9			18,159,249.65
		\$ <u>13,763,599.70</u>	\$ <u>15,740,598.69</u>	\$ <u>18,159,249.65</u>
		\$ <u>39,338,880.27</u>	\$ <u>17,612,619.25</u>	\$ <u>55,589,288.84</u>
Decreased by Disbursements:				
Miscellaneous Reserve Accounts	B-4	\$ 14,090,583.11	\$	\$
Reserve for Housing and Community Development Block Grant	B-3	1,639,686.06		
Reserve for Prosecutors' Funds	B-6	192,632.66		
Reserve for Expenditures	B-7:B-9		15,457,731.40	13,165,672.06
		\$ <u>15,922,901.83</u>	\$ <u>15,457,731.40</u>	\$ <u>13,165,672.06</u>
Balance, December 31, 2012	B	\$ <u>23,415,978.44</u>	\$ <u>2,154,887.85</u>	\$ <u>42,423,616.78</u>

"B-2"

COUNTY OF SOMERSET

TRUST FUND

SCHEDULE OF HOUSING AND COMMUNITY  
DEVELOPMENT ACT RECEIVABLE

	BALANCE DECEMBER 31, 2011	2012 GRANTS	RECEIPTS	BALANCE DECEMBER 31, 2012
Block Grants	\$ 2,789,148.40	\$ 901,380.00	\$ 1,226,843.40	\$ 2,463,685.00
Home Investment	1,865,115.27	353,992.00	383,963.00	1,835,144.27
	<u>\$ 4,654,263.67</u>	<u>\$ 1,255,372.00</u>	<u>\$ 1,610,806.40</u>	<u>\$ 4,298,829.27</u>
REF.	B	B-3	B-1	B

"B-3"

SCHEDULE OF HOUSING AND COMMUNITY DEVELOPMENT  
ACT RESERVE ACCOUNTS

	BALANCE DECEMBER 31, 2011	INCREASED	DECREASED	BALANCE DECEMBER 31, 2012
Block Grants	\$ 1,073,332.09	\$ 2,629,463.64	\$ 2,944,873.59	\$ 757,922.14
Home Investment	874,740.89	1,459,715.05	1,358,033.86	976,422.08
Home Investment - County Share	129,101.14	110,195.92	110,000.00	129,297.06
	<u>\$ 2,077,174.12</u>	<u>\$ 4,199,374.61</u>	<u>\$ 4,412,907.45</u>	<u>\$ 1,863,641.28</u>
REF.	B			B
2012 Grants	B-2	\$ 1,255,372.00		
Transfer of Encumbrances Payable	B-5	2,913,007.69		
Interest Earned - County Share	B-1	195.92		
Program Income	B-1	30,799.00		
		<u>\$ 4,199,374.61</u>		
Disbursements	B-1		\$ 1,639,686.06	
Encumbrances Payable	B-5		2,773,221.39	
			<u>\$ 4,412,907.45</u>	

## COUNTY OF SOMERSET

## TRUST FUND

## SCHEDULE OF RESERVE ACCOUNTS

	BALANCE DECEMBER 31, 2011	RECEIPTS	DISBURSEMENTS	ENCUMBRANCES	BALANCE DECEMBER 31, 2012
Road Opening Deposits	\$ 417,155.97	\$ 26,353.00	\$ 24,200.00	\$ (16,900.00)	\$ 436,208.97
Planning Board Deposits and Other Deposits	3,233,771.82	162,065.48	334,321.46	78,182.09	2,983,333.75
County Clerk Filing Fees	437,005.48	306,635.04	227,433.10	(168,929.01)	685,136.43
Sheriff SCSO	16,222.91	28.04		1,039.62	15,211.33
Audio Visual Fund	17,488.74	7,112.49	596.00		24,005.23
State Unemployment Insurance	9,443.94	224,998.62	233,539.79		902.77
Workers' Compensation Claim Fund	283,869.93	153.66			284,023.59
Martinsville I-78 Corridor	101,373.36	234.59			101,607.95
King George Road	254,205.65	138.79	16,638.00	(16,638.00)	254,344.44
Resource Recovery Investment Tax Fund	780.97	0.34	325.76		455.55
Escrow	154,878.92	63.64	12,000.00		142,942.56
Mountain Boulevard	19,063.27	10.33			19,073.60
Surrogate Fees	43,716.57	8,470.30	19,365.28	12,845.00	19,976.59
Household Hazardous Waste	31,547.06	4,277.19	4,384.83	200.00	31,239.42
Transportation Expense	576,847.24	391,577.49	425,000.00		543,424.73
Sheriff Equitable Save	1,997.08	36,234.20			38,231.28
Transfer Fees	43,925.67	23.77			43,949.44
Regional Traffic Study	1,276,948.87	27,319.00	462.34	(253.88)	1,304,059.41
Federal Equitable Sharing	3,338.11	1.81			3,339.92
Sheriff Dedicated	78,581.78	24,955.63	6,875.95	1,920.39	94,741.07
Accumulated Absences	3,992,685.91	2,161.06			3,994,846.97
Commission on Women	5,019.18	14,163.39	16,102.70		3,079.87
Land Development	379,384.53	378,333.15	279,894.15		477,823.53
Sheriff - Attorney ID Cards	139.87	400.14			540.01
Wastewater Management	27,692.87				27,692.87
Detention Facilities	697,325.46	9,071.00	89,681.97	(89,681.97)	706,396.46
Warren Township Detention Facilities	20,186.63		79,489.20	(79,361.48)	20,058.91
Roycebrook Watershed	11,740.00				11,740.00
Pike Run Watershed	55,678.43				55,678.43
Watershed Escrow	351,193.88	33,333.33	21,091.03	(21,091.03)	384,527.21
Bridge Inspection Fees	254,974.42				254,974.42
Bridge Improvement Contributions	457,037.07				457,037.07
Road Inspection Fees	234,463.95				234,463.95
Motor Vehicle Fines-Reserve for Road Repairs	1,432,425.61	2,789,397.81	2,859,230.02	(1,647,444.67)	3,010,038.07
Sealer of Weights and Measures	581,669.36	51,091.00	347,106.33	(76,166.35)	361,820.38
Intoxicated Drivers Expenditures	232,434.16	144,900.00	146,931.73	(537.94)	230,940.37
Recycling Funds	3,192,543.98	6,623,900.19	8,403,204.01	67,098.43	1,346,141.73
Cultural and Heritage Fund	28,887.59	6,905.00	4,945.99		30,846.60
Personal Attendant	2,306.93				2,306.93
Environmental Quality Fund	42,933.90	75,954.64	55,148.61	(2,013.91)	65,753.84
Office on Aging	1,557,962.41	408,186.61	467,925.18	3,993.91	1,494,229.93
Emergency Response Fund	3,270.71	1,000.00	2,905.68	477.00	888.03
Recreation Facilities	152,883.90	11,784.00	11,784.00		152,883.90
	<u>\$ 20,717,004.09</u>	<u>\$ 11,771,234.73</u>	<u>\$ 14,090,583.11</u>	<u>\$ (1,953,261.80)</u>	<u>\$ 20,350,917.51</u>

REF. B B-1 B-1 B

Encumbrances Payable	B-5		\$ 1,687,677.51
Less: PY Encumbrances Payable	B-5		<u>3,640,939.31</u>
			<u>\$ (1,953,261.80)</u>



COUNTY OF SOMERSET

TRUST FUND

SCHEDULE OF ENCUMBRANCES PAYABLE - TRUST OTHER FUND

	<u>REF.</u>		
Balance, December 31, 2011	B		\$ 6,865,544.79
Increased by 2012 Purchase Orders:			
Housing and Community Development Reserve Funds	B-3	\$ 2,773,221.39	
Miscellaneous Reserve Accounts	B-4	1,687,677.51	
Reserve for Prosecutors' Funds	B-6	<u>147,715.00</u>	
			<u>4,608,613.90</u>
			\$ <u>11,474,158.69</u>
Decreased by:			
Transfer of Encumbrances:			
Housing and Community Development Reserve Funds	B-3	\$ 2,913,007.69	
Miscellaneous Reserve Accounts	B-4	3,640,939.31	
Reserve for Prosecutors' Funds	B-6	<u>31,086.00</u>	
			<u>6,585,033.00</u>
Balance, December 31, 2012	B		\$ <u><u>4,889,125.69</u></u>

COUNTY OF SOMERSET

TRUST FUND

SCHEDULE OF RESERVE FOR PROSECUTORS' FUNDS

		BALANCE DECEMBER 31, 2011	INCREASED	DECREASED	BALANCE DECEMBER 31, 2012
Seized and Forfeited Funds		\$ 250,171.60	\$ 224,830.56	\$ 242,995.25	\$ 232,006.91
Seized Funds - Not Forfeited		218,967.51	79,578.69	96,272.41	202,273.79
Federal Forfeited Funds		75,488.53	75,822.53		151,311.06
AMA Prosecutor's Fund		20,292.94	1,326.71	1,080.00	20,539.65
Auto Theft Fund		<u>4,890.66</u>	<u>91.16</u>		<u>4,981.82</u>
		<u>\$ 569,811.24</u>	<u>\$ 381,649.65</u>	<u>\$ 340,347.66</u>	<u>\$ 611,113.23</u>
	<u>REF.</u>	B			B
Transfer of Encumbrances Payable	B-5		\$ 31,086.00		
Receipts	B-1		<u>350,563.65</u>		
			<u>\$ 381,649.65</u>		
Encumbrances Payable	B-5			\$ 147,715.00	
Disbursements	B-1			<u>192,632.66</u>	
				<u>\$ 340,347.66</u>	

"B-7"

COUNTY OF SOMERSET

TRUST FUND

SCHEDULE OF RESERVE FOR COUNTY LIBRARY EXPENDITURES

	<u>REF.</u>		
Balance, December 31, 2011	B		\$ 1,872,020.56
Increased by Receipts:			
2012 Tax Levy	B-8	\$ 15,063,809.00	
Added and Omitted Taxes		84,926.51	
State Aid		83,771.00	
Fines		70,759.94	
Interest on Investments and Deposits		1,645.77	
Dedicated Funds		4,840.00	
Non-Resident Fees		3,634.72	
Copy Machine		1,585.58	
Petty Cash		266.69	
Miscellaneous		19,452.04	
Appropriation Refunds		<u>405,907.44</u>	
	B-1		<u>15,740,598.69</u>
			\$ 17,612,619.25
Decreased by Disbursements:			
Library Expenditures	B-1		<u>15,457,731.40</u>
Balance, December 31, 2012	B		<u>\$ 2,154,887.85</u>

"B-8"

SCHEDULE OF ANALYSIS OF TAX YIELD

<u>MUNICIPALITY</u>		<u>PROPERTY TAXES LEVIED</u>	<u>COLLECTED</u>
Bound Brook	\$	347,508.39	\$ 347,508.39
Branchburg		1,253,122.02	1,253,122.02
Bridgewater		3,874,724.95	3,874,724.95
Green Brook		629,104.65	629,104.65
Hillsborough		2,543,380.28	2,543,380.28
Manville		234,351.81	234,351.81
Millstone		23,867.29	23,867.29
Montgomery		1,925,626.37	1,925,626.37
North Plainfield		699,723.06	699,723.06
Peapack-Gladstone		306,829.29	306,829.29
Rocky Hill		56,473.62	56,473.62
Somerville		539,964.15	539,964.15
South Bound Brook		140,801.72	140,801.72
Warren		1,773,358.54	1,773,358.54
Watchung		<u>714,972.86</u>	<u>714,972.86</u>
	\$	<u>15,063,809.00</u>	<u>\$ 15,063,809.00</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, 2011	B		\$ 30,533,200.21
Increased by Receipts:			
2012 Tax Levy	B-10	\$ 17,496,793.68	
Added and Omitted Taxes		101,328.44	
Refunds/Land Purchases/Other		360,736.85	
Rents		26,200.00	
Interest on Investments and Deposits		<u>174,190.68</u>	
	B-1		<u>18,159,249.65</u>
			<u>\$ 48,692,449.86</u>
Decreased by:			
Disbursements	B-1	\$ 13,165,672.06	
Net Transfer of Encumbrances	B-11	<u>9,530,241.79</u>	
			<u>22,695,913.85</u>
Balance, December 31, 2012	B		<u>\$ 25,996,536.01</u>

SCHEDULE OF ANALYSIS OF TAX YIELD

<u>MUNICIPALITY</u>	<u>PROPERTY TAXES LEVIED</u>	<u>COLLECTED</u>
Bedminster	\$ 735,857.41	\$ 735,857.41
Bernards	1,993,010.81	1,993,010.81
Bernardsville	714,731.14	714,731.14
Bound Brook	244,842.61	244,842.61
Branchburg	883,066.17	883,066.17
Bridgewater	2,730,102.87	2,730,102.87
Far Hills	136,688.03	136,688.03
Franklin	2,760,562.67	2,760,562.67
Green Brook	443,379.91	443,379.91
Hillsborough	1,791,882.05	1,791,882.05
Manville	334,028.26	334,028.26
Millstone	16,819.10	16,819.10
Montgomery	1,356,787.44	1,356,787.44
North Plainfield	491,827.75	491,827.75
Peapack-Gladstone	216,219.57	216,219.57
Raritan	374,052.78	374,052.78
Rocky Hill	39,794.85	39,794.85
Somerville	380,504.11	380,504.11
South Bound Brook	99,205.41	99,205.41
Warren	1,249,643.53	1,249,643.53
Watchung	<u>503,787.21</u>	<u>503,787.21</u>
	<u>\$ 17,496,793.68</u>	<u>\$ 17,496,793.68</u>

"B-11"

COUNTY OF SOMERSET

TRUST FUND

SCHEDULE OF ENCUMBRANCES PAYABLE - OPEN SPACE TRUST FUND

	<u>REF.</u>	
Balance, December 31, 2011	B	\$ 6,896,838.98
Increased by:		
Net Transfer of Encumbrances	B-9	<u>9,530,241.79</u>
Balance, December 31, 2012	B	<u>\$ 16,427,080.77</u>

"B-12"

SCHEDULE OF DUE CURRENT FUND - TRUST OTHER FUND

Balance, December 31, 2011 and December 31, 2012 (Due To)	B	\$ <u>10.00</u>
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COUNTY OF SOMERSET

GENERAL CAPITAL FUND

SCHEDULE OF GENERAL CAPITAL CASH-TREASURER

	<u>REF.</u>		
Balance, December 31, 2011	C		\$ 43,676,865.28
Increased by:			
Budget Appropriation:			
Capital Improvement Fund	C-7	\$ 6,405,000.00	
Bond Sale	C-9	38,100,000.00	
Due Open Space Trust Fund	C-12	4,000,000.00	
Premium on Sale of Bonds	C-1	55,400.43	
Refunds	C-8	<u>7,271,850.08</u>	
			<u>55,832,250.51</u>
			\$ 99,509,115.79
Decreased by:			
Improvement Authorizations	C-8	\$ 35,497,761.44	
Due Open Space Trust Fund	C-12	4,000,000.00	
Due Grant Fund	C-13	6,307,306.07	
Premium Due to State of New Jersey	C-1	13,824.80	
Contracts Payable	C-10	<u>13,557.92</u>	
			<u>45,832,450.23</u>
Balance, December 31, 2012	C		\$ <u>53,676,665.56</u>

"C-3"

COUNTY OF SOMERSET  
GENERAL CAPITAL FUND  
ANALYSIS OF CAPITAL CASH

BALANCE  
DECEMBER  
31, 2012

Fund Balance	\$	708,728.01
Capital Improvement Fund		244,955.33
Due Grant Fund		(6,307,306.07)
Encumbrances Payable		39,001,907.52
Funded Improvements as Set Forth on "C-8"		32,895,884.41
Unfunded Improvement Authorizations "C-5"		(12,637,143.87)
Due From State of New Jersey "C-6"		<u>(230,359.77)</u>
	\$	<u>53,676,665.56</u>

REF. C

"C-4"

SCHEDULE OF DEFERRED CHARGES TO FUTURE TAXATION-FUNDED

	<u>REF.</u>		
Balance, December 31, 2011	C	\$	155,920,087.69
Increased by:			
Bond Sale	C-5		<u>38,100,000.00</u>
		\$	<u>194,020,087.69</u>
Decreased by:			
2012 Budget Appropriation to Pay Bonds	C-9	\$	18,010,000.00
2012 Budget Appropriation to Pay Loans	C-11		<u>240,272.04</u>
			<u>18,250,272.04</u>
Balance, December 31, 2012	C	\$	<u>175,769,815.65</u>

COUNTY OF SOMERSET

GENERAL CAPITAL FUND

SCHEDULE OF DEFERRED CHARGES TO FUTURE TAXATION-UNFUNDED

DATE OF COUNTY RESOLUTION	IMPROVEMENT DESCRIPTION	BALANCE DECEMBER 31, 2011	2012 AUTHORIZATIONS	BOND SALE	BALANCE DECEMBER 31, 2012	ANALYSIS OF BALANCE DECEMBER 31, 2012	
						EXPENDITURES	UNEXPENDED IMPROVEMENT AUTHORIZATIONS
4/4/00	Various Improvements	\$ 60,000.00	\$	\$	\$ 60,000.00	\$ 51,129.45	\$ 8,870.55
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		3,500,000.00	1,534,500.00		1,534,500.00
4/20/04	Various Capital Improvements	465,500.00			465,500.00	25,445.89	440,054.11
4/5/05	Various Capital Improvements	1,060,500.00			1,060,500.00		1,060,500.00
5/15/07	Various Capital Improvements	1,500,000.00			1,500,000.00		1,500,000.00
4/21/09 & 6/2/09	Various Capital Improvements	10,700,000.00		2,700,000.00	8,000,000.00	918,991.23	7,081,008.77
7/27/10	Various Capital Improvements	13,000,000.00		4,800,000.00	8,200,000.00	2,377,458.61	5,822,541.39
2/22/11	Purchase of Open Space	15,000,000.00		15,000,000.00			
5/24/11	Various Capital Improvements	19,454,000.00		4,550,000.00	14,904,000.00	6,196,926.88	8,707,073.12
7/12/11	Imp to Raritan Valley Comm College	7,100,000.00		7,100,000.00			
8/7/12	Various Capital Improvements		23,750,000.00	450,000.00	23,300,000.00	2,882,722.76	20,417,277.24
		<u>\$ 73,601,000.00</u>	<u>\$ 23,750,000.00</u>	<u>\$ 38,100,000.00</u>	<u>\$ 59,251,000.00</u>	<u>\$ 12,637,143.87</u>	<u>\$ 46,613,856.13</u>
REF.		C	C-8	C-4	C	C-3	C-8



"C-6"

COUNTY OF SOMERSET

GENERAL CAPITAL FUND

SCHEDULE OF DUE FROM STATE OF NEW JERSEY

<u>DATE</u>	<u>PURPOSE</u>	<u>BALANCE</u> <u>DECEMBER 31,</u> <u>2011 AND 2012</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, 2011	C	\$ 244,955.33
Increased by:		
2012 Budget Appropriation	C-2	6,405,000.00
		<u>\$ 6,649,955.33</u>
Decreased by:		
Appropriation to Finance Improvement Authorizations	C-8	<u>6,405,000.00</u>
Balance, December 31, 2012	C	<u>\$ 244,955.33</u>

COUNTY OF SOMERSET

GENERAL CAPITAL FUND

SCHEDULE OF IMPROVEMENT AUTHORIZATIONS

IMPROVEMENT DESCRIPTION	COUNTY ORDINANCE DATE	APPROPRIATION	DECEMBER 31, 2011		2012 AUTHORIZATIONS	DISBURSEMENTS/ REFUNDS	ENCUMBRANCES PAYABLE	CANCELED ENCUMBRANCES	DECEMBER 31, 2012	
			FUNDED	UNFUNDED					FUNDED	UNFUNDED
A002 Acquisition of Washington Valley Reservoir	4/1/86	\$ 5,250,000.00	\$ 4,774.99	\$	\$	\$	\$	\$	\$ 4,774.99	\$
A130 Various Improvements	4/20/99	5,405,000.00							33,112.61	33,112.61
A140 General County Government Purposes	4/20/00	9,743,500.00	15,945.00							15,945.00
A560 Various Improvements	11/1/93	7,875,000.00	850.04							850.04
A750 Various Improvements	48/15/97	7,974,000.00	770.00					2,050.00		2,820.00
A790 Emergency Services Training Facility	5/6/97	2,174,000.00	4,152.80							4,152.80
A900 Various Improvements - 1999	4/7/98	18,375,000.00	11,623.55							11,623.55
A910 Various Improvements	4/7/98	8,313,000.00	15,707.38						3,490.81	19,198.19
A2K1 Various Improvements - 2000	3/21/00	10,471,150.00							15,993.60	15,993.60
A2K2 Various Improvements - 2000	4/4/00	16,905,000.00							8,870.55	8,870.55
A010 Capital Improvement Fund 2001	4/3/01	10,706,500.00	142,955.27			188,738.37			45,783.10	
A011 Bond Ordinance 2001	4/3/01	19,817,000.00	88,096.52			894.57			45,709.96	133,111.91
A012 Improvements to Recreation Facilities - 2001	9/4/01	900,000.00		42,030.95						42,030.95
A013 Various Improvements - 2001	9/04/01	1,810,000.00	22,317.96						19,612.74	41,930.70
A014 Purchase of Open Space - 2001	9/04/01	24,500,000.00				2,867.15			92,809.43	90,142.28
A015 Purchase of Open Space - 2001	9/04/01	7,000,000.00	119,873.49							119,873.49
A016 Various Improvements - 2001	11/20/01	7,050,000.00	16,471.57			38,188.98			38,188.98	16,471.97
A020 Capital Improvement Fund 2002	10/15/02	18,400,000.00	72,663.43			129,347.28			56,683.65	
A021 Various Improvements	4/16/02	14,705,000.00	257,158.35			(264,151.45)			103,690.20	625,000.00
A022 Video Conference Equipment	6/4/02	125,000.00								
A030 General County Government Purposes	5/6/03	19,868,645.00	1,947.06			2,328.33			28,932.76	26,550.89
A031 Various Capital Improvements	5/6/03	10,539,500.00	1,978,981.05	5,034,500.00		(1,409,271.79)	2,591,720.46		4,296,532.38	1,534,500.00
A040 Capital Improvement Fund 2004	4/20/04	21,607,318.00	358,625.75			99,689.57			5,838.04	282,784.22
A041 Various Improvements	4/20/04	11,170,500.00	118,269.55	465,000.00		166,418.14			23,200.70	440,054.11
A050 2005 Cash Ordinance	4/19/05	24,586,250.00	1,004,798.37			212,326.79			854,757.27	
A051 2005 Bond Ordinance	4/5/05	11,280,000.00	1,300,159.45	1,060,500.00		909,067.67	263,970.95		107,120.63	1,060,500.00
A054 4H Fairgrounds Improvement	1/18/06	500,000.00	49,865.00						49,865.00	
A060 2006 Cash Ordinance	4/18/06	22,802,500.00	1,581,119.94			818,928.00			338,651.08	1,100,843.02
A061 2006 Bond Ordinance	4/18/06	12,532,500.00	192,455.19			300,038.38			132,299.89	24,716.70
A070 2007 Cash Ordinance	6/5/07	21,929,620.00	2,771,531.62			311,755.81	480,075.06			1,979,700.75
A071 2007 Bond Ordinance	5/15/07	13,469,000.00	1,406,736.41	1,500,000.00		88,967.88			82,527.99	1,400,296.52
A080 2008 Cash Ordinance	5/8/08	20,333,975.00	3,722,250.89			(693,399.21)			45,448.62	4,461,098.72
A081 2008 Bond Ordinance	5/15/08	18,990,000.00	2,827,627.32			4,187,998.22			3,488,094.27	2,127,723.37

COUNTY OF SOMERSET

GENERAL CAPITAL FUND

SCHEDULE OF IMPROVEMENT AUTHORIZATIONS

IMPROVEMENT DESCRIPTION	COUNTY ORDINANCE DATE	APPROPRIATION	DECEMBER 31, 2011		2012 AUTHORIZATIONS	DISBURSEMENTS/ REFUNDS	ENCUMBRANCES PAYABLE	CANCELED ENCUMBRANCES	DECEMBER 31, 2012	
			FUNDED	UNFUNDED					FUNDED	UNFUNDED
A090 2009 Cash Ordinance	5/5/09	\$ 10,151,500.00	\$ 1,680,227.30	\$	\$	\$ 775,574.50	\$	\$ 258,992.35	\$ 1,163,645.15	\$
A091 2009 Bond Ordinance	6/16/09	21,798,000.00		7,662,291.97		1,728,758.51		1,147,475.31		7,081,008.77
A092 2009 RVCC Cash Ordinance	6/16/09	1,500,000.00	234,636.54			(37,127.04)			271,763.58	
A093 2009 RVCC Bond Ordinance	6/16/09	2,353,000.00	11,389.00			3,660.00			7,729.00	
A094 2009 Open Space Bond Ordinance	6/16/09	23,100,000.00				3,596,093.50		5,700,000.00	2,103,906.50	
A095 2009 Farmland Bond Ordinance	6/16/09	8,400,000.00	2,552,079.38			(704,167.20)			3,256,246.58	
A100 2010 Cash Ordinance	7/27/10	5,995,028.00	1,015,442.23			163,686.24	67,929.44		763,826.55	
A101 2010 Bond Ordinance	7/27/10	16,000,000.00		8,653,018.62		2,796,484.73	33,992.50			5,822,541.39
A110 2011 Cash Ordinance	4/12/11	5,451,000.00	1,364,405.74			1,120,218.42		514,081.48	758,268.80	
A111 2011 Bond Ordinance	5/24/11	20,598,028.00		12,907,782.16		8,836,806.08		4,636,097.04		8,707,073.12
A113 2011 RVCC Chapter 12	7/12/11	7,100,000.00		6,314,425.00		1,266,743.00			5,047,662.00	
A114 2011 Open Space Bond Ordinance	2/22/11	16,000,000.00		15,996,751.60		(3,248.40)	16,000,000.00			
A120 2012 Cash Ordinance	8/7/12	5,120,550.00			5,130,000.00	3,034,418.99	419,755.36		1,675,825.65	
A121 2012 Bond Ordinance	8/7/12	25,025,000.00			25,025,000.00	557,678.54	4,050,044.22			20,417,277.24
			\$ 24,943,856.54	\$ 59,636,300.30	\$ 30,155,000.00	\$ 28,225,911.36	\$ 23,927,487.99	\$ 16,927,983.05	\$ 32,895,884.41	\$ 46,613,856.13
			REF C	C			C-10	C-10	C-C-3	C-C-5
Deferred Charges to Future Taxation - Unfunded Capital Improvement Fund			C-5		\$ 23,750,000.00					
			C-7		6,405,000.00					
					\$ 30,155,000.00					
Disbursements			C-2			\$ 35,497,761.44				
Less: Refunds			C-2			7,271,850.08				
						\$ 28,225,911.36				

COUNTY OF SOMERSET

GENERAL CAPITAL FUND

SCHEDULE OF SERIAL BONDS PAYABLE

PURPOSE	DATE OF ISSUE	ORIGINAL ISSUE	MATURITIES OF BONDS OUTSTANDING DECEMBER 31, 2012		INTEREST RATE	BALANCE DECEMBER 31, 2011	INCREASED	DECREASED	BALANCE DECEMBER 31, 2012
			DATE	AMOUNT					
General Obligation Bonds	10/15/02	\$ 20,567,000.00		\$	3.63%	\$ 1,370,000.00	\$	\$ 1,370,000.00	\$
General Improvement Bonds	10/01/03	11,960,000.00	10/01/13	1,160,000.00	3.00%	2,360,000.00		1,200,000.00	1,160,000.00
Open Space Farmland Preservation Bonds	10/01/03	20,040,000.00	10/01/13	1,000,000.00	4.00%	2,000,000.00		1,000,000.00	1,000,000.00
General Improvement Bonds	09/15/05	18,100,000.00	07/15/13-07/15/15	1,810,000.00	4.00%	7,240,000.00		1,810,000.00	5,430,000.00
Open Space Farmland Preservation Bonds	09/15/05	10,000,000.00	07/15/13-07/15/17	500,000.00	4.00%				
			07/15/18-07/15/21	500,000.00	4.125%				
			07/15/22-07/15/24	500,000.00	4.25%				
			07/15/25	500,000.00	4.30%	7,000,000.00		500,000.00	6,500,000.00
County College - Series C	09/15/05	7,500,000.00	07/15/13-07/15/15	750,000.00	4.00%	3,000,000.00		750,000.00	2,250,000.00
County College - Series D	09/15/05	7,500,000.00	07/15/13-07/15/15	750,000.00	4.00%	3,000,000.00		750,000.00	2,250,000.00
General Refunding Bonds	09/15/05		09/15/13-09/15/15	82,500.00	5.00%				
			09/15/16	82,500.00	3.75%				
			09/15/17	82,500.00	4.00%				
			09/15/18	74,250.00	4.00%	652,850.00		83,600.00	569,250.00
Open Space Refunding Bonds	09/15/05		09/15/13-09/15/15	667,500.00	5.00%				
			09/15/16	667,500.00	3.75%				
			09/15/17	667,500.00	4.00%				
			09/15/18	600,750.00	4.00%	5,262,150.00		676,400.00	4,605,750.00
General Improvement Bonds	09/01/06	10,600,000.00	09/01/13-09/01/15	1,060,000.00	3.70%				
			09/01/16	1,060,000.00	3.75%	5,300,000.00		1,060,000.00	4,240,000.00
County College - Series C	09/01/06	3,200,000.00	09/01/13-09/01/15	320,000.00	3.70%				
			09/01/16	320,000.00	3.75%	1,600,000.00		320,000.00	1,280,000.00
County College - Series D	09/01/06	3,200,000.00	09/01/13-09/01/15	320,000.00	3.70%				
			09/01/16	320,000.00	3.75%	1,600,000.00		320,000.00	1,280,000.00
General Improvement Bonds	09/09/08	25,500,000.00	09/01/13-09/01/17	1,700,000.00	3.50%				
			09/01/18-09/01/20	1,700,000.00	3.75%				
			09/01/21-09/01/23	1,700,000.00	4.00%	20,400,000.00		1,700,000.00	18,700,000.00
County College - Series B	09/09/08	1,050,000.00	09/01/13-09/01/17	105,000.00	3.00%				
			09/01/18	105,000.00	3.75%	735,000.00		105,000.00	630,000.00
County College - Series C	09/09/08	1,050,000.00	09/01/13-09/01/17	105,000.00	3.00%				
			09/01/18	105,000.00	3.75%	735,000.00		105,000.00	630,000.00
County College - Series C	09/15/09	1,176,500.00	09/15/13-09/15/18	120,000.00	2.94%				
			09/15/19	96,500.00	2.94%	936,500.00		120,000.00	816,500.00
County College - Series D	09/15/09	1,176,500.00	09/15/13-09/15/18	120,000.00	2.94%				
			09/15/19	96,500.00	2.94%	936,500.00		120,000.00	816,500.00
General Improvement Bonds	09/15/09	25,000,000.00	09/15/13-09/15/19	1,700,000.00	2.94%				
			09/15/20-09/15/24	1,600,000.00	2.94%	21,600,000.00		1,700,000.00	19,900,000.00

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, 2011	INCREASED	DECREASED	BALANCE DECEMBER 31, 2012
			DATE	AMOUNT						
Open Space Farmland Preservation Bonds	09/15/09	\$ 30,000,000.00	09/15/13-09/15/29	\$ 1,500,000.00	2.94%	\$ 27,000,000.00	\$	\$ 1,500,000.00	\$ 25,500,000.00	
General Refunding Bonds	12/01/09	3,196,740.00	12/01/13-12/01/13	799,185.00	3.476%	1,598,370.00		799,185.00	799,185.00	
Open Space Refunding Bonds	12/01/09	6,468,260.00	12/01/13	740,815.00	2.938%					
			12/01/14	710,000.00	2.938%					
			12/01/15	695,000.00	2.938%					
			12/01/16	675,000.00	2.938%					
			12/01/17	660,000.00	2.938%					
			12/01/18	630,000.00	2.938%	4,866,630.00		755,815.00	4,110,815.00	
General Improvement Bonds	09/01/11	18,085,000.00	08/01/13-08/01/16	1,205,000.00	1.500%					
			08/01/17-08/01/20	1,205,000.00	2.000%					
			08/01/21	1,205,000.00	2.250%					
			08/01/22	1,205,000.00	2.500%					
			08/01/23-08/01/24	1,205,000.00	3.000%					
			08/01/25	1,205,000.00	3.125%					
			08/01/26	1,215,000.00	3.250%	18,085,000.00		1,205,000.00	16,880,000.00	
General Refunding Bonds	10/01/11	6,660,000.00	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		20,000.00	6,640,000.00	
Open Space Refunding Bonds	10/01/11	9,615,000.00	10/01/13	40,000.00	2.000%					
			10/01/14	975,000.00	2.000%					
			10/01/15	955,000.00	4.000%					
			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		40,000.00	9,575,000.00	

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, 2011	INCREASED	DECREASED	BALANCE DECEMBER 31, 2012
			DATE	AMOUNT					
County College - Series A	06/21/12	\$ 3,550,000.00	06/21/13-06/21/26	\$ 240,000.00	2.334%	\$	\$	\$	\$
			06/21/27	190,000.00	2.334%		3,550,000.00		3,550,000.00
County College - Series A	06/21/12	3,550,000.00	06/21/13-06/21/26	240,000.00	2.334%				
			06/21/27	190,000.00	2.334%		3,550,000.00		3,550,000.00
General Improvement Bonds	07/19/12	16,000,000.00	07/19/13-07/19/26	1,070,000.00	2.292%				
			07/19/27	1,020,000.00	2.292%		16,000,000.00		16,000,000.00
Open Space Farmland Preservation Bonds	07/19/12	15,000,000.00	07/19/13-07/19/32	750,000.00	2.292%				
							15,000,000.00		15,000,000.00
						<u>\$ 153,573,000.00</u>	<u>\$ 38,100,000.00</u>	<u>\$ 18,010,000.00</u>	<u>\$ 173,663,000.00</u>
					REF.	C	C-2	C-4	C
General County Improvements						\$ 141,030,000.00	\$ 31,000,000.00	\$ 15,420,000.00	\$ 156,610,000.00
County College						<u>12,543,000.00</u>	<u>7,100,000.00</u>	<u>2,590,000.00</u>	<u>17,053,000.00</u>
						<u>\$ 153,573,000.00</u>	<u>\$ 38,100,000.00</u>	<u>\$ 18,010,000.00</u>	<u>\$ 173,663,000.00</u>

COUNTY OF SOMERSET  
GENERAL CAPITAL FUND  
SCHEDULE OF ENCUMBRANCES PAYABLE

	<u>REF.</u>		
Balance, December 31, 2011	C	\$	32,015,960.50
Increased by:			
Improvement Authorizations	C-8		<u>23,927,487.99</u>
		\$	55,943,448.49
Decreased by:			
Transfer to Improvement Authorizations	C-8	\$	16,927,983.05
Disbursements	C-2		<u>13,557.92</u>
			<u>16,941,540.97</u>
Balance, December 31, 2012	C	\$	<u><u>39,001,907.52</u></u>



"C-11"

COUNTY OF SOMERSET

GENERAL CAPITAL FUND

SCHEDULE OF GREEN ACRES LOAN PAYABLE

	<u>REF.</u>	
Balance, December 31, 2011	C	\$ 2,347,087.69
Decreased by:		
Paid By Budget	C-4	<u>240,272.04</u>
Balance, December 31, 2012	C	\$ <u>2,106,815.65</u>

"C-12"

COUNTY OF SOMERSET

GENERAL CAPITAL FUND

SCHEDULE OF DUE OPEN SPACE TRUST FUND

REF.

Increased by:			
Receipts	C-2	\$	4,000,000.00
Decreased by:			
Disbursements	C-2	\$	<u>4,000,000.00</u>

"C-13"

SCHEDULE OF DUE GRANT FUND

Increased by:			
Disbursements	C-2	\$	6,307,306.07
Balance, December 31, 2012 (Due from)	C	\$	<u>6,307,306.07</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, 2012</u>
04/04/00	Various Improvements	\$ 60,000.00
09/04/01	Recreation Facility	226,500.00
05/06/03	Various Capital Improvements	1,534,500.00
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
04/01/09 & 06/02/09	Various Capital Improvements	8,000,000.00
07/27/10	Various Capital Improvements	8,200,000.00
05/24/11	Various Capital Improvements	14,904,000.00
08/07/12	Various Capital Improvements	<u>23,300,000.00</u>
		<u>\$ 59,251,000.00</u>

"E"

COUNTY OF SOMERSET

COUNTY ADJUSTER

SCHEDULE OF ASSETS, LIABILITIES AND RESERVES

	<u>REF.</u>	BALANCE DECEMBER <u>31, 2012</u>	BALANCE DECEMBER <u>31, 2011</u>
<u>ASSETS</u>			
Accounts Receivable-Patients in State Institutions	E-2	\$ _____	\$ _____ 49,731.17
		\$ <u>-0-</u>	\$ <u>49,731.17</u>

LIABILITIES AND RESERVES

Reserve for Accounts Receivable- Patients in State Institutions		\$ _____	\$ _____ 49,731.17
		\$ <u>-0-</u>	\$ <u>49,731.17</u>

"E-1"

COUNTY OF SOMERSET

COUNTY ADJUSTER

SCHEDULE OF CASH

REF.

Increased by:			
Fees Collected - Patients in State Institutions	E-2:E-3	\$	4,133.62
Decreased by:			
Disbursements to Treasurer	E-3	\$	<u>4,133.62</u>

"E-2"

SCHEDULE OF PATIENTS IN STATE INSTITUTIONS-  
ACCOUNTS RECEIVABLE

Balance, December 31, 2011	E	\$	49,731.17
Increased by:			
Charges and Billings and Recoveries			<u>4,133.62</u>
		\$	<u>53,864.79</u>
Decreased by:			
Collections	E-1:E-3	\$	4,133.62
Canceled			<u>49,731.17</u>
		\$	<u><u>53,864.79</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	\$	4,133.62
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Decreased by:

Disbursements to Treasurer	E-1	\$	<u>4,133.62</u>
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COUNTY OF SOMERSET

COUNTY CLERK

SCHEDULE OF ASSETS AND LIABILITIES

	<u>REF.</u>	<u>BALANCE DECEMBER 31, 2012</u>	<u>BALANCE DECEMBER 31, 2011</u>
<u>ASSETS</u>			
Cash	F-1	\$ <u>2,304,322.80</u>	\$ <u>2,026,644.34</u>
<u>LIABILITIES</u>			
Lawyers' Deposits	F-2	\$ 177,668.95	\$ 130,548.30
Due Secretary of State - Tradenames	F-4	382.50	624.00
Fees Due to County	F-5	2,125,504.86	1,890,259.16
Interest on Deposits Due Treasurer	F-3	<u>766.49</u>	<u>5,212.88</u>
		\$ <u>2,304,322.80</u>	\$ <u>2,026,644.34</u>

COUNTY OF SOMERSET

COUNTY CLERK

SCHEDULE OF CASH

	<u>REF.</u>		
Balance, December 31, 2011	F		\$ 2,026,644.34
Increased by Receipts:			
Lawyers' Deposits	F-2	\$ 608,685.39	
Interest on Deposits-Due County	F-3	766.49	
Fees Due To:			
Secretary of State	F-4	7,000.50	
County Treasurer	F-5	5,844,747.91	
Realty Transfer Fees-Due State			
of New Jersey	F-5	<u>19,312,129.35</u>	
			<u>25,773,329.64</u>
			\$ <u>27,799,973.98</u>
Decreased by Disbursements:			
Secretary of State	F-4	\$ 7,242.00	
Interest on Deposits-Due County	F-3	5,212.88	
County Treasurer	F-5	6,350,857.18	
County Treasurer-Due State			
of New Jersey	F-5	<u>19,132,339.12</u>	
			<u>25,495,651.18</u>
Balance, December 31, 2012	F		\$ <u><u>2,304,322.80</u></u>



"F-2"

COUNTY OF SOMERSET

COUNTY CLERK

SCHEDULE OF LAWYERS' DEPOSITS

	<u>REF.</u>		
Balance, December 31, 2011	F	\$	130,548.30
Increased by:			
Advances		\$	609,749.39
Adjustments			<u>(1,064.00)</u>
	F-1		608,685.39
		\$	<u>739,233.69</u>
Decreased by:			
Charges in 2012	F-5		<u>561,564.74</u>
Balance, December 31, 2012	F	\$	<u><u>177,668.95</u></u>

"F-3"

SCHEDULE OF INTEREST ON DEPOSITS  
DUE TO COUNTY

Balance, December 31, 2011	F	\$	5,212.88
Increased by:			
Interest Earned	F-1		766.49
		\$	<u>5,979.37</u>
Less:			
Disbursements	F-1		<u>5,212.88</u>
Balance, December 31, 2012	F	\$	<u><u>766.49</u></u>

COUNTY OF SOMERSET

COUNTY CLERK

SCHEDULE OF DUE SECRETARY OF STATE

	<u>REF.</u>		
Balance, December 31, 2011	F	\$	624.00
Increased by:			
Tradename Fees Collected		\$	7,015.50
Adjustments			<u>(15.00)</u>
	F-1		7,000.50
		\$	<u>7,624.50</u>
Decreased by:			
Fees Disbursed to Secretary of State	F-1		<u>7,242.00</u>
Balance, December 31, 2012	F	\$	<u><u>382.50</u></u>

COUNTY OF SOMERSET

COUNTY CLERK

SCHEDULE OF FEES DUE TO COUNTY

	<u>REF.</u>		
Balance, December 31, 2011	F		\$ 1,890,259.16
Increased by:			
Cash Collections	F-1	\$ 19,312,129.35	
Lawyers Charges in 2012	F-2	561,564.74	
Realty Transfer Fees Due State of New Jersey	F-1	<u>5,844,747.91</u>	
			<u>25,718,442.00</u>
			\$ <u>27,608,701.16</u>
Decreased by:			
Disbursements to County Treasurer:			
County Revenue	F-1	\$ 6,350,857.18	
Due State of New Jersey	F-1	<u>19,132,339.12</u>	
			<u>25,483,196.30</u>
Balance, December 31, 2012	F		\$ <u><u>2,125,504.86</u></u>

ANALYSIS OF BALANCE

Due to County of Somerset:			
Revenue			\$ 534,718.46
Due to State of New Jersey Via County For:			
Realty Transfer Fees			<u>1,590,786.40</u>
			\$ <u><u>2,125,504.86</u></u>

"G"

COUNTY OF SOMERSET

SHERIFF'S DEPARTMENT

SCHEDULE OF ASSETS AND LIABILITIES

	<u>REF.</u>	<u>BALANCE DECEMBER 31, 2012</u>	<u>BALANCE DECEMBER 31, 2011</u>
<u>ASSETS</u>			
Cash	G-1	\$ <u>545,830.12</u>	\$ <u>482,816.04</u>
<u>LIABILITIES</u>			
Executions and Sheriff Sales Payable	G-2	\$ 521,674.13	\$ 456,387.70
Due County of Somerset	G-3	3,950.41	6,005.78
Reserve for Jury Payroll	G-4	<u>20,205.58</u>	<u>20,422.56</u>
		\$ <u>545,830.12</u>	\$ <u>482,816.04</u>

COUNTY OF SOMERSET

SHERIFF'S DEPARTMENT

SCHEDULE OF CASH

	<u>REF.</u>		
Balance, December 31, 2011	G		\$ 482,816.04
Increased by Receipts:			
Executions and Sheriff Sales	G-2	\$ 4,306,907.32	
Due County of Somerset	G-3	<u>457,813.11</u>	
			<u>4,764,720.43</u>
			\$ 5,247,536.47
Decreased by Disbursements:			
Executions and Sheriff Sales	G-2	4,241,620.89	
Jury Payroll	G-4	216.98	
Due County of Somerset	G-3	<u>459,868.48</u>	
			<u>4,701,706.35</u>
Balance, December 31, 2012	G		\$ <u><u>545,830.12</u></u>

"G-2"

COUNTY OF SOMERSET

SHERIFF'S DEPARTMENT

SCHEDULE OF SUNDRY ACCOUNTS PAYABLE

	<u>REF.</u>	<u>SALES &amp; EXECUTIONS PAYABLE</u>
Balance, December 31, 2011	G	\$ 456,387.70
Increased by:		
Fees Collected	G-1	4,306,907.32
		<u>\$ 4,763,295.02</u>
Decreased by:		
Disbursements	G-1	<u>4,241,620.89</u>
Balance, December 31, 2012	G	<u>\$ 521,674.13</u>

"G-3"

SCHEDULE OF DUE TO COUNTY OF SOMERSET

Balance, December 31, 2011	G	\$ 6,005.78
Increased by:		
Fees Collected		\$ 457,389.59
Interest Earned		<u>423.52</u>
	G-1	<u>457,813.11</u>
		<u>\$ 463,818.89</u>
Decreased by:		
Disbursed to County Treasurer	G-1	<u>459,868.48</u>
Balance, December 31, 2012	G	<u>\$ 3,950.41</u>

COUNTY OF SOMERSET

SHERIFF'S DEPARTMENT

SCHEDULE OF RESERVE FOR JURY PAYROLL

	<u>REF.</u>		
Balance, December 31, 2011	G	\$	20,422.56
Decreased By:			
Disbursements - Service Charges	G-1		<u>216.98</u>
Balance, December 31, 2012	G	\$	<u><u>20,205.58</u></u>

"H"

COUNTY OF SOMERSET

JAIL WARDEN

SCHEDULE OF ASSETS AND LIABILITIES

PRISONERS' FUNDS

	<u>REF.</u>	<u>BALANCE DECEMBER 31, 2012</u>	<u>BALANCE DECEMBER 31, 2011</u>
<u>ASSETS</u>			
Cash	H-1	\$ <u>394,024.53</u>	\$ <u>363,376.22</u>
<u>LIABILITIES</u>			
Custodial Account	H-1	\$ 14,596.53	\$ 21,790.02
Work Release Account	H-1	3.46	3.46
Bail Account	H-1	6.33	28.74
Inmate Welfare	H-1	<u>379,418.21</u>	<u>341,554.00</u>
		\$ <u>394,024.53</u>	\$ <u>363,376.22</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, 2011	H	\$ 363,376.22	\$ 21,790.02	\$ 3.46	\$ 28.74	\$ 341,554.00
Increased by:						
Receipts		<u>1,279,669.22</u>	<u>305,504.31</u>	<u>3.46</u>	<u>918,489.01</u>	<u>55,675.90</u>
		\$ <u>1,643,045.44</u>	\$ <u>327,294.33</u>	\$ <u>3.46</u>	\$ <u>918,517.75</u>	\$ <u>397,229.90</u>
Decreased by:						
Disbursements		<u>1,249,020.91</u>	<u>312,697.80</u>	<u>3.46</u>	<u>918,511.42</u>	<u>17,811.69</u>
Balance, December 31, 2012	H	\$ <u><u>394,024.53</u></u>	\$ <u><u>14,596.53</u></u>	\$ <u><u>3.46</u></u>	\$ <u><u>6.33</u></u>	\$ <u><u>379,418.21</u></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  
ASSISTANCE PROGRAMS AND INTERNAL CONTROL OVER  
COMPLIANCE IN ACCORDANCE WITH U.S. 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

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

Telephone 908-789-9300

Fax 908-789-8535

E-mail [info@scnco.com](mailto:info@scnco.com)

**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, in accordance with the auditing standards generally accepted in the United States of America, the audit requirements prescribed by the Division of Local Government Services, Department of Community Affairs, State of New Jersey and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the regulatory financial statements of the various individual funds and the account group of the County of Somerset, as of and for the year ended December 31, 2012, and the related notes to the financial statements, which collectively comprise the County's regulatory financial statements, and have issued our report thereon dated June 25, 2013. 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.

***Internal Control Over Financial Reporting***

In planning and performing our audit of the regulatory financial statements, we considered the County's control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements but not for the purpose of expressing an opinion on the effectiveness of the County's internal control. Accordingly, we do not express an opinion on the effectiveness of County's internal control.

## 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 a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

### ***Compliance and Other Matters***

As part of obtaining reasonable assurance about whether the County's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

### ***Purpose of This Report***

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

  
CERTIFIED PUBLIC ACCOUNTANTS

  
REGISTERED MUNICIPAL ACCOUNTANT NO. 50

June 25, 2013



# SUPLEE, CLOONEY & COMPANY

CERTIFIED PUBLIC ACCOUNTANTS

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

Telephone 908-789-9300

Fax 908-789-8535

E-mail [info@scnco.com](mailto:info@scnco.com)

**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 U.S. 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

***Report on Compliance for Each Major Federal and State Program***

We have audited the County of Somerset's compliance with the types of compliance requirements described in the *OMB Circular A-133 Compliance Supplement* and the *New Jersey OMB State Grant Compliance Supplement* that could have a direct and material effect on each of the County of Somerset's major federal and state programs for the year ended December 31, 2012. The County'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.

***Management's Responsibility***

Management is responsible for compliance with the requirements of laws, regulations, contracts, and grants applicable to its federal and state programs.

***Auditor's Responsibility***

Our responsibility is to express an opinion on compliance for each of the County of Somerset's major federal and state programs based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations* and New Jersey OMB 04-04. Those standards, OMB Circular A-133 and NJ OMB 04-04 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 or 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 on compliance for each major federal and state program. However, our audit does not provide a legal determination of the County of Somerset's compliance.

# SUPLEE, CLOONEY & COMPANY

## ***Opinion on Each Major Federal and State Program***

In our opinion, the County of Somerset complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal and state programs for the year ended December 31, 2012.

## ***Report on Internal Control Over Compliance***

Management of the County of Somerset is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered County of Somerset's internal control over compliance with the types of requirements that could have a direct and material effect on each major federal and state program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major federal and state program and to test and report on internal control over compliance in accordance with OMB Circular A-133 and NJ OMB 04-04, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the County of Somerset's internal control over compliance.

*A deficiency in internal control over compliance* exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal or state program on a timely basis. A *material weakness in internal control over compliance* is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal or state program will not be prevented, or detected and corrected, on a timely basis. A *significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal or state program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified. The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of OMB Circular A-133 and State of New Jersey OMB 04-04. Accordingly, this report is not suitable for any other purpose.

  
CERTIFIED PUBLIC ACCOUNTANTS

  
REGISTERED MUNICIPAL ACCOUNTANT NO. 50

June 25, 2013

COUNTY OF SOMERSET  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
YEAR ENDED DECEMBER 31, 2012

FEDERAL GRANTOR/PASS-THROUGH GRANTOR/ PROGRAM TITLE	FEDERAL C.F.D.A. NUMBER	GRANTOR'S NUMBER	GRANT PERIOD		GRANT AWARD AMOUNT	2012		CUMULATIVE EXPENDITURES DECEMBER 31, 2012
			FROM	TO		FUNDS RECEIVED	EXPENDITURES	
<u>Direct Programs</u>								
<u>U. S. Department of Housing and Urban Development</u>								
Community Development Block Grant	14.218	B-94-UC-34-0110	9/1/94	8/31/95	\$ 1,721,000.00	\$	\$	\$ 1,715,579.33
		B-95-UC-34-0110	9/1/96	8/31/97	1,619,000.00			1,616,495.52
		B-97-UC-34-0110	9/1/97	8/31/98	1,594,000.00			1,592,434.60
		B-98-UC-34-0110	9/1/98	8/31/99	1,545,000.00			1,541,491.27
		B-99-UC-34-0110	9/1/99	8/31/00	1,540,000.00			1,539,482.00
		B-00-UC-34-0110	9/1/00	8/31/01	1,552,000.00			1,551,999.90
		B-01-UC-34-0110	9/1/01	8/31/02	1,607,000.00			1,604,188.93
		B-02-UC-34-0110	9/1/02	8/31/03	1,422,000.00			1,422,000.00
		B-03-UC-34-0110	9/1/03	8/31/04	1,533,000.00			1,532,999.94
		B-04-UC-34-0110	9/1/04	8/31/05	1,502,000.00			1,502,000.00
		B-05-UC-34-0110	9/1/05	8/31/06	1,422,231.00	52.61	52.61	1,415,675.88
		B-05-UC-34-0110	9/1/06	8/31/07	1,299,371.00			1,285,366.69
		B-07-UC-34-0110	9/1/07	8/31/08	1,296,644.00	60,794.10	60,794.10	1,260,159.10
		B-08-UC-34-0110	9/1/08	8/31/09	1,251,628.00	347,400.16	747.02	1,241,604.08
		B-09-UC-34-0110	9/1/09	8/31/10	1,606,553.00		12,548.52	1,273,448.38
		B-10-UC-34-0110	9/1/10	8/31/11	1,319,889.00	721,855.94	43,107.68	1,210,815.58
		B-11-UC-34-0110	9/1/11	8/31/12	1,133,470.85	96,740.59	209,111.02	912,074.51
		B-12-UC-34-0110	9/1/12	8/31/13	901,380.00		890,429.00	890,429.00
						\$ 1,226,843.40	\$ 1,216,789.95	\$ 25,106,244.71
Home Investment Partnership Program	14.239	M-94-DC-34-0219	9/1/94	8/31/95	\$ 431,000.00	\$	\$	\$ 430,856.99
		M-96-DC-34-0219	9/1/96	8/31/97	436,000.00			434,958.65
		M-97-DC-34-0219	9/1/97	8/31/98	433,000.00			432,999.20
		M-99-DC-34-0219	9/1/99	8/31/00	491,000.00			490,999.99
		M-00-DC-34-0219	9/1/00	8/31/01	495,000.00			489,056.26
		M-01-DC-34-0219	9/1/01	8/31/02	549,000.00			529,278.71
		M-02-DC-34-0219	9/1/02	8/31/03	549,000.00		(2,852.37)	524,035.62
		M-03-DC-34-0219	9/1/03	8/31/04	784,872.00			783,814.97
		M-04-DC-34-0219	9/1/04	8/31/05	858,012.00		(2,595.42)	653,240.70
		M-05-DC-34-0219	9/1/05	8/31/06	776,203.00			603,790.88
		M-06-DC-34-0219	9/1/06	8/31/07	729,219.00		(31,103.87)	697,764.00
		M-07-DC-34-0219	9/1/07	8/31/08	794,315.00			794,315.00
		M-08-DC-34-0219	9/1/08	8/31/09	843,420.00		(10,559.50)	671,126.02
		M-09-DC-34-0219	9/1/09	8/31/10	767,000.00			767,000.00
		M-10-DC-34-0219	9/1/10	8/31/11	761,072.00	383,963.00	113,191.67	761,072.00
		M-11-DC-34-0219	9/1/11	8/31/12	671,976.00		34,784.93	534,746.93
		M-12-DC-34-0219	9/1/12	8/31/13	353,992.00		148,593.00	148,593.00
						\$ 383,963.00	\$ 249,458.44	\$ 9,747,658.92
Economic Development Initiative - Special Project	14.251				\$ 297,000.00	\$	\$	\$ 159,690.60
ARRA - Homeless Prevention	14.257	S-09-UY-34-0025	8/1/09	9/30/12	519,821.00	26,634.63		519,821.00
ARRA - CDBG Block	14.253	B-09-UY-34-0110	8/1/09	9/30/12	339,769.00	12,000.00	12,000.00	339,769.00
						\$ 38,634.63	\$ 12,000.00	\$ 1,019,280.60
Total U.S. Department of Housing and Urban Development						\$ 1,649,441.03	\$ 1,479,248.99	\$ 35,675,184.23
<u>U.S. Department of Health and Senior Services</u>								
Pass Through State of New Jersey:								
Department of Health and Senior Services:								
State Home Delivered Meals	93.045	4275-491-046-4110-277-J004-6110	1/1/07	12/31/07	\$ 15,851.00	\$	\$	\$
State Home Delivered Meals	93.045	4275-491-046-4110-277-J004-6110	1/1/08	12/31/08	16,318.00			16,318.00
State Home Delivered Meals	93.045	4275-491-046-4144-324-J004-6110	1/1/09	12/31/09	16,318.00			16,318.00
State Home Delivered Meals	93.045	4275-491-046-4144-324-J004-6110	1/1/10	12/31/10	16,318.00	9,689.00		16,318.00



**COUNTY OF SOMERSET**  
**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**  
**YEAR ENDED DECEMBER 31, 2012**

FEDERAL GRANTOR/PASS-THROUGH GRANTOR/ PROGRAM TITLE	FEDERAL C.F.D.A. NUMBER	GRANTOR'S NUMBER	GRANT PERIOD		GRANT AWARD AMOUNT	2012		CUMULATIVE EXPENDITURES DECEMBER 31, 2012
			FROM	TO		FUNDS RECEIVED	EXPENDITURES	
<b>U.S. Department of Health and Senior Services (Continued)</b>								
Pass Through State of New Jersey								
Department of Health and Senior Services:								
State Home Delivered Meals	93.045	4275-491-046-4144-324-J004-6110	1/1/11	12/31/11	\$ 15,851.00	\$ 947.00	\$	\$
State Home Delivered Meals	93.045	4275-491-046-4144-324-J004-6110	1/1/12	12/31/12	16,318.00	16,318.00		
Medication Management - Title III D	93.043	4275-100-046-4144-265-J004-6110	1/1/07	12/31/07	7,057.00			1,425.00
Medication Management - Title III D	93.043	4275-100-046-4144-265-J004-6110	1/1/08	12/31/08	5,861.00			158.50
Medication Management - Title III D	93.043	4275-100-046-4144-265-J004-6110	1/1/09	12/31/09	5,540.00			23.00
Medication Management - Title III D	93.043	4275-100-046-4144-265-J004-6110	1/1/10	12/31/10	5,638.00		585.60	4,686.22
Medication Management - Title III D	93.043	4275-100-046-4144-265-J004-6110	1/1/11	12/31/11	5,638.00	79.00		1,580.70
Medication Management - Title III D	93.043	4275-100-046-4144-265-J004-6110	1/1/12	12/31/12	5,925.00	5,925.00		
Mental Health County Disaster Liaison	93.982		1/1/08	12/31/08	2,500.00			
Family Caregiver - Title III E	93.052	4270-100-046-4144-228-J004-6110	1/1/06	12/31/06	184,487.00			161,786.00
Family Caregiver - Title III E	93.052	4270-100-046-4144-228-J004-6110	1/1/07	12/31/07	178,009.00			155,931.00
Family Caregiver - Title III E	93.052	4270-100-046-4144-228-J004-6110	1/1/08	12/31/08	162,027.00			116,755.78
Family Caregiver - Title III E	93.052	4270-100-046-4144-228-J004-6110	1/1/09	12/31/09	145,412.00			47,839.22
Family Caregiver - Title III E	93.052	4270-100-046-4144-228-J004-6110	1/1/10	12/31/10	144,108.00	11,117.19	4,796.20	110,425.85
Family Caregiver - Title III E	93.052	4270-100-046-4144-228-J004-6110	1/1/11	12/31/11	142,175.00		1,326.18	104,112.91
Family Caregiver - Title III E	93.052	4270-100-046-4144-228-J004-6110	1/1/12	12/31/12	142,436.00	121,629.81	130,006.44	130,006.44
Bioterrorism Preparedness	93.069	4230-100-045-4798-315-J002-6110	1/1/07	12/31/07	516,254.00			290,810.48
Bioterrorism Preparedness	93.069	4230-100-045-4798-315-J002-6110	8/10/08	8/9/09	470,116.00			421,066.00
Bioterrorism Preparedness	93.069	4230-100-045-4798-315-J002-6110	8/10/09	8/9/10	691,551.00		(52.32)	691,448.68
Bioterrorism Preparedness	93.069	4230-100-045-4798-315-J002-6110	8/10/10	8/9/11	459,331.00		10,708.32	287,015.65
Bioterrorism Preparedness	93.069	4230-100-045-4798-315-J002-6110	8/10/11	8/9/12	350,885.00	246,149.00	263,317.47	263,616.75
Bioterrorism Preparedness	93.069	4230-100-045-4798-315-J002-6110	8/10/12	8/9/13	356,306.00		15,415.41	15,415.41
Social Services Block Grant	93.667	4275-100-046-4110-228-J004-6110	1/1/11	12/31/11	311,020.00		35,940.00	296,327.00
Social Services Block Grant	93.667	4275-100-046-4110-228-J004-6110	1/1/12	12/31/12	297,344.00	268,749.81	222,621.00	222,621.00
State Health Insurance Program	93.767	4275-100-046-4141-056-J004-6110	1/1/07	12/31/07	13,495.00			
State Health Insurance Program	93.767	4275-100-046-4141-056-J004-6110	1/1/08	12/31/08	20,100.00			13,461.08
State Health Insurance Program	93.767	4275-100-046-4141-056-J004-6110	1/1/09	12/31/09	14,450.00			12,950.78
State Health Insurance Program	93.767	4275-100-046-4141-056-J004-6110	1/1/10	12/31/10	25,000.00			21,174.74
State Health Insurance Program	93.767	4275-100-046-4141-056-J004-6110	1/1/11	12/31/11	29,000.00		1,283.77	19,409.41
State Health Insurance Program	93.767	4275-100-046-4141-056-J004-6110	1/1/12	12/31/12	29,000.00		12,780.82	12,780.82
ARRA - Congregate Meals	93.710	4275-100-046-4144-387-J004-6110	1/1/09	12/31/09	45,508.00			
ARRA - Home Delivered Meals	93.710	4275-100-046-4144-388-J004-6110	1/1/09	12/31/09	24,210.00			
Food Defense	93.103		1/1/11	12/31/11	95,800.00	60,000.00	30,603.00	30,603.00
Cancer Control Plan	93.399	4230-100-046-4753-434-J002-6120	1/1/09	12/31/09	65,000.00			57,879.40
Cancer Control Plan	93.399	4230-100-046-4753-434-J002-6120	1/1/10	12/31/10	50,000.00		4,473.44	50,000.00
Cancer Control Plan	93.399	4230-100-046-4753-434-J002-6120	1/1/11	12/31/11	52,407.00	52,407.00	42,632.86	42,632.86
Cancer Control Plan	93.399	4230-100-046-4753-434-J002-6120	1/1/12	12/31/12	132,763.00	10,700.00	15,600.00	15,600.00
<b>Total U.S. Department of Health and Human Services</b>						<b>\$ 859,650.81</b>	<b>\$ 747,061.39</b>	<b>\$ 3,601,543.88</b>
<b>U.S. Department of Justice</b>								
Federal Bulletproof Partnership Program - Prosecutor	16.607		7/1/05	6/30/06	\$ 8,085.14	\$	\$	\$
Federal Bulletproof Partnership Program - Prosecutor	16.607		7/1/08	6/30/09	1,965.32			
Federal Bulletproof Partnership Program - Prosecutor	16.607		7/1/09	6/30/10	2,067.63			2,067.63
Federal Bulletproof Partnership Program - Prosecutor	16.607		7/1/10	6/30/11	428.00		717.06	428.00
Federal Bulletproof Partnership Program - Prosecutor	16.607		7/1/11	6/30/12	527.60			
Federal Bulletproof Partnership Program - Sheriff	16.607		7/1/08	6/30/09	5,895.94			
Federal Bulletproof Partnership Program - Sheriff	16.607		7/1/09	6/30/10	1,272.39		1,272.39	1,272.39
Federal Bulletproof Partnership Program - Sheriff	16.607		7/1/10	6/30/11	536.00			
Federal Bulletproof Partnership Program - Sheriff	16.607		7/1/11	6/30/12	659.50			
Federal Bulletproof Partnership Program - Jail	16.607		7/1/09	6/30/10	636.20			636.20
Federal Bulletproof Partnership Program - Jail	16.607		7/1/10	6/30/11	1,713.77			
Federal Bulletproof Partnership Program - Jail	16.607		7/1/11	6/30/12	2,638.02			

COUNTY OF SOMERSET  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
YEAR ENDED DECEMBER 31, 2012

FEDERAL GRANTOR/PASS-THROUGH GRANTOR/ PROGRAM TITLE	FEDERAL C.F.D.A. NUMBER	GRANTOR'S NUMBER	GRANT PERIOD		GRANT AWARD AMOUNT	2012		CUMULATIVE EXPENDITURES DECEMBER 31, 2012
			FROM	TO		FUNDS RECEIVED	EXPENDITURES	
<u>U.S. Department of Justice (Continued)</u>								
State Criminal Alien Assistance Program	16.606		7/1/10	6/30/11	\$ 226,279.00	\$	\$	200,000.00
State Criminal Alien Assistance Program	16.606	2011APBX0607	7/1/11	6/30/12	195,096.00		195,095.00	195,095.00
State Criminal Alien Assistance Program - Unappropriated	16.606		7/1/11	6/30/12	153,104.00	153,104.00		
Pass Through State of New Jersey Department of Law and Public Safety:								
Juvenile Accountability Incentive Block Grant	16.523	1500-100-066-1500-121-YSAC-6010	10/1/10	9/30/11	22,268.00	15,531.25		22,268.00
Juvenile Accountability Incentive Block Grant	16.523	1500-100-066-1500-121-YSAC-6010	10/1/11	9/30/12	23,464.00	21,118.00		23,464.00
Juvenile Accountability Incentive Block Grant	16.523	1500-100-066-1500-121-YSAC-6010	10/1/12	9/30/13	18,307.00		18,307.00	18,307.00
JAIBG Fall Conference	16.523	1500-100-066-1500-121-YSAC-6010	10/1/12	9/30/13	44,121.56	43,619.26	43,619.26	43,619.26
Victim Assistance	16.575	1020-100-066-1020-142-YCJF-6010	3/1/06	2/28/07	233,065.00			202,532.83
Victim Assistance	16.575	1020-100-066-1020-142-YCJF-6010	3/1/11	2/28/12	118,323.00	47,798.12	35,876.80	115,892.69
Victim Assistance	16.575	1020-100-066-1020-142-YCJF-6010	3/1/12	2/28/13	109,275.00	63,279.93	70,431.94	70,431.94
NJ VAG Supportive Services	16.575	1020-100-066-1020-142-YCJS-6010	1/1/07	12/31/07	52,070.00			21,112.00
Sexual Assault Nurse Examiner	16.556	1020-100-066-1020-142-YCJF-6010	1/1/04	12/31/04	80,359.00			69,600.00
Sexual Assault Nurse Examiner	16.556	1020-100-066-1020-142-YCJF-6010	1/1/06	12/31/07	97,574.00	1,956.87	1,956.87	97,574.00
Sexual Assault Nurse Examiner	16.556	1020-100-066-1020-142-YCJF-6010	1/1/07	12/31/08	98,474.00	2.00	(65.00)	71,441.74
Sexual Assault Nurse Examiner	16.556	1020-100-066-1020-142-YCJF-6010	1/1/09	12/31/10	66,522.00	8,126.81		60,811.23
Sexual Assault Nurse Examiner	16.556	1020-100-066-1020-142-YCJF-6010	1/1/10	12/31/11	64,197.00	46,266.50	62,469.24	62,469.24
ARRA - Violence Against Women Formula Grant	16.588	1020-100-066-1020-419-YCJF-6010	1/1/10	12/31/10	6,168.00		257.30	6,168.00
ARRA - Violence Against Women Formula Grant	16.588	1020-100-066-1020-419-YCJF-6010	1/1/11	12/31/11	10,617.00	9,431.00	3,085.10	3,085.10
Law Enforcement Block Grant - Megan's Law	16.592	1020-10-066-1020-364-YOPR-6010	1/1/11	12/31/11	7,175.00	5,381.00		7,175.00
Law Enforcement Block Grant - Megan's Law	16.592	1020-10-066-1020-364-YOPR-6010	1/1/12	12/31/12	6,598.00	6,598.00	6,598.00	6,598.00
COPS Technology Program	16.710	2005CKWX0327	1/1/05	12/31/05	295,993.00		45,000.00	240,999.90
COPS Technology Program	16.710	2006CKWX0413	1/1/06	12/31/06	98,723.00			96,720.00
COPS Technology Program	16.710	2008CKWX0863	1/1/08	12/31/08	935,300.00	84,188.63	(10,312.46)	782,437.54
COPS Technology Program	16.710	2009CKWX0611	1/1/09	12/31/09	1,000,000.00	117,199.42	460,696.15	685,909.23
COPS Technology Program	16.710	2010CKWX0422	1/1/10	12/31/10	1,000,000.00		1,000,000.00	1,000,000.00
Emergency Management Performance Grant	16.614		1/1/11	12/31/11	50,000.00	50,000.00	50,000.00	50,000.00
Emergency Management Performance Grant	16.614		1/1/12	12/31/12	75,000.00			
ARRA - Byrne JAG - Local Solicitation	16.738	2009-SB-B9-1867	3/1/09	2/28/13	143,561.00	103,092.78	(1,714.69)	135,453.78
Multi-Jurisdictional Narcotics Enforcement Task Program	16.738	1020-100-066-1020-364-YOPR-6010	1/1/11	12/31/11	64,672.00	64,672.00	29,376.00	64,672.00
Multi-Jurisdictional Narcotics Enforcement Task Program	16.738	1020-100-066-1020-364-YOPR-6010	1/1/12	12/31/12	54,851.00	13,713.00	35,296.00	35,296.00
<b>Total U.S. Department of Justice</b>						<b>\$ 855,078.57</b>	<b>\$ 2,048,389.96</b>	<b>\$ 4,392,637.70</b>
<u>U.S. Department of Transportation</u>								
Pass Through State of New Jersey:								
Department of Transportation:								
FY 98 Local Lead: Easton Ave. (Franklin) Milling and Resurfacing	20.205	6300-480-078-6300-YSO-TCAP-7310	8/21/97	completion	\$ 696,750.00	\$	\$	407,822.75
FY 98 Local Lead: Main St.(Peapack/Gladstone) Milling and Resurfacing	20.205	6300-480-078-6300-YSO-TCAP-7310	8/21/97	completion	650,000.00			511,312.23
FY 98 Local Lead: Dockwatch Hollow Bridge Replacement #H0913	20.205	6300-480-078-6300-YSO-TCAP-7310	8/21/97	completion	155,000.00			136,473.09
FY 98 Local Lead: Dockwatch Hollow Bridge Replacement #H0909	20.205	6300-480-078-6300-YSO-TCAP-7310	9/5/97	completion	600,000.00			407,973.16
FY 97 Local Lead: Transportation Program	20.205	6370-480-078-6320-051-TCAP-6110	8/21/97	completion	1,841,625.00			1,645,672.92
FY 03 Local Lead: Transportation Program CR 527	20.205	6300-480-078-6300-YSO-TCAP-7310	8/21/02	completion	300,000.00			300,000.00
FY 04 Local Lead: Transportation Program - Milling and Resurfacing	20.205	6300-480-078-6300-ABY-TCAP-6110	8/1/03	completion	3,600,000.00			3,240,582.49
FY 05 Local Lead: Woodfern Road Bridge B0510/0511/0512	20.205	6300-480-078-6300-ABH-TCAP-7310	8/1/04	completion	3,000,000.00			2,654,611.01
FY 06 Local Lead: Opie/River Road Bridge C0607	20.205	6300-480-078-6300-ADP-TCAP-7310	8/1/05	completion	2,592,628.96			2,587,828.90
Various Roads Resurfacing	20.205	6300-480-078-6300-AGZ-TCAP-7310	7/1/99	completion	3,132,000.00			2,477,332.05
Route 28 Strategic Needs Assessment	20.205				50,000.00			
Schoolhouse Road Design and Reconstruction	20.205				300,000.00			300,000.00
Franklin Boulevard	20.205		1/1/93	12/31/93	488,000.00			412,837.48
Amwell Road	20.205		1/1/93	12/31/93	691,000.00			656,273.20
West End Avenue Bridge	20.205		1/1/03	completion	65,000.00			
South Main/Finderne Bridge	20.205	6300-480-078-6300-CY9-TCAP-7310	7/1/06	completion	10,100,000.00		(452,474.89)	7,695,855.08
Dead Tree Run Bridge	20.205		1/1/08	completion	400,000.00			364,493.14
Construction of Amwell Road Bridge	20.205	6300-480-078-6300-B9Y-TCAP-7310	1/1/08	completion	4,773,000.00			4,001,943.41
Overhead Detectors	20.205		7/1/11	Completion	197,208.00		197,208.00	197,208.00
Overhead Detectors	20.205		7/1/12	Completion	96,070.00		96,069.50	96,069.50

**COUNTY OF SOMERSET**  
**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**  
**YEAR ENDED DECEMBER 31, 2012**

FEDERAL GRANTOR/PASS-THROUGH GRANTOR/ PROGRAM TITLE	FEDERAL C F D A NUMBER	GRANTOR'S NUMBER	GRANT PERIOD		GRANT AWARD AMOUNT	2012		CUMULATIVE EXPENDITURES DECEMBER 31, 2012
			FROM	TO		FUNDS RECEIVED	EXPENDITURES	
<b>U.S. Department of Transportation (Continued)</b>								
Pass Through State of New Jersey:								
Department of Transportation:								
ARRA - Clark Wood Pedestrian Bridge	20.205		9/1/09	completion	\$ 2,057,000.00	\$	\$	\$ 2,057,000.00
ARRA - Clark Wood Pedestrian Bridge	20.205		9/1/10	completion	1,600,000.00		172,572.37	1,218,566.05
ARRA - Milling and Resurfacing	20.205	6300-480-078-6300-FAT-TCAP-7310	6/1/09	completion	5,649,029.00		3,534.99	4,853,964.05
Local Scoping: Chimney Rock Bridge	20.205	93-TC-NJI-C048	1/2/98	completion	160,000.00			147,338.83
Local Scoping: Stirling Road Bridge	20.205	93-TC-NJI-C048	1/2/98	completion	150,000.00			135,438.54
Route 22/Chimney Rock Road Design	20.205	6300-480-078-6300-AVX-TCAP-7310	1/1/05	completion	9,199,927.00		(394,884.00)	8,805,043.00
Route 22/Chimney Rock Road Construction	20.205	4300-480-078-6300-BIF-TCAP-7310	7/1/07	completion	67,720,000.00	3,216,765.61	52,689,640.01	67,137,107.00
Route 22/Chimney Rock Road Design	20.205		9/1/09	completion	4,655,000.00		(2,463,886.00)	2,191,114.00
Route 22/Chimney Rock Road Design	20.205	6300-480-078-6300-BIO-TCAP-7310	9/1/10	completion	4,391,139.00	614,929.14	2,507,837.25	4,391,139.00
Route 22/Chimney Rock Road Design	20.205	6300-480-078-6300-GCR-TCAP-7310	9/1/12	completion	2,804,667.00	2,411,472.16	2,804,667.00	2,804,667.00
<b>Total Department of Transportation</b>						<b>\$ 6,243,166.91</b>	<b>\$ 55,160,284.23</b>	<b>\$ 121,835,965.88</b>
Pass Through State of New Jersey:								
North Jersey Transportation Planning Authority								
Old Stirling Road Bridge	20.205	6320-480-078-6320-294-TCAP-6110	2/9/99	completion	\$ 1,350,000.00	\$	\$	\$ 966,579.50
Easton Avenue Corridor Study	20.205		9/1/09	completion	200,000.00			200,000.00
I-287 Raritan River Crossings Mobility Enhancement Plan	20.205		7/1/03	completion	187,480.00			173,099.47
Sub-Regional Transportation	20.205	N/A	7/1/04	6/30/05	47,892.80			47,732.68
Sub-Regional Transportation	20.205	N/A	7/1/06	6/30/07	59,866.00		(54.04)	53,683.77
Sub-Regional Transportation	20.205	N/A	7/1/06	6/30/07	59,866.00		(196.05)	56,522.08
Sub-Regional Transportation	20.205	N/A	7/1/07	6/30/08	59,866.00			59,050.42
Sub-Regional Transportation	20.205	N/A	7/1/08	6/30/09	59,866.00			
Sub-Regional Transportation	20.205	N/A	7/1/09	6/30/10	59,866.00			42,500.00
Sub-Regional Transportation	20.205	N/A	7/1/10	6/30/11	59,866.00	59,618.80	59,966.00	59,866.00
Sub-Regional Transportation	20.205	N/A	7/1/11	6/30/12	59,866.00	15,011.30		
Deck Watch Hollow Road Bridge	20.205	93-TC-NJI-C048	7/1/97	completion	590,000.00			515,222.36
Belle Mead Bridge	20.205	93-TC-NJI-C048	7/1/97	completion	160,000.00			126,092.21
Opie/River Road Bridge	20.205		6/1/99	7/31/2001	220,000.00			200,928.60
Cherry Hill Road Bridge	20.205		1/1/00	completion	1,340,000.00			1,252,716.09
Clinton Ave Bridge	20.205		8/1/99	7/31/2001	165,000.00			165,000.00
Clinton Ave Bridge	20.205	6320-480-078-6320-ADV-TCAP-6110	3/12/01	completion	1,530,000.00			1,361,062.76
Blackpoint Road Bridge - B0508	20.205		8/1/04	completion	60,000.00			
Local Scoping Project - West End Bridge	20.205		7/2/98	completion	155,000.00			143,624.68
Local Scoping Project - Church Hill Road	20.205		7/2/98	completion	145,000.00			140,345.97
Local Scoping Project - CR 614 Bridge #18D09C7	20.205		7/2/01	completion	445,000.00			322,198.84
Local Scoping Project - Elm Street Bridge C0601	20.205	6300-480-078-6300-CYW-TCAP-7310	7/2/02	completion	345,000.00			303,336.64
Local Scoping Project - Studdford Bridge	20.205		7/2/04	completion	260,000.00			248,506.66
Local Scoping Project - Studdford Bridge	20.205	6300-480-078-6300-B90-TCAP-7310	7/1/08	completion	5,000,000.00			4,371,682.12
Local Scoping Project - Old York Road	20.205		7/1/05	completion	355,000.00			349,975.00
Local Scoping Project - Old York Road	20.205	6300-480-078-6300-B9S-TCAP-7310	7/1/08	completion	5,000,000.00			4,847,795.94
Local Scoping: Stirling Road Bridge - I 1C10	20.205		1/1/06	completion	365,000.00			296,160.00
County Road 601 Bridge	20.205	6320-480-078-6320-Z82-TCAP-6110	2/9/99	completion	750,000.00			686,512.93
County Road 601 Bridge - C0208	20.205	6320-480-078-6320-Z82-TCAP-6110	8/1/04	completion	13,349.92			
Geraud Ave Bridge	20.205		8/1/99	7/31/2001	250,000.00		(33,576.00)	124,433.90
Woodfern Road Bridge	20.205	6300-480-078-6300-ABH-TCAP-7310	8/1/99	7/31/2001	275,000.00			222,572.54
Sub-Regional Technical Study - Pedestrian, Bicycle and Greenway Systems Connection Plan	20.205		7/1/07	6/30/08	176,000.00			175,852.80
ARRA - Performance Supplemental Access and Mobility Improvements	20.205		7/1/09	completion	56,490.00			51,091.87
Transit Access Improvements	20.205		7/1/11	Completion	240,000.00	17,793.41	238,194.00	238,194.00
Transit Access Improvements	20.205	6300-480-078-6300-BFS-TCAP-7310	10/3/01	completion	385,000.00			383,515.09
Transit Access Improvements	20.205	6300-480-078-6300-BFS-TCAP-7310	10/3/04	completion	100,000.00			
<b>Total North Jersey Transportation Planning Authority</b>						<b>\$ 92,423.51</b>	<b>\$ 264,233.91</b>	<b>\$ 18,185,755.84</b>

COUNTY OF SOMERSET  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
YEAR ENDED DECEMBER 31, 2012

FEDERAL GRANTOR/PASS-THROUGH GRANTOR/ PROGRAM TITLE	FEDERAL C.F.D.A. NUMBER	GRANTOR'S NUMBER	GRANT PERIOD		GRANT AWARD AMOUNT	2012		CUMULATIVE EXPENDITURES DECEMBER 31, 2012
			FROM	TO		FUNDS RECEIVED	EXPENDITURES	
<u>U.S. Department of Transportation (Continued)</u>								
<u>Pass Through State of New Jersey:</u>								
<u>New Jersey Transit Corporation:</u>								
Small Urban and Rural Area Public Transportation	20.205		1/1/09	12/31/09	\$ 103,091.00	\$ 2,016.31	\$ 2,016.31	\$ 99,620.36
Small Urban and Rural Area Public Transportation	20.205		1/1/10	12/31/10	103,582.00	36,190.93	103,458.00	103,458.00
Small Urban and Rural Area Public Transportation	20.205		1/1/11	12/31/11	103,582.00	102,074.54	51,791.00	51,791.00
<u>Total New Jersey Transit Corporation</u>						\$ 140,281.78	\$ 157,265.31	\$ 254,869.36
<u>Total U.S. Department of Transportation</u>						\$ 6,475,872.20	\$ 55,581,783.45	\$ 140,276,591.08
<u>U.S. Department of Labor</u>								
Workforce Investment Act - Adult Program	17.258	4545-767-062-4545-003-N750-6140	7/1/05	6/30/06	\$ 184,986.00	\$	\$	\$ 182,255.33
Workforce Investment Act - Adult Program	17.258	4545-767-062-4545-004-N750-6140	7/1/06	6/30/07	155,010.00			133,398.11
Workforce Investment Act - Adult Program	17.258	4545-767-062-4545-004-N750-6140	7/1/07	6/30/08	126,084.00			121,688.32
Workforce Investment Act - Adult Program	17.258	4545-767-062-4545-004-N750-6140	7/1/08	6/30/09	138,208.57			110,383.14
Workforce Investment Act - Adult Program	17.258	4545-767-062-4545-004-N750-6140	7/1/09	6/30/10	110,617.00		(4,000.43)	96,943.07
Workforce Investment Act - Adult Program	17.258	4545-767-062-4545-004-N750-6140	7/1/10	6/30/11	239,947.00	114,690.00	(26,760.96)	213,186.04
Workforce Investment Act - Adult Program	17.258	4545-767-062-4545-004-N750-6140	7/1/11	6/30/12	342,754.00	179,500.00	259,824.04	310,755.04
Workforce Investment Act - Adult Program	17.258	4545-767-062-4545-004-N750-6140	7/1/12	6/30/13	400,100.00	52,151.00	115,986.07	115,986.07
Workforce Investment Act - Youth Program	17.259	4545-780-062-4545-010-N693-6140	7/1/05	6/30/06	160,277.00			129,547.96
Workforce Investment Act - Youth Program	17.259	4545-767-062-4545-003-N751-6140	7/1/06	6/30/07	134,270.00			121,286.18
Workforce Investment Act - Youth Program	17.259	4545-767-062-4545-003-N751-6140	7/1/07	6/30/08	106,785.00			101,252.00
Workforce Investment Act - Youth Program	17.259	4545-767-062-4545-003-N751-6140	7/1/08	6/30/09	95,640.00			87,357.56
Workforce Investment Act - Youth Program	17.259	4545-767-062-4545-003-N751-6140	7/1/09	6/30/10	89,666.00			36,523.00
Workforce Investment Act - Youth Program	17.259	4545-767-062-4545-003-N751-6140	7/1/10	6/30/11	215,284.00	56,944.00		215,194.29
Workforce Investment Act - Youth Program	17.259	4545-767-062-4545-003-N751-6140	7/1/11	6/30/12	350,544.00	149,711.00	341,327.68	350,544.00
Workforce Investment Act - Youth Program	17.259	4545-767-062-4545-003-N751-6140	7/1/12	6/30/13	371,779.00	43,254.00	298,946.16	298,946.16
Workforce Investment Act - Displaced Workers	17.260	4545-767-062-4545-003-N751-6140	7/1/05	6/30/06	738,829.00			685,605.88
Workforce Investment Act - Displaced Workers	17.260	4545-767-062-4545-003-N751-6140	7/1/06	6/30/07	474,680.00			416,089.14
Workforce Investment Act - Displaced Workers	17.260	4545-767-062-4545-003-N751-6140	7/1/09	6/30/10	739,290.00	47,485.80	(20,936.41)	718,353.59
Workforce Investment Act - Displaced Workers	17.260	4545-767-062-4545-003-N751-6140	7/1/10	6/30/11	849,321.00	322,363.00	(56,853.83)	792,467.17
Workforce Investment Act - Displaced Workers	17.260	4545-767-062-4545-003-N751-6140	7/1/11	6/30/12	967,405.00	482,348.00	842,193.15	961,702.27
Workforce Investment Act - Displaced Workers	17.260	4545-767-062-4545-003-N751-6140	7/1/12	6/30/13	855,574.00	59,042.00	345,396.37	345,396.37
Workforce Investment Act - Administration	17.266	4545-767-062-4545-003-N751-6140	7/1/09	6/30/10	104,379.00	58,817.20		90,924.00
Workforce Investment Act - Administration	17.266	4545-767-062-4545-003-N751-6140	7/1/10	6/30/11	144,947.00	63,140.00	(34.12)	144,836.74
Workforce Investment Act - Administration	17.266	4545-767-062-4545-003-N751-6140	7/1/11	6/30/12	143,790.00	73,237.00	86,545.97	138,920.97
Workforce Investment Act - Administration	17.266	4545-767-062-4545-003-N751-6140	7/1/12	6/30/13	180,827.00	52,761.00	42,856.70	42,856.70
Work First Family Development - Special Initiative	17.267	7550-100-054-7550-308-LLLL-6030	1/1/04	12/31/04	131,745.00			126,022.00
Work First Family Development - Special Initiative	17.267	7550-100-054-7550-308-LLLL-6030	1/1/07	12/31/07	144,770.00			140,403.72
Work First Family Development - Special Initiative	17.267	7550-100-054-7550-308-LLLL-6030	1/1/11	12/31/11	42,271.00	30,152.00	42,271.00	42,271.00
Work First Family Development - Special Initiative	17.267	7550-100-054-7550-308-LLLL-6030	1/1/12	12/31/12	42,271.00	10,568.00	42,271.00	42,271.00
Workforce Investment - Pharmaceutical Re-Employment National Emergency	17.277	4545-780-062-4545-002-N729-6140	7/1/10	6/30/11	334,501.00	172,278.00	94,850.00	334,501.00
Workforce Investment - Pharmaceutical Re-Employment National Emergency	17.277	4545-780-062-4545-002-N729-6140	7/1/12	6/30/13	393,307.00	5,966.00	69,748.95	69,748.95
Workforce Investment - Pharmaceutical OJT	17.277	4545-780-062-4545-002-N729-6140	7/1/12	6/30/13	490,000.00			
<u>Total U.S. Department of Labor</u>						\$ 1,974,408.00	\$ 2,473,631.34	\$ 7,727,416.77
<u>U.S. Department of Homeland Security</u>								
State Homeland Security Program	97.073	1200-100-066-1200-893-YEMR-6131	1/1/04	12/31/04	\$ 1,630,848.00	\$	\$	\$ 1,621,636.64
State Homeland Security Program	97.073		1/1/06	12/31/06	215,811.00			195,599.20
State Homeland Security Program	97.073		1/1/07	12/31/07	637,271.15	0.50	(4,442.44)	562,674.05
State Homeland Security Program	97.073		1/1/08	12/31/08	702,328.88	272,631.93	8,004.66	679,899.63
State Homeland Security Program	97.073	2009-SS-T9-0082	1/1/09	12/31/09	652,541.91	584,469.48	35,690.91	652,541.91
State Homeland Security Program	97.073	2010-SS-TO-0068	1/1/10	12/31/10	667,312.32	311,378.57	50,078.54	448,960.54
State Homeland Security Program	97.073		1/1/11	12/31/11	355,809.76		132,188.39	132,188.39
State Homeland Security Program	97.073		1/1/12	12/31/12	188,525.03			
Pre-Disaster Mitigation Plan	97.047		1/1/12	12/31/12	90,000.00			
Disaster Assistance (Hurricane Irene)	97.049		1/1/12	12/31/12	2,030,199.47	2,030,199.47	2,030,199.47	2,030,199.47
<u>Total U.S. Department of Homeland Security</u>						\$ 3,198,679.95	\$ 2,251,719.53	\$ 6,323,699.83

COUNTY OF SOMERSET  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
YEAR ENDED DECEMBER 31, 2012

FEDERAL GRANTOR/PASS-THROUGH GRANTOR/ PROGRAM TITLE	FEDERAL C.F.D.A NUMBER	GRANTOR'S NUMBER	GRANT PERIOD		GRANT AWARD AMOUNT	2012		CUMULATIVE EXPENDITURES DECEMBER 31, 2012
			FROM	TO		FUNDS RECEIVED	EXPENDITURES	
<u>U.S. Department of Environmental Protection</u> Wastewater Management C&T	66.418		1/1/10	12/31/10	\$ 143,000.00	\$	\$ 53,158.55	\$ 53,158.55
<u>U.S. Department of Energy</u> ARRA - Energy Efficiency and Conservation Block Grant CDP Renewable Energy	81.128 81.117	DE-SC0001919	9/14/09 1/1/12	9/13/12 12/31/12	\$ 788,300.00 2,000,000.00	\$ \$	\$ 124,353.32 \$	\$ 788,300.00 \$
<u>Total U.S. Department of Energy</u>						\$	\$ 264,955.22	\$ 788,300.00
<u>Other Federal Assistance</u> Corporation for National and Community Service: Retired Senior Volunteer Program Retired Senior Volunteer Program Retired Senior Volunteer Program	94.002 94.002 94.002	440A143/14-0 440A143/14-0 440A143/14-0	9/30/07 9/30/10 9/30/11	9/30/08 9/30/11 9/30/12	\$ 86,342.00 92,071.00 85,041.00	\$ 31,862.00 24,033.00	\$ 70.28 43,296.23	\$ 59,097.46 66,624.21 43,296.23
						\$	\$ 55,895.00	\$ 169,017.90
<u>U.S. Election Assistance Commission</u> Help America Vote Help America Vote	90.401 90.401	1421-100-066-1421-018-S003-6110 1421-100-066-1421-018-S003-6110	1/1/11 1/1/12	12/31/11 12/31/12	\$ 43,600.00 17,183.00	\$ 17,183.00	\$ 33,464.77 1,504.81	\$ 33,464.77 1,504.81
						\$	\$ 34,969.58	\$ 34,969.58
<u>U.S. Department of Commerce</u> CEDS Short Term Planning	14.251		1/1/11	12/31/11	\$ 73,556.00	\$	\$ 23,875.00	\$ 40,775.00
<u>TOTAL FEDERAL FINANCIAL ASSISTANCE</u>						\$	\$ 15,351,163.78	\$ 64,860,577.02

**COUNTY OF SOMERSET**  
**SCHEDULE OF EXPENDITURES OF STATE FINANCIAL ASSISTANCE**  
**YEAR ENDED DECEMBER 31, 2012**

STATE GRANTOR/PASS-THROUGH GRANTOR/ PROGRAM TITLE	STATE ACCOUNT NUMBER	GRANT PERIOD		GRANT AWARD AMOUNT	2012		CUMULATIVE EXPENDITURES DECEMBER 31, 2012
		FROM	TO		FUNDS RECEIVED	EXPENDITURES	
<b>Department of Transportation</b>							
County Aid Program		1/1/10	12/31/10	\$ 3,367,000.00	\$	\$ 1,726,861.68	\$ 3,367,000.00
County Aid Program		1/1/11	12/31/11	2,477,000.00		2,279,927.83	2,279,927.83
County Aid Program		1/1/12	12/31/12	2,477,000.00			
Peapack Brook Bridge	6300-480-078-6300-A79-TCAP-7310	1/1/99	12/31/00	1,550,000.00			1,453,942.14
New Jersey Bridge Bond III	6220-572-078-6220-016-TCAP-6010	1/1/99	12/31/00	14,550,000.00			14,250,784.65
Cloverleaf Drive Pedestrian Overpass	6300-480-078-6300-CCP-TCAP-7310	1/1/01	12/31/02	2,900,000.00			2,734,897.53
Old Dutch Road Bridge	6300-480-078-6300-BOU-TCAP-7310	1/1/08	12/31/08	45,541.45			
Traffic Control Fiber Optic Interconnect System - Main and Findeme	6300-480-078-6300-T63-TCAP-7310	10/31/97	Completion	769,789.73			769,789.73
Local Scoping Project - Duer Street Bridge #M1001	6300-480-078-6300-B1D-TCAP-7310	7/2/02	Completion	200,000.00			168,730.15
Local Scoping Project - Duer Street Bridge #M1001	6300-480-078-6300-B1D-TCAP-7310	7/1/06	Completion	535,000.00			162,182.82
Findeme Avenue Van Veghten Bridge		1/1/00	Completion	345,000.00			337,340.00
Nevius Street Bridge Construction	6320-480-078-6320-AEL-TCAP-6110	1/0/03	Completion	8,439,597.59			8,365,324.06
Local Scoping Project - Findeme #G0702	6300-480-078-6300-AXW-TCAP-7310	7/1/05	Completion	850,000.00			649,500.00
Stirling Road Bridge	6300-480-078-6300-FAR-TCAP-7310	7/1/08	Completion	2,500,000.00	458,701.52		1,304,574.45
Rte 22 Sustainable Corridor	6300-480-078-6300-FAZ-TCAP-7310	7/1/08	Completion	1,200,000.00	55,053.46	3,268.32	1,059,815.63
Washington Avenue Bridge	6320-480-078-6320-AKD-TCAP-6010	7/1/08	Completion	1,001,725.00			492,949.15
Washington Avenue Bridge		7/1/09	Completion	1,000,000.00			507,050.85
Hamilton/Franklin Intersection		7/1/09	Completion	188,000.00		4,923.06	175,740.08
Traffic Signs Inventory		7/1/11	Completion	133,000.00	28,517.87	120,136.47	130,394.97
Easton Ave/Foxwood Intersection Improvements		7/1/11	Completion	282,850.00			
River Road Bridge		7/1/12	Completion	700,000.00			
Main Street Bridge		7/1/12	Completion	1,000,000.00			
Burnt Mills Road Bridge	6320-480-078-6320-AKM-TCAP-6010	7/1/10	Completion	1,000,000.00			999,755.27
Raritan River Greenway/Bikeway		7/1/10	Completion	350,000.00	262,500.00	350,000.00	350,000.00
Mercer Street Bridge	6320-480-078-6320-AKW-TCAP-6010	7/1/11	Completion	1,000,000.00			1,000,000.00
Mountain Avenue Bridge		7/1/11	Completion	1,000,000.00		125.00	789,893.50
Pass Through NJ Transit							
Senior Citizen-Disabled Resident Transportation	New Jersey Transit	1/1/10	12/31/10	781,221.00	64,500.00	39,721.00	781,221.00
Senior Citizen-Disabled Resident Transportation	New Jersey Transit	1/1/11	12/31/11	751,918.00	289,203.74	686,461.28	686,461.28
Senior Citizen-Disabled Resident Transportation	New Jersey Transit	1/1/12	12/31/12	649,127.00	475,458.79	649,127.00	649,127.00
Local Shuttle Motor Bus	New Jersey Transit	1/1/10	12/31/10	160,000.00		120,000.00	160,000.00
Local Shuttle Motor Bus	New Jersey Transit	1/1/12	12/31/12	200,000.00	170,701.69		
<b>Total Department of Transportation</b>					<b>\$ 1,804,637.07</b>	<b>\$ 5,980,571.64</b>	<b>\$ 43,827,802.13</b>
<b>Motor Vehicle Commission</b>							
Law Enforcement Agency Security Enhancement		1/1/09	12/31/09	\$ 112,000.00	\$	\$	\$ 93,333.30
Law Enforcement Agency Security Enhancement		1/1/10	12/31/10	134,400.00		0.05	134,400.00
Law Enforcement Agency Security Enhancement		1/1/11	12/31/11	94,085.00	62,795.32	38,084.95	94,085.00
Law Enforcement Agency Security Enhancement		1/1/12	1/31/12	105,000.00	39,202.10	56,000.05	56,000.05
<b>Total Motor Vehicle Commission</b>					<b>\$ 101,997.47</b>	<b>\$ 94,085.05</b>	<b>\$ 377,818.35</b>
<b>Department of Military and Veteran's Affairs</b>							
Veteran's Transportation	3610-100-067-3610-058-PVET-6130	7/1/10	6/30/11	\$ 46,000.00	\$	\$ 34,696.40	\$ 46,000.00
Veteran's Transportation	3610-100-067-3610-058-PVET-6130	7/1/11	6/30/12	52,000.00	50,500.00	9,000.00	9,000.00
Veteran's Transportation	3610-100-067-3610-058-PVET-6130	7/1/12	6/30/13	18,000.00	7,500.00		
<b>Total Department of Military and Veteran's Affairs</b>					<b>\$ 58,000.00</b>	<b>\$ 43,696.40</b>	<b>\$ 55,000.00</b>
<b>New Jersey Office of Information Technology</b>							
Enhanced 911 General Assistance	2034-100-082-SBE7-050-UOAB-6120	1/1/08	12/31/08	\$ 199,470.00	\$	\$ (48,710.69)	\$ 150,759.31
<b>Total New Jersey Office of Information Technology</b>							

COUNTY OF SOMERSET  
SCHEDULE OF EXPENDITURES OF STATE FINANCIAL ASSISTANCE  
YEAR ENDED DECEMBER 31, 2012

STATE GRANTOR/PASS-THROUGH GRANTOR/ PROGRAM TITLE	STATE ACCOUNT NUMBER	GRANT PERIOD		GRANT AWARD AMOUNT	2012		CUMULATIVE EXPENDITURES DECEMBER 31, 2012
		FROM	TO		FUNDS RECEIVED	EXPENDITURES	
<b>Department of Health and Senior Services</b>							
Right to Know	4230-100-046-4771-105-J002-6110	1/1/10	12/31/10	\$ 11,632.00	\$	\$ 6,943.74	\$ 7,166.68
Right to Know	4230-100-046-4771-105-J002-6110	1/1/11	12/31/11	11,632.00	2,908.00	8,785.80	8,785.80
Right to Know	4230-100-046-4771-105-J002-6110	1/1/12	12/31/12	11,632.00	5,816.00		
Regional Tuberculosis Clinic	4230-100-046-4785-080-J002-6120	1/1/07	12/31/07	83,681.00	14,263.47	14,263.47	83,681.00
Regional Tuberculosis Clinic	4230-100-046-4785-080-J002-6120	1/1/11	12/31/11	50,000.00	30,096.00	50,000.00	50,000.00
Regional Tuberculosis Clinic	4230-100-046-4785-080-J002-6120	1/1/12	12/31/12	72,086.00		24,190.63	24,190.63
Regional Tuberculosis Clinic - Unopropriated	4230-100-046-4785-080-J002-6120	1/1/12	12/31/12	7,000.00	7,000.00		
Care Coordination	4275-100-046-4144-228-J004-6110	1/1/07	12/31/07	23,810.00			9,920.00
Care Coordination	4275-100-046-4144-228-J004-6110	1/1/08	12/31/08	23,810.00			
Care Coordination	4275-100-046-4144-228-J004-6110	1/1/09	12/31/09	23,810.00			11,905.00
Care Coordination	4275-100-046-4144-228-J004-6110	1/1/12	12/31/12	23,810.00	23,810.00	23,810.00	23,810.00
Adult Protective Services	4275-491-046-4110-076-J004-6110	1/1/12	12/31/12	110,165.00	110,165.00	110,165.00	110,165.00
Medicaid Match	4275-100-046-4144-371-J004-6110	1/1/07	12/31/07	23,132.00			15,700.70
Medicaid Match	4275-100-046-4144-371-J004-6110	1/1/08	12/31/08	11,446.00			7,091.43
Medicaid Match	4275-100-046-4144-371-J004-6110	1/1/10	12/31/10	11,547.00			11,055.26
Medicaid Match	4275-100-046-4144-371-J004-6110	1/1/11	12/31/11	11,482.00	2,004.00	210.00	9,954.05
Medicaid Match	4275-100-046-4144-371-J004-6110	1/1/12	12/31/12	11,454.00	11,454.00	8,331.57	8,331.57
Health EASE	4275-100-046-4141-376-J004-6110	1/1/07	12/31/07	2,500.00			511.70
Mission Nutrition	4275-100-046-4141-370-J004-6110	1/1/07	12/31/07	5,000.00			2,558.50
Mission Nutrition	4275-100-046-4141-370-J004-6110	1/1/08	12/31/08	5,000.00			4,093.07
Comprehensive Alcohol and Drug Abuse - Chapter 51 Funding	7555-760-054-4219-001-LDAS-6110	1/1/11	12/31/11	528,473.00	100,774.00	9,603.00	528,473.00
Comprehensive Alcohol and Drug Abuse - Chapter 51 Funding	7555-760-054-4219-001-LDAS-6110	1/1/12	12/31/12	490,712.00	360,273.00	489,209.00	489,209.00
Chronic Disease Self Management	4275-100-046-4141-384-J004-6110	1/1/09	12/31/09	1,344.00			5,494.00
Nursing Home Diversion	4275-100-046-4145-015-J004-6110	1/1/09	12/31/09	20,000.00		7,955.88	7,955.88
<b>Total Department of Health and Senior Services</b>					<b>\$ 668,563.47</b>	<b>\$ 753,468.09</b>	<b>\$ 1,420,052.28</b>
<b>Department of Human Services</b>							
Personal Attendant Services	7570-100-054-7570-385-LLLL-6130	1/1/08	12/31/08	\$ 447,821.00	\$	\$	\$ 431,415.62
Personal Attendant Services	7570-100-054-7570-385-LLLL-6130	1/1/09	12/31/09	505,285.00			518,203.38
Personal Attendant Services	7570-100-054-7570-385-LLLL-6130	1/1/11	12/31/11	518,858.00		1,415.89	512,364.79
Personal Attendant Services	7570-100-054-7570-385-LLLL-6130	1/1/12	12/31/12	518,858.00	251,275.74	455,198.60	455,198.60
PESS Expansion	7700-100-054-S640-029-LLLL-6130	7/1/06	6/30/07	30,600.00			26,009.42
PESS Expansion	7700-100-054-S640-029-LLLL-6130	7/1/12	6/30/13	1,087,241.00	1,087,241.00	1,087,241.00	1,087,241.00
Psychiatric Emergency Services		1/1/05	12/31/05	62,123.00			12,152.13
Family Crisis Intervention	7570-100-054-7570-388-LLLL-6130	1/1/12	12/31/12	30,353.00	30,353.00	30,353.00	30,353.00
Human Services Planning and Implementation - 2011	1610-100-016-1610-039-MMMM-6130	1/1/11	12/31/11	69,373.00			62,525.00
Human Services Planning and Implementation - 2012	1610-100-016-1610-039-MMMM-6130	1/1/12	12/31/12	69,373.00	69,373.00	63,140.00	63,140.00
Youth Incentive Program	1600-100-016-1610-023-MMMM-6130	1/1/09	12/31/09	88,359.00			38,359.00
Youth Incentive Program	1600-100-016-1610-023-MMMM-6130	1/1/12	12/31/12	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			481,327.00
Youth Case Manager	1620-100-016-1620-008-MMMM-6130	1/1/10	12/31/10	600,178.00			539,975.11
Youth Case Manager	1620-100-016-1620-008-MMMM-6130	1/1/11	12/31/11	540,157.00		20,644.17	404,068.41
Youth Case Manager	1620-100-016-1620-008-MMMM-6130	1/1/12	12/31/12	473,492.00	473,492.00	440,929.73	440,929.73
Project Recover - FEMA Outreach	7700-100-054-S640-186-LLLL-6130	1/1/11	12/31/11	25,552.00	25,552.00	1,199.66	1,199.66
Project Recover - FEMA Outreach	7700-100-054-S640-186-LLLL-6130	1/1/12	12/31/12	95,460.00	94,744.00	2,395.44	2,395.44
Mental Health Homeless - PATH - 2010	7700-100-054-S640-029-LLLL-6130	10/1/10	9/30/11	142,567.00			122,567.00
Mental Health Homeless - PATH - 2011	7700-100-054-S640-029-LLLL-6130	10/1/11	9/30/12	178,185.00		552.10	129,683.88
Mental Health Homeless - PATH - 2012	7700-100-054-S640-029-LLLL-6130	10/1/12	9/30/13	163,996.00	163,996.00	163,775.22	163,775.22

**COUNTY OF SOMERSET**  
**SCHEDULE OF EXPENDITURES OF STATE FINANCIAL ASSISTANCE**  
**YEAR ENDED DECEMBER 31, 2012**

STATE GRANTOR/PASS-THROUGH GRANTOR/ PROGRAM TITLE	STATE ACCOUNT NUMBER	GRANT PERIOD		GRANT AWARD AMOUNT	2012		CUMULATIVE EXPENDITURES DECEMBER 31, 2012
		FROM	TO		FUNDS RECEIVED	EXPENDITURES	
<b>Department of Human Services (Continued)</b>							
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
Social Services for the Homeless	7550-100-054-7570-072-LLLL-6030	1/1/11	12/31/11	196,020.00	66,500.00		196,020.00
Social Services for the Homeless	7550-100-054-7570-072-LLLL-6030	1/1/11	12/31/11	134,520.00	127,227.00	134,520.00	134,520.00
Escort Transportation	1610-100-016-1610-023-MMMM-6130	1/1/12	12/31/12	38,001.00	38,001.00	38,001.00	38,001.00
Psychiatric Advanced Nurse Practitioner	7700-100-054-S640-029-LLLL-6130	1/1/12	12/31/12	166,434.00	150,573.00	166,434.00	166,434.00
Support Employment Program	7700-100-054-S640-029-LLLL-6130	1/1/11	12/31/11	217,890.00		497.32	149,967.14
Support Employment Program	7700-100-054-S640-029-LLLL-6130	1/1/12	12/31/12	227,319.00	227,319.00	219,796.68	219,796.68
Bi-Lingual Clinician	7700-100-054-S640-029-LLLL-6130	1/1/11	12/31/11	75,000.00			54,609.75
Bi-Lingual Clinician	7700-100-054-S640-029-LLLL-6130	1/1/12	12/31/12	75,000.00	75,000.00	75,000.00	75,000.00
<b>Total Department of Human Services</b>					\$ 2,919,005.74	\$ 2,939,452.81	\$ 6,650,371.97
<b>Department of State</b>							
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			82,308.35
Local Arts Program	2530-100-074-2530-032-S003-6130	1/1/09	12/31/09	79,562.00	2,467.00		79,580.81
Local Arts Program	2530-100-074-2530-032-S003-6130	1/1/10	12/31/10	59,667.00	6,486.00		59,667.00
Local Arts Program	2530-100-074-2530-032-S003-6130	1/1/11	12/31/11	64,462.00		8,011.50	64,462.00
Local Arts Program	2530-100-074-2530-032-S003-6130	1/1/12	12/31/12	68,504.00		68,504.00	68,504.00
Public Archives and Records Infrastructure (PARIS)	2545-100-074-2545-033-S003-6130	1/1/05	12/31/05	479,800.00	23,027.00	23,027.00	479,800.00
Public Archives and Records Infrastructure (PARIS)	2545-100-074-2545-033-S003-6130	1/1/05	12/31/06	1,058,800.00	1,401.10	1,401.10	1,058,800.00
Public Archives and Records Infrastructure (PARIS)	2545-100-074-2545-033-S003-6130	1/1/07	12/31/07	780,050.00			740,449.78
Public Archives and Records Infrastructure (PARIS)	2545-100-074-2545-033-S003-6130	1/1/08	12/31/08	275,700.00			245,526.98
Public Archives and Records Infrastructure (PARIS)	2545-100-074-2545-033-S003-6130	1/1/09	12/31/09	837,589.40	150,000.00	50,000.00	771,275.28
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
CIACC Community Development	1620-100-016-1620-014-MMMM-6130	1/1/12	12/31/12	128,689.00	64,344.00	128,689.00	128,689.00
<b>Total Department of State</b>					\$ 376,414.10	\$ 448,722.00	\$ 4,095,973.85
<b>Department of Community Affairs</b>							
Cross Acceptance		1/1/04	12/31/04	\$ 50,000.00	\$	\$ 50,000.00	\$ 50,000.00
Forensic Science Improvement	1200-100-066-1200-905-YPAT-5110	1/1/08	12/31/08	10,512.00			9,811.57
Traumatic Loss Intervention		1/1/09	12/31/09	12,000.00			
Traumatic Loss Intervention		1/1/10	12/31/10	12,000.00			7,000.00
Traumatic Loss Intervention		1/1/11	12/31/11	12,000.00	12,000.00	6,000.00	6,000.00
Traumatic Loss Intervention		1/1/12	12/31/12	12,000.00	4,000.00	6,000.00	6,000.00
<b>Total Department of Community Affairs</b>					\$ 16,000.00	\$ 62,000.00	\$ 78,811.57
<b>Department of Law and Public Safety</b>							
Law Enforcement Training and Equipment Fund	1020-100-066-1020-314-YCJS-6120	1/1/03	12/31/03	\$ 34,200.00	\$	\$ (110.76)	\$ 29,588.24
Law Enforcement Training and Equipment Fund	1020-100-066-1020-314-YCJS-6120	1/1/04	12/31/04	27,390.00			
Law Enforcement Training and Equipment Fund	1020-100-066-1020-314-YCJS-6120	1/1/05	12/31/05	24,990.00			
Law Enforcement Training and Equipment Fund	1020-100-066-1020-314-YCJS-6120	1/1/06	12/31/06	23,960.00			
Law Enforcement Training and Equipment Fund	1020-100-066-1020-314-YCJF-6120	1/1/07	12/31/07	38,455.00			
Law Enforcement Training and Equipment Fund	1020-100-066-1020-314-YCJF-6120	1/1/08	12/31/08	33,540.00			
Law Enforcement Training and Equipment Fund	1020-100-066-1020-314-YCJF-6120	1/1/09	12/31/09	27,525.00			
Law Enforcement Training and Equipment Fund	1020-100-066-1020-314-YCJF-6120	1/1/10	12/31/10	22,316.00			
Law Enforcement Training and Equipment Fund	1020-100-066-1020-314-YCJF-6120	1/1/11	12/31/11	53,515.00			
Law Enforcement Training and Equipment Fund	1020-100-066-1020-314-YCJF-6120	1/1/12	12/31/12	39,429.00	39,429.00		



**COUNTY OF SOMERSET**  
**SCHEDULE OF EXPENDITURES OF STATE FINANCIAL ASSISTANCE**  
**YEAR ENDED DECEMBER 31, 2012**

STATE GRANTOR/PASS-THROUGH GRANTOR/ PROGRAM TITLE	STATE ACCOUNT NUMBER	GRANT PERIOD		GRANT AWARD AMOUNT	2012		CUMULATIVE EXPENDITURES DECEMBER 31, 2012
		FROM	TO		FUNDS RECEIVED	EXPENDITURES	
<b>Department of Law and Public Safety (Continued)</b>							
State/Community Partnership Program Management Grant	1500-100-066-1500-007-YSAC-6010	1/1/11	12/31/11	\$ 55,550.00	\$ 41,662.50	\$	\$ 55,550.00
Management Grant	1500-100-066-1500-007-YSAC-6010	1/1/12	12/31/12	55,550.00			55,550.00
Services Grant	1500-100-066-1500-134-YSAC-6010	1/1/10	12/31/10	88,385.00			88,385.00
Services Grant	1500-100-066-1500-134-YSAC-6010	1/1/11	12/31/11	88,385.00	141,288.25	12,518.42	88,385.00
Services Grant	1500-100-066-1500-134-YSAC-6010	1/1/12	12/31/12	88,385.00		178,905.70	78,905.70
Family Court	1500-100-066-1500-021-YSAC-6010	1/1/11	12/31/11	144,481.00	108,360.75		144,481.00
Family Court	1500-100-066-1500-021-YSAC-6010	1/1/12	12/31/12	144,481.00		144,481.00	144,481.00
Body Armor Replacement (Prosecutor)	1020-708-066-1020-001-YCJS-6120	1/1/05	12/31/05	9,844.75			9,844.75
Body Armor Replacement (Prosecutor)	1020-718-066-1020-001-YCJS-6120	1/1/09	12/31/09	1,867.40			1,867.40
Body Armor Replacement (Prosecutor)	1020-718-066-1020-001-YCJS-6120	1/1/11	12/31/11	5,271.62		5,271.61	5,271.61
Body Armor Replacement (Prosecutor)	1020-718-066-1020-001-YCJS-6120	1/1/12	12/31/12	5,403.68	5,403.68		5,403.68
Body Armor Replacement (Jail)	1020-718-066-1020-001-YCJS-6120	1/1/08	12/31/08	11,317.00			11,317.00
Body Armor Replacement (Jail)	1020-718-066-1020-001-YCJS-6120	1/1/10	12/31/10	9,725.10			9,725.10
Body Armor Replacement (Jail)	1020-718-066-1020-001-YCJS-6120	1/1/11	12/31/11	10,465.28			10,465.28
Body Armor Replacement (Jail)	1020-718-066-1020-001-YCJS-6120	1/1/12	12/31/12	10,745.19	10,745.19		10,745.19
Body Armor Replacement (Sheriff)	1020-708-066-1020-001-YCJS-6120	1/1/05	12/31/05	11,112.72			11,112.72
Body Armor Replacement (Sheriff)	1020-718-066-1020-001-YCJS-6120	1/1/09	12/31/09	1,989.49	0.42	0.42	1,989.49
Body Armor Replacement (Sheriff)	1020-718-066-1020-001-YCJS-6120	1/1/10	12/31/10	5,309.67		2,312.62	5,309.67
Body Armor Replacement (Sheriff)	1020-718-066-1020-001-YCJS-6120	1/1/11	12/31/11	5,101.20			5,101.20
Body Armor Replacement (Sheriff)	1020-718-066-1020-001-YCJS-6120	1/1/12	12/31/12	5,228.55	5,228.55		5,228.55
Insurance Fraud Reimbursement	1020-100-066-1020-305-YCJD-6110	1/1/07	12/31/07	182,444.00			182,444.00
Insurance Fraud Reimbursement	1020-100-066-1020-305-YCJD-6110	1/1/11	12/31/11	250,000.00	63,089.18	31,869.79	250,000.00
Insurance Fraud Reimbursement	1020-100-066-1020-305-YCJD-6110	1/1/12	12/31/12	172,038.20		206,350.21	172,038.20
Victim Witness Supplement	1020-100-066-1020-093-YCJF-6010	1/1/11	12/31/11	19,599.00	14,249.43	17,764.45	19,599.00
Logistics and Commodities Distribution Plan		1/1/09	12/31/09	67,370.00			67,370.00
Special Needs Shelter Planning and Support		1/1/09	12/31/09	42,800.00			42,800.00
Hazardous Material Emergency		1/1/11	12/31/11	6,911.00			6,911.00
Juvenile Detention Alternatives Initiative - Innovations	1500-100-066-1500-237-YYYY-6110	1/1/11	12/31/11	120,000.00		31,225.60	120,000.00
Juvenile Detention Alternatives Initiative - Innovations	1500-100-066-1500-237-YYYY-6110	1/1/12	12/31/12	125,200.00	125,200.00	46,660.00	125,200.00
Drunk Driving Enforcement	6400-100-078-6400-YYYY	1/1/11	12/31/11	3,000.00			3,000.00
Drunk Driving Enforcement	6400-100-078-6400-YYYY	1/1/12	12/31/12	3,000.00			3,000.00
Drunk Driving Enforcement - Unappropriated		1/1/11	12/31/11	9,837.50	9,837.50		9,837.50
Over The Limit Under Arrest - 2011 Statewide Crackdown		1/1/11	12/31/11	4,400.00			4,400.00
DUI Enforcement		1/1/11	12/31/11	10,000.00			10,000.00
Stop Violence Against Women		1/1/11	12/31/11	10,000.00	9,900.00		10,000.00
Comprehensive Highway Traffic Safety		1/1/12	12/31/12	10,597.00			10,597.00
<b>Total Department of Law and Public Safety</b>		1/1/12	12/31/12	<b>65,800.00</b>	<b>\$ 746,332.65</b>	<b>\$ 736,610.85</b>	<b>\$ 1,662,769.41</b>
<b>Department of Environmental Protection</b>							
Solid Waste Services Tax Grant	4900-765-042-4900-007-V42Y-5010	1/1/10	12/31/10	\$ 410,000.00	\$	\$ 168,198.01	\$ 410,000.00
Solid Waste Services Tax Grant		1/1/12	12/31/12	199,100.00	199,100.00		199,100.00
Clean Communities Program	4900-765-042-4900-005-V42Y-5010	1/1/10	12/31/10	62,659.84		12,178.24	62,659.84
Clean Communities Program	4900-765-042-4900-005-V42Y-5010	1/1/11	12/31/11	61,906.81		33,103.89	61,906.81
Clean Communities Program	4900-765-042-4900-005-V42Y-5010	1/1/11	12/31/11	61,051.23	61,051.23	25,953.66	61,051.23
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	1/1/05	12/31/05	10,000.00			10,000.00
County Environmental Health Act	4855-100-042-4855-075-V83K-6110	1/1/04	12/31/04	114,830.00	4,367.28	4,367.28	114,830.00
County Environmental Health Act	4855-100-042-4855-075-V83K-6110	1/1/07	12/31/07	168,880.00			168,880.00
County Environmental Health Act	4855-100-042-4855-075-V83K-6110	1/1/08	12/31/08	163,000.00			163,000.00
County Environmental Health Act	4855-100-042-4855-075-V83K-6110	1/1/09	12/31/09	165,300.00	1,250.00	1,250.00	165,300.00
County Environmental Health Act	4855-100-042-4855-075-V83K-6110	1/1/10	12/31/10	130,860.00		(2,624.39)	130,860.00
County Environmental Health Act	4855-100-042-4855-075-V83K-6110	1/1/11	12/31/11	34,358.00	64,288.45	34,905.55	34,358.00
County Environmental Health Act	4855-100-042-4855-075-V83K-6110	1/1/12	12/31/12	169,065.00	114,013.44	167,029.84	169,065.00
<b>Total Department of Environmental Protection</b>				<b>\$ 444,073.40</b>	<b>\$ 444,362.08</b>	<b>\$ 1,529,256.60</b>	<b>\$ 444,073.40</b>
<b>Department of Agriculture</b>							
Right to Farm	3380-100-010-3380-018-CCCC-6010	1/1/01	12/31/01	\$ 5,205.85	\$	\$ 228.50	\$ 5,205.85
Right to Farm	3380-100-010-3380-018-CCCC-6010	1/1/02	12/31/02	4,516.30		443.33	4,516.30
Farmland Preservation - Drake Property		1/1/07	12/31/07	1,652,400.00	82,957.90	82,957.90	1,652,400.00
Farmland Preservation - Ross Property		1/1/11	12/31/11	704,167.20		704,167.20	704,167.20
Open Space Preservation - Ross Property	4800-727-042-4800-002-V22G-6120	1/1/08	12/31/08	3,419,870.03	450,000.00	450,000.00	3,419,870.03
<b>Total Department of Agriculture</b>				<b>\$ 532,957.90</b>	<b>\$ 1,237,965.93</b>	<b>\$ 5,780,786.69</b>	<b>\$ 532,957.90</b>

COUNTY OF SOMERSET  
SCHEDULE OF EXPENDITURES OF STATE FINANCIAL ASSISTANCE  
YEAR ENDED DECEMBER 31, 2012

STATE GRANTOR/PASS-THROUGH GRANTOR/ PROGRAM TITLE	STATE ACCOUNT NUMBER	GRANT PERIOD		GRANT AWARD AMOUNT	2012		CUMULATIVE EXPENDITURES DECEMBER 31, 2012
		FROM	TO		FUNDS RECEIVED	EXPENDITURES	
<b>New Jersey Governor's Council on Alcoholism and Drug Abuse</b>							
Municipal Alliance Program	2000-100-082-C001-044-U999-6010	1/1/07	12/31/07	\$ 324,421.00	\$	\$	\$ 314,239.43
Municipal Alliance Program	2000-100-082-C001-044-U999-6010	1/1/08	12/31/08	324,421.00			297,669.00
Municipal Alliance Program	2000-100-082-C001-044-U999-6010	1/1/09	12/31/09	324,421.00		(18,485.00)	296,706.86
Municipal Alliance Program	2000-100-082-C001-044-U999-6010	1/1/10	12/31/10	324,421.00		(13,345.42)	310,504.58
Municipal Alliance Program	2000-100-082-C001-044-U999-6010	1/1/11	12/31/11	324,421.00		2,955.60	306,922.51
Municipal Alliance Program	2000-100-082-C001-044-U999-6010	1/1/12	12/31/12	324,421.00		40,495.87	324,421.00
<b>Total New Jersey Governor's Council on Alcoholism and Drug Abuse</b>					\$	\$ 306,814.00	\$ 1,850,463.38
						\$ 40,495.87	\$ 295,546.18
<b>New Jersey Office of Homeland Security and Preparedness</b>							
Data Exchange		1/1/11	12/31/11	\$ 150,000.00	\$	\$	\$ 103,314.99
Urban Area Security Initiative		1/1/11	12/31/11	85,000.00		64,886.91	64,886.91
<b>Total New Jersey Office of Homeland Security and Preparedness</b>					\$	\$ 64,886.91	\$ 168,201.90
						\$ 94,922.00	\$ 64,886.91
						\$ 94,922.00	\$ 168,201.90
<b>Department of Labor and Workforce Development</b>							
WorkFirst New Jersey - WTW - SC TANF	4545-780-062-4545-010-N693-6140	7/1/05	6/30/06	\$ 362,168.00	\$	\$	\$ 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			488,735.12
WorkFirst New Jersey - WTW - SC TANF	4545-780-062-4545-010-N693-6140	7/1/07	6/30/08	488,226.00			414,879.99
WorkFirst New Jersey - WTW - SC TANF	4545-780-062-4545-010-N693-6140	7/1/08	6/30/09	458,689.00			313,572.12
WorkFirst New Jersey - WTW - SC TANF	4545-780-062-4545-010-N693-6140	7/1/09	6/30/10	333,664.00		(12,170.00)	321,494.00
WorkFirst New Jersey - WTW - SC TANF	4545-780-062-4545-010-N693-6140	7/1/10	6/30/11	376,134.00		(2,718.00)	341,827.00
WorkFirst New Jersey - WTW - SC TANF	4545-780-062-4545-010-N693-6140	7/1/11	6/30/12	331,718.00	329,746.00	78,196.19	330,196.19
WorkFirst New Jersey - WTW - HC TANF	4545-780-062-4545-010-N693-6140	7/1/12	6/30/13	425,192.00	6,999.00	405,817.31	405,817.31
WorkFirst New Jersey - WTW - HC TANF	4545-780-062-4545-010-N693-6140	7/1/06	6/30/07	90,114.00			24,122.91
WorkFirst New Jersey - WTW - HC TANF	4545-780-062-4545-010-N693-6140	7/1/07	6/30/08	112,433.00			80,898.96
WorkFirst New Jersey - WTW - HC TANF	4545-780-062-4545-010-N693-6140	7/1/08	6/30/09	60,036.96			60,036.83
WorkFirst New Jersey - WTW - HC TANF	4545-780-062-4545-010-N693-6140	7/1/09	6/30/10	141,461.00		(1,687.50)	95,678.00
WorkFirst New Jersey - WTW - HC TANF	4545-780-062-4545-010-N693-6140	7/1/10	6/30/11	85,776.00		(12,269.00)	64,833.00
WorkFirst New Jersey - WTW - HC TANF	4545-780-062-4545-010-N693-6140	7/1/11	6/30/12	81,156.00	51,607.00	18,539.00	81,156.00
WorkFirst New Jersey - WTW - HC TANF	4545-780-062-4545-010-N693-6140	7/1/12	6/30/13	86,095.00	2,680.00	57,554.31	57,554.31
Workforce Investment - SC TANF	4545-780-062-4545-010-N693-6140	7/1/09	6/30/10	65,909.00	3,003.00		65,909.00
Workforce Investment - SC TANF Case Management	4545-780-062-4545-010-N693-6140	7/1/10	6/30/11	90,809.00			82,686.81
Workforce Investment - SC TANF Case Management	4545-780-062-4545-010-N693-6140	7/1/11	6/30/12	54,717.00	35,301.00	43,235.00	54,717.00
Workforce Investment - SC TANF Case Management	4545-780-062-4545-010-N693-6140	7/1/12	6/30/13	75,034.00	23,533.00	30,439.85	30,439.85
Workforce Investment - HC TANF	4545-780-062-4545-010-N693-6140	7/1/10	6/30/11	20,709.00			4,803.00
Workforce Investment - HC TANF Case Management	4545-780-062-4545-010-N693-6140	7/1/11	6/30/12	12,990.00	8,418.00	5,155.00	12,990.00
Workforce Investment - HC TANF Case Management	4545-780-062-4545-010-N693-6140	7/1/12	6/30/13	15,194.00	5,329.00	5,844.17	5,844.17
Workforce Investment - SC TANF Verification	4545-780-062-4545-010-N693-6140	7/1/09	6/30/10	24,176.00			24,176.00
Workforce Investment - SC TANF Verification	4545-780-062-4545-010-N693-6140	7/1/10	6/30/11	17,196.00		2,734.00	17,197.01
Workforce Investment - SC TANF Verification	4545-780-062-4545-010-N693-6140	7/1/11	6/30/12	10,344.00	10,344.00	1,241.00	10,344.00
Workforce Investment - SC TANF Work Support	4545-780-062-4545-010-N693-6140	7/1/12	6/30/13	15,695.00		15,695.00	15,695.00
Workforce Investment - HC TANF Verification	4545-780-062-4545-010-N693-6140	7/1/09	6/30/10	4,867.20			4,866.99
Workforce Investment - HC TANF Verification	4545-780-062-4545-010-N693-6140	7/1/11	6/30/12	2,456.00	2,456.00	295.00	2,456.00
Workforce Investment - HC TANF Verification	4545-780-062-4545-010-N693-6140	7/1/12	6/30/13	4,105.00		4,105.00	4,105.00
WorkFirst New Jersey - WTW - SC GA	4545-780-062-4545-010-N693-6140	7/1/12	6/30/13	40,000.00			
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	138,737.00			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			175,593.95
WorkFirst New Jersey - WTW - SC GA	4545-780-062-4545-010-N693-6140	7/1/10	6/30/11	138,495.00		(7,150.00)	127,596.00
WorkFirst New Jersey - WTW - SC GA	4545-780-062-4545-010-N693-6140	7/1/11	6/30/12	68,324.00	64,385.00	17,239.00	68,324.00
WorkFirst New Jersey - WTW - SC GA	4545-780-062-4545-010-N693-6140	7/1/12	6/30/13	50,733.00	11,786.00	47,215.58	47,215.58
WorkFirst New Jersey - SC GA	4545-780-062-4545-010-N693-6140	7/1/09	6/30/10	43,701.00			43,701.00
WorkFirst New Jersey - SC GA Case Management	4545-780-062-4545-010-N693-6140	7/1/11	6/30/12	10,646.00	6,192.00	6,192.00	10,646.00
WorkFirst New Jersey - SC GA Case Management	4545-780-062-4545-010-N693-6140	7/1/12	6/30/13	8,552.00	2,381.00	8,843.00	8,843.00
WorkFirst New Jersey - WTW - HC GA	4545-780-062-4545-010-N693-6140	7/1/07	6/30/08	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			124,072.95
WorkFirst New Jersey - WTW - HC GA	4545-780-062-4545-010-N693-6140	7/1/09	6/30/10	50,721.00			49,670.95
WorkFirst New Jersey - WTW - HC GA	4545-780-062-4545-010-N693-6140	7/1/11	6/30/12	37,050.00	22,878.00	4,446.00	37,050.00
WorkFirst New Jersey - WTW - HC GA	4545-780-062-4545-010-N693-6140	7/1/12	6/30/13	20,941.00	(3,068.00)	9,578.98	9,578.98
WorkFirst New Jersey - HC GA	4545-780-062-4545-010-N693-6140	7/1/09	6/30/10	8,951.00			8,951.00
WorkFirst New Jersey - HC GA Case Management	4545-780-062-4545-010-N693-6140	7/1/10	6/30/11	28,918.00	14,223.00		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	3,032.00	3,032.00	6,538.00
WorkFirst New Jersey - HC GA Case Management	4545-780-062-4545-010-N693-6140	7/1/12	6/30/13	3,694.00	1,028.00	1,160.65	1,160.65
WorkFirst New Jersey - SC GA/SNAP Case Management	4545-780-062-4545-010-N693-6140	7/1/11	6/30/12	8,704.00	8,704.00	3,250.00	8,704.00
WorkFirst New Jersey - SC GA/SNAP Case Management	4545-780-062-4545-010-N693-6140	7/1/12	6/30/13	10,912.00	461.00	577.36	577.36
WorkFirst New Jersey - HC GA/SNAP Case Management	4545-780-062-4545-010-N693-6140	7/1/11	6/30/12	7,016.00	7,016.00	2,115.00	7,016.00
WorkFirst New Jersey - HC GA/SNAP Case Management	4545-780-062-4545-010-N693-6140	7/1/12	6/30/13	4,503.00	257.00	1,720.04	1,720.04

COUNTY OF SOMERSET  
SCHEDULE OF EXPENDITURES OF STATE FINANCIAL ASSISTANCE  
YEAR ENDED DECEMBER 31, 2012

STATE GRANTOR/PASS-THROUGH GRANTOR/ PROGRAM TITLE	STATE ACCOUNT NUMBER	GRANT PERIOD		GRANT AWARD AMOUNT	2012		CUMULATIVE EXPENDITURES DECEMBER 31, 2012
		FROM	TO		FUNDS RECEIVED	EXPENDITURES	
<u>Department of Labor and Workforce Development (Continued)</u>							
WorkFirst New Jersey - SC GA/SNAP	4545-780-062-4545-010-N693-6140	7/1/11	6/30/12	\$ 49,320.00	\$ 42,902.00	\$ 8,918.00	\$ 49,320.00
WorkFirst New Jersey - SC GA/SNAP	4545-780-062-4545-010-N693-6140	7/1/12	6/30/13	61,830.00	1,019.00	49,460.72	49,460.72
WorkFirst New Jersey - SC GA/SNAP Work Support	4545-780-062-4545-010-N693-6140	7/1/12	6/30/13	10,000.00			
WorkFirst New Jersey - HC GA/SNAP	4545-780-062-4545-010-N693-6140	7/1/11	6/30/12	39,754.00	32,999.00	4,770.00	39,754.00
WorkFirst New Jersey - HC GA/SNAP	4545-780-062-4545-010-N693-6140	7/1/12	6/30/13	25,519.00	1,233.00	10,914.53	10,914.53
WorkFirst New Jersey - HC GA/SNAP Work Support	4545-780-062-4545-010-N693-6140	7/1/12	6/30/13	10,000.00			
WorkFirst New Jersey - SC SNAP Case Management	4545-780-062-4545-010-N693-6140	7/1/11	6/30/12	16,554.00	16,554.00	16,554.00	16,554.00
WorkFirst New Jersey - SC SNAP Case Management	4545-780-062-4545-010-N693-6140	7/1/12	6/30/13	8,114.00	372.00	7,604.20	7,604.20
WorkFirst New Jersey - HC SNAP Case Management	4545-780-062-4545-010-N693-6140	7/1/11	6/30/12	3,947.00	3,947.00	3,947.00	3,947.00
WorkFirst New Jersey - HC SNAP Case Management	4545-780-062-4545-010-N693-6140	7/1/12	6/30/13	3,348.00	1,239.00	1,171.34	1,171.34
WorkFirst New Jersey - SC SNAP	4545-780-062-4545-010-N693-6140	7/1/11	6/30/12	94,372.00	54,281.00	52,602.00	94,372.00
WorkFirst New Jersey - SC SNAP	4545-780-062-4545-010-N693-6140	7/1/12	6/30/13	20,976.00	617.00	17,279.13	17,279.13
WorkFirst New Jersey - HC SNAP	4545-780-062-4545-010-N693-6140	7/1/11	6/30/12	22,366.00	10,687.00		22,366.00
WorkFirst New Jersey - HC SNAP	4545-780-062-4545-010-N693-6140	7/1/12	6/30/13	43,975.00	1,575.00	34,092.29	34,092.29
Workforce Investment - Financial Sector National Emergency Grant	4545-780-062-4545-002-N729-6140	7/1/08	6/30/09	75,000.00			
Workforce Investment - Disaster Mini National Emergency Grant	4545-780-062-4545-002-N729-6140	7/1/11	6/30/12	30,000.00			5,885.00
Workforce Investment - Disaster Mini National Emergency Grant	4545-780-062-4545-002-N729-6140	7/1/11	6/30/12	216,000.00			
Workforce Investment - Disaster Mini National Emergency Grant	4545-780-062-4545-002-N729-6140	7/1/11	6/30/12	54,000.00			
WorkFirst New Jersey - Learning Link	4545-767-062-4545-003-N751-6140	7/1/05	6/30/06	219,958.00			218,923.02
WorkFirst New Jersey - Learning Link	4545-767-062-4545-003-N751-6140	7/1/07	6/30/08	42,157.00			421,051.00
WorkFirst New Jersey - Learning Link	4545-767-062-4545-003-N751-6140	7/1/08	6/30/09	234,532.00			233,622.00
WorkFirst New Jersey - Learning Link	4545-767-062-4545-004-N751-6140	7/1/09	6/30/10	182,249.00			182,000.00
WorkFirst New Jersey - Learning Link	4545-767-062-4545-004-N751-6140	7/1/10	6/30/11	105,832.00	67,384.00		105,832.00
WorkFirst New Jersey - Learning Link	4545-767-062-4545-004-N751-6140	7/1/11	6/30/12	99,000.00	99,000.00	99,000.00	99,000.00
WorkFirst New Jersey - Learning Link	4545-767-062-4545-004-N751-6140	7/1/12	6/30/13	61,000.00		61,000.00	61,000.00
WorkFirst New Jersey - Career Advancement	4545-780-062-4545-010-N693-6140	7/1/05	6/30/06	37,764.00			29,003.00
WorkFirst New Jersey - Career Advancement	4545-780-062-4545-010-N693-6140	7/1/06	6/30/07	20,416.00			20,123.00
WorkFirst New Jersey - Career Advancement	4545-780-062-4545-010-N693-6140	7/1/07	6/30/08	16,359.00			5,957.00
WorkFirst New Jersey - Career Advancement	4545-780-062-4545-010-N693-6140	7/1/08	6/30/09	12,268.00			1,356.00
WorkFirst New Jersey - Career Advancement	4545-780-062-4545-010-N693-6140	7/1/09	6/30/10	12,588.00			2,669.00
WorkFirst New Jersey - Career Advancement	4545-780-062-4545-010-N693-6140	7/1/10	6/30/11	12,928.00			7,449.00
WorkFirst New Jersey - Career Advancement	4545-780-062-4545-010-N693-6140	7/1/11	6/30/12	12,800.00	1,536.00	2,571.00	2,571.00
WorkFirst New Jersey - Career Advancement	4545-780-062-4545-010-N693-6140	7/1/12	6/30/13	19,998.00	1,119.00	1,449.89	1,449.89
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	115,000.00
Workforce Investment Board - SETC	4545-780-062-4545-010-N693-6140	7/1/08	6/30/09	120,000.00			120,000.00
Workforce Investment Board - SETC	4545-780-062-4545-010-N693-6140	7/1/09	6/30/10	96,000.00			96,000.00
Workforce Development Partnership	4545-780-062-4545-002-N729-6140	7/1/07	6/30/08	109,260.00			109,260.00
Workforce Development Partnership	4545-780-062-4545-002-N729-6140	7/1/09	6/30/10	39,083.00		0.43	39,083.00
Workforce Development Partnership	4545-780-062-4545-002-N729-6140	7/1/10	6/30/11	25,499.00	25,499.00		25,499.00
Workforce Development Partnership	4545-780-062-4545-002-N729-6140	7/1/11	6/30/12	19,023.00	30.00	30.00	19,023.00
Workforce Development Partnership	4545-780-062-4545-002-N729-6140	7/1/12	6/30/13	17,658.00	4,392.00	5,918.88	5,918.88
Workforce Investment - Disability Program Navigator (DPN)	4545-780-062-4545-010-N693-6140	7/1/08	6/30/09	23,723.00			23,723.00
Workforce Investment - Disability Program Navigator (DPN)	4545-780-062-4545-010-N693-6140	7/1/09	6/30/10	55,250.00			55,250.00
Workforce Investment Board - Adult Workers	4545-780-062-4545-010-N693-6140	7/1/09	6/30/10	68,854.00			57,101.39
Workforce Investment Board - Dislocated Workers	4545-780-062-4545-010-N693-6140	7/1/09	6/30/10	1,173,709.00		(10,255.22)	865,951.47
Workforce Investment - HC/SC Early Employment Initiative	4545-780-062-4545-010-N693-6140	7/1/09	6/30/10	3,165.00			
Workforce Investment - HC/SC Early Employment Initiative	4545-780-062-4545-010-N693-6140	7/1/10	6/30/11	3,232.00			2,995.00
Smart Steps	4545-760-062-4545-005-N729-6140	7/1/06	6/30/07	9,630.00			9,630.00
Smart Steps	4545-760-062-4545-005-N729-6140	7/1/11	6/30/12	4,815.00	4,815.00	4,815.00	4,815.00
Business Development Initiative	4545-780-062-4545-010-N693-6140	7/1/11	6/30/12	47,058.00	740.00	739.95	36,033.95
<u>Total Department of Labor and Workforce Development</u>					\$ 980,731.00	\$ 1,126,746.84	\$ 8,157,032.98

TOTAL STATE FINANCIAL ASSISTANCE

\$ 9,070,906.58 \$ 14,211,270.18 \$ 75,805,100.42

## COUNTY OF SOMERSET

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

YEAR ENDED DECEMBER 31, 2012

#### NOTE 1. GENERAL

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

#### NOTE 2. BASIS OF ACCOUNTING

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

#### NOTE 3. RELATIONSHIP TO FEDERAL AND STATE FINANCIAL REPORTS

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

NOTE 4. RELATIONSHIP TO FINANCIAL STATEMENTS - STATUTORY BASIS

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

Receipts:

	<u>Federal</u>	<u>State</u>	<u>Other</u>	<u>Total</u>
Current Fund	\$ 2,030,199.47	\$	\$	\$ 2,030,199.47
Grant Fund	11,710,157.91	9,070,906.58	4,338,448.22	25,119,512.71
Trust Fund	<u>1,610,806.40</u>	<u></u>	<u></u>	<u>1,610,806.40</u>
	<u>\$ 15,351,163.78</u>	<u>\$ 9,070,906.58</u>	<u>\$ 4,338,448.22</u>	<u>\$ 28,760,518.58</u>

Expenditures:

	<u>Federal</u>	<u>State</u>	<u>Other</u>	<u>Total</u>
Current Fund	\$ 2,030,199.47	\$	\$	\$ 2,030,199.47
Grant Fund	58,417,470.10	14,211,270.18	3,555,724.38	76,184,464.66
Trust Fund	<u>4,412,907.45</u>	<u></u>	<u></u>	<u>4,412,907.45</u>
	<u>\$ 64,860,577.02</u>	<u>\$ 14,211,270.18</u>	<u>\$ 3,555,724.38</u>	<u>\$ 82,627,571.58</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, 2012

**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):

<u>Program</u>	<u>Grant Number</u>
Community Development Block Grants	14.218
Route 22 Chimney Rock Road Construction Projects	20.205
FEMA Disaster Assistance - Hurricane Irene	97.049

COUNTY OF SOMERSET  
NEW JERSEY

SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
FOR THE YEAR ENDED DECEMBER 31, 2012

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

**Federal Program(s) (Continued)**

(5) Program Threshold Determination:

Type A Federal Program Threshold > \$1,945,820.00

Type B Federal Program Threshold <= \$1,945,820.00

(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

(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

COUNTY OF SOMERSET  
NEW JERSEY

SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
FOR THE YEAR ENDED DECEMBER 31, 2012

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

**State Program(s) (Continued)**

(4) Identification of Major State Program(s)

<u>Program</u>	<u>Grant Number</u>
Comprehensive Alcohol & Drug Abuse Chapter 51 Funding	7555-760-054-4219-001-LDAS-6110
Personal Attendant Services	7570-100-054-7570-385-LLLL-6130
PESS Expansion	7700-100-054-S640-029-LLLL-6130
State/Community Partnership Program Services Grant	1500-100-066-1500-134-YSAC-6010
CIACC Community Development	1620100-016-1620-014-MMMM-6130
Social Services for the Homeless	7550-100-054-7570-072-LLLL-6030
Adult Protective Services	4275-491-046-4110-076-J004-6110
DOT Grants: Raritan River Greenway	various
Public Archives and Records Infrastructure (PARIS)	2545-100-074-2545-033-S003-6130
Workfirst New Jersey Learning Link	4545-767-062-4545-004-N751-6140
Insurance Fraud Reimbursement	1020-100-066-1020-305-YCJD-6110

(5) Program Threshold Determination:

Type A State Program Threshold > \$426,340.00  
Type B State Program Threshold <= \$426,340.00

(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, 2012

**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

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PART III  
COUNTY OF SOMERSET  
STATISTICAL DATA  
LIST OF OFFICIALS  
COMMENTS AND RECOMMENDATIONS  
YEAR ENDED DECEMBER 31, 2012

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

	YEAR 2012		YEAR 2011	
	AMOUNT	%	AMOUNT	%
<u>REVENUE AND OTHER INCOME REALIZED</u>				
Fund Balance Utilized	\$ 18,415,175.00	7.30%	\$ 18,300,000.00	6.34%
Collection of Current Taxes	170,913,462.00	67.75%	168,720,100.00	58.48%
Miscellaneous Revenue Anticipated	48,968,500.66	19.41%	85,465,825.61	29.62%
Miscellaneous Revenues - Other	13,961,504.21	5.54%	16,041,595.75	5.56%
<u>Total Income</u>	<u>\$ 252,258,641.87</u>	<u>100.00%</u>	<u>\$ 288,527,521.36</u>	<u>100.00%</u>
<u>EXPENDITURES</u>				
Budget Expenditures:				
Operations	\$ 192,319,299.44	81.43%	\$ 232,601,083.64	84.01%
Capital Improvements	6,943,000.00	2.94%	6,965,028.00	2.52%
Debt Service	17,901,584.92	7.58%	18,366,624.32	6.63%
Deferred Charges and Statutory Expenditures	18,390,064.00	7.79%	17,934,968.00	6.48%
Other Expenditures	635,943.52	0.26%	1,015,702.12	0.36%
<u>Total Expenditures</u>	<u>\$ 236,189,891.88</u>	<u>100.00%</u>	<u>\$ 276,883,406.08</u>	<u>100.00%</u>
Excess in Revenue	\$ 16,068,749.99		\$ 11,644,115.28	
Adjustments to Income Before Fund Balance:				
Expenditures Included Above Which are by Statute				
Deferred Charges to Budget of Succeeding Year	750,000.00		5,618,000.00	
Statutory Excess to Fund Balance	\$ 16,818,749.99		\$ 17,262,115.28	
Fund Balance, January 1	35,821,607.04		36,859,491.76	
	\$ 52,640,357.03		\$ 54,121,607.04	
Less: Utilization as Anticipated Revenue	18,415,175.00		18,300,000.00	
Fund Balance, December 31	\$ 34,225,182.03		\$ 35,821,607.04	

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>
2012	\$55,010,269,706.00	0.29411608	0.04273832	0.03011739
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

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>			
2012	\$170,913,462.00	\$15,063,809.00	\$17,496,793.68	\$203,474,064.68	100.00%
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%

YEAR'S OPERATION

The operation of the County for the year 2012 produced a surplus of \$16,818,749.99 compared with \$17,262,025.58 in 2011, a decrease of \$443,275.59. A comparison of the results of operations for the past three years is set forth below:

<u>YEAR</u>	<u>EXCESS IN REVENUE</u>
2012	\$16,818,749.99
2011	17,262,025.58
2010	18,817,795.51

YEAR'S OPERATION (CONTINUED)

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

	<u>2012</u>	<u>2011</u>	<u>2010</u>
Excess from Miscellaneous Revenue Anticipated	\$3,493,184.22	\$2,236,219.97	\$4,756,575.85
Miscellaneous Revenue Not Anticipated	7,549,436.44	7,423,016.31	6,372,178.02
Added Taxes Collected - Chapter 197, P.L. 1941	954,657.43	592,504.58	601,163.90
Unexpended Balances of Prior Year Appropriation Reserves Lapsed	4,821,466.82	5,119,826.37	6,020,494.32
Unexpended Balances of Current Year Appropriations Canceled	5.08	1.68	2.30
Refund of Prior Year Revenue		543,621.00	
Canceled Receivables	635,943.52 *	472,171.12 *	192,208.00 *
Canceled Reserves	635,943.52	1,756,248.49	192,208.00
Canceled Prior Year Commitments Payable		1,150,000.00	1,067,381.12
	<hr/>	<hr/>	<hr/>
OPERATING SURPLUS FOR YEAR	<u>\$16,818,749.99</u>	<u>\$17,262,025.28</u>	<u>\$18,817,795.51</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>
2012	\$34,225,182.03	\$15,749,600.00
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

COMPARISON OF CERTAIN BUDGET AND EMERGENCY EXPENDITURES - CURRENT FUND

	<u>YEAR 2012</u>	<u>YEAR 2011</u>
<u>Operating:</u>		
General Government	\$51,229,276.90	\$52,887,656.16
Judiciary	427,971.87	422,136.00
Regulation	13,488,784.70	13,906,268.79
Roads and Bridges	11,359,599.37	17,311,297.02
Correction and Penal	16,809,481.06	15,725,399.00
Health and Welfare	34,704,718.30	37,887,522.00
Educational	21,398,759.97	22,954,957.00
Recreational	8,068,000.00	8,831,316.03
State and Federal Programs	26,301,212.00	62,494,531.64
Contingent		180,000.00
	<hr/>	<hr/>
<u>Total Operating Costs</u>	183,787,804.17	232,601,083.64
<u>Capital Improvements</u>	6,750,122.59	6,965,028.00
<u>Debt Service</u>	17,901,584.92	18,366,624.32
Deferred Charges and <u>Statutory Expenditures</u>	<hr/> 18,377,847.67	<hr/> 17,934,968.00
<u>Total General Appropriations</u>	<hr/> <u>\$226,817,359.35</u>	<hr/> <u>\$275,867,703.96</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>
Patricia Walsh	Director		
Peter S. Palmer	Deputy Director		
Mark Caliguire	Freeholder		
Patrick Scaglione	Freeholder		
Robert Zaborowski	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	*	
William T. Cooper III	County Counsel	*	
Frank G. Bruno	Surrogate	\$15,000.00	Selective Insurance
Stanley R. Layton	Deputy Surrogate	\$15,000.00	Selective Insurance
Robert P. Bzik	Director of Planning Board	*	
Geoffrey D. Soriano	County Prosecutor	*	



OFFICIALS IN OFFICE AND SURETY BONDS (CONTINUED)

<u>NAME</u>	<u>TITLE</u>	<u>AMOUNT OF BOND</u>	<u>CORPORATE SURETY</u>
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 \$1,000,000.00 with a forgery or alteration declaration of \$1,000,000.00 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, 2012, the bid threshold in accordance with N.J.S.A. 40A:11-3 is \$36,000.00 for Counties that have a qualified purchasing agent. 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:

- Replacement and Repair of County Bridges
- Pavement Marking and Stripping of Various Roads
- Pothole Repair
- Intersection Improvements
- Resurfacing of Various Roads
- Road Improvements, Grading, Paving and Materials
- Open End Discount Stationary and Office Supplies
- Three Year Preventive and Corrective Maintenance Agreement for  
UPS and Sealed Batteries
- Howe All Purpose Fields at Colonial Park
- Painting of Lord Stirling Stable Silo
- Interior Plantscape Maintenance
- Refuse Disposal Services
- Dredge and Dam Repair at Duck and Mettler's Ponds
- Bailing Wire for Recycling Program
- Lumber and Supplies
- Janitorial Supplies
- Purchase of Various Vehicles
- Parks and Golf Course Equipment and Maintenance
- Tree Removal and Trimming
- Furnish and Deliver Laser Printing Poll Books
- Printing Ballots, Mailing and Related Services for Elections
- Five New, Unused Coin System Photocopying Machines
- Automated Emergency Telephone and Data Alerting System
- Moving of Voting Machines
- Vehicle Parts, Repair and Painting
- Commercial Toro Parts and Equipment Repairs

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

Subsurface Utility Investigation  
Maintenance and Repair of Heating and Air Conditioning  
Tire Road Services, Mounting and Dismounting  
Maintenance Contract Repairs of Various Structures  
Safety Equipment  
Electronic Home Detention Monitor  
Temporary Employment Services  
Tuberculosis Control Physician and Nursing Services  
Installation of Three Rail Split Rail Fence  
Uniforms for Various Departments  
Maintenance Asset Management System Contract  
Inmate Healthcare Physician Services - Jail  
Furnish and Delivery of Vaccines - Jail  
Non Perishable and Perishable Food and Supplies - Jail  
Kitchen Disposals - Jail  
Commissary Services - Jail  
Mobile X-Ray Services - Jail  
Inmate Dental Services - Jail  
Re-Caulking of Exterior Façade of Administration Building  
Demolition of Structures and Site Clean Up including  
Asbestos Abatement and Waste Disposal  
Maintenance and Repair Car Golf and Utility Vehicles  
Ambulance Service  
Recycling Services - Wood and Refuse  
Public Safety Data Interoperability Project  
Towing Service  
Maintenance and Repair of Various Park Structures  
Voice and Internet Service  
Vehicle and Equipment Washing  
Mosquito Insecticides and Herbicides  
Off Site Records Storage  
Stainless Steel Crossmemberless Mason Dump Body  
Compatible Ballistic I.D. System - Prosecutors Office  
Deer Carcass Removal  
Guide Rail and Guide Rail Parts  
Material Recovery Facility Paper Baler Replacement  
Senior Nutrition Meals  
Improvements to Court Parking Lot  
Electrical Underground Structures and Appurtenances  
Offsite Record Storage  
Video Log for Sign Assemblies on County Roads  
Log Wall Repair at Markota House  
Landscaping Chemical Treatment and Fertilization  
Equipment and Tool Rental  
On Base EDMS Maintenance and System Support  
Snow Removal and Rock Salt  
Natural Gas and Gasoline  
Telepsychiatry for the Psychiatric Emergency Screening

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

Services (PESS) Unit  
Collection, Removal and Disposal of Recyclables  
Consumer Electronics Recycling/Disposal Program  
Furnish and Deliver Repositories for Accumulating, Removal  
and Recycling of Used Tires  
Construction of Raritan River Greenway Bikeway  
Surrogate Probate System and Maintenance  
Heavy Recovery Specialist, Towing Storage and Related Services  
Two Color Wet Offset Perfector Press  
Drug and Alcohol Drug Testing Program  
Ammunition and Related Police Supplies  
Telepsychiatry for the Psychiatric Emergency Screening  
Services (PESS) Unit  
Employee Retirement and Service Awards  
Various Landscaping Equipment  
Over Height Vehicle Detectors  
Automotive and Light Duty Truck Parts

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, 2012, the Current, Trust, Capital, Library, Open Space and Farmland Preservation Funds had cash and investments totaling \$169,598,419.71.

During 2012, the County earned interest in the amount of \$1,243,340.39 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 2012 is as follows:

Balance, December 31, 2011	\$1,432,425.61
Received	<u>2,789,397.81</u>
	\$4,221,823.42
Expended	<u>1,211,785.35</u>
Balance, December 31, 2012	<u><u>\$3,010,038.07</u></u>

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

The total County fees remitted to the County Treasurer in 2012 amounted to \$4,133.62, as compared with \$6,058.71 for 2011, a decrease of \$1,925.09.

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

The total County Clerk fees remitted to the County Treasurer for 2012 amounted to \$6,350,857.18 as compared with \$5,833,263.26 for 2011, an increase of \$517,593.92.

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

The total County Sheriff fees remitted to the County Treasurer in 2012 amounted to \$459,868.48 as compared with \$563,331.23 for 2011, a decrease of \$103,462.75.

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

Cash for Prisoners' Funds held at the jail amounted to \$394,024.53 as of December 31, 2012.

Bails received by the Warden are deposited in a separate bank account. The bail bond account had a balance of \$6.33 as of December 31, 2012.

The inmate welfare account had a balance of \$379,418.21 as of December 31, 2012.

The inmate custodial account had a balance of \$14,596.53 as of December 31, 2012.

The work release account had a balance of \$3.46 as of December 31, 2012.

## SURROGATE

Total revenues remitted to the County Treasurer in 2012 amounted to \$368,969.92 as compared with \$290,621.73 in 2011, an increase of \$78,348.19.

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

## GENERAL FIXED ASSETS

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

## FINANCE

While numerous open purchase orders were liquidated during 2012, there still remains open orders over one year old in the general capital, open space trust, community development block grant and grant funds.



## RECOMMENDATIONS

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

\*That all purchase orders, that have been open for over one year, be reviewed for liquidation or cancelation.

\*Prior Year Recommendations



