

COUNTY OF MONMOUTH, NEW JERSEY
YEAR ENDED DECEMBER 31, 2011

FINANCIAL STATEMENTS
AND ADDITIONAL INFORMATION

with

INDEPENDENT AUDITOR'S REPORTS

and

COMMENTS AND RECOMMENDATIONS

COUNTY OF MONMOUTH, NEW JERSEY

TABLE OF CONTENTS

Year ended December 31, 2011

Independent Auditor's Report

<u>Financial Statements</u>	<u>Exhibit</u>
<u>Current Fund</u>	
Comparative Balance Sheet - Regulatory Basis	A
Comparative Statement of Operations and Changes in Fund Balance - Regulatory Basis	A-1
Statement of Revenues - Regulatory Basis	A-2
Statement of Appropriations - Regulatory Basis	A-3
<u>Trust Fund</u>	
Comparative Balance Sheet - Regulatory Basis	B
<u>General Capital Fund</u>	
Comparative Balance Sheet - Regulatory Basis	C
Comparative Statement of Fund Balance - Regulatory Basis	C-1
<u>Reclamation Center Utility Fund</u>	
Comparative Balance Sheet - Regulatory Basis	D
Comparative Statement of Operations and Changes in Fund Balance - Regulatory Basis	D-1
Comparative Statement of Capital Fund Balance - Regulatory Basis	D-2
Statement of Revenues - Regulatory Basis	D-3
Statement of Expenditures - Regulatory Basis	D-4
<u>General Fixed Assets Account Group</u>	
Comparative Balance Sheet - Regulatory Basis	E
<u>Office of the Surrogate</u>	
Comparative Balance Sheet - Regulatory Basis	F
<u>Office of the Sheriff</u>	
Comparative Balance Sheet - Regulatory Basis	G
<u>Office of the County Adjuster</u>	
Comparative Balance Sheet - Regulatory Basis	H

COUNTY OF MONMOUTH, NEW JERSEY

TABLE OF CONTENTS

Year ended December 31, 2011

<u>Financial Statements</u>	<u>Exhibit</u>
<u>John L. Montgomery Division</u> Comparative Balance Sheet - Regulatory Basis	I
<u>Geraldine L. Thompson Division</u> Comparative Balance Sheet - Regulatory Basis	J
<u>Department of Parks and Recreation</u> Comparative Balance Sheet - Regulatory Basis	K
<u>Youth Detention Center</u> Comparative Balance Sheet - Regulatory Basis	L
<u>Department of Corrections</u> Comparative Balance Sheet - Regulatory Basis	N
<u>Office of the County Clerk</u> Comparative Balance Sheet - Regulatory Basis	O
<u>Tuberculosis Control Program</u> Comparative Balance Sheet - Regulatory Basis	P

Notes To Financial Statements

<u>Supplementary Schedules</u>	<u>Schedule</u>
<u>Current Fund</u>	
Schedule of Cash – Current Fund	1-A
Schedule of Cash – Federal and State Grant Fund	2-A
Schedule of Change Funds	3-A
Schedule of Taxes Receivable	4-A
Schedule of Added and Omitted Taxes Receivable	5-A
Schedule of Revenue Accounts Receivable	6-A
Schedule of Appropriation Reserves	7-A
Schedule of Accounts Payable	8-A
Schedule of Due To State of New Jersey - Realty Transfer Fees	9-A
Schedule of Contractor's Retainage	10-A
Schedule of Reserve for Arbitrage Rebates	11-A
Schedule of Federal and State Grants Receivable	12-A
Schedule of Federal and State Grants - Appropriated Reserves	13-A
Schedule of Federal and State Grants - Unappropriated Reserves	14-A

COUNTY OF MONMOUTH, NEW JERSEY

TABLE OF CONTENTS

Year ended December 31, 2011

<u>Supplementary Schedules</u>	<u>Schedule</u>
<u>Trust Fund</u>	
Schedule of Cash and Cash Equivalents	1-B
Schedule of Accounts Receivable - HUD Relocation Assistance Programs	2-B
Schedule of Accounts Receivable - Community Development Block Grants	3-B
Schedule of HUD Investment Grant Receivables	4-B
Schedule of HUD Shelter Plus Care Grant Receivables	5-B
Schedule of Health Grant Receivables	6-B
Schedule of HUD Homeward Bound Grant Receivables	7-B
Schedule of HUD Emergency Shelter Grant Receivables	8-B
Schedule of HUD American Resource Recovery Act Receivable	9-B
Schedule of Taxes Receivable for Library, Heath and Open Space Funds	10-B
Schedule of Reserve for HUD R.A.P. Grants	11-B
Schedule of Community Development Block Grants Authorization Reserves	12-B
Schedule of American Resource Recovery Act Grants – Appropriated Reserves	13-B
Schedule of HUD Home Investment Grants Reserve	14-B
Schedule of HUD Shelter Plus Care Reserve	15-B
Schedule of HUD Homeward Bound Grant Reserve	16-B
Schedule of Temporary Assistance To Needy Families	17-B
Schedule of Other Trust Fund Reserves	18-B
Schedule of Reserve for Retirees Health Benefits	19-B
<u>General Capital Fund</u>	
Schedule of Cash	1-C
Schedule of Analysis of Cash and Investments	2-C
Schedule of Municipal Easements Receivable	3-C
Schedule of Due From Open Space Trust Fund	4-C
Schedule of Accounts Receivable – State Agencies	5-C
Schedule of Deferred Charges To Future Taxation - Funded	6-C
Schedule of Deferred Charges To Future Taxation - Unfunded	7-C
Schedule of General Serial Bonds	8-C
Schedule of County College Serial Bonds - Chapter 12 - P.L. 1971	9-C
Schedule of County College Serial Bonds – County Share	9a-C
Schedule of New Jersey Economic Development Authority - Public School Facilities Loan Assistance Program	10-C
Schedule of County Vocational Bonds – New Jersey School Bond Reserve Act	10a-C
Schedule of Green Acres Loans Program - Various Agreements	11-C
Schedule of IPA Note Payable	12-C
Schedule of Improvement Authorizations	13-C
Schedule of County College Bond Interest Payable - State of New Jersey	14-C
Schedule of Capital Improvement Fund	15-C
Schedule of Reserve for Installment Purchase Agreement	16-C
Schedule of Reserve for Open Space Receivable	17-C
Schedule of Bonds and Notes Authorized But Not Issued	18-C

COUNTY OF MONMOUTH, NEW JERSEY

TABLE OF CONTENTS

Year ended December 31, 2011

<u>Supplementary Schedules</u>	<u>Schedule</u>
<u>Reclamation Center Utility Fund</u>	
Schedule of Cash - Treasurer	1-D
Schedule of Capital Cash	2-D
Schedule of Receivable Due From Haulers for Utility Revenue	3-D
Schedule of Change Fund	4-D
Schedule of Landfill Closure Tax Escrow	5-D
Schedule of Host Community Benefit Tax Payable	6-D
Schedule of Accrued Interest on Bonds and Notes	7-D
Schedule of Reserve for Environmental Impairment Liability	8-D
Schedule of Prepaid Haulers Deposits on Account	9-D
Schedule of 2010 Appropriation Reserves	10-D
Schedule of Accounts Payable - Operating Fund	11-D
Schedule of Bonds and Notes Authorized But Not Issued	12-D
Schedule of Recycling and Landfill Taxes Payable	13-D
Schedule of Fixed Capital	14-D
Schedule of Fixed Capital Authorized But Not Completed	15-D
Schedule of Serial Bonds	16-D
Schedule of Improvement Authorizations	17-D
Schedule of Deferred Reserve for Amortization	18-D
Schedule of Reserve for Amortization	19-D
Schedule of Grant Receivable	20-D
Schedule of Federal and State Grants - Appropriated Reserves	21-D
<u>General Fixed Assets Account Group</u>	
Schedule of General Fixed Assets	1-E
<u>Office of the Surrogate</u>	
Schedule of Cash - General Account	1-F
Schedule of Due To County Treasurer	2-F
Schedule of Reserve for Lawyer's Fees	3-F
Schedule of Reserve for Awards and Legacies To Minors and Incompetents	4-F
<u>Office of the Sheriff</u>	
Schedule of Cash	1-G
Schedule of Deposits on Sales	2-G
Schedule of Fees for Summons and Complaints	3-G
Schedule of Wage Execution	4-G
Schedule of General Writs (Levies)	5-G
Schedule of Reserve for Appropriation Account	6-G
Schedule of Interest Earned	7-G

COUNTY OF MONMOUTH, NEW JERSEY

TABLE OF CONTENTS

Year ended December 31, 2011

<u>Supplementary Schedules</u>	<u>Schedule</u>
<u>Office of the County Adjuster</u>	
Schedule of Cash	1-H
Schedule of Patients' Accounts Receivable	2-H
<u>John L. Montgomery Division</u>	
Schedule of Cash - General Account	1-I
Schedule of Patient Accounts Receivable	2-I
Schedule of Patient Trust Funds	3-I
Schedule of Due From County Treasurer	4-I
<u>Geraldine L. Thompson Division</u>	
Schedule of Cash - General Account	1-J
Schedule of Patients Accounts Receivable	2-J
Schedule of Patients Trust Accounts	3-J
Schedule of Reserve for Patients Trust Accounts	4-J
Schedule of Due To County Treasurer	5-J
<u>Department of Parks and Recreation</u>	
Schedule of Receipts and Disbursements	1-K
Schedule of Revenues	2-K
<u>Office of the Prosecutor</u>	
Schedule of Cash	1-M
<u>Office of the County Clerk</u>	
Schedule of Cash	1-O
Schedule of Due From County Treasurer for County Revenue	2-O
Schedule of Due To County Treasurer for Interest Earned on Clerk's Deposits	2a-O
Schedule of Due To County Treasurer for Realty Transfer Fees	2b-O
Schedule of Due To County Treasurer for Dedicated Recording Fees	2c-O
Schedule of Accounts Receivable	3-O
Schedule of Reserve for Lawyer's Deposit's	3a-O
Schedule of Reserve for Accounts Receivable	3b-O
Schedule of Due to State for Trade Names	4-O

COUNTY OF MONMOUTH, NEW JERSEY

TABLE OF CONTENTS

Year ended December 31, 2011

<u>Supplementary Schedules</u>	<u>Schedule</u>
<u>Tuberculosis Control Program</u>	
Schedule of Cash - General Account	1-P
Schedule of Accounts Receivable	2-P
Schedule of Due To County Treasurer	3-P
 <u>Comments Section</u>	
Scope of Audit	
Contracts and Agreements Required to be Advertised per N.J.S.A. 40A:11-4	
Comparative Statement of Operations and Changes in Fund Balance - Current Fund	
Comparative Statement of Operations and Changes in Fund Balance - Reclamation Center Utility Fund	
Comparative Schedule of Tax Rate Information	
Comparative Schedule of Fund Balance - Current Fund	
Comparative Schedule of Fund Balance – Reclamation Center Utility Fund	
Officials in Office	
 <u>Internal Control Section</u>	
Report on Internal Control over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with <u>Government Auditing Standards</u>	
 <u>Comments and Recommendations</u>	

Hutchins, Farrell, Meyer & Allison, P.A.

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INDEPENDENT AUDITOR'S REPORT

Honorable Director and Members
of the Board of Chosen Freeholders
County of Monmouth
Freehold, New Jersey

We have audited the accompanying regulatory-basis financial statements of the County of Monmouth, New Jersey ("County"), as of December 31, 2011 and 2010, and for the year ended December 31, 2011, which collectively comprise the County's basic financial statements listed as financial statement exhibits in the Table of Contents. These financial statements are the responsibility of the County's management. Our responsibility is to express an opinion on these financial statements based on our audits.

Except as discussed in the following paragraphs, we conducted our audit in accordance with auditing standards generally accepted in the United States of America; in compliance with the audit requirements prescribed by the Division of Local Government Services, Department of Community Affairs, State of New Jersey ("Division"); and the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States. Those standards and requirements require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes consideration of internal control over financial reporting as a basis for designing audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the County's internal control over financial reporting. Accordingly, we express no such opinion. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and the significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

As described in Note 1, the County prepares its financial statements using accounting practices that demonstrate compliance with the regulatory basis of accounting and budget laws prescribed or permitted by the Division, which practices differ from accounting principles generally accepted in the United States of America. The effects on the financial statements of the variances between these regulatory accounting practices and accounting principles generally accepted in the United States of America, although not reasonably determinable, are presumed to be material.

Honorable Director and Members
of the Board of Chosen Freeholders
County of Monmouth
Freehold, New Jersey
Page 2

In our opinion, because of the effects of the County's preparing its financial statements on the basis of accounting discussed in the preceding paragraph, the financial statements referred to above do not present fairly, in conformity with accounting principles generally accepted in the United States of America, the financial position of the County as of December 31, 2011 and 2010 or the changes in its financial position, or where applicable, its cash flows for the years then ended. Further, the County has not presented a Management's Discussion and Analysis that accounting principles generally accepted in the United States of America has determined is necessary to supplement, although not required to be part of, the basic financial statements.

Also, in our opinion, the regulatory-basis financial statements referred to above present fairly, in all material respects, the financial position, on a regulatory accounting basis, of the various funds of the County at December 31, 2011 and 2010 and the results of operations of such funds for the years then ended, in conformity with the basis of accounting described in Note 1.

In accordance with Government Auditing Standards, we have also issued our report dated June 22, 2012 on our consideration of the County's internal control structure over financial reporting and 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 the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with Government Auditing Standards and should be considered in assessing the results of our audit.

Our audit was made for the purpose of forming an opinion on the financial statements that collectively comprise the County's financial statements taken as a whole. The information included in the supplementary data and supplementary schedules listed in the Table of Contents are presented for purposes of additional analysis and are not a required part of the financial statements. The supplementary data and supplementary schedules are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements, or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated, in all material respects, in relation to the financial statements – regulatory basis taken as a whole.

Hutchins, Farrell, Meyer & Allison, P.A.

Independent Auditors



Robert W. Allison
Registered Municipal Accountant
(#483)

June 22, 2012

FINANCIAL STATEMENTS

CURRENT FUND

EXHIBITS

COUNTY OF MONMOUTH, NEW JERSEY
CURRENT FUND
COMPARATIVE BALANCE SHEET - REGULATORY BASIS

December 31, 2011 and 2010

<u>Assets</u>	<u>Reference</u>	<u>2011</u>	<u>2010</u>	<u>Liabilities, Reserves and Fund Balance</u>	<u>Reference</u>	<u>2011</u>	<u>2010</u>
Cash and Cash Equivalents	1-A	\$ 130,550,135.58	\$ 139,160,822.52	Appropriation Reserves	A-3,7-A	\$ 26,857,502.02	\$ 23,430,020.43
Change Funds	3-A	630.00	630.00	Encumbrances Payable	A-3,7-A	28,868,763.37	32,772,639.65
		130,550,765.58	139,161,452.52	Accounts Payable	8-A	1,953,758.26	2,711,831.27
Receivables and Other Assets With				Due To State of New Jersey -			
Full Reserves:				Really Transfer Fees	9-A	3,269,555.95	3,317,195.80
Added and Omitted Taxes Receivable	5-A	1,090,864.50	1,169,354.49	Contractors Retainage	10-A	19,653.00	19,653.00
Due From Grant Fund	A	7,652,296.60		Reserve for Arbitrage Rebates	11-A	143,374.54	89,229.64
Revenue Accounts Receivable	6-A	2,302,731.78	2,302,731.78				
		11,045,892.88	3,472,086.27	Reserve for Receivables	A	11,045,892.88	3,472,086.27
				Fund Balance	A-1	69,438,158.44	76,820,882.73
		141,596,658.46	142,633,538.79			141,596,658.46	142,633,538.79
Federal and State Grant Fund:				Federal and State Grant Fund:			
Cash and Cash Equivalents	2-A	296,455.73	263,239.35	Encumbrances Payable	13-A	26,681,207.79	19,371,199.68
Grants Receivable	12-A	57,968,333.45	53,809,984.78	Due To Current Fund	A	7,652,296.60	
		58,264,789.18	54,073,224.13	Reserve for Grants - Appropriated	13-A	23,824,376.04	34,536,719.06
				Reserve for Grants - Unappropriated	14-A	106,908.75	165,305.39
						58,264,789.18	54,073,224.13
Total Assets		\$ 199,861,447.64	\$ 196,706,762.92	Total Liabilities, Reserves and Fund Balance		\$ 199,861,447.64	\$ 196,706,762.92

See accompanying notes.

COUNTY OF MONMOUTH, NEW JERSEY

CURRENT FUND

COMPARATIVE STATEMENT OF OPERATIONS AND CHANGES IN FUND BALANCE -
REGULATORY BASIS

Years ended December 31, 2011 and 2010

	<u>Reference</u>	<u>2011</u>	<u>2010</u>
<u>Revenue and Other Income Realized</u>			
Fund Balance Utilized	A-2	\$ 43,865,000.00	\$ 44,850,000.00
Miscellaneous Revenue Anticipated	A-2	181,145,321.75	177,442,518.06
Receipts From Current Taxes	A-2	302,475,000.00	302,475,000.00
Non-Budget Revenue	A-2	13,119,951.94	17,691,671.68
Other Credits To Income:			
Unexpended Balance of Appropriation Reserves	7-A	23,789,107.31	17,555,455.21
Cancelled Accounts Payable	8-A	83,469.18	5,147,335.58
		<u>564,477,850.18</u>	<u>565,161,980.53</u>
<u>Expenditures</u>			
Budget Appropriations:			
Operations:			
Salaries and Wages	A-3	176,709,139.12	178,286,445.80
Other Expenses	A-3	253,431,133.82	261,751,423.21
Capital Improvements	A-3	250,000.00	2,750,000.00
Debt Service	A-3	50,853,004.93	49,717,468.09
Deferred Charges and Statutory Expenditures	A-3	39,100,000.00	34,750,000.00
Interfunds Advanced	A	7,652,296.60	
		<u>527,995,574.47</u>	<u>527,255,337.10</u>
Excess in Revenue		36,482,275.71	37,906,643.43
Fund Balance, January 1	A	<u>76,820,882.73</u>	<u>83,764,239.30</u>
		113,303,158.44	121,670,882.73
Decreased By:			
Utilized as Anticipated Revenue	A-1,A-2	<u>43,865,000.00</u>	<u>44,850,000.00</u>
Fund Balance, December 31	A	<u>\$ 69,438,158.44</u>	<u>\$ 76,820,882.73</u>

See accompanying notes.

COUNTY OF MONMOUTH, NEW JERSEY

CURRENT FUND

STATEMENT OF REVENUES - REGULATORY BASIS

Year ended December 31, 2011

	Reference	Anticipated Budget	Amount Realized	Excess/ (Deficit)
Fund Balance Anticipated	A-1	\$ 43,865,000.00	\$ 43,865,000.00	
Miscellaneous Revenues - Local Revenues:				
County Clerk	6-A	7,300,000.00	7,105,816.06	\$ (194,183.94)
Surrogate	6-A	400,000.00	496,452.54	96,452.54
Sheriff	6-A	1,750,000.00	1,340,855.40	(409,144.60)
Interest on Investments and Deposits	6-A	1,200,000.00	1,110,414.74	(89,585.26)
Parks and Recreation	6-A	6,880,126.17	6,745,980.60	(134,145.57)
Monmouth County Care Center - Geraldine L. Thompson Division	6-A	9,750,000.00	11,075,691.77	1,325,691.77
Monmouth County Care Center - John L. Montgomery Division	6-A	13,800,000.00	13,047,240.50	(752,759.50)
Receipts, Rental of County Owned Properties	6-A	300,000.00	488,219.96	188,219.96
Indirect Cost Recovery	6-A	2,630,000.00	5,384,861.74	2,754,861.74
Recovery of Fringe Benefits	6-A	7,800,000.00	8,593,564.91	793,564.91
Intoxicated Driver Resource Center	6-A	200,000.00	277,840.00	77,840.00
Reimbursement - Federal Inmates at Correctional Institution	6-A	12,000,000.00	11,950,955.53	(49,044.47)
Police Radio Municipal Receipts - 911 Service	6-A	850,000.00	2,300,720.63	1,450,720.63
MCDOT - Agency Receipts	6-A	350,000.00	1,049,293.45	699,293.45
Division of Social Services	6-A	3,450,000.00	4,277,663.38	827,663.38
Total Miscellaneous Revenues - Local Revenues		68,660,126.17	75,245,571.21	6,585,445.04
Miscellaneous Revenues - State Aid:				
State Aid - County College Bonds (N.J.S.A. 18A:64A-22.6)	6-A	2,405,199.43	2,405,199.43	
Reimbursement - Mental Health Administrator's Salary	6-A	9,000.00	15,000.00	6,000.00
Reimbursement - State Inmates at Correctional Institution	6-A	600,000.00	255,181.28	(344,818.72)
Division of Economic Assistance - Earned Income Credit	6-A	18,875,000.00	19,472,757.41	597,757.41
Total Miscellaneous Revenues - State Aid		21,889,199.43	22,148,138.12	258,938.69
Miscellaneous Revenues - State Assumption of Costs of				
County Social and Welfare Services and Psychiatric Facilities:				
Social and Welfare Services (C. 66, P.L. 1990):				
Department of Children and Families	6-A	3,369,680.00	3,369,680.00	
Supplemental Social Security Income	6-A	775,440.00	845,478.00	70,038.00
Psychiatric Facilities (C.73, P.L. 1990):				
Maintenance of Patients in State Institutions for:				
Mental Diseases	6-A	4,879,771.00	4,879,771.00	
Mentally Retarded	6-A	14,558,765.00	14,558,765.00	
Board of County Patients in State and Other Institutions	6-A	2,640.00	392,931.30	390,291.30
Total Miscellaneous Revenues - State Assumption of Costs of				
County Social and Welfare Services and Psychiatric Facilities		23,586,296.00	24,046,625.30	460,329.30
Miscellaneous Revenues - Special Items of General Revenue				
Anticipated with Prior Written Consent of the Director of				
Local Government Services - Public and Private Revenues				
Offset With Appropriations:				
State of New Jersey - Department of Health and Senior Services:				
Monmouth County Office on Aging Comprehensive Area Plan Grant	6-A, 12-A	4,073,628.00	4,073,628.00	
CAP/NJEH Medicaid Case Management	6-A, 12-A	1,000,000.00	1,000,000.00	
Alcoholism Services Plan - CY2011, 11-535-ADA-O	6-A, 12-A	1,229,815.00	1,229,815.00	
State of New Jersey - Governor's Council on Alcohol and Drug Abuse:				
Alliance Prevention - CY2011	6-A, 12-A	684,596.00	684,596.00	
State of New Jersey - Department of Community Affairs:				
Homeless Prevention Program (HPP) (Linkages) - FY2011	6-A, 12-A	54,750.00	54,750.00	
LIHEAP - CWA FY 2011, 2011-05139-0294-00	6-A, 12-A	13,536.00	13,536.00	
Universal Service Fund (USF) - CWA, FY2011, 2011-05134-0228-00	6-A, 12-A	7,289.00	7,289.00	
State of New Jersey - New Jersey Transit Corporation:				
FTA:				
JARC Route 35 Shuttle, FFY2208, Round 10	6-A, 12-A	24,914.00	24,914.00	
JARC Route 836 Shuttle, FFY2008, Round 10	6-A, 12-A	50,000.00	50,000.00	
Section 5311 - FY2012	6-A, 12-A	171,839.00	171,839.00	
Senior Citizen and Disabled Resident Transportation Grant				
(CASINO) - CY2011	6-A, 12-A	1,709,130.00	1,709,130.00	
Work First New Jersey - CY2011 Project Income	6-A, 12-A	388.00	388.00	

See accompanying notes.

COUNTY OF MONMOUTH, NEW JERSEY

CURRENT FUND

STATEMENT OF REVENUES - REGULATORY BASIS

Year ended December 31, 2011

	<u>Reference</u>	<u>Anticipated Budget</u>	<u>Amount Realized</u>	<u>Excess/ (Deficit)</u>
Miscellaneous Revenues - Special Items of General Revenue				
Anticipated with Prior Written Consent of the Director of				
Local Government Services - Public and Private Revenues				
Offset With Appropriations (continued):				
North Jersey Transportation Planning Authority:				
NJIT:				
Sub-Regional Transportation Planning Program - FY2012	6-A,12-A	123,822.00	123,822.00	
STP, UPWP, Bike and Pedestrian Study, FY2012-2013	6-A,12-A	200,000.00	200,000.00	
UPWP, Traffic Sign Inventory Assessment Program, FY2012	6-A,12-A	133,000.00	133,000.00	
Borough of Red Bank, Improvements to CR 10, FY 2011	6-A,12-A	82,849.00	82,849.00	
State of New Jersey - Department of Transportation:				
Bridge MN-29, Future Needs, FY2010	6-A,12-A	1,000,000.00	1,000,000.00	
County Bridge Inspections, #BR-Wbis, #755/756	6-A,12-A	811,266.51	811,266.51	
County Bridge HL-72, FY2011	6-A,12-A	500,000.00	500,000.00	
County Bridge W-33, FY2011	6-A,12-A	1,000,000.00	1,000,000.00	
County Bridge O-11, FY2011	6-A,12-A	1,000,000.00	1,000,000.00	
TTF, Annual Transportation Program (ATP) - FY 2010	6-A,12-A	6,898,000.00	6,898,000.00	
TTF, Annual Transportation Program (ATP) - FY 2011	6-A,12-A	5,284,000.00	5,284,000.00	
State of New Jersey - Department of Children and Families:				
DYFS:				
Youth Detention Center - CY2011 - 11BFNC	6-A,12-A	41,840.00	41,840.00	
Human Services Advisory Council - CY2011 - 11AVNC	6-A,12-A	69,373.00	69,373.00	
Family Court, Grants-In-Aid - CY2011 - 11CNNC	6-A,12-A	7,870.00	7,870.00	
DCBHS:				
CIACC - CY 2010, 10 CCNS	6-A,12-A	5,000.00	5,000.00	
CIACC - CY 2011, 11 CCNS	6-A,12-A	44,556.00	44,556.00	
CIACC - CY 2011, 11 CCNS - Suicide Prevention	6-A,12-A	5,000.00	5,000.00	
State of New Jersey - Department of Human Services:				
DFD:				
Special Initiative and Transportation - FY2012	6-A,12-A	90,383.00	90,383.00	
Social Services for the Homeless - CY2011 - SH10013	6-A,12-A	789,104.00	789,104.00	
DMHS:				
MHANJ - Disaster Liaison - FY2011	6-A,12-A	2,500.00	2,500.00	
Project Transition/Path and NJMAP - CY2010 - S1202039	6-A,12-A	6,140.00	6,140.00	
Project Transition/Path and NJMAP - CY2011 - S1202039	6-A,12-A	466,829.00	466,829.00	
State of New Jersey - Office of the Attorney General:				
DLPS - DCJ:				
Victim Assistance, VOCA, SFY2011, V-13-09	6-A,12-A	240,348.00	240,348.00	
Victime Witness Advocacy, Supplemental, VWAFFS2-13	6-A,12-A	101,231.00	101,231.00	
Stop Violence Against Women, 09VAWA-98	6-A,12-A	49,266.00	49,266.00	
SANE/SART, VS-34-10, FY2010	6-A,12-A	67,655.00	67,655.00	
JAG Task Force - FY2012, #JAG 1-13TF-09	6-A,12-A	105,257.00	105,257.00	
LLEBG, Megan's Law, FFY 2011, JAG-1-13-08S	6-A,12-A	15,047.00	15,047.00	
Body Armor Replacement Fund (BARF) - FY2011	6-A,12-A	46,319.14	46,319.14	
LEOTEF - SFY2011	6-A,12-A	22,245.00	22,245.00	
LEOTEF - SFY2011 Part 2	6-A,12-A	18,210.00	18,210.00	
LEOTEF - SFY2011 Part 3	6-A,12-A	13,380.00	13,380.00	
DLPS - DHTS:				
DWI Task Force, FFY2010, AL11-10-04-07	6-A,12-A	26,240.00	26,240.00	
Click It or Ticket, CY2011 OP11-45-01-86	6-A,12-A	4,000.00	4,000.00	
DLPS - JJC:				
State/Community Partnership - CY2011 - SCP-PM/PS-11-13	6-A,12-A	482,323.00	482,323.00	
Juvenile Detention Alternatives Initiative (JDAI), Innovations, CY2011	6-A,12-A	120,000.00	120,000.00	
Family Court - CY2011, FC-PS-11-13	6-A,12-A	273,608.00	273,608.00	
Juvenile Accountability Incentive Block Grant - FFY2010 - 10-13	6-A,12-A	62,373.00	62,373.00	

See accompanying notes.

COUNTY OF MONMOUTH, NEW JERSEY

CURRENT FUND

STATEMENT OF REVENUES - REGULATORY BASIS

Year ended December 31, 2011

	Reference	Anticipated Budget	Amount Realized	Excess/ (Deficit)
Miscellaneous Revenues - Special Items of General Revenue				
Anticipated with Prior Written Consent of the Director of				
Local Government Services - Public and Private Revenues				
Offset With Appropriations (continued):				
State of New Jersey - Office of Homeland Security and Preparedness:				
Urban Areas Security Initiative (UASI), FFY2009	6-A,12-A	65,000.00	65,000.00	
Interoperable Emergency Communication				
Grant Program (IEGCP), FFY 2009	6-A,12-A	107,534.26	107,534.26	
Homeland Security Grant Program (HSGP), FFY2011	6-A,12-A	456,484.50	456,484.50	
CARS-E Program - Canine, SFY 2010	6-A,12-A	50,000.00	50,000.00	
Port Authority of New York and New Jersey:				
Bayshore Port Security Project, FY 2007	6-A,12-A	75,000.00	75,000.00	
Shared Services Agreements - Various Municipalities:				
MCOEM - Shrewsbury Flood Warning, FY2011 and 2012	6-A,12-A	12,000.00	12,000.00	
State of New Jersey - Department of Environmental Protection:				
Clean Communities Program - FY2011	6-A,12-A	95,258.73	95,258.73	
Recycling Program - REC-94-13 - Project Income	6-A,12-A	9,217.00	9,217.00	
OEC - Bayshore Waterfront Park Revetment 4201-07	6-A,12-A	750,000.00	750,000.00	
State of New Jersey - Department of Labor and Workforce Development:				
ARRA - WIA - Disability Program Navigator (DPN) - PY 2009	6-A,12-A	40,000.00	40,000.00	
ARRA - On the Job Training (OJT) - PY 2009	6-A,12-A	88,000.00	88,000.00	
Workforce Development Partnership Program:				
WDPP (10C) - PY 2010	6-A,12-A	32,501.00	32,501.00	
WDPP (11C) - PY 2011	6-A,12-A	24,983.00	24,983.00	
Workforce Development Area:				
Business Development Initiative (10S) PY 2010	6-A,12-A	19,206.00	19,206.00	
ARRA, Business Development Initiative (10T) PY 2010	6-A,12-A	35,294.00	35,294.00	
Base Realignment & Closure/National Emergency Grant:				
BRAC/NEG (10V) - PY2010	6-A,12-A	375,000.00	375,000.00	
BRAC/NEG (11V) - PY2011	6-A,12-A	1,094,760.00	1,094,760.00	
NJ Build (11H) 2011-2012	6-A,12-A	4,000.00	4,000.00	
Workforce Investment Act:				
WIA (10A, B, D & F) PY2010	6-A,12-A	320.99	320.99	
WIA (11A, B, D & F) PY2011	6-A,12-A	2,758,107.00	2,758,107.00	
WIA, Dislocated Worker/Disaster Mini-NEG (11W) - PY2011	6-A,12-A	60,000.00	60,000.00	
WIA, Hurricane Irene Disaster NEG (11X)	6-A,12-A	180,193.00	180,193.00	
Work First New Jersey (WFNJ) (11I) SFY2012	6-A,12-A	1,858,499.00	1,858,499.00	
Workforce Learning Link (WLL) (11K) - SFY2012	6-A,12-A	196,000.00	196,000.00	
WIB/WIA Scholarship Fund	6-A,12-A	9,200.00	9,200.00	
WIB, Alumni Awards Fund	6-A,12-A	1,600.00	1,600.00	
State of New Jersey - Department of State				
DOE - Help America Vote Act (HAVA), #10ELEC006APA	6-A, 12-A	64,496.00	64,496.00	
DTT - Cooperative Marketing Grant, FY 2011	6-A, 12-A	15,000.00	15,000.00	
US Department of Housing and Urban Development:				
Township of Edison - HOPWA - 2010	6-A,12-A	497,440.00	497,440.00	
Township of Edison - HOPWA - 2011	6-A,12-A	491,435.00	491,435.00	
US Department of Defense:				
ARMY - Adult Shelter, Fort Monmouth, 2011	6-A,12-A	57,000.00	57,000.00	
ARMY - Adult Shelter, Fort Monmouth, 2012	6-A,12-A	70,000.00	70,000.00	
US Department of Justice:				
Bureau of Justice Assistance (BJA) - SCAAP, FFY 2011	6-A,12-A	1,087,539.00	1,087,539.00	
Office of Justice Programs (OJP) - BVP, FY 2011	6-A,12-A	9,966.75	9,966.75	
Office of Justice Programs (OJP) - MS - FY 2011 - JLEO-12-0080	6-A,12-A	3,000.00	3,000.00	
Office of Justice Programs (OJP) - MS - FY 2012 - JLEO-12-0080	6-A,12-A	17,000.00	17,000.00	
US Environmental Protection Agency:				
Environmental Education - Field Day Along the Bay	6-A,12-A	12,400.00	12,400.00	
Wash Facility/Fueling Station	6-A,12-A	485,000.00	485,000.00	
Naval Weapons Station Earle:				
M.C. Mosquito Extermination Commission, ISA, FY 2011	6-A,12-A	13,300.00	13,300.00	
Rutgers University:				
M.C. Mosquito Extermination Commission:				
Asian Tiger Mosquito Control, FY 2012	6-A,12-A	171,201.00	171,201.00	
Asian Tiger Mosquito Control, DWFP, FY 2012	6-A,12-A	21,720.00	21,720.00	

See accompanying notes.

COUNTY OF MONMOUTH, NEW JERSEY

CURRENT FUND

STATEMENT OF REVENUES - REGULATORY BASIS

Year ended December 31, 2011

	<u>Reference</u>	<u>Anticipated Budget</u>	<u>Amount Realized</u>	<u>Excess/ (Deficit)</u>
Miscellaneous Revenues - Special Items of General Revenue Anticipated with Prior Written Consent of the Director of Local Government Services - Public and Private Revenues Offset With Appropriations (continued):				
County Clerks - Interlocal Service Agreements (ISA's): Document Summary Management System, E-Recording FY2006-2012	6-A, 12-A	319,250.00	319,250.00	
National Children's Alliance: Monmouth County Child Advocacy Center Training, CY 2010	6-A, 12-A	10,000.00	10,000.00	
Donations: NJNG/FEC: Project Lifesaver, Sheriff's Office K-9	6-A, 12-A	<u>194.40</u>	<u>194.40</u>	
Total Miscellaneous Revenues - Special Items of General Revenue Anticipated with Prior Written Consent of the Director of Local Government Services - Public and Private Revenues Offset With Appropriations		<u>40,973,020.28</u>	<u>40,973,020.28</u>	
Special Items of General Revenue Anticipated With Prior Written Consent of the Director of Local Government Services - Other Special Items:				
Constitutional Officers - Increased Fees (P.L. 2001, C.370):				
County Clerk	6-A	2,620,140.00	2,465,035.84	(155,104.16)
Surrogate	6-A	276,934.00	328,673.09	51,739.09
Sheriff	6-A	199,102.00	133,684.30	(65,417.70)
Capital Fund Surplus		3,500,000.00	3,500,000.00	
Library Indirect Cost Recovery	6-A	3,350,000.00	3,356,113.60	6,113.60
IRS - Build America Bonds 35% Subsidy on Debt Service	6-A	1,533,460.01	1,533,460.01	
Motor Vehicle Fines for Roads and Bridges Trust Fund	6-A	4,000,000.00	4,000,000.00	
Weights and Measures Trust Fund	6-A	415,000.00	415,000.00	
Open Space Trust Fund	6-A	<u>3,000,000.00</u>	<u>3,000,000.00</u>	
Total Special Items of General Revenue Anticipated With Prior Written Consent of the Director of Local Government Services - Other Special Items		<u>18,894,636.01</u>	<u>18,731,966.84</u>	<u>(162,669.17)</u>
Total Miscellaneous Revenues	A-1,6-A	<u>174,003,277.89</u>	<u>181,145,321.75</u>	<u>7,142,043.86</u>
Subtotal General Revenues		<u>217,868,277.89</u>	<u>225,010,321.75</u>	<u>7,142,043.86</u>
Amount To Be Raised By Taxation - County Purpose Tax	A-1,4-A	<u>302,475,000.00</u>	<u>302,475,000.00</u>	
Total General Revenues		<u>520,343,277.89</u>	<u>527,485,321.75</u>	<u>7,142,043.86</u>
Non-Budget Revenues	A-1,A-2		<u>13,119,951.94</u>	<u>13,119,951.94</u>
Total		<u>\$ 520,343,277.89</u>	<u>\$ 540,605,273.69</u>	<u>\$ 20,261,995.80</u>
	<u>Reference</u>	<u>A-3</u>	<u>A-2</u>	<u>A-2</u>

See accompanying notes.

CURRENT FUND

STATEMENT OF REVENUES - REGULATORY BASIS

Year ended December 31, 2011

ReferenceAnalysis of Non-Budget Revenue

Miscellaneous Revenue Not Anticipated:

Garnishment Service Charge	\$ 8,489.22
Voter Registration - Labels and Tapes	2,772.55
Construction Board of Appeals	2,500.00
County Added and Omitted Taxes	1,169,354.49
Pay Telephone Station Commissions	409,825.83
Interest Parks Department	1,199.85
Engineers Plans and Specifications	22,955.00
Vending Machine Commissions	28,765.79
Autopsy Fees	2,833.00
Interest Late Payment of Taxes	1,116.05
Planning Board Receipts	2,857.99
Miscellaneous Unanticipated Revenue	181,782.40
Sale of County Election Maps	22.00
Judgments	894.78
Salary and Fringe Reimbursements	221,827.86
Interest - Sheriffs Accounts	1,105.66
Damages To County Property	84,225.91
Purchase of Lists, Records, etc.	915.00
Auction Sales	110,686.71
Inmate Transportation	81,501.00
Payment in Lieu of Taxes	4,289.00
Sale of County Merchandise, Property, etc.	93,445.16
Permit Fees	90,050.00
Appropriation Refunds	3,075,646.08
Police Academy - Trainee Ammunition	22,292.86
Unanticipated JAG/ARRA Admin Fees	5,277.80
Insurance Reimbursements	332,544.04
Telephone Refunds	270.12
Monmouth County Improvement Authority	
Guarantee Premiums	306,437.83
Copier Receipts	41,504.29
Uniform Fire Code Permit Fees	1,661.50
Planning Board:	
Site Plan Revision Fees	15,450.00
Site Plan Inspection Fees	3,236.35
Subdivision Application Fees	64,915.00
Special Events	6,360.00
MCRC Equipment Lease Payments	931,295.13
Reimbursement for Motor Pool	79,662.85
Shared Services:	
Fleet/Motor Pool, O/S Reimbursement	156,697.94
Road Salt/Snow, etc. Township Reimbursement	313,644.94
Various Other Public Works, O/S Reimbursement	63,357.45
Monmouth Municipal RIM Maintenance	55,650.00
MC Improvement Authority	12,500.00
Reimbursement for Single Audit Costs	11,210.46
Information Services Costs - Mod IV Tax System	142,177.68
Board of Elections - State Reimbursement	693,395.88
Comm. Reg. Elections - Twp. Reimb. (Ch. 278, '95)	111,545.08
County Clerk Election - Twp. Reimb. (Ch. 278, '95)	11,642.36
Board of Elections - Twp. Reimb. (Ch. 278, '95)	36,610.57
Probation Fines	10,286.40

See accompanying notes.

COUNTY OF MONMOUTH, NEW JERSEY

CURRENT FUND

STATEMENT OF REVENUES - REGULATORY BASIS

Year ended December 31, 2011

Reference

Analysis of Non-Budget Revenue (continued)

Information Services - Print Shop Reimbursement		27,144.85
Bail Bond Forfeitures		229,577.98
Jury Duty - Employee Reimbursement		45.00
County Clerk - Archives Day		1,302.00
Interest on County Clerk's Account		4,189.70
Office of Emergency Management - State Reimbursement		100,000.00
Probation - Sheriff Labor Assistance Program ("SLAP")		361.00
Voting Machine Rentals		1,545.75
Primary Election - Postage Reimbursement		27,913.31
MC DOT:		
BETS Fare Revenue		7,928.54
IV-D Sheriff - Child Support/Paternity		316,185.34
MC DOT - Howell Township Agreement		32,000.00
Police Academy - Tuition		45,948.25
MCPO:		
USDOJ, DEA Reimbursement		33,776.70
Restitution Collections		2,596.13
County Emergency Response Team		41,000.00
Employee Fines/Fees		5,894.66
MCSO:		
Attorney ID Cards		1,225.00
USDOJ, US Marshal Service		16,000.00
MCCI:		
Inmate Fees		192,214.46
SSA Reimbursement		67,600.00
Inmate Medical Co-Pay Program		13,009.18
Donations		100.00
Western Union Commissions		5,297.00
Reimbursement Inmates, US Air Force Fort Dix		118,020.00
Inmate Commissary Account		386,177.55
GIS A/R Munic/Others - Excess		3,110.00
Licensing Agreement - Fiber Optic Cable		47,005.50
Bayshore Ferry - Food/Beverage Concession		926.81
Bayshore Ferry - Rent		118,612.45
Hess - JPM Grid - Demand Response Program		22,689.05
MCDSS:		
Federal Parent Locator Fees		12.00
Miscellaneous Unanticipated Revenue		422,016.93
FEMA/State of NJ - Disaster Reimbursement		1,327,546.66
Agriculture Easements		3,327.00
Consumer Affairs - Individual Fines		1,500.00
Energy Rebates		2,604.40
UNA/Rx/CARD - Commissions		1,263.00
ERR Reimbursement		463,597.88
Total Amount of Miscellaneous		
Revenues Not Anticipated	A-2	13,119,951.94
County Added and Omitted Taxes		(1,169,354.49)
	1-A	<u>\$ 11,950,597.45</u>

See accompanying notes.

CURRENT FUND

STATEMENT OF APPROPRIATIONS - REGULATORY BASIS

Year ended December 31, 2011

	Appropriated		Expended		Cancelled
	Original Budget	Budget After Modification	Paid or Charged	Reserved	
General Appropriations Operations - Excluded From "CAPS"					
General Government:					
Office of County Administrator:					
Salaries and Wages	\$ 513,168.00	\$ 525,168.00	\$ 524,340.13	\$ 827.87	
Other Expenses	85,656.00	85,656.00	50,905.28	34,750.72	
Department of Planning, Economic Devel. and Regulatory Affairs:					
Salaries and Wages	152,820.00	152,820.00	82,783.19	70,036.81	
Other Expenses	300.00	300.00	300.00		
Research, Technical and Consulting Services:					
Other Expenses	1,085,000.00	1,085,000.00	800,275.04	284,724.96	
Purchasing Department:					
Salaries and Wages	885,705.00	901,705.00	899,435.83	2,269.17	
Other Expenses	27,113.00	27,113.00	20,064.31	7,048.69	
Public Information:					
Salaries and Wages	506,307.00	506,307.00	499,635.74	6,671.26	
Other Expenses	840,907.00	840,907.00	674,017.06	166,889.94	
Human Resources Department:					
Salaries and Wages	1,006,769.00	1,041,769.00	1,038,568.70	3,200.30	
Other Expenses	66,493.00	66,493.00	55,966.14	10,526.86	
Board of Chosen Freeholders:					
Salaries and Wages	136,150.00	136,150.00	136,004.15	145.85	
Other Expenses	3,344.00	3,344.00	55.00	3,289.00	
Clerk of the Board:					
Salaries and Wages	565,933.00	565,933.00	491,845.55	74,087.45	
Other Expenses	67,350.00	67,350.00	29,709.85	37,640.15	
County Clerk - Elections:					
Salaries and Wages	128,838.00	128,838.00	125,744.79	3,093.21	
Other Expenses	137,650.00	137,650.00	126,487.06	11,162.94	
Office of the County Clerk:					
Salaries and Wages	2,196,350.00	2,240,350.00	2,199,077.97	41,272.03	
Other Expenses	278,702.00	278,702.00	216,289.31	62,412.69	
Superintendent of Elections:					
Salaries and Wages	1,221,726.00	1,281,726.00	1,275,223.17	6,502.83	
Other Expenses	448,450.00	448,450.00	397,348.45	51,101.55	
Board of Elections:					
Salaries and Wages	1,148,357.00	1,148,357.00	1,137,544.84	10,812.16	
Other Expenses	139,370.00	139,370.00	121,105.71	18,264.29	
Finance Department:					
Salaries and Wages	1,032,797.00	1,047,797.00	1,043,868.56	3,928.44	
Other Expenses	295,105.00	295,105.00	250,139.09	44,965.91	
Office of Records Management:					
Salaries and Wages	101,339.00	104,339.00	103,376.91	962.09	
Other Expenses	60,898.00	60,898.00	36,999.78	23,898.22	

See accompanying notes.

CURRENT FUND

STATEMENT OF APPROPRIATIONS - REGULATORY BASIS

Year ended December 31, 2011

	Appropriated		Expended		Cancelled
	Original Budget	Budget After Modification	Paid or Charged	Reserved	
General Appropriations					
Operations - Excluded From "CAPS"					
General Government (continued):					
Audit Services:					
Other Expenses	114,000.00	114,000.00	105,500.00	8,500.00	
Department of Information Technology:					
Salaries and Wages	2,138,869.00	2,190,869.00	2,177,501.26	13,367.74	
Other Expenses	1,088,754.00	1,088,754.00	971,460.52	117,293.48	
Board of Taxation:					
Salaries and Wages	377,805.00	377,805.00	369,004.25	8,800.75	
Other Expenses	6,249.00	6,249.00	2,914.49	3,334.51	
Office of the County Counsel:					
Salaries and Wages	480,000.00	495,000.00	493,818.41	1,181.59	
Other Expenses	1,411,765.00	1,411,765.00	992,098.50	419,666.50	
Office of County Adjuster:					
Salaries and Wages	120,979.00	128,979.00	125,862.57	3,116.43	
Other Expenses	5,001.00	5,001.00	1,960.00	3,041.00	
County Surrogate:					
Salaries and Wages	783,895.00	841,895.00	839,789.24	2,105.76	
Other Expenses	11,850.00	11,850.00	9,798.59	2,051.41	
County Engineer:					
Salaries and Wages	4,111,186.00	4,221,186.00	4,198,044.03	23,141.97	
Other Expenses	228,760.00	228,760.00	196,253.53	32,506.47	
Economic Development and Tourism:					
Salaries and Wages	255,550.00	277,550.00	276,732.50	817.50	
Other Expenses	45,000.00	45,000.00	31,539.86	13,460.14	
Historical Commission:					
Salaries and Wages	35,433.00	36,433.00	36,113.80	319.20	
Other Expenses	281,264.00	281,264.00	280,294.48	969.52	
Land Use Administration:					
Planning Board (N.J.S.40A:27-3):					
Salaries and Wages	1,454,184.00	1,454,184.00	1,399,352.86	54,831.14	
Other Expenses	191,614.00	191,614.00	123,674.89	67,939.11	
Contribution To Soil Conservation District (N.J.S. 4:24(1)):					
Other Expenses	4,370.00	4,370.00	4,370.00		
Code Enforcement and Administration:					
Weights and Measures:					
Salaries and Wages	397,659.00	397,659.00	375,790.85	21,868.15	
Other Expenses	1,500.00	1,500.00	1,500.00		

See accompanying notes.

CURRENT FUND

STATEMENT OF APPROPRIATIONS - REGULATORY BASIS

Year ended December 31, 2011

	Appropriated		Expended		Cancelled
	Original Budget	Budget After Modification	Paid or Charged	Reserved	
General Appropriations Operations - Excluded From "CAPS"					
Insurance:					
Other Insurance Premiums:					
Other Expenses	3,848,000.00	3,848,000.00	3,065,261.52	782,738.48	
Worker's Compensation:					
Other Expenses	5,575,000.00	5,825,000.00	5,450,766.80	374,233.20	
Group Insurance Plan:					
Other Expenses	55,300,000.00	55,300,000.00	46,714,294.29	8,585,705.71	
Unemployment Compensation Insurance (N.J.S.A. 43:21-3 et seq):					
Other Expenses	1,544,991.33	948,736.33	923,700.18	25,036.15	
Public Safety Functions:					
Sheriff's Office - Communications Division:					
Salaries and Wages	5,265,580.00	5,265,580.00	5,155,942.45	109,637.55	
Other Expenses	704,470.00	704,470.00	593,046.32	111,423.68	
Office of Emergency Management:					
Salaries and Wages	338,203.00	338,203.00	314,665.52	23,537.48	
Other Expenses	35,000.00	35,000.00	24,376.35	10,623.65	
Department of Consumer Affairs:					
Salaries and Wages	279,357.00	284,357.00	280,711.12	3,645.88	
Other Expenses	3,825.00	3,825.00	3,102.21	722.79	
Medical Examiner:					
Salaries and Wages	646,527.00	663,527.00	658,230.22	5,296.78	
Other Expenses	421,375.00	421,375.00	351,291.23	70,083.77	
Aid To Volunteer Rescue and Ambulance Squads (N.J.S. 40:5-2):					
Other Expenses	12,838.00	12,838.00		12,838.00	
Sheriffs Office:					
Salaries and Wages	11,809,430.00	12,148,430.00	12,001,940.61	147,489.39	
Other Expenses	2,766,290.00	2,766,290.00	2,705,722.23	60,567.77	
Office of the County Prosecutor:					
Salaries and Wages	21,232,069.00	21,632,069.00	21,438,864.21	193,204.79	
Other Expenses	1,233,000.00	1,233,000.00	1,015,941.02	217,058.98	
Correctional Institution:					
Salaries and Wages	35,518,694.00	37,518,694.00	36,304,500.80	1,214,193.20	
Other Expenses	10,821,313.00	10,821,313.00	10,539,091.13	282,221.87	
Fire Marshall (N.J.S. 40A:14-1):					
Salaries and Wages	515,054.00	520,054.00	514,734.84	5,319.16	
Other Expenses	42,391.00	42,391.00	39,068.76	3,322.24	
Police Academy and Firing Range:					
Salaries and Wages	359,113.00	359,113.00	332,808.43	26,304.57	
Other Expenses	73,400.00	74,400.00	73,791.45	608.55	

See accompanying notes.

CURRENT FUND

STATEMENT OF APPROPRIATIONS - REGULATORY BASIS

Year ended December 31, 2011

	Appropriated		Expended		Cancelled
	Original Budget	Budget After Modification	Paid or Charged	Reserved	
General Appropriations Operations - Excluded From "CAPS"					
Public Works Functions:					
County Road Maintenance:					
Salaries and Wages	5,938,657.00	5,938,657.00	5,584,325.23	354,331.77	
Other Expenses	1,493,600.00	2,493,600.00	2,444,591.67	49,008.33	
County Bridge Maintenance:					
Salaries and Wages	2,448,969.00	2,448,969.00	2,333,303.53	115,665.47	
Other Expenses	148,848.00	148,848.00	125,223.27	23,624.73	
Director of Public Works and Engineering:					
Salaries and Wages	406,628.00	417,628.00	415,484.70	2,143.30	
Other Expenses	21,410.00	21,410.00	21,100.16	309.84	
Shade Tree Commission:					
Salaries and Wages	1,263,020.00	1,263,020.00	1,183,340.67	79,679.33	
Other Expenses	112,445.00	112,445.00	83,543.49	28,901.51	
Buildings and Grounds:					
Salaries and Wages	6,664,527.00	6,784,527.00	6,704,182.85	80,344.15	
Other Expenses	6,976,079.00	6,976,079.00	6,634,355.42	341,723.58	
Division of Fleet Services:					
Salaries and Wages	1,760,689.00	1,760,689.00	1,729,943.38	30,745.62	
Other Expenses	1,498,499.00	1,498,499.00	1,285,938.10	212,560.90	
Mosquito Extermination Commission (N.J.S. 26:9-13 et seq):					
Other Expenses	2,125,874.00	2,125,874.00	1,849,587.44	276,286.56	
Human Services and Health Functions:					
Division of Social Services Administration:					
Salaries and Wages	21,744,608.00	21,744,608.00	19,941,260.72	1,803,347.28	
Other Expenses	19,617,438.00	19,617,438.00	14,796,789.85	4,820,648.15	
Temporary Assistance for Needy Families - County Share:					
Other Expenses	369,650.00	369,650.00	285,000.00	104,650.00	
Assistance for Social Security Recipients:					
Other Expenses	775,440.00	775,440.00	759,000.00	16,440.00	
Monmouth County Care Centers - Geraldine L. Thompson Division:					
Salaries and Wages	7,363,603.00	7,363,603.00	7,240,607.09	122,995.91	
Other Expenses	1,636,495.00	1,690,495.00	1,599,799.22	90,695.78	
Monmouth County Care Centers - John L. Montgomery Division:					
Salaries and Wages	8,741,702.00	8,741,702.00	8,042,651.27	699,050.73	
Other Expenses	2,475,683.00	2,475,683.00	2,307,724.20	167,958.80	
Division of Mental Health (N.J.S. 40A:5-29):					
Salaries and Wages	193,912.00	193,912.00	187,070.62	6,841.38	
Other Expenses	1,420,296.00	1,420,296.00	1,415,289.10	5,006.90	
Department of Children and Families:					
Other Expenses	3,369,680.00	3,369,680.00	3,369,680.00		
Department of Human Services:					
Salaries and Wages	162,891.00	166,891.00	166,025.25	865.75	
Other Expenses	6,125.00	6,125.00	2,090.67	4,034.33	

See accompanying notes.

CURRENT FUND

STATEMENT OF APPROPRIATIONS - REGULATORY BASIS

Year ended December 31, 2011

	Appropriated		Expended		Cancelled
	Original Budget	Budget After Modification	Paid or Charged	Reserved	
General Appropriations Operations - Excluded From "CAPS"					
Human Services and Health Functions (continued):					
Division of Planning and Contracting:					
Salaries and Wages	159,826.00	164,826.00	158,762.93	6,063.07	
Other Expenses	1,200.00	1,200.00	451.22	748.78	
Juvenile Detention Alternative Initiative:					
Salaries and Wages	221,174.00	221,174.00	216,835.36	4,338.64	
Other Expenses	13,556.00	13,556.00	13,008.18	547.82	
Public Health Service (N.J.S. 40A:13-1):					
Salaries and Wages	29,163.00	29,163.00	29,163.00	31,593.74	
Other Expenses	810,289.00	836,544.00	804,950.26		
Office of Disabilities:					
Salaries and Wages	49,440.00	51,440.00	50,390.25	1,049.75	
Other Expenses	3,677.00	3,677.00	3,317.81	359.19	
Aid To Disabilities (N.J.S. 40:23-8.11):					
Other Expenses	267,831.00	267,831.00	267,531.00	300.00	
Division of Alcohol and Drug Abuse Services (N.J.S. 40:9B-4):					
Salaries and Wages	110,000.00	113,000.00	112,114.75	885.25	
Other Expenses	562,386.00	562,386.00	560,948.88	1,437.12	
Intoxicated Driver Resource Center:					
Salaries and Wages	133,113.00	135,113.00	134,411.31	701.69	
Other Expenses	20,145.00	20,145.00	15,324.21	4,820.79	
Maintenance of Patients in State Institutions for Mental Diseases (N.J.S. 30:4 -79) County Share:					
Other Expenses	2,515,000.00	2,515,000.00	2,493,941.00	21,059.00	
Maintenance of Patients in State Institutions for Mental Diseases (N.J.S. 30:4 -79) State Share:					
Other Expenses	4,879,771.00	4,879,771.00	4,879,771.00		
Maintenance of Patients in State Institutions for Developmental Disabilities (N.J.S. 30:4-79):					
Other Expenses	14,558,765.00	14,558,765.00	14,558,765.00		
War Veterans Burial and Grave Decorations:					
Salaries and Wages	12,213.00	12,213.00	1,226.63	10,986.37	
Other Expenses	23,205.00	23,205.00	22,169.48	1,035.52	
Office on Aging:					
Salaries and Wages	164,498.00	166,498.00	165,348.96	1,149.04	
Other Expenses	6,349.00	6,349.00	5,927.04	421.96	
Division of Transportation:					
Salaries and Wages	426,514.00	426,514.00	238,197.53	188,316.47	
Other Expenses	1,317,013.00	1,317,013.00	1,240,287.72	76,725.28	
Environmental Health Act - Contractual (N.J.S. 26:3A2-21)					
Monmouth County Department of Health:					
Other Expenses	1,267,829.00	1,267,829.00	1,267,829.00		
Aid To Legal Aid Society:					
Other Expenses	13,174.00	13,174.00	13,174.00		
Youth, Education, Recreation and Welfare:					
Other Expenses	76,477.00	76,477.00	76,477.00		

See accompanying notes.

CURRENT FUND

STATEMENT OF APPROPRIATIONS - REGULATORY BASIS

Year ended December 31, 2011

	Appropriated		Expended		Cancelled
	Original Budget	Budget After Modification	Paid or Charged	Reserved	
General Appropriations Operations - Excluded From "CAPS"					
Park and Recreation Functions:					
Department of Parks and Recreation:					
Salaries and Wages	17,407,561.00	17,510,561.00	17,340,869.58	169,691.42	
Other Expenses	1,673,171.00	1,673,171.00	1,401,146.64	272,024.36	
Education Functions:					
Aid To Monmouth County Audio Visual Aids Commission:					
Other Expenses	5,425.00	5,425.00		5,425.00	
Mon. Cty. Community College Brookdale (N.J.S. 18A-64A):					
Other Expenses	21,938,717.00	21,938,717.00	21,938,717.00		
Reimbursement for Residents Attending Out of County Two Year Colleges (N.J.S. 18A-64A):					
Other Expenses	161,500.00	161,500.00	69,868.81	91,631.19	
Cooperative Extension Service:					
Salaries and Wages	367,775.00	367,775.00	352,501.69	15,273.31	
Other Expenses	93,627.00	93,627.00	86,600.55	7,026.45	
Vocational Schools:					
Other Expenses	16,662,178.00	16,662,178.00	16,662,178.00		
Superintendent of Schools:					
Salaries and Wages	407,960.00	407,960.00	404,084.30	3,875.70	
Other Expenses	8,837.00	8,837.00	7,199.16	1,637.84	
Other Common Operating Functions (Unclassified):					
Prior Years Bills:					
Snap-On Equipment	215.18	215.18	215.18		
Susan O'Brien	19.23	19.23	19.23		
Keegan Technician & Testing Association	396.00	396.00	396.00		
New Jersey School Boards Association	225.00	225.00	225.00		
Essex County College	26.40	26.40	26.40		
Pamela Bennett	578.40	578.40	578.40		
Acclaimed Healthcare, Inc.	2,251.00	2,251.00	2,251.00	160.00	
Colts Neck P.D.	160.00	160.00			
Accumulated Leave Compensation:					
Salaries and Wages	500,000.00	500,000.00	500,000.00		
Provision for Salary Adjustments and New Employees:					
Salaries and Wages	4,314,850.12	844,850.12		844,850.12	
Utility Expenses and Bulk Purchases:					
Utilities:					
Other Expenses	12,023,200.00	12,023,200.00	11,669,646.09	353,553.91	
Total Operations - Within "CAPS"	387,557,252.66	387,707,252.66	362,107,092.38	25,600,160.28	

See accompanying notes.

CURRENT FUND

STATEMENT OF APPROPRIATIONS - REGULATORY BASIS

Year ended December 31, 2011

	Appropriated		Expended		Cancelled
	Original Budget	Budget After Modification	Paid or Charged	Reserved	
General Appropriations Operations - Excluded From "CAPS"					
PUBLIC AND PRIVATE PROGRAMS OFFSET BY REVENUES					
State of New Jersey Department of Health and Senior Services:					
Monmouth County Office on Aging Comprehensive Area Plan Grant	4,466,580.00	4,466,580.00	4,466,580.00		
CAP/NEH Medicaid Case Management	1,000,000.00	1,000,000.00	1,000,000.00		
Alcoholism Services Plan - CY2011, 11-535-ADA-O	1,229,815.00	1,229,815.00	1,229,815.00		
State of New Jersey Governor's Council on Alcohol and Drug Abuse:					
Alliance Prevention - CY2011	684,596.00	684,596.00	684,596.00		
State of New Jersey Department of Community Affairs:					
Homeless Prevention Program (HPP) (Linkages) - FY 2011	54,750.00	54,750.00	54,750.00		
LIHEAP - CWA, FY 2011, 2011-05139-0294-00	13,536.00	13,536.00	13,536.00		
Universal Services Fund (USF) - CWA, FY2011, 2011-05134-0228-00	7,289.00	7,289.00	7,289.00		
State of New Jersey - New Jersey Transit Corporation:					
FTA - JARC Routh 35 Shuttle, FFY2008, Round 10	49,828.00	49,828.00	49,828.00		
FTA - JARC Routh 836 Shuttle, FFY2008, Round 10	100,000.00	100,000.00	100,000.00		
FTA - Section 5311 - FY 2012	229,119.00	229,119.00	229,119.00		
Senior Citizen and Disabled Resident Transportation Program (Casino) CY 2011	1,709,130.00	1,709,130.00	1,709,130.00		
Work First New Jersey - CY 2011 Project Income	388.00	388.00	388.00		
North Jersey Transportation Planning Authority:					
NJIT - Sub-Regional Transportation Planning Program - FY2012	154,777.50	154,777.50	154,777.50		
NJIT - STP, UPWP, Bike and Pedestrian Study, FY2012-2013	250,000.00	250,000.00	250,000.00		
NJIT - UPWP, Traffic Sign Inventory Assessment Program, FY2012	133,000.00	133,000.00	133,000.00		
Borough of Red Bank, Improvements to CR 10, FY 2011	82,849.00	82,849.00	82,849.00		
State of New Jersey Department of Transportation:					
Bridge MN-29, Future Needs, FY 2010	1,000,000.00	1,000,000.00	1,000,000.00		
County Bridge Inspections, #BR-WBIS, #755/756	811,266.51	811,266.51	811,266.51		
County Bridge HL-72, FY 2011	500,000.00	500,000.00	500,000.00		
County Bridge W-33, FY 2011	1,000,000.00	1,000,000.00	1,000,000.00		
County Bridge, O-11, FY 2011	1,000,000.00	1,000,000.00	1,000,000.00		
TTF, Annual Transportation Program (ATP) - FY 2010	6,898,000.00	6,898,000.00	6,898,000.00		
TTF, Annual Transportation Program (ATP) - FY 2011	5,284,000.00	5,284,000.00	5,284,000.00		
State of New Jersey - Department of Children and Families:					
DYFS - Youth Detention Center - CY2011 - 11BFNC	51,181.00	51,181.00	51,181.00		
DYFS - Human Services Advisory Council - CY2011 - 11AVNC	85,249.00	85,249.00	85,249.00		
DYFS - Family Court, Grants-In-Aid - CY2011 - 11CNNC	7,870.00	7,870.00	7,870.00		
DCBHS - CIACC - CY 2010, 10 CCNS	5,000.00	5,000.00	5,000.00		
DCBHS - CIACC - CY 2011, 11 CCNS	44,556.00	44,556.00	44,556.00		
DCBHS - CIACC - CY 2011, 11 CCNS - Suicide Prevention	5,000.00	5,000.00	5,000.00		
State of New Jersey - Department of Human Services:					
DFD - Special Initiative and Transportation - FY2012	90,383.00	90,383.00	90,383.00		
DFD - Social Services for the Homeless - CY2011 - SH10013	789,104.00	789,104.00	789,104.00		
DMHS - MHANJ - Disaster Liaison - FY 2011	2,500.00	2,500.00	2,500.00		
DMHS - Project Transition/Path and NUMAP - CY2010 - S1202039	6,140.00	6,140.00	6,140.00		
DMHS - Project Transition/Path and NUMAP - CY2011 - S1202039	505,376.00	505,376.00	505,376.00		

See accompanying notes.

CURRENT FUND

STATEMENT OF APPROPRIATIONS - REGULATORY BASIS

Year ended December 31, 2011

	Appropriated		Expended		Cancelled
	Original Budget	Budget After Modification	Paid or Charged	Reserved	
General Appropriations Operations - Excluded From "CAPS"					
PUBLIC AND PRIVATE PROGRAMS OFFSET BY REVENUES (continued)					
State of New Jersey - Office of the Attorney General:					
DLPs - DCJ - Victim Assistance, VOCA, SFY2011, V-13-09	240,348.00	240,348.00	240,348.00		
DLPs - DCJ - Victim Witness Advocacy Supplemental	101,231.00	101,231.00	101,231.00		
DLPs - DCJ - Stop Violence Against Women, 09VAWA-98	49,266.00	49,266.00	49,266.00		
DLPs - DCJ - SANE/SART, VS-34-10, FFY 2010	67,655.00	67,655.00	67,655.00		
DLPs - DCJ - JAG Task Force - FY 2012, #JAG-1-13TF-09	105,257.00	105,257.00	105,257.00		
DLPs - DCJ - LLEBG, Megan's Law, FFY 2011, JAG-1-13-08S	20,063.00	20,063.00	20,063.00		
DLPs - DCJ - Body Armor Replacement Fund (BARF) - FY2011	46,319.14	46,319.14	46,319.14		
DLPs - DCJ - LEOTEF - SFY2011	22,245.00	22,245.00	22,245.00		
DLPs - DCJ - LEOTEF - SFY2011 Part 2	18,210.00	18,210.00	18,210.00		
DLPs - DCJ - LEOTEF - SFY2011 Part 3	13,380.00	13,380.00	13,380.00		
DLPs - DHTS - Click It or Ticket, CY2011, OP11-45-01-86	4,000.00	4,000.00	4,000.00		
DLPs - DHTS - DWI Task Force, FFY2010, AL11-10-04-07	26,240.00	26,240.00	26,240.00		
DLPs - JJC - State/Community Partnership - CY2011	568,620.00	568,620.00	568,620.00		
DLPs - JJC - YSC, JDAI Innovations, CY2011	120,000.00	120,000.00	120,000.00		
DLPs - JJC - Family Court - CY2011, FC-PS-11-13	273,608.00	273,608.00	273,608.00		
DLPs - JJC - Juvenile Accountability Incentive Block Grant (JAIBG) FFY2010, 10-13	69,303.00	69,303.00	69,303.00		
State of New Jersey - Office of Homeland Security and Preparedness:					
Urban Areas Security Initiative, FFY 2009	65,000.00	65,000.00	65,000.00		
Interoperable Emergency Communication Grant Program, FFY 2009	107,534.26	107,534.26	107,534.26		
Homeland Security Grant Program, FFY 2011	456,484.50	456,484.50	456,484.50		
CARS-E Program - Carline, SFY 2010	50,000.00	50,000.00	50,000.00		
Port Authority of New York and New Jersey:					
Bayshore Port Security Project, FY 2007	100,000.00	100,000.00	100,000.00		
Shared Services Agreement - Various Municipalities:					
MCOEM, Shrewsbury Flood Warning, FY 2011 and 2012	12,000.00	12,000.00	12,000.00		
State of New Jersey - Department of Environmental Protection:					
Clean Communities Program - FY2011	95,258.73	95,258.73	95,258.73		
Recycling Program - REC-94-13 - Project Income	9,217.00	9,217.00	9,217.00		
OEC - Bayshore Waterfront Park Revetment 4201-07	750,000.00	750,000.00	750,000.00		
State of New Jersey - Dept of Labor and Workforce Development:					
ARRA - WIA - Disability Program Navigator (DPN) (09S) PY 2009	40,000.00	40,000.00	40,000.00		
ARRA - On the Job Training (09T) PY 2009	88,000.00	88,000.00	88,000.00		
Workforce Investment Act - (WIA) (10A, B, D & F) PY2010	320.99	320.99	320.99		
Workforce Investment Act - (WIA) (11A, B, D & F) PY2011	2,758,107.00	2,758,107.00	2,758,107.00		
Workforce Dev. Partnership Program (WDPP) (10C) - PY 2010	32,501.00	32,501.00	32,501.00		
Workforce Dev. Partnership Program (WDPP) (11C) - PY 2011	24,983.00	24,983.00	24,983.00		
Workforce Dev. Area - Business Dev. Initiative (10S) - PY 2010	19,206.00	19,206.00	19,206.00		
ARRA - WDAEDI (10T) - PY 2010	35,294.00	35,294.00	35,294.00		
BRAC/NEG (10V) - PY 2010	375,000.00	375,000.00	375,000.00		
BRAC/NEG (11L) - PY 2011	1,094,760.00	1,094,760.00	1,094,760.00		
NJ Build (11H) 2011-2012	4,000.00	4,000.00	4,000.00		
WIA - Dislocated Worker/Disaster Mini-NEG (11W) PY 2011	60,000.00	60,000.00	60,000.00		
WIA - Hurricane Irene Disaster NEG (11X)	180,193.00	180,193.00	180,193.00		

See accompanying notes.

COUNTY OF MONMOUTH, NEW JERSEY

CURRENT FUND

STATEMENT OF APPROPRIATIONS - REGULATORY BASIS

Year ended December 31, 2011

	Appropriated		Expended		
	Original Budget	Budget After Modification	Paid or Charged	Reserved	Cancelled
General Appropriations					
Operations - Excluded From "CAPS"					
PUBLIC AND PRIVATE PROGRAMS OFFSET BY REVENUES (continued)					
State of New Jersey - Dept of Labor and Workforce Development (continued)					
Work First New Jersey (WFNJ) (111) SFY2012	1,858,499.00	1,858,499.00	1,858,499.00		
Workforce Learning Link (WLL) (11K) - SFY2012	196,000.00	196,000.00	196,000.00		
WIB/WIA Scholarship Fund	9,200.00	9,200.00	9,200.00		
WIB, Alumni Awards Fund	1,600.00	1,600.00	1,600.00		
State of New Jersey - Department of State:					
DOE - Help America Vote Act (HAVA) #10ELEC006APA	64,496.00	64,496.00	64,496.00		
DTT - Cooperative Marketing Grant, FY 2011	18,750.00	18,750.00	18,750.00		
U.S. Department of Housing and Urban Development:					
Township of Edison - HOPWA - 2010	497,440.00	497,440.00	497,440.00		
Township of Edison - HOPWA - 2011	491,435.00	491,435.00	491,435.00		
US Department of Defense:					
ARMY - Adult Shelter, Fort Monmouth, 2011	57,000.00	57,000.00	57,000.00		
ARMY - Adult Shelter, Fort Monmouth, 2012	70,000.00	70,000.00	70,000.00		
US Department of Justice:					
Bureau of Justice Assistance (BJA) - SCAAP, FFY 2011	1,087,539.00	1,087,539.00	1,087,539.00		
Office of Justice Programs (OJP) - BVP, FY 2011	9,966.75	9,966.75	9,966.75		
MS - Joint Law Enforcement Operation, FY2011 JLEO-11-0080	3,000.00	3,000.00	3,000.00		
MS - Joint Law Enforcement Operation, FY2012 JLEO-11-0080	17,000.00	17,000.00	17,000.00		
US Environmental Protection Agency					
Environmental Education - Field Day Along the Bay	12,400.00	12,400.00	12,400.00		
Wash Facility/Fueling Station	485,000.00	485,000.00	485,000.00		
Naval Weapons Station Earle:					
M.C. Mosquito Extermination Commission, ISA, FY 2011	13,300.00	13,300.00	13,300.00		
Rutgers University:					
M.C. Mosquito Extermination Comm., Asian Tiger Mosquito Control, FY 2012	171,201.00	171,201.00	171,201.00		
M.C. Mosquito Extermination Comm., Asian Tiger Mosquito Control, DWFP, FY 2012	21,720.00	21,720.00	21,720.00		
County Clerks - Interlocal Service Agreements (ISA's):					
Document Summary Management System, E-Recording FY2006-2011	319,250.00	319,250.00	319,250.00		
National Children's Alliance:					
Monmouth County Child Advocacy Center Training, CY 2010	10,000.00	10,000.00	10,000.00		
Donations:					
NJNGFEC: Project Lifesaver, Sheriff's Office K-9	194.40	194.40	194.40		
Monmouth County:					
Matching Funds for Grants	503,141.50	503,141.50		503,141.50	
Total Public and Private Programs Offset By Revenues - Excluded From "CAPS"	42,273,020.28	42,273,020.28	41,769,878.78	503,141.50	
Total Operations - Excluded From "CAPS"	429,830,272.94	429,980,272.94	403,876,971.16	26,103,301.78	
Contingent	160,000.00	160,000.00	109,343.08	50,656.92	
Total Operations Including Contingent - Excluded From "CAPS"	429,990,272.94	430,140,272.94	403,986,314.24	26,153,958.70	
Detail:					
Salaries and Wages	176,709,139.12	176,709,139.12	170,083,959.10	6,625,180.02	
Other Expenses	253,281,133.82	253,431,133.82	233,902,355.14	19,528,778.68	

See accompanying notes.

CURRENT FUND

STATEMENT OF APPROPRIATIONS - REGULATORY BASIS

Year ended December 31, 2011

	Appropriated		Expended		Cancelled
	Original Budget	Budget After Modification	Paid or Charged	Reserved	
General Appropriations Operations - Excluded From "CAPS"					
Capital Improvements - Excluded From "CAPS"					
Capital Improvement Fund					
Capital Improvements: Buildings and Grounds	250,000.00	250,000.00	94,118.04	155,881.96	
Total Capital Improvements - Excluded From "CAPS"	250,000.00	250,000.00	94,118.04	155,881.96	
County Debt Service - Excluded From "CAPS"					
Payment of Bond Principal: State Aid - County College Bonds (N.J.S. 18A:64A-22.6) Vocational School Bonds Other Bonds	2,080,000.00 271,214.09 29,750,000.00	2,080,000.00 271,214.09 29,750,000.00	2,080,000.00 271,214.09 29,750,000.00		
Interest on Bonds: State Aid - County College Bonds (N.J.S. 18A:64A-22.6) Vocational School Bonds Other Bonds	402,598.73 99,661.46 13,279,676.99	402,598.73 99,661.46 13,279,676.99	402,598.73 99,661.46 13,279,676.97		\$ 0.02
Green Trust Loan Program: Loan Repayment for Principal and Interest Monmouth County Improvement Authority Lease Agreement - Correctional Facilities	1,068,359.83 3,901,493.85	1,068,359.83 3,901,493.85	1,068,359.83 3,901,493.85		
Total County Debt Service - Excluded From "CAPS"	50,853,004.95	50,853,004.95	50,853,004.93		0.02

See accompanying notes.

CURRENT FUND

STATEMENT OF APPROPRIATIONS - REGULATORY BASIS

Year ended December 31, 2011

	Appropriated		Expended		Cancelled
	Original Budget	Budget After Modification	Paid or Charged	Reserved	
General Appropriations Operations - Excluded From "CAPS"					
Deferred Charges and Statutory Expenditures - County:					
Statutory Expenditures:					
Contribution To:					
Public Employees' Retirement System	11,900,000.00	11,900,000.00	11,873,669.60	26,330.40	
Social Security System ("O.A.S.I.")	13,500,000.00	13,350,000.00	12,930,092.72	419,907.28	
Police and Firemen's Retirement System	13,750,000.00	13,750,000.00	13,720,446.61	29,553.39	
County Pension and Retirement Fund	50,000.00	50,000.00		50,000.00	
Defined Contribution Retirement Plan ("DCRP")	50,000.00	50,000.00	28,129.71	21,870.29	
Total Deferred Charges and Statutory Expenditures - County	39,250,000.00	39,100,000.00	38,552,338.64	547,661.36	
Total General Appropriations - Excluded From "CAPS"	520,183,277.89	520,183,277.89	493,376,432.77	26,806,845.12	0.02
Total General Appropriations	<u>\$ 520,343,277.89</u>	<u>\$ 520,343,277.89</u>	<u>\$ 493,485,775.85</u>	<u>\$ 26,857,502.02</u>	<u>\$ 0.02</u>
		A-2, A-3		A	A-3
Analysis of Budget After Modification					
Appropriations	\$ 491,500,000.00				
Appropriations - 40A-4-87	<u>28,843,277.89</u>				
	<u>\$ 520,343,277.89</u>				
Analysis of Paid or Charged					
Cash Disbursements			\$ 423,105,306.20		
Encumbrances Payable			28,868,763.37		
Cash Disbursements Local Match Grant Fund			538,686.00		
Federal and State Grants			40,973,020.28		
			<u>\$ 493,485,775.85</u>		

See accompanying notes.

TRUST FUND

EXHIBIT

COUNTY OF MONMOUTH, NEW JERSEY

TRUST FUND

COMPARATIVE BALANCE SHEET - REGULATORY BASIS

December 31, 2011 and 2010

<u>Assets</u>	<u>Reference</u>	<u>2011</u>	<u>2010</u>	<u>Reserves</u>	<u>Reference</u>	<u>2011</u>	<u>2010</u>
Cash and Cash Equivalents	1-B	\$ 114,547,714.81	\$ 117,258,781.11				
U.S. HUD Receivables:				Reserve for Taxes Receivable for			
Relocation Assistance Program	2-B	7,015,911.20	5,184,182.31	Library, Health and Open Space	10-B	\$ 121,318.09	\$ 130,805.62
Community Development Block	3-B	4,700,414.49	5,112,411.02	Reserve for U.S. HUD Grants:			
Home Investment Grant	4-B	4,810,135.85	6,060,951.66	Relocation Assistance Program	11-B	10,639,577.85	11,765,894.00
Shelter Plus Care Grant	5-B	1,760,323.00	1,396,853.00	Community Development Block Grants	12-B	5,614,745.24	5,134,559.75
Health Grants	6-B	1,141,065.31	1,861,463.51	ARRA Grant Reserves	13-B	84,127.27	236,352.28
Homeward Bound Grant	7-B	679,518.00	803,206.00	Home Investment Grants	14-B	4,880,794.25	6,149,024.32
Emergency Shelter Grants	8-B	187,975.23	65,571.85	Shelter Plus Care	15-B	1,751,013.00	1,342,095.00
ARRA Grants	9-B	179,468.24	156,117.51	Homeward Bound	16-B	652,144.00	649,645.00
Taxes Receivable for Library, Health				Reserve for:			
and Open Space Funds	10-B	121,318.09	130,805.62	Temporary Assistance To Needy Families	17-B	459,693.74	182,283.68
				Other Trust Funds	18-B	110,918,518.37	112,415,932.87
		20,596,129.41	20,771,562.48	Retirees Health Benefits	19-B	21,912.41	23,751.07
Total Receivables and Other Assets		\$ 135,143,844.22	\$ 138,030,343.59	Total Reserves		\$ 135,143,844.22	\$ 138,030,343.59

See accompanying notes.

GENERAL CAPITAL FUND
EXHIBITS

COUNTY OF MONMOUTH, NEW JERSEY

GENERAL CAPITAL FUND

COMPARATIVE BALANCE SHEET - REGULATORY BASIS

December 31, 2011 and 2010

<u>Assets</u>	<u>Reference</u>	<u>2011</u>	<u>2010</u>	<u>Liabilities, Reserves and Fund Balance</u>	<u>Reference</u>	<u>2011</u>	<u>2010</u>
Cash and Cash Equivalents	1-C,2-C	\$ 80,382,535.00	\$ 119,285,244.74	General Serial Bonds	8-C	\$ 347,538,500.00	\$ 380,238,500.00
				County College Serial Bonds - Chapter 12, P.L. 1971:			
				County Share	9a-C	2,000,000.00	2,000,000.00
				State Share	9-C	5,891,500.00	7,971,500.00
Accounts Receivable:				New Jersey Economic Development Authority:			
Municipal Easements	3-C	4,928,351.31	5,474,169.11	Public School Facilities Loan Program	10-C	563,105.97	834,320.06
Open Space Trust Fund	4-C	1,704,724.00	1,804,217.00	Vocational School Bonds	10a-C	2,400,000.00	2,400,000.00
State of New Jersey - State Agencies	5-C	8,537,212.75	9,813,745.75	Green Trust Loan Program:			
State of New Jersey - County College:				Other Program Agreements	11-C	2,287,692.62	3,295,161.50
Capital Projects, Chapter 12, P.L. 1971	9-C	5,891,500.00	7,971,500.00	IPA Note Payable	12-C	2,655,000.00	2,655,000.00
				Reserve for Scrip Redemption	C	1,508.63	1,508.63
				Improvement Authorizations:			
				Funded			
				Unfunded	13-C	86,023,740.50	124,352,904.53
				Interest Due State of New Jersey	13-C	135,827,500.00	135,827,500.00
				Capital Improvement Fund	14-C	8,210.01	
				Reserve for:	15-C	147,261.72	147,261.72
				Installment Purchase Agreement			
				Insurance - Open Space Fund	16-C	647,612.50	415,366.95
					17-C	1,704,724.00	1,804,217.00
Deferred Charges To Future Taxation:							
Funded	6-C	357,444,298.59	391,422,981.56				
Unfunded	7-C	135,827,500.00	135,827,500.00				
				Fund Balance			
					C-1	7,027,975.71	9,647,907.76
Total Assets		\$ 594,716,121.65	\$ 671,599,358.16	Total Liabilities, Reserves and Fund Balance		\$ 594,716,121.65	\$ 671,599,358.16

See accompanying notes.

COUNTY OF MONMOUTH, NEW JERSEY

GENERAL CAPITAL FUND

COMPARATIVE STATEMENT OF FUND BALANCE - REGULATORY BASIS

Years ended December 31, 2011 and 2010

	<u>Reference</u>		
Balance, December 31, 2010	C		\$ 9,647,907.76
Increased By:			
Improvement Authorizations Cancelled	13-C		<u>2,980,067.95</u>
			12,627,975.71
Decreased By:			
Appropriated To Finance			
2011 Current Fund Budget Revenue	1-C	\$ 3,500,000.00	
Improvement Authorizations	13-C	<u>2,100,000.00</u>	
			<u>5,600,000.00</u>
Balance, December 31, 2011	C		<u>\$ 7,027,975.71</u>

See accompanying notes.

RECLAMATION CENTER UTILITY FUND
EXHIBITS

COUNTY OF MONMOUTH, NEW JERSEY
RECLAMATION CENTER UTILITY FUND
COMPARATIVE BALANCE SHEET - REGULATORY BASIS

December 31, 2011 and 2010

<u>Assets</u>	<u>Reference</u>	<u>2011</u>	<u>2010</u>	<u>Liabilities, Reserves and Fund Balances</u>	<u>Reference</u>	<u>2011</u>	<u>2010</u>
Operating Fund:				Operating Fund:			
Cash and Cash Equivalents	1-D	\$ 60,120,667.70	\$ 61,158,833.35	Appropriation Reserves	D-4, 10-D	\$ 5,223,757.27	\$ 5,844,995.09
Change Fund	4-D	1,750.00	1,750.00	Appropriation Reserves Committed	D-4	8,026,202.84	9,401,907.87
				Landfill Closure Tax	5-D	9,050,482.07	8,356,733.22
		60,122,417.70	61,160,583.35	Accrued Interest on Bonds and Notes	7-D	157,393.35	134,915.42
				Haulers Deposits on Account	9-D	560,281.36	814,872.40
				Host Community Benefit Tax Payable	6-D	771,920.40	268,614.18
Receivables with Full Reserves:				Reserve For Environmental Impairment Liability	8-D	7,000,000.00	7,000,000.00
Receivable From Haulers	3-D	623,774.48	822,782.66	Accounts Payable	11-D	49,450.72	44,361.38
				Landfill Closure and Recycling Tax Payable	13-D	342,297.86	329,202.05
						31,181,785.87	32,195,401.61
Total Operating Fund		60,746,192.18	61,983,366.01	Reserve for Receivables	D	623,774.48	822,782.66
				Fund Balance	D-1	28,940,631.83	28,965,181.74
				Total Operating Fund		60,746,192.18	61,983,366.01
Capital Fund:				Capital Fund:			
Cash and Cash Equivalents	1-D 2-D	4,022,312.15	7,426,728.93	Serial Bonds	16-D	10,235,000.00	11,710,000.00
Fixed Capital	14-D	113,852,715.51	113,852,715.51	Improvement Authorizations:			
Fixed Capital Authorized and Uncompleted	15-D	9,325,000.00	9,325,000.00	Funded	17-D	2,790,494.04	6,194,910.82
				Unfunded	17-D	3,000,000.00	3,000,000.00
				Deferred Reserve for Amortization	18-D	6,534,505.96	6,325,000.00
				Reserve for Amortization	19-D	103,408,209.55	102,142,715.51
				Fund Balance	D-2	1,231,818.11	1,231,818.11
Total Capital Fund		127,200,027.66	130,604,444.44	Total Capital Fund		127,200,027.66	130,604,444.44
Utility Grant Fund:				Utility Grant Fund:			
Cash and Cash Equivalents	1-D	1,628,139.16	1,402,065.91	Appropriated Reserves Payable Committed	21-D	95,734.37	362,427.58
Receivable with Full Reserve - Grant Receivable	20-D		1,654.04	Appropriated Reserves Payable	21-D	1,532,404.79	1,041,292.37
				Total Utility Grant Fund		1,628,139.16	1,403,719.95
Total Assets		\$ 189,574,359.00	\$ 193,991,530.40	Total Liabilities, Reserves and Fund Balances		\$ 189,574,359.00	\$ 193,991,530.40

See accompanying notes.

COUNTY OF MONMOUTH, NEW JERSEY

RECLAMATION CENTER UTILITY FUND

COMPARATIVE STATEMENT OF OPERATIONS AND CHANGES IN FUND BALANCE
REGULATORY BASIS

Years ended December 31, 2011 and 2010

	<u>Reference</u>	<u>2011</u>	<u>2010</u>
Revenue and Other Income Realized:			
Operating Surplus Anticipated	D-3	\$ 19,500,000.00	\$ 19,700,000.00
Reclamation Center Utility Fees	D-3	27,084,754.57	26,825,140.20
Miscellaneous Revenue Anticipated	D-3	800,000.00	747,400.00
Miscellaneous Revenue Not Anticipated	D-3	1,967,930.22	1,956,750.85
Unexpended Balance of Appropriation Reserves	10-D	7,903,418.37	7,553,843.62
Accounts Payable Cancelled	11-D	19,346.93	90,641.05
Reserve For Accrued Interest on Bonds Cancelled	D-1		71,021.50
		<u>57,275,450.09</u>	<u>56,944,797.22</u>
Expenditures:			
Appropriations	D-4	<u>37,800,000.00</u>	<u>39,447,400.00</u>
Excess in Revenue		19,475,450.09	17,497,397.22
Fund Balance, January 1	D	<u>28,965,181.74</u>	<u>31,167,784.52</u>
		48,440,631.83	48,665,181.74
Decreased By:			
Utilized as Anticipated Revenue	D-1	<u>19,500,000.00</u>	<u>19,700,000.00</u>
Fund Balance, December 31	D	<u>\$ 28,940,631.83</u>	<u>\$ 28,965,181.74</u>

COUNTY OF MONMOUTH, NEW JERSEY

RECLAMATION CENTER UTILITY FUND

STATEMENT OF CAPITAL FUND BALANCE - REGULATORY BASIS

Year ended December 31, 2011

Reference

Balance, December, 31, 2011 and 2010	D	<u>\$ 1,231,818.11</u>
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See accompanying notes.

COUNTY OF MONMOUTH, NEW JERSEY

RECLAMATION CENTER UTILITY FUND

STATEMENT OF REVENUES - REGULATORY BASIS

Year ended December 31, 2011

	<u>Reference</u>	<u>Anticipated</u>	<u>Realized</u>	<u>Excess/ (Deficit)</u>
Operating Surplus Anticipated	D-1	\$ 19,500,000.00	\$ 19,500,000.00	
Miscellaneous Revenues:				
Utility Fees	D-1	26,500,000.00	27,084,754.57	\$ 584,754.57
NJDEP:				
Recycling Enhancement Act	D-1	800,000.00	800,000.00	
Not Anticipated	D-1		1,967,930.22	1,967,930.22
Total		<u>\$ 46,800,000.00</u>	<u>\$ 49,352,684.79</u>	<u>\$ 2,552,684.79</u>

Analysis of Miscellaneous Revenues Anticipated:

Utility Fees		\$ 27,084,754.57
NJDEP:		
Recycling Enhancement Act		800,000.00
1-D		<u>\$ 27,884,754.57</u>

Analysis of Non-Budget Revenue:

Interest on Investments and Deposits		\$ 219,165.56
Grass Clippings		114,015.23
Gas Utility Fees		883,650.13
Scrap Metal		13,737.50
Rentals		5,220.00
Utility Reimbursements		1,859.67
Recycling Commissions		184,361.08
Recycled Glass		180,928.80
Renewable Energy Credits		206,244.89
Cover Material		13,264.38
Electronic Waste Recycling Services		50,300.53
FEMA Reimbursement		70,328.64
Miscellaneous		24,853.81
1-D		<u>\$ 1,967,930.22</u>

See accompanying notes.

COUNTY OF MONMOUTH, NEW JERSEY

RECLAMATION CENTER UTILITY FUND

STATEMENT OF EXPENDITURES - REGULATORY BASIS

Year ended December 31, 2011

	<u>Budget</u>	<u>Cancelled</u>	<u>Budget Modified</u>	<u>Expended</u>	
				<u>Paid or Charged</u>	<u>Reserved</u>
Operating:					
Salaries and Wages	\$ 5,700,000.00	\$ 700,000.00	\$ 5,000,000.00	\$ 4,803,092.45	\$ 196,907.55
Other Expenses	36,115,781.72	8,300,000.00	27,815,781.72	23,216,509.44	4,599,272.28
Prior Year Bills	5,561.60		5,561.60	5,561.60	
NJDEP:					
Recycling Enhancement Act	800,000.00		800,000.00	800,000.00	
Total Operating	<u>42,621,343.32</u>	<u>9,000,000.00</u>	<u>33,621,343.32</u>	<u>28,825,163.49</u>	<u>4,796,179.83</u>
Capital Improvements:					
Capital Outlay	<u>2,277,000.00</u>		<u>2,277,000.00</u>	<u>1,849,422.56</u>	<u>427,577.44</u>
Total Capital Improvements	<u>2,277,000.00</u>		<u>2,277,000.00</u>	<u>1,849,422.56</u>	<u>427,577.44</u>
Debt Service:					
Payment of Bond Principal	<u>1,475,000.00</u>		<u>1,475,000.00</u>	<u>1,475,000.00</u>	
Interest on Bonds	<u>426,656.68</u>		<u>426,656.68</u>	<u>426,656.68</u>	
Total Debt Service	<u>1,901,656.68</u>		<u>1,901,656.68</u>	<u>1,901,656.68</u>	
	<u>\$ 46,800,000.00</u>	<u>\$ 9,000,000.00</u>	<u>\$ 37,800,000.00</u>	<u>\$ 32,576,242.73</u>	<u>\$ 5,223,757.27</u>

Reference

D-3

D-4

D-4

D

Analysis of Paid or Charged:

Accrued Interest Payable	7-D	\$ 22,477.93
Committed	D	8,026,202.84
Paid	1-D	24,527,561.96

See accompanying notes.

	\$ 32,576,242.73
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GENERAL FIXED ASSETS ACCOUNT GROUP
EXHIBIT

COUNTY OF MONMOUTH, NEW JERSEY
GENERAL FIXED ASSETS ACCOUNT GROUP
COMPARATIVE BALANCE SHEET - REGULATORY BASIS

December 31, 2011 and 2010

<u>Assets</u>	<u>Reference</u>	<u>2011</u>	<u>2010</u>	<u>Liabilities</u>	<u>Reference</u>	<u>2011</u>	<u>2010</u>
Land	1-E	\$ 348,821,600.59	\$ 342,682,515.03				
Buildings	1-E	294,537,664.36	294,149,824.36				
Furniture, Fixtures and Equipment	1-E	47,931,054.88	46,802,020.12				
Vehicles	1-E	76,812,816.78	73,583,886.11	Investment in General Fixed Assets	1-E	\$ 768,103,136.61	\$ 757,218,245.62
Total Assets		<u>\$ 768,103,136.61</u>	<u>\$ 757,218,245.62</u>	Total Liabilities		<u>\$ 768,103,136.61</u>	<u>\$ 757,218,245.62</u>

See accompanying notes.

OFFICE OF THE SURROGATE
EXHIBIT

COUNTY OF MONMOUTH, NEW JERSEY

OFFICE OF THE SURROGATE

BALANCE SHEET - STATUTORY BASIS

December 31, 2011 and 2010

<u>Assets</u>	<u>Reference</u>	Balance December 31, <u>2011</u>	Balance December 31, <u>2010</u>
General Fund			
Cash	1-F	<u>\$ 31,815.79</u>	<u>\$ 26,675.04</u>
Trust Fund			
Cash	4-F	<u>25,571,677.15</u>	<u>27,771,609.25</u>
Total Assets		<u><u>\$ 25,603,492.94</u></u>	<u><u>\$ 27,798,284.29</u></u>
<u>Liabilities and Reserves</u>			
General Fund			
Reserve for Lawyer's Deposits	3-F	<u>\$ 31,815.79</u>	<u>\$ 26,675.04</u>
		<u>31,815.79</u>	<u>26,675.04</u>
Trust Fund			
Reserve for Awards and Legacies To Minors and Incompetents	4-F	<u>25,571,677.15</u>	<u>27,771,609.25</u>
		<u><u>\$ 25,603,492.94</u></u>	<u><u>\$ 27,798,284.29</u></u>

See accompanying notes.

OFFICE OF THE SHERIFF
EXHIBIT

COUNTY OF MONMOUTH, NEW JERSEY

OFFICE OF THE SHERIFF

BALANCE SHEET - STATUTORY BASIS

December 31, 2011 and 2010

<u>Assets</u>	<u>Reference</u>	Balance December 31, <u>2011</u>	Balance December 31, <u>2010</u>
General Accounts:			
Cash	1-G	<u>\$ 995,012.79</u>	<u>\$ 1,146,198.62</u>
Appropriation Account:			
Cash	1-G	<u>4,620.02</u>	<u>3,997.31</u>
Total Assets		<u><u>\$ 999,632.81</u></u>	<u><u>\$ 1,150,195.93</u></u>
<u>Liabilities and Reserves</u>			
General Account:			
Deposits on Sheriff's Sales	2-G	\$ 850,898.34	\$ 1,084,646.86
Summons and Complaints	3-G	3,081.32	2,006.72
Wage Execution Account	4-G	67,068.87	16,691.29
General Writs (Levies)	5-G	<u>73,964.26</u>	<u>42,853.75</u>
		<u>995,012.79</u>	<u>1,146,198.62</u>
Appropriation Account:			
Reserve for Witness Fees	6-G	<u>4,620.02</u>	<u>3,997.31</u>
		<u><u>\$ 999,632.81</u></u>	<u><u>\$ 1,150,195.93</u></u>

See accompanying notes.

OFFICE OF THE COUNTY ADJUSTER
EXHIBIT

COUNTY OF MONMOUTH, NEW JERSEY

OFFICE OF THE COUNTY ADJUSTER

BALANCE SHEET - STATUTORY BASIS

December 31, 2011 and 2010

<u>Assets</u>	<u>Reference</u>	Balance December 31, <u>2011</u>	Balance December 31, <u>2010</u>
Cash	1-H	\$ 0.00	\$ 309.37
Accounts Receivable - Patients	2-H	<u>166,535.72</u>	<u>167,610.47</u>
Total Assets		<u>\$ 166,535.72</u>	<u>\$ 167,919.84</u>
<u>Liabilities and Reserves</u>			
Balance Due County Treasurer	1-H	\$ 0.00	\$ 309.37
Reserve for Patients' Receivables	2-H	<u>166,535.72</u>	<u>167,610.47</u>
Total Liabilities and Reserves		<u>\$ 166,535.72</u>	<u>\$ 167,919.84</u>

See accompanying notes.

JOHN L. MONTGOMERY DIVISION

EXHIBIT

COUNTY OF MONMOUTH, NEW JERSEY
MONMOUTH COUNTY CARE CENTER
JOHN L. MONTGOMERY DIVISION

COMPARATIVE BALANCE SHEET - REGULATORY BASIS

December 31, 2011 and 2010

<u>Assets</u>	<u>Reference</u>	<u>2011</u>	<u>2010</u>	<u>Liabilities and Reserves</u>	<u>Reference</u>	<u>2011</u>	<u>2010</u>
Geriatric Unit:				Geriatric Unit:			
Cash - General Account	1-I	\$ 42,237.55	\$ 47,273.63	Patient Care Receivables	2-I	\$ 1,384,169.22	\$ 2,000,546.01
Accounts Receivable	2-I	1,384,169.22	2,000,546.01	Trust Accounts	3-I	47,459.76	71,332.98
Patients Trust Accounts	3-I	47,459.76	71,332.98	Due To County Treasurer	4-I	42,237.55	47,273.63
Total Geriatric Unit		<u>1,473,866.53</u>	<u>2,119,152.62</u>	Total Geriatric Unit		<u>1,473,866.53</u>	<u>2,119,152.62</u>
Young Adult Care:				Young Adult Care:			
Cash - General Account	1-I		1,740.00	Reserve for:			
Accounts Receivable	2-I	315,697.51	737,418.86	Patient Care Receivables	2-I	315,697.51	737,418.86
Patients Trust Accounts	3-I	3,463.81	1,985.89	Trust Accounts	3-I	3,463.81	1,985.89
Total Young Adult Care		<u>319,161.32</u>	<u>741,144.75</u>	Due To County	4-I	-	1,740.00
				Total Young Adult Care		<u>319,161.32</u>	<u>741,144.75</u>
Total:				Total:			
Cash - General Account	1-I	42,237.55	49,013.63	Reserve for:			
Accounts Receivable	2-I	1,699,866.73	2,737,964.87	Patient Care Receivables	2-I	1,699,866.73	2,737,964.87
Patients Trust Accounts	3-I	50,923.57	73,318.87	Trust Accounts	3-I	50,923.57	73,318.87
Total Assets		<u>\$ 1,793,027.85</u>	<u>\$ 2,860,297.37</u>	Due To:			
				Patients	4-I	42,237.55	49,013.63
				County Treasurer	5-I		
				Total Liabilities and Reserves		<u>\$ 1,793,027.85</u>	<u>\$ 2,860,297.37</u>

See accompanying notes.

GERALDINE L. THOMPSON DIVISION
EXHIBIT

COUNTY OF MONMOUTH, NEW JERSEY
 MONMOUTH COUNTY CARE CENTER
 GERALDINE L. THOMPSON DIVISION
 COMPARATIVE BALANCE SHEET - REGULATORY BASIS
 December 31, 2011 and 2010

<u>Assets</u>	<u>Reference</u>	<u>2011</u>	<u>2010</u>	<u>Liabilities and Reserves</u>	<u>Reference</u>	<u>2011</u>	<u>2010</u>
Cash - General Account	1-J	\$ 150,524.33	\$ 127,883.38	Reserve for:			
Accounts Receivable	2-J	2,301,215.81	3,240,377.14	Patients Care	2-J	\$ 2,301,215.81	\$ 3,240,377.14
Patient Trust Account	3-J	33,928.15	31,856.97	Trust Accounts	4-J	33,928.15	31,856.97
				Due To County Treasurer	5-J	150,524.33	127,883.38
Total Assets		<u>\$ 2,485,668.29</u>	<u>\$ 3,400,117.49</u>	Total Liabilities and Reserves		<u>\$ 2,485,668.29</u>	<u>\$ 3,400,117.49</u>

See accompanying notes.

DEPARTMENT OF PARKS AND RECREATION
EXHIBIT

COUNTY OF MONMOUTH, NEW JERSEY
DEPARTMENT OF PARKS AND RECREATION
BALANCE SHEET - STATUTORY BASIS

December 31, 2011 and 2010

<u>Assets</u>	<u>Reference</u>	Balance December 31, <u>2011</u>	Balance December 31, <u>2010</u>
Cash		\$ 355,752.23	\$ 350,015.60
Change Fund		<u>53,957.00</u>	<u>49,575.00</u>
Total Assets	1-K	<u>\$ 409,709.23</u>	<u>\$ 399,590.60</u>
<u>Liabilities and Reserves</u>			
Reserve for:			
Checking Account		\$ 1,500.00	\$ 1,500.00
Change Fund		53,967.00	49,575.00
Interest - Sales Tax		9.99	9.99
Boat Contract Security		<u>354,232.24</u>	<u>348,505.61</u>
Total Liabilities and Reserves	1-K	<u>\$ 409,709.23</u>	<u>\$ 399,590.60</u>

See accompanying notes.

YOUTH DETENTION CENTER
EXHIBIT

COUNTY OF MONMOUTH, NEW JERSEY

YOUTH DETENTION CENTER

BALANCE SHEET - STATUTORY BASIS

December 31, 2011 and 2010

<u>Assets</u>	<u>Reference</u>	Balance December 31, <u>2011</u>	Balance December 31, <u>2010</u>
Cash		<u>\$ 2,931.63</u>	<u>\$ 2,916.12</u>
Total Assets	L	<u><u>\$ 2,931.63</u></u>	<u><u>\$ 2,916.12</u></u>
<u>Liabilities and Reserves</u>			
Due To:			
Residents Inmates		<u>\$ 2,473.35</u>	<u>\$ 2,473.35</u>
County - Interest		<u>458.28</u>	<u>442.77</u>
Total Liabilities and Reserves	L	<u><u>\$ 2,931.63</u></u>	<u><u>\$ 2,916.12</u></u>

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

DEPARTMENT OF CORRECTIONS

EXHIBIT

COUNTY OF MONMOUTH, NEW JERSEY

DEPARTMENT OF CORRECTIONS

BALANCE SHEET - STATUTORY BASIS

December 31, 2011 and 2010

<u>Assets</u>	<u>Reference</u>	Balance December 31, <u>2011</u>	Balance December 31, <u>2010</u>
Inmates' Checking Account		\$ 349,802.39	\$ 306,268.36
Due From County		47,878.23	44,598.26
Accounts Receivable - Inmates		<u>3,847,110.66</u>	<u>3,613,587.43</u>
Total Assets	N	<u>\$ 4,244,791.28</u>	<u>\$ 3,964,454.05</u>
<u>Liabilities</u>			
Due To:			
State of New Jersey		\$ 11,589.94	\$ 9,876.93
County:			
Postage		231.40	191.84
Medical		638.79	1,188.74
Processing Fees		14,996.58	11,495.53
Commission		38,419.59	28,724.65
Miscellaneous		166.72	296.97
Commissary Company		77,480.14	70,044.59
Accounts Payable - Inmate Accounts		254,157.46	229,047.37
Reserve for Receivable - Inmates		<u>3,847,110.66</u>	<u>3,613,587.43</u>
Total Liabilities	N	<u>\$ 4,244,791.28</u>	<u>\$ 3,964,454.05</u>

See accompanying notes.

OFFICE OF THE COUNTY CLERK
EXHIBIT

COUNTY OF MONMOUTH, NEW JERSEY
OFFICE OF THE COUNTY CLERK
COMPARATIVE BALANCE SHEET - REGULATORY BASIS

December 31, 2011 and 2010

<u>Assets</u>	<u>Reference</u>	<u>2011</u>	<u>2010</u>	<u>Liabilities and Reserves</u>	<u>Reference</u>	<u>2011</u>	<u>2010</u>
Registry Department:				Registry Department:			
Cash	1-O	\$ 371,074.70	\$ 340,122.83	Reserve for:	3b-O	\$ 2,146.25	\$ 1,206.00
Cash Drawers	O	200.00	200.00	Accounts Receivable	O	200.00	200.00
Accounts Receivable - Lawyers	3-O	2,146.25	1,206.00	Cash Drawers	3a-O	371,074.70	340,122.83
				Lawyer's Deposits			
Total Assets		<u>\$ 373,420.95</u>	<u>\$ 341,528.83</u>	Total Liabilities and Reserves		<u>\$ 373,420.95</u>	<u>\$ 341,528.83</u>

See accompanying notes.

TUBERCULOSIS CONTROL PROGRAM

EXHIBIT

COUNTY OF MONMOUTH, NEW JERSEY

TUBERCULOSIS CONTROL PROGRAM

BALANCE SHEET - STATUTORY BASIS

December 31, 2011 and 2010

<u>Assets</u>	<u>Reference</u>	Balance December 31, <u>2011</u>	Balance December 31, <u>2010</u>
Cash - General Account	1-P	\$ 4,756.85	\$ 918.55
Accounts Receivable	2-P	<u> </u>	<u>228.00</u>
Total Assets		<u>\$ 4,756.85</u>	<u>\$ 1,146.55</u>
<u>Liabilities and Reserves</u>			
Due To County Treasurer - General	3-P	\$ 4,756.85	\$ 918.55
Reserve for Accounts Receivable	P	<u> </u>	<u>228.00</u>
Total Liabilities and Reserves		<u>\$ 4,756.85</u>	<u>\$ 1,146.55</u>

See accompanying notes.

NOTES TO FINANCIAL STATEMENTS

COUNTY OF MONMOUTH, NEW JERSEY

NOTES TO FINANCIAL STATEMENTS

Years ended December 31, 2011 and 2010

1. Summary of Significant Accounting Policies

A. Reporting Entity

The Governmental Accounting Standards Board ("GASB") is the accepted standard-setting body for establishing governmental accounting and financial reporting principles. GASB has adopted accounting statements to be used by governmental units when reporting financial position and results of operations in accordance with accounting principles generally accepted in the United States of America ("GAAP"). The municipalities in the State of New Jersey do not prepare financial statements in accordance with GAAP and thus do not comply with all of the GASB pronouncements.

GASB Statement 14 establishes criteria to be used in determining the component units, which should be included in the financial statements of an oversight entity. The criteria differ from the Division's requirements whereby certain boards, commissions, and agencies of the County, by statute or other directive, report separately on their financial statements.

The basic financial statements of the County include all governmental activities organizations and functions for which the County exercises significant oversight responsibility and for which it has appropriated funds in accordance with statutory requirements (N.J.S. 40A:5-5) except for the following entities:

County College
County Mosquito Commission
County Vocational School
County Improvement Authority

B. Description of Funds

GASB is the accepted standard-setting body for establishing governmental accounting and financial reporting principles. GASB Codification establishes three fund types to be used by general purpose governmental units when reporting financial position and results of operations in accordance with GAAP.

The accounting policies of the County conform to the accounting principles and practices applicable to municipalities prescribed by the Division of Local Government Services, Department of Community Affairs, State of New Jersey. The accompanying financial statements are presented in the format prescribed by the State of New Jersey. Such principles and practices are designed primarily for determining compliance with legal provisions and budgetary restrictions and are a means of reporting on the stewardship of public officials with respect to public funds. Under this method of accounting, the County accounts for its financial transactions through the following separate funds:

Current Fund - is used to account for all revenues and expenditures applicable to the general operations of County departments.

Trust Funds - are used to account for assets held by the County in a trustee capacity or as an agent for individuals and other governmental agencies. Funds held by the County which have restrictions placed on the use of such funds are recorded in the Trust Fund.

COUNTY OF MONMOUTH, NEW JERSEY

NOTES TO FINANCIAL STATEMENTS

Years ended December 31, 2011 and 2010

1. Summary of Significant Accounting Policies (continued)

B. Description of Funds (continued)

General Capital Fund - is used to account for financial resources to be used for the acquisition of general capital facilities. The major resources are derived from the sale of serial bonds and bond anticipation notes.

Grant Fund - is used to account for resources and expenditures of Federal and State Grant Funds.

Reclamation Utility Operating Fund - is used to account for revenues and expenditures related to the operation of a waste disposal and reclamation utility center, in general supported by user fees.

Reclamation Utility Capital Fund - is used to account for financial resources for the acquisition of major capital reclamation facilities and property primarily financed through the issue of utility debt obligations.

Reclamation Utility Grant Fund - is used to account for resources and expenditures of Federal and State Grant Funds.

General Fixed Assets Account Group - The County has complied with Technical Accounting Directive No. 85-2 issued by the Division of Local Government Services. Technical Accounting Directive No. 85-2 utilizes the following accounting policies:

Fixed assets used in governmental operations (general fixed assets) are accounted for in the General Fixed Assets Account Group. 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.

All fixed assets are valued at historical cost or estimated historical cost if actual historical cost is not available, except for land which is valued at estimated market value.

No depreciation is provided for in the financial statements.

Expenditures for construction in progress are recorded in the Capital Funds until such time as the construction is completed and put into operation.

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

Surrogate - The Surrogate collects fees for a variety of services connected with the probate of wills and the administration of estates. Funds are held in trust for minors and invested in certificates of deposits and treasury obligations. Computer systems are utilized to record all transactions to determine what monies are owed, when the minor reaches majority and the amount of funds to be disbursed.

COUNTY OF MONMOUTH, NEW JERSEY

NOTES TO FINANCIAL STATEMENTS

Years ended December 31, 2011 and 2010

1. Summary of Significant Accounting Policies (continued)

B. Description of Funds (continued)

Sheriff - Working with local police, the Sheriff's personnel assist in emergencies, drunken driving roadblocks and undercover investigations. They maintain security at the Hall of Records and County Clerk's office. The Sheriff collects fees for the services rendered for foreclosures, garnishments, summons and complaints, writs and other charges. They utilize a computer system to maintain the necessary records to record all transactions, such as receipts and disbursements and payments due to or from attorneys.

Youth Detention Center - The Monmouth County Youth Detention Center provides a secure environment for those youthful offenders deemed a threat to the physical safety of the community. The facility provides all appropriate services/goods to support their physical, emotional and social developmental needs.

Adjuster - The Adjuster's office is a "referee" for the court. Any individual, who has resided in Monmouth County for a minimum of five years and is institutionalized, the County pays for hospital care. A competency hearing is held to determine if, when and how the funds will be paid back.

Monmouth County Care Centers - The records for the Monmouth County Care Facilities are well kept, but a problem arises due to the fact that they are maintained on an accrual method of accounting and the County maintains their records on a modified accrual system. This is necessary since the record keeping system is unique to the Care Facility to enable them to track their costs, including those paid directly by the County on their behalf, such as vendor bills and payroll, to conform to their cost accounting needs. The general ledger on the other hand, needs to conform to the County's system, which utilizes the modified accrual accounting system. Therefore, the general ledger must be modified from an accrual to a modified accrual method of accounting. Year-end adjusting entries must therefore be made to the general ledger to bring it in compliance with the County. The Monmouth County Finance Department will assist the Care Facilities in achieving this function.

Department of Parks and Recreation - The Parks Department manages the various parks, golf courses, camping grounds, boat marina, annual Freehold fair, etc. These facilities are all open for public use. Fees are charged based on the facility being used. There are free facilities throughout the County as well. The administrative office, located in Lincroft, maintains all the accounting records and coordinates all programs that the Parks Department offers. They utilize a main frame computer as well as PC's to record all records.

County Clerk - The County Clerk collects and remits funds to the County, the State and third parties for a variety of services that are essentially legal in nature. The Clerk uses computers with specifically designed software to record and account for the services rendered in the department. By using the system, the Clerk's staff is able to calculate fees, validate legal documents and issue sequentially numbered receipts for services. Examples of services rendered are recording mortgages, land title deeds, liens, and trade names. They issue passports and state identification cards as well as maintain the Archives System, a huge volume of records open to the public.

COUNTY OF MONMOUTH, NEW JERSEY

NOTES TO FINANCIAL STATEMENTS

Years ended December 31, 2011 and 2010

1. Summary of Significant Accounting Policies (continued)

B. Description of Funds (continued)

Prosecutor - The Prosecutor is the chief law enforcement officer in Monmouth County and has the responsibility to investigate and prosecute violators of criminal laws. They maintain three bank accounts to accommodate the petty cash accounts for the confidential, extradition and emergency funds to supply the funds for investigations and travel.

Department of Corrections - The Department of Corrections operates the County jail. Some prisoners are held on behalf of the State of New Jersey ("NJDOC"), US Marshals Service ("USMS"), Immigration Customs Enforcement ("ICE") and the City of Philadelphia due to overcrowding at their facilities. Reimbursements are received from these entities to cover the costs associated with providing secured housing. There is a commissary and account system so that inmates may purchase "comfort" items not normally provided, which include hygiene, clothing and snack foods. The commissary services are contracted out and the Department of Corrections receives a commission at a specified percentage based upon total sales. There is a Work Release program in effect, whereby inmates are temporarily released and are gainfully employed to earn monies to satisfy fines, child support and judgments.

T.B. Clinic - The T. B. Clinic has space in the Health Department facility. They test patients for this disease at a reasonable cost and for free if no funds are available. Two checking accounts are maintained; one for petty cash, the other for general checking.

C. Measurement Focus, Basis of Accounting and Basis of Presentation

The accounting principles and practices prescribed for municipalities by the Division of Local Government Services differ in certain respects from GAAP applicable to local government units. The more significant differences follow.

A modified accrual basis of accounting is followed by the County. Modifications from the accrual basis follow:

Revenues

Revenues are recorded as received in cash except for statutory reimbursements and grant funds, which are due from other governmental units. State and federal grants for operating purposes are realized as revenues when anticipated in the County budget. Receivables for property taxes are recorded with offsetting reserves within the Current Fund. Other amounts that are due to the County which are susceptible to accrual are recorded as receivables with offsetting reserves. These reserves are liquidated and revenues are recorded as realized upon receipt of cash. GAAP requires the recognition of revenues for general operations in the accounting period in which they become available and measurable.

COUNTY OF MONMOUTH, NEW JERSEY

NOTES TO FINANCIAL STATEMENTS

Years ended December 31, 2011 and 2010

1. Summary of Significant Accounting Policies (continued)

C. Measurement Focus, Basis of Accounting and Basis of Presentation (continued)

Expenditures

- (a) Disbursements for Current Fund inventory-type items are considered expenditures at the time of purchase;
- (b) Prepaid expenses are not recorded;
- (c) Interest on long-term debt included in the General Capital Fund is recorded as an expenditure when paid;
- (d) The encumbrance method of accounting, which records commitments such as purchase orders and contracts as a charge against the current year's budget in addition to expenditures made or accrued, is utilized. The cash basis of accounting, however, is followed for recording the County's share of contributions for fringe benefits, such as retirement plans, accrued sick leave and vacation leave.

Appropriation reserves are recorded at December 31 for unexpended appropriation balances except for amounts which, according to state statutes, may be cancelled by the governing body. The appropriation reserves are available to satisfy specific claims, commitments or contracts incurred during the preceding fiscal year. At the end of the succeeding fiscal year, the remaining unexpended balances lapse to fund balance through other credits to revenue.

Had the County's financial statements been prepared under generally accepted accounting principles, the encumbrance method of accounting would be followed for expenditures presently reflected on a paid or charged basis, appropriation reserves would not be recorded, revenues susceptible to accrual would have been reflected without offsetting reserves and inventories would not be reflected as expenditures at the time of purchase.

Accordingly, the accompanying financial statements are not intended to present financial position and results of operations in conformity with generally accepted accounting principles.

The County follows a modified basis of accounting prescribed by the State of New Jersey that differs from GAAP. The more significant differences are as follows:

Property Taxes and Other Revenues - Property taxes and other revenues are recognized on a cash basis. Receivables for property taxes and other revenues, which are susceptible to accrual, are recorded with offsetting reserves on the Current Fund balance sheet. GAAP requires such revenue to be recognized in the accounting period when they become susceptible to accrual, reduced by an allowance for doubtful accounts.

Grant Revenues - Federal and State grants, entitlements or shared revenues received for purposes normally financed through the Current Fund are recognized when anticipated in the County's budget. GAAP requires such revenues to be recognized in the accounting period when they become susceptible to accrual.

COUNTY OF MONMOUTH, NEW JERSEY

NOTES TO FINANCIAL STATEMENTS

Years ended December 31, 2011 and 2010

1. Summary of Significant Accounting Policies (continued)

C. Measurement Focus, Basis of Accounting and Basis of Presentation (continued)

Expenditures - unexpended or uncommitted appropriations, at December 31, are reported as expenditures through the establishment of appropriation reserves unless cancelled by the governing body. GAAP requires expenditures to be recognized in the accounting period in which the fund liability is incurred, if measurable, except for unmatured interest on general long-term debt, which should be recognized when due.

Encumbrances - contractual orders at December 31 are reported as expenditures through the establishment of a reserve for encumbrances. Encumbrances do not constitute expenditures under GAAP.

Appropriation Reserves - are available, until lapsed at the close of the succeeding year, to meet specific claims, commitments or contracts incurred during the preceding year. Lapsed appropriation reserves are recorded as additions to income. Appropriation reserves do not exist under GAAP.

Deferred Charges - the regulatory basis of accounting utilized by the County requires that certain expenditures, when they occur, be deferred, and raised as items of appropriation in budgets of succeeding years. These deferred charges include the two general categories, overexpenditures and emergency appropriations. Overexpenditures occur when expenditures recorded as "paid or charged" exceed available appropriation balances. Emergency appropriations occur when, subsequent to the adoption of a balanced budget, the governing body authorizes the establishment of additional appropriations based on unforeseen circumstances or for other special purposes as defined by statute. Overexpenditures and emergency appropriations are deducted from total expenditures in the calculation of operating results and are established as assets for Deferred Charges in the Current Fund balance sheet. GAAP does not recognize expenditure based on the authorization of an appropriation.

Interfunds - advances from the Current Fund are reported as interfund receivables with offsetting reserves created by charges to operations. Revenue is recognized in the year the receivables are liquidated. GAAP does not require the establishment of a compensating reserve for an interfund receivable.

Inventories of Supplies - the costs of inventories of supplies for all funds are recorded as expenditures at the time the individual items are purchased. The costs of inventories are not included on the various balance sheets. GAAP requires that the cost of inventories be reflected on the balance sheet until utilized and expended.

Compensated Absences - expenditures relating to obligations for unused, vested, accumulated sick pay are not recorded until paid. GAAP requires that the amount that would normally be liquidated with expendable available financial resources be recorded as an expenditure in the operating funds and the remaining obligations be recorded as a long-term obligation.

COUNTY OF MONMOUTH, NEW JERSEY

NOTES TO FINANCIAL STATEMENTS

Years ended December 31, 2011 and 2010

1. Summary of Significant Accounting Policies (continued)

C. Measurement Focus, Basis of Accounting and Basis of Presentation (continued)

Capital Leases - The County is obligated under leases with the Monmouth County Improvement Authority. GAAP requires that the leased assets and related obligations be accounted for at their present value in the General Fixed Assets Group, and the General Long-Term Debt Group respectively. GAAP requires that the effective interest method be utilized to determine interest expense. Capital leases have been accounted for in the County's Fixed Asset Account Group at their incremental cost.

General Fixed Assets Group - in accordance with Technical Accounting Directive No. 85-2, Accounting for Governmental Fixed Assets, as promulgated by the Division of Local Government Services, which differs in certain respects from GAAP, the County of Monmouth has developed a fixed assets and reporting system based on an original inspection and appraisal of its assets by an independent consulting firm. The fixed assets used in governmental operations are reported in the fixed asset reporting group in the Current Fund with the exception of infrastructure assets which consist of roads, bridges, streets, sidewalks and drainage systems. The fixed assets are recorded at cost, or at appraised values approximating cost, and are adjusted in the accounts for sale, abandonment or other disposition when such events occur. Expenditures for construction in progress for assets that will eventually be recorded in the General Fixed Assets Group are accounted for in the General Capital Fund until construction is completed.

Property and equipment purchased by the Reclamation Utility Fund are not reported in the Fixed Assets Group, but are recorded in the Utility Capital Fund at cost, where they are adjusted for sale, abandonment, or other disposition. The balances in the Reserve for Amortization and Deferred Reserve for Amortization in the Reclamation Utility Capital Fund represent charges to operations for the cost of acquiring property, equipment and improvements.

D. Financial Statements

The GASB Codification defines the financial statements of a governmental unit to be presented in the general-purpose financial statements to be in accordance with GAAP. The County presents the financial statements listed in the table of contents which are required by the Division and which differ from the financial statements required by GAAP. In addition, the Division requires that financial statements to be referenced to the supplementary schedules. This practice differs from GAAP.

E. Budgets and Budgetary Accounting

An annual budget is required to be adopted and integrated into the accounting system to provide budgetary control over revenues and expenditures. Budget amounts presented in the accompanying financial statements represent amounts adopted by the County and approved by the State Division of Local Government Services in accordance with N.J.S.A. 40A:4 et seq.

COUNTY OF MONMOUTH, NEW JERSEY

NOTES TO FINANCIAL STATEMENTS

Years ended December 31, 2011 and 2010

1. Summary of Significant Accounting Policies (continued)

F. Grants

Current Fund - State and federal grants and assistance awards made on the basis of entitlement periods are recorded as revenues when entitlement occurs.

Trust Fund - State and federal grants and assistance awards are dedicated by rider in the Trust Fund. A receivable and corresponding spending reserve are recorded when the grant is awarded.

Capital Fund - State and federal grants and assistance awards are recorded as a funding source for improvement authorizations or are established as receivables with an offsetting reserve.

G. Assessment and Collection of Property Taxes

New Jersey statutes require that taxable valuation of real property be prepared by the local unit tax assessor as of October 1 in each year and filed with the County Board of Taxation by January 10 of the following year. Upon the filing of certified adopted budgets by the Local Unit, Local School District, County and Special Districts, the tax rate is struck by the County Tax Board based on the certified amounts in each of the taxing districts for collection to fund the budgets. Pursuant to statute, this process is to be completed on or before May 3, with a completed duplicate of the tax rolls to be delivered to the Local Unit Tax Collector on or before May 13. New Jersey statutes require that each local unit provide for sufficient anticipated cash receipts equal to the "lawful yearly expenditure" which includes the total amount of property taxes to be raised by the local unit.

Taxes are levied on an annual basis and are due quarterly on February 1, May 1, August 1, and November 1. Any taxes not paid as of December 31 are subject to tax sale and lien in the subsequent year, with the exception of bankruptcies. The date of tax sale is at the discretion of the tax collector.

H. Foreclosed Property

Real property acquired for taxes is recorded in the Current Fund at assessed valuation when such property is acquired and is fully reserved.

I. Interfund Receivables

Interfund receivables created by cash transfers from the Current Fund are recorded with offsetting reserves created by charges to operations. Income is recognized in the year the receivables are liquidated. Interfund receivables in other funds are not offset by reserves.

COUNTY OF MONMOUTH, NEW JERSEY

NOTES TO FINANCIAL STATEMENTS

Years ended December 31, 2011 and 2010

1. Summary of Significant Accounting Policies (continued)

J. Deferred Charges to Future Taxation Funded and Unfunded

Upon the authorization of capital projects, the County establishes deferred charges for the costs of the capital projects to be raised by future taxation. Funded deferred charges relate to permanent debt issued, whereas unfunded deferred charges relate to temporary or non-funding of the authorized cost of capital projects. According to N.J.S.A. 40A:2-4, the County may levy taxes on all taxable property within the local unit to repay the debt. Annually, the County raises the debt requirements for that particular year in the Current Fund budget. As funds are raised, the deferred charges are reduced.

K. Pension Plans

Substantially, all County employees participate in the Public Employees' Retirement System ("PERS") and the Police and Fireman's Retirement System ("PFRS"). The Division of Pensions within the Treasury Department of the State of New Jersey is the administrator of the funds and charges municipalities annually for their respective contributions. The plans provide retirement and disability benefits, annual cost of living adjustments, and death benefits to plan members and beneficiaries. The plans are cost sharing multiple-employer defined benefit plans and as such do not maintain separate records for each municipality in the state and, therefore, the actuarial data for the County is not available. The Division of Pensions issues publicly available financial reports for each of the plans that include financial statements and required supplementary information. The reports may be obtained by writing the State of New Jersey, Division of Pensions. In addition, PERS and PFRS bill the County annually at an actuarially determinable rate for its required contribution.

<u>Year</u>	<u>PERS</u>	<u>PFRS</u>
2011	\$ 11,871,919.00	\$ 13,719,998.00
2010	9,591,796.00	11,271,188.00
2009	8,490,248.00	10,005,664.00

Covered employees are required by State statute to contribute a certain percentage of their salary to the plan. Each member's percentage is based on age determined at the effective date of enrollment.

Under the provisions of Chapter 78, P.L. 2011, employee pension contribution rates increased during 2011 by the following amounts:

- For PERS members, the employee pension contribution rate increased from 5.5% to 6.5% of salary. An additional increase to be phased in over the next 7 years will bring the total pension contribution rate to 7.5% of salary.

For PERS Prosecutors Part members, the employee pension contribution rate increased from 8.5% to 10% of salary.

- For PFRS members, the employee pension contribution rate increased from 8.5% to 10% of salary.

COUNTY OF MONMOUTH, NEW JERSEY

NOTES TO FINANCIAL STATEMENTS

Years ended December 31, 2011 and 2010

1. Summary of Significant Accounting Policies (continued)

K. Pension Plans (continued)

For local government employees and State employees who are not paid through the State Centralized Payroll Unit or not reported on a biweekly payroll schedule, the increase was effective with the first payroll amount to be paid on or after October 1, 2011.

The second phase of the employee contribution increase from 6.5% to 7.5% applies to PERS members. This increase is to be phased in equally over a 7-year period beginning July 2012. The contribution rate will increase by 0.14% each year with the first payroll of July until the 7.5% contribution rate is reached in July, 2018.

L. Deposits and Investments

Deposits

New Jersey statutes permit the deposit of public funds in institutions located in New Jersey which are insured by the Federal Deposit Insurance Corporation ("FDIC"), or by any other agencies of the United States that insure deposits, the State of New Jersey Cash Management Fund and government money market mutual funds through registered broker/dealers and banks. New Jersey statutes require public depositories to maintain collateral for deposit of public funds that exceed insurance limits as follows:

The market value of the collateral must equal 5 percent of the average daily balance of public funds; or

If the public funds deposited exceed 75 percent of the capital funds of the depository, the depository must provide collateral having a market value equal to 100 percent of the amount exceeding 75 percent.

All collateral must be deposited with the Federal Reserve Bank, the Federal Home Loan Bank Board or a banking institution that is a member of the Federal Reserve System and has capital funds of not less than \$25,000,000. The State of New Jersey Cash Management Fund is authorized by statute and regulations of the State Investment Council to invest in fixed income and debt securities which mature within one year. Collateralization of Fund investments is generally not required.

COUNTY OF MONMOUTH, NEW JERSEY

NOTES TO FINANCIAL STATEMENTS

Years ended December 31, 2011 and 2010

1. Summary of Significant Accounting Policies (continued)

Investments

New Jersey statutes establish the following securities as eligible for the investment of County funds:

- (a) Bonds or other obligations of the United States or obligations guaranteed by the United States.
- (b) Government Money Market Mutual Funds.
- (c) 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.
- (d) Bonds or other obligations of the County, or bonds or other obligations of school districts of which the County is a part or within which the school district is located.
- (e) Bonds or other obligations, having a maturity date of not more than 397 days from the date of purchase, that are approved by the New Jersey Department of Treasury, Division of Investments.

COUNTY OF MONMOUTH, NEW JERSEY

NOTES TO FINANCIAL STATEMENTS

Years ended December 31, 2011 and 2010

1. Summary of Significant Accounting Policies (continued)

L. Deposits and Investments (continued)

Investments (continued)

- (f) Local Government Investment Pools.
- (g) 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).

Repurchase agreements (15.1(a)(8)) must comply with the following conditions:

- (a) The underlying securities are permitted investments, pursuant to the list contained in (a) and (c) above.
- (b) The custody of the collateral is transferred to a third party. This means the bank must contract with a trusted third party to hold the collateral to ensure it is not pledged against any other investments.
- (c) The maturity of the agreement is not more than 30 days.
- (d) The underlying securities are purchased through a GUDPA bank.
- (e) A master repurchase agreement providing for the custody and security of collateral is executed.

Local Government Investment Pools ("LGIP") (15.1(e)(2)) are subject to the following requirements:

- (a) It is managed in accordance with the SEC's government money market rules (2a-7).
- (b) It is rated in the highest category by a nationally recognized statistical rating organization.
- (c) Have their portfolio limited to U.S. Government securities as defined in 2a-7 and repurchase agreements that are collateralized by such U.S. Government securities.

Every local unit must have a Cash Management Plan ("Plan"); the Plan is subject to audit. In addition, when the Plan permits investments for more than one year, the investment must approximate the prospective use of funds. This primarily relates to U.S. securities and local bond issue purchases. The law also requires that cash management plans provide for the CFO to give the governing body a monthly report that summarizes:

- (a) All investments made or redeemed over the past month.
- (b) Each organization holding local unit funds.

COUNTY OF MONMOUTH, NEW JERSEY

NOTES TO FINANCIAL STATEMENTS

Years ended December 31, 2011 and 2010

1. Summary of Significant Accounting Policies (continued)

L. Deposits and Investments (continued)

Investments (continued)

(c) The amount of securities purchased or sold, class or type of securities purchased, book value, earned income, fees incurred, and market value of all investments as of the report date.

(d) Other information that may be required by the governing body.

During the year, the County had none of its idle funds invested in repurchase agreements collateralized by eligible securities. At the close of the year, no such investments were held by the County.

2. Deposits and Investments

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

Deposits

The County's deposits are insured through either the Federal Deposit Insurance Corporation ("FDIC") or New Jersey's Governmental Unit Deposit Protection Act ("GUDPA"). GUDPA requires all banks doing business in the State of New Jersey to maintain additional collateral in the amount of 5% of the average public deposits and to deposit these amounts with the Federal Reserve Bank for all deposits not covered by FDIC.

Bank balances at December 31, 2011 and 2010 are insured up to \$250,000.00 in the aggregate by FDIC for each bank. At December 31, 2011 and 2010, the book value of the County's deposits were \$393,946,962.56 and \$476,275,899.18, respectively.

Custodial Credit Risk - Deposits

Custodial credit risk is the risk that, in the event of a bank failure, the government's deposits may not be returned to it. The County does not have a formal policy for custodial credit risk. As of December 31, 2011, the County's bank balance was exposed to custodial credit risk.

At December 31, 2011, the County's bank balance of \$431,072,147.28 was exposed to Custodial Credit Risk as follows:

	<u>2011</u>
Insured	\$ 409,574,675.90
Uninsured and Uncollateralized	<u>21,497,471.38</u>
	<u>\$ 431,072,147.28</u>

COUNTY OF MONMOUTH, NEW JERSEY

NOTES TO FINANCIAL STATEMENTS

Years ended December 31, 2011 and 2010

2. Deposits and Investments (continued)

Cash Management Plan

In accordance with N.J.S. 40A:4-14, every county shall adopt a Cash Management Plan and shall deposit and invest its funds pursuant to that plan. The plan shall be approved annually by majority vote of the governing body and may be modified from time to time in order to reflect changes in federal or state law or regulations. The Chief Financial Officer shall be charged with administering the plan. The County has an adopted Cash Management Plan.

As of December 31, 2011, the County did not hold any long-term investments.

When an investment in bonds maturing in more than one year is authorized, the maturity of those bonds shall approximate the prospective use of the funds invested.

The plan also requires a monthly report to the governing body summarizing all investments made or redeemed since the previous report and shall include, at a minimum, the specific detailed information as set forth in the statute.

3. Fixed Assets

The following is a summary of changes in the General Fixed Assets Account Group for the years 2011 and 2010.

<u>2011</u>	Balance, December 31, <u>2010</u>	<u>Additions</u>	<u>Retirements</u>	Balance, December 31, <u>2011</u>
Land	\$ 342,682,515.03	\$ 6,139,085.56		\$ 348,821,600.59
Buildings	294,149,824.36	387,840.00		294,537,664.36
Furniture, Fixtures, and Equipment	46,802,020.12	2,306,769.82	\$ 1,177,735.06	47,931,054.88
Vehicles	<u>73,583,886.11</u>	<u>3,596,275.22</u>	<u>367,344.55</u>	<u>76,812,816.78</u>
Total	<u>\$ 757,218,245.62</u>	<u>\$ 12,429,970.60</u>	<u>\$ 1,545,079.61</u>	<u>\$ 768,103,136.61</u>

<u>2010</u>	Balance, December 31, <u>2009</u>	<u>Additions</u>	<u>Retirements</u>	Balance, December 31, <u>2010</u>
Land	\$ 326,921,233.03	\$ 15,761,282.00		\$ 342,682,515.03
Buildings	291,295,017.36	2,854,807.00		294,149,824.36
Furniture, Fixtures, and Equipment	45,752,956.53	1,648,596.18	\$ 599,532.59	46,802,020.12
Vehicles	<u>70,431,224.11</u>	<u>3,470,578.53</u>	<u>317,916.53</u>	<u>73,583,886.11</u>
Total	<u>\$ 734,400,431.03</u>	<u>\$ 23,735,263.71</u>	<u>\$ 917,449.12</u>	<u>\$ 757,218,245.62</u>

COUNTY OF MONMOUTH, NEW JERSEY

NOTES TO FINANCIAL STATEMENTS

Years ended December 31, 2011 and 2010

4. Long-Term Debt

Summary of County Debt

	<u>2011</u>	<u>2010</u>	<u>2009</u>
<u>Issued</u>			
General:			
Bonds and Notes	\$ 357,830,000.00	\$ 392,610,000.00	\$ 377,725,000.00
Reclamation Center Utility:			
Capital Fund:			
Bonds and Notes	10,235,000.00	11,710,000.00	13,495,000.00
Green Trust Bonds NJDEP	2,287,692.62	3,295,161.50	4,583,192.44
Voc Tech. School District NJDEP	563,105.97	834,320.06	1,099,236.17
Installment Purchase Agreements	2,655,000.00	2,655,000.00	2,655,000.00
Mon. County Improvement Auth.	<u>121,745,000.00*</u>	<u>134,310,000.00*</u>	<u>138,770,000.00*</u>
Total Debt Issued	<u>495,315,798.59</u>	<u>545,414,481.56</u>	<u>538,327,428.61</u>
<u>Authorized But Not Issued</u>			
General:			
Bonds and Notes	135,827,500.00	135,827,500.00	133,327,500.00
Reclamation Center Utility:			
Capital Fund:			
Bonds and Notes	3,000,000.00	3,000,000.00	
Mon. County Improvement Auth.	<u>72,706,000.00*</u>	<u>96,395,000.00*</u>	<u>9,955,000.00*</u>
Total Authorized But Not Issued	<u>211,533,500.00</u>	<u>235,222,500.00</u>	<u>143,282,500.00</u>
Total Bonds and Notes Issued and Authorized But Not Issued	<u>\$ 706,849,298.59</u>	<u>\$ 780,636,981.56</u>	<u>\$ 681,609,928.61</u>

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 0.3777%.

	<u>Gross Debt</u>	<u>Deductions</u>	<u>Net Debt</u>
General Debt	\$ 773,264,298.59	\$ 316,390,112.50	\$ 456,874,186.09
Reclamation Center Utility	<u>13,235,000.00</u>	<u>13,235,000.00</u>	
	<u>\$ 786,499,298.59</u>	<u>\$ 329,625,112.50</u>	<u>\$ 456,874,186.09</u>

Net Debt \$456,874,186.09 divided by Equalized Valuation Basis per N.J.S.A. 40A:2-2 as amended, \$120,975,432,892.00 = 0.3777%.

* Guaranteed by County only - Included in deduction

COUNTY OF MONMOUTH, NEW JERSEY

NOTES TO FINANCIAL STATEMENTS

Years ended December 31, 2011 and 2010

4. Long-Term Debt (continued)

Borrowing Power Under N.J.S. 40A:2-6 as Amended

2.0% of Equalized Valuation Basis (State)	\$ 2,419,508,657.84
Less: Net Debt	<u>456,874,186.09</u>

Remaining Borrowing Power	<u>\$ 1,962,634,471.75</u>
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New Jersey statutes limit the debt of a County to 2% of the last three preceding years equalized valuations of the taxable real estate and improvements of its constituent communities plus the assessed valuation of Class II Railroad Property. The County's statutory debt at December 31, 2011 was 0.3777% and its remaining borrowing power in dollars was \$1,962,634,471.75.

Calculation of "Self-Liquidating Purposes"
Reclamation Utility per N.J.S.A. 40A:2-45

Cash Receipts From Fees, Rents or Other Charges for the Year	\$ 49,352,684.79
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Deductions:	
Operating and Maintenance Costs	33,621,343.32
Debt Service	<u>1,901,656.68</u>

Excess Revenue	<u>\$ 13,829,684.79</u>
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The Local Bond Law governs the issuance of bonds and notes to finance County expenditures. Bonds are retired in serial installments within the statutory period of usefulness. Bonds issued by the County are general obligation bonds, backed by the full faith and credit of the County. Bond anticipation notes are issued to temporarily finance capital projects, prior to the issuance of serial bonds. The term of the notes cannot exceed one year but the notes may be renewed for a period not exceeding one year. All such notes must be paid no later than the tenth anniversary of the date of the original note.

The State of New Jersey also requires that, on or before the third anniversary date of the original note, a payment must be made on the note that equals the first installment of the bonds in anticipation of which the note was issued. A second installment must be paid if the note is renewed on its fourth anniversary.

The County may issue tax anticipation notes if its available cash is insufficient to carry on normal operations at any time during the year. Such notes are authorized by a resolution adopted by the governing body.

COUNTY OF MONMOUTH, NEW JERSEY

NOTES TO FINANCIAL STATEMENTS

Years ended December 31, 2011 and 2010

4. Long-Term Debt (continued)

General Capital Fund

<u>Description</u>	<u>Type</u>	<u>Date of Issue</u>	<u>Date of Maturity</u>	<u>Rate</u>	Balance, December 31, 2011
General Improvements	Serial Bonds	07/15/02	07/15/12	4.000%	\$ 3,250,000.00
General Improvements	Serial Bonds	03/01/03	03/01/13	2.750-4.000%	5,580,000.00
General Improvements	Serial Bonds	04/27/04	01/15/16	4.000-5.000%	11,855,000.00
Refunding Bonds	Serial Bonds	04/27/04	09/01/12	5.000%	2,695,000.00
General Improvements	Serial Bonds	04/19/05	01/15/20	3.750-5.000%	10,850,000.00
General Improvements	Serial Bonds	06/06/06	01/15/21	4.000-5.000%	25,605,000.00
General Improvements	Serial Bonds	09/12/07	09/15/22	4.000-5.000%	49,240,000.00
Refunding Bonds		03/06/08	01/15/16	3.000-5.000%	24,785,000.00
General Improvements	Serial Bonds	09/23/08	09/01/23	4.000-5.000%	26,165,000.00
General Improvements	Serial Bonds	11/17/09	11/01/19	1.200-4.250%	38,333,500.00
General Improvements	Serial Bonds	11/17/09	11/01/24	4.600-4.800%	26,385,000.00
Refunding Bonds		12/30/09	01/15/19	2.000-4.000%	13,835,000.00
Refunding Bonds		12/30/09	01/15/18	4.000%	4,650,000.00
General Improvements	Serial Bonds	12/16/10	12/01/16	3.000-4.000%	8,500,000.00
Refunding Bonds		12/16/10	03/01/18	2.500-4.000%	28,610,000.00
General Capital Bonds	Serial Bonds	12/16/10	12/01/20	3.300-4.200%	15,325,000.00
Economic Development	Serial Bonds	12/16/10	12/01/25	4.150-4800%	20,775,000.00
					<u>\$ 191,438,500.00</u>

<u>Description</u>	<u>Type</u>	<u>Date of Issue</u>	<u>Date of Maturity</u>	<u>Rate</u>	Balance, December 31, 2011
County College:					
General Improvements	Serial Bonds	07/15/02	07/15/12	3.75-4.00%	\$ 465,000.00
General Improvements	Serial Bonds	04/19/05	01/15/15	3.75-5.00%	1,800,000.00
General Improvements	Serial Bonds	09/12/07	09/15/17	4.25-5.00%	2,690,000.00
General Improvements	Serial Bonds	11/15/09	11/01/19	1.20-4.25%	936,500.00
					<u>\$ 5,891,500.00</u>

<u>Description</u>	<u>Type</u>	<u>Date of Issue</u>	<u>Date of Maturity</u>	<u>Rate</u>	Balance December 31, 2011
County College – County Share:					
General Improvements	Serial Bonds	12/16/10	12/01/16	3.000-4.000%	\$ 1,120,000.00
General Improvements	Serial Bonds	12/16/10	12/01/20	3.300-4.200%	880,000.00
					<u>\$ 2,000,000.00</u>

COUNTY OF MONMOUTH, NEW JERSEY

NOTES TO FINANCIAL STATEMENTS

Years ended December 31, 2011 and 2010

4. Long-Term Debt (continued)

General Capital Fund (continued)

<u>Description</u>	<u>Type</u>	<u>Date of Issue</u>	<u>Date of Maturity</u>	<u>Rate</u>	Balance December 31, 2011
County Vocational School: General Improvements	Serial Bonds	12/16/10	12/01/15	3.000%	\$ <u>2,400,000.00</u>
<u>Description</u>	<u>Type</u>	<u>Date of Issue</u>	<u>Date of Maturity</u>	<u>Rate</u>	Balance, December 31, 2011
Open Space Preservation	Serial Bonds	06/29/05	12/01/20	3.00-4.00%	\$ 15,210,000.00
Open Space Preservation	Serial Bonds	09/12/07	09/15/22	4.00-5.00%	<u>15,890,000.00</u>
					<u>\$ 31,100,000.00</u>
<u>Description</u>	<u>Type</u>	<u>Date of Issue</u>	<u>Date of Maturity</u>	<u>Rate</u>	Balance, December 31, 2011
Green Acres Trust Loan Program:					
Valley Stream	Installments	12/20/96	06/20/06	2.00%	\$ 1,764,142.48
Clayton Park		01/21/00	01/21/13	2.00%	552,591.37
Bayshore Park		11/13/99	05/13/13	2.00%	<u>978,427.65</u>
					<u>\$ 3,295,161.50</u>
<u>Description</u>	<u>Type</u>	<u>Date of Issue</u>	<u>Date of Maturity</u>	<u>Rate</u>	Balance, December 31, 2011
Economic Development: Authorities Facilities Loan: Assistance Program	Installments	07/01/93	07/15/13	1.500%	\$ 417,160.03
		07/01/93	07/15/13	5.288%	<u>417,160.03</u>
					<u>\$ 834,320.06</u>
Total General Capital Fund Long-Term Debt Issued and Outstanding					<u>\$ 236,959,481.56</u>

COUNTY OF MONMOUTH, NEW JERSEY

NOTES TO FINANCIAL STATEMENTS

Years ended December 31, 2011 and 2010

4. Long-Term Debt (continued)

Reclamation Utility Capital Fund

<u>Description</u>	<u>Type</u>	<u>Date of Issue</u>	<u>Date of Maturity</u>	<u>Rate</u>	<u>Balance, December 31, 2011</u>
Reclamation Utility Bonds	Serial Bonds	07/15/02	07/15/12	4.00%	\$ 800,000.00
Reclamation Utility Bonds	Serial Bonds	04/19/05	01/15/17	3.75-5.00%	3,000,000.00
Reclamation Refunding	Serial Bonds	12/30/09	01/15/17	2.00-4.00%	1,720,000.00
Reclamation Refunding	Serial Bonds	12/16/10	03/01/17	2.50-4.00%	3,965,000.00
Reclamation Taxable	Serial Bonds	12/16/10	12/01/20	3.30-4.20%	325,000.00
Reclamation Utility Bonds	Serial Bonds	12/16/10	12/01/16	2.00-4.00%	<u>425,000.00</u>
Total Reclamation Utility Fund Debt Issued and Outstanding					<u>\$ 10,235,000.00</u>

The aggregate debt service requirements for the General Capital Fund and Reclamation Capital Fund Serial Bonds are as follows:

<u>Year</u>	<u>General Capital Fund</u>		<u>Total</u>
	<u>Principal</u>	<u>Interest</u>	
2012	\$ 37,120,000.00	\$ 11,410,413.44	\$ 48,530,413.44
2013	36,095,000.00	11,028,536.82	47,123,536.82
2014	35,845,000.00	9,726,495.56	45,571,495.56
2015	33,960,000.00	8,295,976.56	42,255,976.56
2016	34,680,000.00	6,970,295.56	41,650,295.56
2017	29,220,000.00	5,658,320.56	34,878,320.56
2018	27,320,000.00	4,612,570.56	31,932,570.56
2019	24,663,500.00	3,744,719.18	28,408,219.18
2020	24,920,000.00	2,864,685.62	27,784,685.62
2021	20,660,000.00	2,002,467.63	22,662,467.63
2022	17,890,000.00	1,345,362.14	19,235,362.14
2023	11,600,000.00	734,385.14	12,334,385.14
2024	9,420,000.00	380,016.38	9,800,016.38
2025	<u>4,145,000.00</u>	<u>109,428.00</u>	<u>4,254,428.00</u>
	<u>\$ 347,538,500.00</u>	<u>\$ 68,883,673.15</u>	<u>\$ 416,422,173.15</u>

COUNTY OF MONMOUTH, NEW JERSEY

NOTES TO FINANCIAL STATEMENTS

Years ended December 31, 2011 and 2010

4. Long-Term Debt (continued)

<u>Year</u>	<u>Reclamation Capital Fund</u>		<u>Total</u>
	<u>Principal</u>	<u>Interest</u>	
2012	\$ 1,575,000.00	\$ 381,650.00	\$ 1,956,650.00
2013	1,575,000.00	315,525.00	1,890,525.00
2014	1,575,000.00	245,025.00	1,820,025.00
2015	1,575,000.00	173,975.00	1,748,975.00
2016	1,615,000.00	111,187.50	1,726,187.50
2017	<u>1,605,000.00</u>	<u>50,900.00</u>	<u>1,655,900.00</u>
	<u>\$ 9,520,000.00</u>	<u>\$ 1,278,262.50</u>	<u>\$ 10,798,262.50</u>

The Green Acres Trust Loan Program of funds represent disbursements to the County under terms of an agreement in which repayments of the loan begin nine months from the date of the final disbursement of funds or two years from the first disbursement of the funds, whichever comes first. The loan bears an interest rate of 2% and must be repaid in semi-annual installments over a period not to exceed 20 years from the date of the first disbursement of funds to the date of the final payment.

Installment Purchase Agreement

Hofling Easement

The County of Monmouth purchased land in Upper Freehold Township through an Installment Purchase Agreement ("IPA") in the sum of \$1,115,380.00. Funding for the acquisition was as follows:

\$ 295,436.25	(County Board Ordinance)
100,000.00	(County Trust – Open Space)
<u>267,691.20</u>	(Township of Upper Freehold Grant)
<u>\$ 663,127.45</u>	

From these sources, the County paid \$360,380.00 as a down payment to the sellers of the property. The balance of \$302,747.45 was used to purchase government strips (zero coupon US Treasuries) that will mature on November 15, 2029 in the sum of \$755,000.00. The County, under the IPA, was required to set up a note payable which was done by ordinance #08-IPA.

From the purchase date to the maturity date, the County is required to pay tax-exempt interest to the sellers at a rate of 4.85%. The following is the debt schedule for the IPA:

<u>Year</u>	<u>Interest</u>	<u>Principal</u>
2012-2029	\$ 36,617.50	
11/15/29		<u>\$ 755,000.00</u>

The interest is being paid through the County Open Space Trust Fund.

COUNTY OF MONMOUTH, NEW JERSEY

NOTES TO FINANCIAL STATEMENTS

Years ended December 31, 2011 and 2010

4. Long-Term Debt (continued)

Installment Purchase Agreement (continued)

Scheuing Easement

The County of Monmouth purchased land in Middletown Township through an Installment Purchase Agreement ("IPA"). Cost of the property was \$2,900,000.00 with an IPA for \$1,900,000.00. Term of the IPA is fifteen (15) years at 3.8%. The County paid the seller \$1,000,000.00 in 2009 as a down payment. The County has received \$200,000.00 from the Monmouth Conservation Foundation in May 2010 as part of reimbursement to the County for the down payments.

The County will make annual sinking fund payments over the fifteen (15) years along with semi-annual interest payments. The sinking fund will invest in State and Local Government Securities ("SLGS"). Payments to the sinking fund along with semi-annual interest payments will come from the Open Space Trust Fund. The following is the debt schedule:

<u>Year</u>	<u>Interest</u>	<u>Principal</u>
2012-2024	\$ 72,200.00	
2024		<u>\$ 1,900,000.00</u>

A summary of the activity in the County's principal debt is as follows:

	Balance, December 31, <u>2010</u>	<u>Additions</u>	Principal <u>Payments</u>	Balance, December 31, <u>2011</u>
General Bonds and Notes Outstanding	\$ 380,238,500.00	\$	\$ 32,700,000.00	\$ 347,538,500.00
County College Bonds	9,971,500.00		2,080,000.00	7,891,500.00
Vocational School Bonds	2,400,000.00			2,400,000.00
Reclamation Center Utility Bonds & Notes	<u>11,710,000.00</u>	<u> </u>	<u>1,475,000.00</u>	<u>10,235,000.00</u>
Total	<u>\$ 404,320,000.00</u>	<u>\$</u>	<u>\$ 36,255,000.00</u>	<u>\$ 368,065,000.00</u>

COUNTY OF MONMOUTH, NEW JERSEY

NOTES TO FINANCIAL STATEMENTS

Years ended December 31, 2011 and 2010

5. Prior Year's Debt Defeasance

In prior years, the County defeased bond issues by creating separate irrevocable trust funds. The County issued new debt and used the proceeds to purchase United States and/or State and Local Governmental Series securities that were placed in the trust funds. The investments and earnings from the investments are sufficient to fully service the defeased debt until the debt is called or matures. For financial reporting purposes, the associated debt has been considered defeased and the liabilities have been removed from the financial statements of the General Capital and Reclamation Capital Funds.

<u>Issuing Entity</u>	<u>Purpose</u>	<u>Bond Series</u>	<u>Defeased Balance</u>
Primary Government:			
Reclamation Center	Reclamation Center	07/15/02	\$ 4,000,000.00
General Obligation	General Capital Improvement	07/15/02	15,000,000.00
General Obligation	General Capital Improvement	03/01/03	<u>13,965,000.00</u>
			<u>\$ 32,965,000.00</u>

The County adopted a refunding bond ordinance on October 14, 2010 for the purpose of issuing Refunding Bonds ("Refunding Bonds") in order to advance refund the 2002 Bonds dated July 15, 2002 and the 2003 Bonds dated March 1, 2003.

On December 16, 2010, the County issued \$32,575,000.00 in General Obligation Refunding Bonds, Series 2010C. These Bonds consisted of \$28,610,000.00 General Improvement Refunding Bonds and \$3,965,000.00 Reclamation Center Utility Refunding Bonds.

General Improvement Refunding Bonds

The General Improvement Refunding Bonds have an average coupon rate of 3.781% to advance refund \$28,965,000.00 of outstanding 2002 and 2003 Series Bonds with an average coupon rate of 3.761%. The proceeds of \$31,350,062.75, which included a premium of \$2,740,062.75 and bond proceeds of \$28,610,000.00, were used to purchase SLGS, and to pay underwriting fees, costs of issuance and other costs. These securities were deposited in an irrevocable trust with an escrow agent to provide for all future debt service payments on the Series Bonds. As a result, the Series Bonds are considered to be defeased and the liability for these Series Bonds has been removed.

This refunding resulted in a net present value savings of \$841,384.59. In addition, the savings resulting from the refunding were as follows:

Cash Flow Requirements to Service (Old) Debt	\$ 34,588,158.75
Less:	
Cash Flow Requirements for New Debt	<u>(33,643,580.21)</u>
Net Savings from Refunding	<u>\$ 944,578.54</u>

COUNTY OF MONMOUTH, NEW JERSEY

NOTES TO FINANCIAL STATEMENTS

Years ended December 31, 2011 and 2010

5. Prior Year's Debt Defeasance (continued)

Reclamation Center Utility Refunding Bonds

The Reclamation Center Utility Refunding Bonds have an average coupon rate of 3.864% to advance refund \$4,000,000.00 of outstanding 2002 Series Bonds with an average coupon rate of 4.22%. The proceeds of \$4,346,531.35 which included a premium of \$381,531.35 and bond proceeds of \$3,965,000.00 were used to purchase SLGS and to pay underwriting fees, costs of issuance and other costs. These securities were deposited in an irrevocable trust with an escrow agent to provide for all future debt service payments on the Series Bonds. As a result, the Series Bonds are considered to be defeased and the liability for these Series Bonds has been removed.

This refunding resulted in a net present value savings of \$196,444.40. In addition, the savings resulted from the refunding were as follows:

Cash Flow Requirements to Service (Old) Debt	\$ 4,842,800.00
Less:	
Cash Flow Requirements for New Debt	<u>(4,618,819.79)</u>
Net Savings from Refunding	<u>\$ 223,980.21</u>

6. Bonds and Notes Authorized But Not Issued

At December 31, 2011, the County had authorized but not issued bonds and notes as follows:

General Capital Fund	\$ 135,827,500.00
Reclamation Utility Capital Fund	3,000,000.00
Monmouth County Improvement Authority	<u>72,706,000.00</u>
Net Bonds and Notes Authorized But Not Issued	<u>\$ 211,533,500.00</u>

7. Fund Balance Appropriated

Current Fund

The fund balance at December 31, 2011 was \$69,438,158.44, of which \$43,865,500.00 was appropriated and included as anticipated revenue for the year ended December 31, 2012.

Reclamation Utility Operating Fund

The fund balance at December 31, 2011 was \$28,940,631.83, of which \$19,700,000.00 was appropriated and included as anticipated revenue for the year ended December 31, 2012.

8. Deferred Charges to be Raised in Succeeding Years' Budgets

Certain expenditures are required to be deferred to budgets of succeeding years. At December 31, 2011, there were no deferred charges shown on the various balance sheets.

COUNTY OF MONMOUTH, NEW JERSEY

NOTES TO FINANCIAL STATEMENTS

Years ended December 31, 2011 and 2010

9. Accrued Sick and Vacation Benefits - Unaudited

Any employee of the County who retires under either of the contributory pension systems may be eligible to receive payment for unused sick leave. Payment is limited to one half of the earned but unused sick leave days with a maximum payment of \$15,000.00. The payment is provided as a lump sum subject to federal and state taxes and is computed at one-half of the employee's average annual daily rate of pay for each day of earned and unused accumulated sick leave at the effective date of retirement. Overtime pay, longevity, and any other supplemental compensation are excluded from the computation.

GAAP accounting would require accumulated sick leave to be recognized as a liability in the accounting period the leave is earned. The County, however, does not accrue the accumulated liability. Instead it provides for and charges its accounts the actual cost of sick leave in the year in which lump sum payments or installments fall due.

The County has also earned unspent vacation and compensatory time pay in the amount of \$948,450.57 and \$52,015.11, as of December 31, 2011 and 2010, respectively, which is also part of the unfunded liability.

While the County does not accrue this liability, the unfunded liability at December 31, 2011 is \$5,637,358.41 based on the eligible employees.

10. Deferred Compensation Program

The County has instituted a Deferred Compensation Plan ("Plan") pursuant to Section 457 of the Internal Revenue Code and P.L. 1977, C.381; P.L. 1978, C.39; P.L. 1980, C.78; and P.L. 1997, C.116 of the Statutes of New Jersey.

The Plan is an arrangement whereby a public employer may establish a Plan and permit its employees to voluntarily authorize a portion of their current salary to be withheld and invested in one or more of the types of investments permitted under the governing regulations.

The County has engaged a private contractor to administer the Plan.

11. Post-Employment Healthcare Plan

Plan Description: The County of Monmouth is a single-employee defined benefit healthcare plan administered by Insurance Administrator of America, Inc. and Aetna. The County provides medical, prescription drug (for those retirees in the Indemnity Plan), and Medicare Part B reimbursement (for those retirees that receive fully-subsidized benefits) to retirees and their covered dependents. Active employees hired prior to July 1, 1994 who retire from the County and meet the eligibility criteria are eligible to receive these benefits from the County at no cost. Other retirees must pay the full premium to receive these benefits.

Funding Policy: The County's funding policy is pay-as-you-go.

COUNTY OF MONMOUTH, NEW JERSEY

NOTES TO FINANCIAL STATEMENTS

Years ended December 31, 2011 and 2010

11. Post-Employment Healthcare Plan (continued)

Annual OPEB Cost and Net OPEB Obligation: The County's annual OPEB cost (expense) is calculated based on the annual required contribution of the employer ("ARC"), an amount actuarially-determined in accordance with the parameters of GASB Statement 45. The ARC represents a level of funding that, if paid on an ongoing basis, is projected to cover normal cost each year and amortize any unfunded actuarial liabilities (or funding excess) over a period of 30 years. The following table shows the components of the County's annual OPEB cost for the year, the amount actually contributed to the Plan, and changes in the County's net OPEB obligation (\$ thousands):

January 1, 2011 Net OPEB Obligations	\$ 58,124.40
Plus:	
Annually OPEB Cost	22,171.20
Less:	
County Contributions	<u>10,599.10</u>
December 31, 2011 Net OPEB Obligations	<u>\$ 69,696.50</u>

The County's annual OPEB Cost Summary is as follows:

<u>Fiscal Year</u> <u>Ended</u>	<u>Annual</u> <u>OPEB Cost</u>	<u>Percentage of</u> <u>Annual OPEB</u> <u>Cost Contributed</u>	<u>Net OPEB</u> <u>Obligation</u>
12/31/11	\$ 22,171.20	47.8%	\$ 69,696.50
12/31/09	23,395.20	33.7	43,956.40

Funded Status and Funding Progress: The funded status of the Plan was as follows (\$ thousands):

<u>Valuation</u> <u>Date</u>	<u>Actuarial</u> <u>Value of</u> <u>Assets</u>	<u>Actuarial</u> <u>Accrued</u> <u>Liability -</u> <u>Projected</u> <u>Unit Credit</u>	<u>Unfunded</u> <u>Actuarial</u> <u>Accrued</u> <u>Liability</u>	<u>Funded</u> <u>Ratio</u>	<u>Covered</u> <u>Payroll*</u>	<u>Unfunded</u> <u>Actuarial</u> <u>Accrued</u> <u>Liability as</u> <u>% of Covered</u> <u>Payroll</u>
01/01/11	\$ 0.00	\$ 413,996.90	\$ 413,996.90	0%	\$ 66,583.10	622%
01/01/09	0.00	416,714.50	416,714.50	0	79,469.60	524
01/01/07	0.00	403,585.50	403,585.50	0	84,067.90	480

* Required disclosure at adoption of Standard. Covered payroll based on salary provided by the County on the active census.

This is the County's transition year of implementing GASB 45. In future years, this schedule will present multi-year trend information about whether the actuarial value of Plan assets is increasing or decreasing over time relative to the actuarial accrued liabilities for benefits.

COUNTY OF MONMOUTH, NEW JERSEY

NOTES TO FINANCIAL STATEMENTS

Years ended December 31, 2011 and 2010

11. Post-Employment Healthcare Plan (continued)

Funded Status and Funding Progress (continued)

Actuarial valuations of an ongoing plan involve estimates of the value of reported amounts and assumptions about the probability of occurrence of events far into the future. Examples include assumptions about future employment, mortality, and the healthcare cost trend. Amounts determined regarding the funded status of the plan and the annual required contributions of the employer are subject to continual revision as actual results are compared with past expectations and new estimates are made about the future.

Actuarial Methods and Assumptions: Projections of benefits for financial reporting purposes are based on the substantive plan (the plan as understood by the employer and the plan members) and include the types of benefits provided at the time of each valuation and the historical pattern of sharing of benefit costs between the employer and plan members to that point. The actuarial methods and assumptions used include techniques that are designed to reduce the effects of short-term volatility in actuarial accrued liabilities, consistent with the long-term perspective of the calculations.

In the January 1, 2009 actuarial valuation, the projected unit credit cost method was used. The actuarial assumptions included an annual medical cost trend rate of 11% initially, and decreases to a 5% long-term trend rate after 12 years. For prescription drug benefits, the initial trend is 12%, decreasing to a 5% long-term trend rate after 14 years. For Medicare Part B reimbursement, the trend rate is 6.5% for 3 years, with a long-term trend rate of 5% thereafter. These assumptions are consistent with those used for the State Health Benefits Plan. The discount rate as of January 1, 2009 is 3.50%. The UAAL is being amortized as a level percentage of projected payroll on an open basis. The remaining amortization period at January 1, 2009 was 28 years.

12. Capital Leases

The County is obligated under agreements with the Monmouth County Improvement Authority, dated January 1, 1990 and October 1, 1997, to pay rentals pursuant to the agreements for the cost of acquisition of certain parcels of real estate for recreational purposes, and for the cost of acquisition and construction of additions and improvements to existing correctional facilities. The agreements are treated as capital leases.

The interest rate on the Correctional Institute is 2.0%. The Correctional Facility lease expired in 2011.

COUNTY OF MONMOUTH, NEW JERSEY

NOTES TO FINANCIAL STATEMENTS

Years ended December 31, 2011 and 2010

13. Capital Equipment Pooled Lease Guarantee

The Monmouth County Improvement Authority has issued capital equipment pooled lease revenue bonds for the purpose of financing the acquisition of equipment for lease to certain governmental units located within the County. Payment of interest and principal on the bonds is unconditionally and irrevocably guaranteed by the lessees of the equipment and the County. The bonds mature serially through the year 2019. At December 31, 2011, the bonds included the following issues:

<u>Date of Issue</u>	<u>Amount of Issue</u>	<u>Rate</u>	<u>Balance, December 31, 2011</u>
08/01/03	16,180,000.00	3.450-5.000%	1,865,000.00
10/01/05	21,905,000.00	3.250-5.000%	6,885,000.00
07/12/07	19,940,000.00	4.000-5.000%	9,000,000.00
11/10/09	7,490,000.00	2.000-4.250%	4,935,000.00

14. Arbitrage

In general, when a rebate occurs as a result of investment activity in bond proceeds, the liability is payable to the Internal Revenue Service on a computation date in the fifth year subsequent to the date of issue of the bonds. Thus, depending upon continued investment activity in the proceeds, together with expenditures for the purpose of the bonds and interest rates, the ultimate rebate liability on the fifth year computation date may be more or less than the liability computed in any interim.

For its \$60,445,000 bond issue of April 17, 2004, the County has determined that there is an arbitrage rebate liability of \$369,782.86. A reserve has been set-up for the total of \$812,673.19.

For its \$30,000,000 bond issue of June 29, 2006, the County has determined that there is an arbitrage rebate liability of \$419,813.19.

For its \$40,000,000 bond issue of June 6, 2007, the County has determined that there is an arbitrage rebate liability of \$23,077.14.

COUNTY OF MONMOUTH, NEW JERSEY

NOTES TO FINANCIAL STATEMENTS

Years ended December 31, 2011 and 2010

15. Risk Management

The County is exposed to various risks of loss related to torts, theft of, damage to and destruction of assets; error and omission, injuries to employees; and natural disaster. For the foregoing purposes, it has established various trust funds to finance its self-insured retention program. The following is a schedule of the County's present insurance coverage which reflects the amounts of its self-insured retention and excess coverage:

<u>Coverage</u>	<u>Self-Insured Retention</u>	<u>Excess Insurance</u>
General Liability	\$ 200,000.00	\$ 10,000,000.00
Automobile	200,000.00	10,000,000.00
Law Enforcement	200,000.00	10,000,000.00
Public Employee Dishonesty	10,000.00	1,000,000.00
Public Officials	2,000,000.00	10,000,000.00
Helicopter/Aviation	1,000.00/1,000.00	5,000,000.00
Environmental Impairment	15,000.00	3,000,000.00
Property	Various	75,000,000.00/25,000,000.00
Workers Compensation	250,000.00	Statutory
Surety Bonds:		
M. Claire French, County Clerk		50,000.00
Robert W. Lahey, Superintendent of Buildings and Grounds		5,000.00
Shaun Golden, Sheriff		50,000.00
Rosemarie D. Peters, Surrogate		50,000.00
Craig R. Marshall, Treasurer		1,500,000.00

In respect to the excess insurance, the County's settled claims have not exceeded the commercial coverage in the past three years. At December 31, 2011, the amount on deposit in the Trust Fund was \$2,798,798.33.

16. Reserve for Environmental Impairment Liability

In conjunction with its petition to increase its reclamation utility landfill rates, which were approved by the State of New Jersey in January 1989, the County established a Reserve for Self Insurance for potential losses that might occur as a result of accidents having an environmental impact. At December 31, 2011, the Reserve, which management considered to be adequate in terms of its risk, amounted to \$7,000,000.00.

17. Division of Social Services

The County Board of Social Services was dissolved by an action of the Board of Chosen Freeholders in 1991, and became a Division within the framework of other County Departments and Divisions in that year. The State of New Jersey is responsible for the imposition of federal eligibility requirements for assistance, and certain other support subsidies that are tested on an ongoing basis by its quality assurance units. Programs governing client files in the State's database are used to categorize and measure terms of client benefits and validate eligibility based upon historical information.

COUNTY OF MONMOUTH, NEW JERSEY

NOTES TO FINANCIAL STATEMENTS

Years ended December 31, 2011 and 2010

17. Division of Social Services (continued)

For the purpose of the financial statements the Division accounts are reported in the following funds:

Current Fund Accounts:

Administration
Rental Assistance

Trust Fund Accounts:

Reach Omega
Assistance
Child Support
Clearing

In addition, a record of the Division's Fixed Assets is maintained by the County and reported in the County's General Fixed Assets Account Group for all items in excess of \$1,000.00 minimum threshold. Based upon this threshold, the Division's Fixed Assets, comprised solely of movable equipment, were reported at the following values:

December 31, 2011	\$ 1,333,225.27
December 31, 2010	1,460,741.99
December 31, 2009	1,402,744.36
December 31, 2008	1,358,613.78
December 31, 2007	1,357,052.60

18. Contingent Liabilities

State and Federal Grants

The County receives financial assistance from the State of New Jersey and the U.S. government in the form of grants. Entitlement to the funds is generally conditional upon compliance with terms and conditions of the grant agreements and applicable regulations, including the expenditure of the funds for eligible purposes. Substantially all grants, entitlements and cost reimbursements are subject to financial and compliance audits by grantors. As a result of these audits, costs previously reimbursed could be disallowed and require repayment to the grantor agency. As of December 31, 2011, the County estimates that no material liabilities will result from such audits.

Litigation

The County has been informed through its counsel that there is no litigation, impending litigation, claims, contingent liabilities, unasserted claims or assessments or statutory violations which involve the County, and which might materially affect the County's financial position or results of operation for the year 2011, and post balance sheet period through June 6, 2012.

COUNTY OF MONMOUTH, NEW JERSEY

NOTES TO FINANCIAL STATEMENTS

Years ended December 31, 2011 and 2010

19. Change Orders

Monmouth County approved the following change orders during 2011:

Maintenance, Gasoline and Diesel Fuel for Various County Departments
Inspections and Maintenance of Aerial Lifts, Bucket and Platform Trucks for the Division
of Fleet Services
Inspections, Maintenance, Testing, Parts and Repairs for Generators at Various County
Locations
Office Equipment Maintenance Services
Roadway Improvements and Resurfacing along County Road 527, in the Township of
Freehold
On-call Boiler Parts and Repairs at Various County Locations
Supply Locks and Lock Parts for the Monmouth County Correctional Institution

As per N.J.A.C. 5:30-11, the County must approve change orders which cause the originally awarded contract price to be exceeded by more than 20%.

20. Property Taxes

The County, through local municipal property tax collections, assesses property taxes. Municipalities are required to remit taxes collected on the County's behalf on a quarterly basis, on February 15, May 15, August 15, and November 15. Pursuant to the provision of N.J.S.A. 54:4-76, interest charges on delinquent payments are 6% per annum.

21. FASB Pronouncements Policy

The County adheres to all FASB policies unless otherwise indicated.

22. Correctional Center Inmate Accounts Receivable Balances

These are recorded on the financials of the Correctional Center balances for inmate accounts receivable which represent charges to inmates for processing fees. These accounts receivable have been brought forward for many years and the balance increases each year. The collection of these accounts in relation to the overall balance is highly doubtful. The County does not desire to establish a write-off policy as they want to be able to collect any balances they can if the opportunity arises.

SUPPLEMENTARY SCHEDULES

CURRENT FUND

SCHEDULES

COUNTY OF MONMOUTH, NEW JERSEY

CURRENT FUND

SCHEDULE OF CASH

Year ended December 31, 2011

	<u>Reference</u>		
Balance, December 31, 2010	A		\$ 139,160,822.52
Increased By Receipts:			
Miscellaneous Revenue Not Anticipated	A-2	\$ 11,950,597.45	
Taxes Receivable	4-A	302,475,000.00	
Added and Omitted Taxes	A-2,5-A	1,169,354.49	
Revenue Accounts Receivable	6-A	140,172,301.47	
Realty Transfer Fees	9-A	30,744,794.26	
Interest Income - Arbitrage Reserve	11-A	<u>54,144.90</u>	
			<u>486,566,192.57</u>
			625,727,015.09
Decreased By Disbursements:			
Budget	A-3	423,643,992.20	
2010 Appropriations Reserves	7-A	32,265,559.21	
Due From Grant Fund	A	7,652,296.60	
Realty Transfer Fees	9-A	30,792,434.11	
Accounts Payable	8-A	<u>822,597.39</u>	
			<u>495,176,879.51</u>
Balance, December 31, 2011	A		<u>\$ 130,550,135.58</u>

COUNTY OF MONMOUTH, NEW JERSEY

FEDERAL AND STATE GRANT FUND

SCHEDULE OF CASH

Year ended December 31, 2011

	<u>Reference</u>		
Balance, December 31, 2010	A		\$ 263,239.35
Increased By Receipts:			
County Contribution	A-3	\$ 538,686.00	
County Match	13-A	258,172.50	
Due To Current Fund	A	7,652,296.60	
Grants Received	12-A	34,841,656.94	
Unappropriated Reserves	14-A	<u>106,908.75</u>	
			<u>43,397,720.79</u>
			43,660,960.14
Decreased By Disbursements:			
Cash Disbursements	13-A	43,297,307.57	
Grants Refunded (Net)	13-A	<u>67,196.84</u>	
			<u>43,364,504.41</u>
Balance, December 31, 2011	A		<u>\$ 296,455.73</u>

COUNTY OF MONMOUTH, NEW JERSEY

CURRENT FUND

SCHEDULE OF CHANGE FUNDS

Year ended December 31, 2011

Reference

Balance, December 31, 2011 and 2010 A

\$ 630.00

COUNTY OF MONMOUTH, NEW JERSEY

CURRENT FUND

SCHEDULE OF TAXES RECEIVABLE

Year ended December 31, 2011

	<u>Reference</u>	
Balance, December 31, 2010	A	\$ 0.00
Increased By:		
2011 Levy	4-A	<u>302,475,000.00</u>
		302,475,000.00
Decreased By:		
Collections	1-A	<u>302,475,000.00</u>
Balance, December 31, 2011	A	<u><u>\$ 0.00</u></u>

COUNTY OF MONMOUTH, NEW JERSEY

CURRENT FUND

SCHEDULE OF ADDED AND OMITTED TAXES RECEIVABLE

Year ended December 31, 2011

	<u>Reference</u>	
Balance, December 31, 2010	A	\$ 1,169,354.49
Increased By:		
Added and Omitted Taxes	5-A	<u>1,090,864.50</u>
		2,260,218.99
Decreased By:		
Collections	1-A	<u>1,169,354.49</u>
Balance, December 31, 2011	A	<u><u>\$ 1,090,864.50</u></u>

COUNTY OF MONMOUTH, NEW JERSEY

CURRENT FUND

SCHEDULE OF REVENUE ACCOUNTS RECEIVABLE

Year ended December 31, 2011

	Balance December 31, 2010	Accrued in 2011	Collected in 2011	Balance December 31, 2011
Miscellaneous Revenues - Local Revenues:				
County Clerk		\$ 7,105,816.06	\$ 7,105,816.06	
Surrogate		496,452.54	496,452.54	
Sheriff		1,340,855.40	1,340,855.40	
Interest on Investments and Deposits		1,110,414.74	1,110,414.74	
Parks and Recreation		6,745,980.60	6,745,980.60	
County Adjuster	\$ 5,290.07			\$ 5,290.07
Monmouth County Care Center - Geraldine L. Thompson Division	127,883.38	11,075,691.77	11,075,691.77	127,883.38
Monmouth County Care Center - John L. Montgomery Division	49,013.63	13,047,240.50	13,047,240.50	49,013.63
Receipts, Rental of County Owned Properties		488,219.96	488,219.96	
Indirect Cost Recovery		5,384,861.74	5,384,861.74	
Recovery of Fringe Benefits		8,593,564.91	8,593,564.91	
Intoxicated Driver Resource Center		277,840.00	277,840.00	
Reimbursement - Federal Inmates at Correctional Institution		11,950,955.53	11,950,955.53	
Police Radio Municipal Receipts - 911 Service		2,300,720.63	2,300,720.63	
MCDOT - Agency Receipts		1,049,293.45	1,049,293.45	
Division of Social Services		4,277,663.38	4,277,663.38	
Miscellaneous Revenues - State Aid:	2,120,134.52			2,120,134.52
State Aid - County College Bonds (N.J.S.A. 18A:64A-22.6)		2,405,199.43	2,405,199.43	
Reimbursement - Mental Health Administrator's Salary		15,000.00	15,000.00	
Reimbursement - State Inmates at Correctional Institution		255,181.28	255,181.28	
Division of Economic Assistance - Earned Income Credit		19,472,757.41	19,472,757.41	
Miscellaneous Revenues - State Assumption of Costs of				
County Social and Welfare Services and Psychiatric Facilities:				
Social and Welfare Services (C. 66, P.L. 1990):				
Department of Children and Families		3,369,680.00	3,369,680.00	
Supplemental Social Security Income		845,478.00	845,478.00	
Psychiatric Facilities (C.73, P.L. 1990):				
Maintenance of Patients in State Institutions for:				
Mental Diseases				
Mentally Retarded				
Board of County Patients in State and Other Institutions				
State of New Jersey - Department of Health and Senior Services:				
Monmouth County Office on Aging Comprehensive Area Plan Grant		4,073,628.00	4,073,628.00	
CAP/NJEH Medicaid Case Management		1,000,000.00	1,000,000.00	
Alcoholism Services Plan - CY2011, 11-535-ADA-O		1,229,815.00	1,229,815.00	
State of New Jersey - Governor's Council on Alcohol and Drug Abuse:				
Alliance Prevention - CY2011		684,596.00	684,596.00	
State of New Jersey - Department of Community Affairs:				
Homeless Prevention Program (HPP) (Linkages) - FY2011		54,750.00	54,750.00	
LIHEAP - CWA FY 2011, 2011-05139-0294-00		13,536.00	13,536.00	
Universal Service Fund (USF) - CWA, FY2011, 2011-05134-0228-00		7,289.00	7,289.00	

COUNTY OF MONMOUTH, NEW JERSEY

CURRENT FUND

SCHEDULE OF REVENUE ACCOUNTS RECEIVABLE

Year ended December 31, 2011

	Balance December 31, 2010	Accrued in 2011	Collected in 2011	Balance December 31, 2011
State of New Jersey - New Jersey Transit Corporation:				
FTA:				
JARC Route 35 Shuttle, FFY2008, Round 10		24,914.00	24,914.00	
JARC Route 836 Shuttle, FFY2008, Round 10		50,000.00	50,000.00	
Section 5311 - FY2012		171,839.00	171,839.00	
Senior Citizen and Disabled Resident Transportation Grant (CASINO) - CY2011		1,709,130.00	1,709,130.00	
Work First New Jersey - CY2011 Project Income		388.00	388.00	
North Jersey Transportation Planning Authority:				
NJIT:				
Sub-Regional Transportation Planning Program - FY2012		123,822.00	123,822.00	
STP, UPWP, Bike and Pedestrian Study, FY2012-2013		200,000.00	200,000.00	
UPWP, Traffic Sign Inventory Assessment Program, FY2012		133,000.00	133,000.00	
Borough of Red Bank, Improvements to CR 10, FY 2011		82,849.00	82,849.00	
State of New Jersey - Department of Transportation:				
Bridge MN-29, Future Needs, FY2010		1,000,000.00	1,000,000.00	
County Bridge Inspections, #BR-Wbis, #755/756		811,266.51	811,266.51	
County Bridge HL-72, FY2011		500,000.00	500,000.00	
County Bridge W-33, FY2011		1,000,000.00	1,000,000.00	
County Bridge O-11, FY2011		1,000,000.00	1,000,000.00	
TTF, Annual Transportation Program (ATP) - FY 2010		6,898,000.00	6,898,000.00	
TTF, Annual Transportation Program (ATP) - FY 2011		5,284,000.00	5,284,000.00	
State of New Jersey - Department of Children and Families:				
DYFS:				
Youth Detention Center - CY2011 - 11BFNC	410.18	41,840.00	41,840.00	410.18
Human Services Advisory Council - CY2011 - 11AVNC		69,373.00	69,373.00	
Family Court, Grants-in-Aid - CY2011 - 11CNNC		7,870.00	7,870.00	
DCBHS:				
CIACC - CY 2010, 10 CCNS		5,000.00	5,000.00	
CIACC - CY 2011, 11 CCNS		44,556.00	44,556.00	
CIACC - CY 2011, 11 CCNS - Suicide Prevention		5,000.00	5,000.00	
State of New Jersey - Department of Human Services:				
DFD:				
Special Initiative and Transportation - FY2012		90,383.00	90,383.00	
Social Services for the Homeless - CY2011 - SH10013		789,104.00	789,104.00	
DMHS:				
MHANJ - Disaster Liaison - FY2011		2,500.00	2,500.00	
Project Transition/Path and NJMAP - CY2010 - S1202039		6,140.00	6,140.00	
Project Transition/Path and NJMAP - CY2011 - S1202039		466,829.00	466,829.00	

COUNTY OF MONMOUTH, NEW JERSEY

CURRENT FUND

SCHEDULE OF REVENUE ACCOUNTS RECEIVABLE

Year ended December 31, 2011

	Balance December 31, 2010	Accrued in 2011	Collected in 2011	Balance December 31, 2011
State of New Jersey - Office of the Attorney General:				
DLPs - DCJ:				
Victim Assistance, VOCA, SFY2011, V-13-09	240,348.00	240,348.00	240,348.00	
Victime Witness Advocacy, Supplemental, VWAFPS2-13	101,231.00	101,231.00	101,231.00	
Stop Violence Against Women, 09/AWA-98	49,266.00	49,266.00	49,266.00	
SANE/SART, VS-34-10, FY2010	67,655.00	67,655.00	67,655.00	
JAG Task Force - FY2012, #JAG 1-13TF-09	105,257.00	105,257.00	105,257.00	
LLEBG, Megan's Law, FFY 2011, JAG-1-13-08S	15,047.00	15,047.00	15,047.00	
Body Armor Replacement Fund (BARF) - FY2011	46,319.14	46,319.14	46,319.14	
LEOTEF - SFY2011	22,245.00	22,245.00	22,245.00	
LEOTEF - SFY2011 Part 2	18,210.00	18,210.00	18,210.00	
LEOTEF - SFY2011 Part 3	13,380.00	13,380.00	13,380.00	
DLPs - DSP:				
OEM - EMPG, FY 2008				
CERT Utility Trailer, FY 2010				
Hazardous Materials Emergency Preparedness				
DLPs - OHSP - Homeland Security Grant Program (HSGP)- FFY2010				
DLPs - DHTS:				
DWI Task Force, FFY2010, AL11-10-04-07	26,240.00	26,240.00	26,240.00	
Click It or Ticket, CY2011 OP11-45-01-86	4,000.00	4,000.00	4,000.00	
DLPs - JJC:				
State/Community Partnership - CY2011 - SCP-PM/PS-11-13	482,323.00	482,323.00	482,323.00	
Juvenile Detention Alternatives Initiative (JDAI), Innovations, CY2011	120,000.00	120,000.00	120,000.00	
Family Court - CY2011, FC-PS-11-13	273,608.00	273,608.00	273,608.00	
Juvenile Accountability Incentive Block Grant - FFY2010 - 10-13	62,373.00	62,373.00	62,373.00	
State of New Jersey - Office of Homeland Security and Preparedness:				
Urban Areas Security Initiative (UASI), FFY2009	65,000.00	65,000.00	65,000.00	
Interoperable Emergency Communication				
Grant Program (IECGP), FFY 2009	107,534.26	107,534.26	107,534.26	
Homeland Security Grant Program (HSGP), FFY2011	456,484.50	456,484.50	456,484.50	
CARS-E Program - Canine, SFY 2010	50,000.00	50,000.00	50,000.00	
Port Authority of New York and New Jersey:				
Bayshore Port Security Project, FY 2007	75,000.00	75,000.00	75,000.00	
Shared Services Agreements - Various Municipalities:				
MCOEM - Shrewsbury Flood Warning, FY2011 and 2012	12,000.00	12,000.00	12,000.00	
State of New Jersey - Department of Environmental Protection:				
Clean Communities Program - FY2011	95,258.73	95,258.73	95,258.73	
Recycling Program - REC-94-13 - Project Income	9,217.00	9,217.00	9,217.00	
OEC - Bayshore Waterfront Park Revetment 4201-07	750,000.00	750,000.00	750,000.00	

COUNTY OF MONMOUTH, NEW JERSEY

CURRENT FUND

SCHEDULE OF REVENUE ACCOUNTS RECEIVABLE

Year ended December 31, 2011

	Balance December 31, 2010	Accrued in 2011	Collected in 2011	Balance December 31, 2011
State of New Jersey - Department of Labor and Workforce Development:				
ARRA - WIA - Disability Program Navigator (DPN) - PY 2009		40,000.00	40,000.00	
ARRA - On the Job Training (OJT) - PY 2009		88,000.00	88,000.00	
Workforce Development Partnership Program:				
WDPP (10C) - PY 2010		32,501.00	32,501.00	
WDPP (11C) - PY 2011		24,983.00	24,983.00	
Workforce Development Area:				
Business Development Initiative (10S) PY 2010		19,206.00	19,206.00	
ARRA, Business Development Initiative (10T) PY 2010		35,294.00	35,294.00	
Base Realignment & Closure/National Emergency Grant:				
BRAC/NEG (10V) - PY2010		375,000.00	375,000.00	
BRAC/NEG (11V) - PY2011		1,094,760.00	1,094,760.00	
NJ Build (11H) 2011-2012		4,000.00	4,000.00	
Workforce Investment Act:				
WIA (10A, B, D & F) PY2010		320.99	320.99	
WIA (11A, B, D & F) PY2011		2,758,107.00	2,758,107.00	
WIA, Dislocated Worker/Disaster Mini-NEG (11W) - PY2011		60,000.00	60,000.00	
WIA, Hurricane Irene Disaster NEG (11X)		180,193.00	180,193.00	
Work First New Jersey (WFNJ) (11) SFY2012		1,858,499.00	1,858,499.00	
Workforce Learning Link (WLL) (11K) - SFY2012		196,000.00	196,000.00	
WIB/WIA Scholarship Fund		9,200.00	9,200.00	
WIB, Alumni Awards Fund		1,600.00	1,600.00	
State of New Jersey - Office of Information Technology:				
OETS - 9-1-1 General Assistance, FY2009				
State of New Jersey - Department of State				
DOE - Help America Vote Act (HAVA), #10ELEC006APA		64,496.00	64,496.00	
DTT - Cooperative Marketing Grant, FY 2011		15,000.00	15,000.00	
US Department of Housing and Urban Development:				
Township of Edison - HOPWA - 2010		497,440.00	497,440.00	
Township of Edison - HOPWA - 2011		491,435.00	491,435.00	
US Department of Defense:				
ARMY - Adult Shelter, Fort Monmouth, 2011		57,000.00	57,000.00	
ARMY - Adult Shelter, Fort Monmouth, 2012		70,000.00	70,000.00	
US Department of Justice:				
Bureau of Justice Assistance (BJA) - SCAAP, FFY 2011		1,087,539.00	1,087,539.00	
Office of Justice Programs (OJP) - BVP, FY 2011		9,966.75	9,966.75	
Office of Justice Programs (OJP) - MS - FY 2011 - JLEO-12-0080		3,000.00	3,000.00	
Office of Justice Programs (OJP) - MS - FY 2012 - JLEO-12-0080		17,000.00	17,000.00	

COUNTY OF MONMOUTH, NEW JERSEY

CURRENT FUND

SCHEDULE OF REVENUE ACCOUNTS RECEIVABLE

Year ended December 31, 2011

	Balance December 31, 2010	Accrued in 2011	Collected in 2011	Balance December 31, 2011
US Environmental Protection Agency:				
Environmental Education - Field Day Along the Bay		12,400.00	12,400.00	
Wash Facility/Fueling Station		485,000.00	485,000.00	
Naval Weapons Station Earle:				
M.C. Mosquito Extermination Commission, ISA, FY 2011		13,300.00	13,300.00	
Rutgers University:				
M.C. Mosquito Extermination Commission:				
Asian Tiger Mosquito Control, FY 2012		171,201.00	171,201.00	
Asian Tiger Mosquito Control, DWFP, FY 2012		21,720.00	21,720.00	
County Clerks - Interlocal Service Agreements (ISA's):				
Document Summary Management System, E-Recording FY2006-2012		319,250.00	319,250.00	
National Children's Alliance:				
OJJDP/CAC, Program Improvement Grant, FY 2009		10,000.00	10,000.00	
Monmouth County Child Advocacy Center Training, CY 2010		194.40	194.40	
Donations:				
NJNG/FEC: Project Lifesaver, Sheriff's Office K-9				
Special Items of General Revenue Anticipated With Prior				
Written Consent of the Director of Local Government Services -				
Other Special Items:				
Constitutional Officers - Increased Fees (P.L. 2001, C.370):				
County Clerk	2,465,035.84	2,465,035.84	2,465,035.84	
Surrogate	328,673.09	328,673.09	328,673.09	
Sheriff	133,684.30	133,684.30	133,684.30	
Capital Fund Surplus	3,500,000.00	3,500,000.00	3,500,000.00	
Library Indirect Cost Recovery	3,356,113.60	3,356,113.60	3,356,113.60	
IRS - Build America Bonds 35% Subsidy on Debt Service	1,533,460.01	1,533,460.01	1,533,460.01	
Motor Vehicle Fines for Roads and Bridges Trust Fund	4,000,000.00	4,000,000.00	4,000,000.00	
Weights and Measures Trust Fund	415,000.00	415,000.00	415,000.00	
Open Space Trust Fund	3,000,000.00	3,000,000.00	3,000,000.00	
	<u>\$ 2,302,731.78</u>	<u>\$ 181,145,321.75</u>	<u>\$ 181,145,321.75</u>	<u>\$ 2,302,731.78</u>
Reference	A	6-A		A
Federal and State Grants	12-A		\$ 40,973,020.28	
Cash Receipts	1-A		140,172,301.47	
			<u>\$ 181,145,321.75</u>	

COUNTY OF MONMOUTH, NEW JERSEY

Schedule 7-A
Page 1 of 4

CURRENT FUND

SCHEDULE OF APPROPRIATION RESERVES

Year ended December 31, 2011

	Balance December 31, 2010	Balance After Transfer	Paid or Charged	Balance Lapsed
General Government:				
Office of County Administrator:				
Salaries and Wages	\$ 103,954.39	\$ 103,954.39		\$ 103,954.39
Other Expenses	9,967.81	18,727.81	\$ 8,760.00	9,967.81
Department of Administrative Services and Public Safety:				
Salaries and Wages	7,799.36	7,799.36		7,799.36
Other Expenses	406.12	406.12		406.12
Dept. of Planning, Economic Devel and Regulatory Affairs:				
Salaries and Wages	3,800.01	3,800.01		3,800.01
Other Expenses	223.38	223.38		223.38
Research, Technical and Consulting Services:				
Other Expenses	393,075.40	501,179.86	101,061.95	400,117.91
Purchasing Department:				
Salaries and Wages	228.79	228.79		228.79
Other Expenses	6,200.16	7,625.19	1,482.47	6,142.72
Public Information:				
Salaries and Wages	33,570.09	33,570.09		33,570.09
Other Expenses	53,405.89	54,938.29	1,154.49	53,783.80
Personnel Department:				
Salaries and Wages	46,149.28	46,149.28		46,149.28
Other Expenses	9,386.98	37,549.58	28,249.78	9,299.80
Board of Chosen Freeholders:				
Salaries and Wages	142.99	142.99		142.99
Other Expenses	2,506.27	2,506.27		2,506.27
Clerk of the Board:				
Salaries and Wages	5,012.54	5,012.54		5,012.54
Other Expenses	49,851.12	50,051.81	5,674.13	44,377.68
County Clerk - Elections:				
Salaries and Wages	8,993.25	8,993.25		8,993.25
Other Expenses	645.14	134,754.06	28,383.72	106,370.34
Office of the County Clerk:				
Salaries and Wages	147,672.21	147,672.21		147,672.21
Other Expenses	33,054.98	81,436.37	30,022.97	51,413.40
Superintendent of Elections:				
Salaries and Wages	1,519.27	1,519.27		1,519.27
Other Expenses	29,683.78	98,936.24	1,952.46	96,983.78
Board of Elections:				
Salaries and Wages	23,601.43	23,601.43		23,601.43
Other Expenses	29,247.47	29,502.99	255.52	29,247.47
Finance Department:				
Salaries and Wages	49,053.89	49,053.89		49,053.89
Other Expenses	11,458.08	143,177.16	101,991.86	41,185.30
Office of Records Management:				
Salaries and Wages	63.66	63.66		63.66
Other Expenses	29,086.21	66,017.17	36,930.96	29,086.21
Audit Services:				
Other Expenses	10,000.00	114,000.00	101,500.00	12,500.00
Department of Information Services:				
Salaries and Wages	78,212.56	78,212.56		78,212.56
Other Expenses	301,544.10	893,514.12	503,479.85	390,034.27
Board of Taxation:				
Salaries and Wages	95.94	95.94		95.94
Other Expenses	3,505.24	4,427.09	891.85	3,535.24
Office of the County Counsel:				
Salaries and Wages	894.25	894.25		894.25
Other Expenses	343,559.60	344,395.33	124,285.82	220,109.51
Office of County Adjuster:				
Salaries and Wages	64.25	64.25		64.25
Other Expenses	3,997.26	4,721.01	579.00	4,142.01
County Surrogate:				
Salaries and Wages	246.46	246.46		246.46
Other Expenses	1,702.55	2,178.07	714.02	1,464.05
County Engineer:				
Salaries and Wages	48,978.97	48,978.97	(10,198.94)	59,177.91
Other Expenses	30,096.26	106,513.43	72,930.97	33,582.46
Economic Development and Tourism:				
Salaries and Wages	18,038.69	18,038.69		18,038.69
Other Expenses	6,012.57	17,062.52	11,049.95	6,012.57
Historical Commission:				
Salaries and Wages	8.88	8.88		8.88
Other Expenses	1,712.50	24,587.00	22,913.38	1,673.62

COUNTY OF MONMOUTH, NEW JERSEY

Schedule 7-A
Page 2 of 4

CURRENT FUND

SCHEDULE OF APPROPRIATION RESERVES

Year ended December 31, 2011

	Balance December 31, 2010	Balance After Transfer	Paid or Charged	Balance Lapsed
Land Use Administration:				
Planning Board (N.J.S.40A:27-3):				
Salaries and Wages	42,482.20	42,482.20	(19,143.55)	61,625.75
Other Expenses	69,496.64	72,945.64	4,930.46	68,015.18
Code Enforcement and Administration:				
Weights and Measures:				
Salaries and Wages	23,699.86	23,699.86		23,699.86
Insurance:				
Other Insurance Premiums:				
Other Expenses	1,205,895.00	1,328,379.07	120,830.28	1,207,548.79
Worker's Compensation:				
Other Expenses	25,683.24	104,350.86	44,321.37	60,029.49
Group Insurance Plan:				
Other Expenses	2,993,817.42	3,238,046.07	766,828.95	2,471,217.12
Unemployment compensation insurance (N.J.S.A.43:21-3 et				
Other Expenses	245,000.00	245,000.00		245,000.00
Public Safety Functions:				
Sheriff's Office - Police Radio:				
Salaries and Wages	254,654.38	254,654.38		254,654.38
Other Expenses	31,529.48	136,539.06	95,725.61	40,813.45
Police Computer:				
Salaries and Wages	49,386.71	49,386.71		49,386.71
Other Expenses	61,171.38	85,587.62	22,684.69	62,902.93
Office of Emergency Management:				
Salaries and Wages	166.34	166.34		166.34
Other Expenses	8,899.45	11,294.87	3,811.87	7,483.00
Department of Consumer Affairs:				
Salaries and Wages	168.27	168.27		168.27
Other Expenses	657.13	1,919.23	1,262.10	657.13
Medical Examiner:				
Salaries and Wages	20,178.37	20,178.37		20,178.37
Other Expenses	56,935.13	88,753.06	69,281.56	19,471.50
Aid To Volunteer Rescue and Ambulance Squads (N.J.S. 40:5-2):				
Other Expenses	13,794.00	13,794.00		13,794.00
Sheriffs Office:				
Salaries and Wages	10,578.83	10,578.83	1,800.04	8,778.79
Other Expenses	10,297.88	65,076.05	53,521.26	11,554.79
Office of the County Prosecutor:				
Salaries and Wages	541,486.25	541,486.25	212,962.51	328,523.74
Other Expenses	153,637.90	378,619.81	135,084.82	243,534.99
Correctional Institution:				
Salaries and Wages	11,992.26	11,992.26	11,500.18	492.08
Other Expenses	497,005.10	3,172,832.18	2,222,251.11	950,581.07
Youth Detention Center:				
Salaries and Wages	87,780.78	87,780.78		87,780.78
Other Expenses	31,347.56	31,347.56		31,347.56
Fire Marshall (N.J.S. 40A:14-1):				
Salaries and Wages	25,384.49	25,384.49		25,384.49
Other Expenses	8,991.66	19,093.82	8,500.81	10,593.01
Police Academy and Firing Range:				
Salaries and Wages	9,251.40	9,251.40		9,251.40
Other Expenses	39,127.02	52,173.31	7,881.39	44,291.92
Public Works Functions:				
County Road Maintenance:				
Salaries and Wages	145,059.61	145,059.61		145,059.61
Other Expenses	43,642.61	394,227.95	330,738.32	63,489.63
County Bridge Maintenance:				
Salaries and Wages	15,301.81	15,301.81		15,301.81
Other Expenses	12,476.10	54,386.36	28,364.68	26,021.68
Director of Public Works and Engineering:				
Salaries and Wages	936.47	936.47		936.47
Other Expenses	331.86	331.86		331.86
Shade Tree Commission:				
Salaries and Wages	76,043.46	76,043.46		76,043.46
Other Expenses	43,476.19	58,839.19	5,832.20	53,006.99

CURRENT FUND

SCHEDULE OF APPROPRIATION RESERVES

Year ended December 31, 2011

	Balance December 31, 2010	Balance After Transfer	Paid or Charged	Balance Lapsed
Public Works Functions (continued):				
Central Mailroom:				
Salaries and Wages	21,052.46	21,052.46		21,052.46
Other Expenses	227,099.38	227,099.38	5.54	227,093.84
Buildings and Grounds:				
Salaries and Wages	11,827.96	11,827.96		11,827.96
Other Expenses	921,256.17	2,553,464.63	1,822,899.33	730,565.30
Division of Fleet Services:				
Salaries and Wages	80,957.70	80,957.70		80,957.70
Other Expenses	401,508.74	695,956.15	637,570.53	58,385.62
Human Services and Health Functions:				
Division of Social Services Administration:				
Salaries and Wages	1,261,051.04	1,261,051.04		1,261,051.04
Other Expenses	6,867,635.38	7,340,987.99	2,001,219.45	5,339,768.54
Mon. Cty. Care Centers - Geraldine L. Thompson Division:				
Salaries and Wages	136,792.39	136,792.39		136,792.39
Other Expenses	94,114.89	518,372.56	339,529.04	178,843.52
Mon. Cty. Care Centers - John L. Montgomery Division:				
Salaries and Wages	713,297.06	713,297.06		713,297.06
Other Expenses	47,929.13	842,481.87	509,602.63	332,879.24
Division of Mental Health (N.J.S. 40A:5-29):				
Salaries and Wages	14,940.57	14,940.57		14,940.57
Other Expenses	3,007.07	530,228.63	527,272.81	2,955.82
Department of Human Services:				
Salaries and Wages	99.62	99.62		99.62
Other Expenses	3,419.33	3,477.23		3,477.23
Division of Planning and Contracting:				
Salaries and Wages	36,793.07	36,793.07	(6,084.57)	42,877.64
Other Expenses	1,035.02	1,114.27	79.25	1,035.02
Juvenile Detention Alternative Initiative:				
Salaries and Wages	20,168.03	20,168.03		20,168.03
Other Expenses	1,555.35	7,360.60	1,268.22	6,092.38
Public Health Service (N.J.S. 40A:13-1):				
Other Expenses	2,688.81	179,906.23	162,163.23	17,743.00
Office of Disabilities:				
Salaries and Wages	16.75	16.75		16.75
Other Expenses	327.20	374.68	28.95	345.73
Aid to Disabilities:				
Other Expenses		28,150.81	28,150.54	0.27
Division of Alcohol and Drug Abuse Services (N.J.S. 40:9B-4):				
Salaries and Wages	7,723.10	7,723.10		7,723.10
Other Expenses	3,684.75	87,121.49	61,391.04	25,730.45
Intoxicated Driver Resource Center:				
Salaries and Wages	2,328.57	2,328.57		2,328.57
Other Expenses	1,897.94	2,647.45	815.59	1,831.86
Maintenance of Patients in State Institutions for Mental Diseases (N.J.S. 30:4-79) County Share:				
Other Expenses	16,695.92	16,695.92		16,695.92
War Veterans Burial and Grave Decorations:				
Salaries and Wages	111.36	111.36		111.36
Other Expenses	4,053.35	4,053.35		4,053.35
Office on Aging:				
Salaries and Wages	94.31	94.31		94.31
Other Expenses	410.92	1,182.10	778.34	403.76
Division of Transportation:				
Salaries and Wages	199,983.72	199,983.72		199,983.72
Other Expenses	60,558.28	528,559.45	109,288.09	419,271.36
Youth, Education, Recreation and Welfare:				
Other Expenses		17,659.23	17,659.23	
Parks and Recreation Functions:				
Department of Parks and Recreation:				
Salaries and Wages	418,153.62	418,153.62		418,153.62
Other Expenses	274,765.40	764,997.73	453,032.00	311,965.73

COUNTY OF MONMOUTH, NEW JERSEY

Schedule 7-A
Page 4 of 4

CURRENT FUND

SCHEDULE OF APPROPRIATION RESERVES

Year ended December 31, 2011

	Balance December 31, 2010	Balance After Transfer	Paid or Charged	Balance Lapsed
Education Functions:				
Monmouth County Community College Brookdale				
Other Expenses		11,641,130.00	11,641,130.00	
Reimbursement for Residents Attending Out of County				
Two Year Colleges (N.J.S. 18A-64A):				
Other Expenses	99,105.00	106,896.40	15,303.68	91,592.72
Cooperative Extension Service:				
Salaries and Wages	5,331.09	5,331.09		5,331.09
Other Expenses	7,227.42	32,875.14	26,035.99	6,839.15
Vocational Schools				
Other Expenses	200,000.00	7,142,574.20	7,111,966.44	30,607.76
Superintendent of Schools:				
Salaries and Wages	939.72	939.72		939.72
Other Expenses	4,175.20	4,175.20		4,175.20
Provision for Salary Adjustments and New Employees				
Salaries and Wages	72,040.80	72,040.80		72,040.80
Utility Expenses and Bulk Purchases:				
Utilities:				
Other Expenses	584,398.22	3,852,967.29	1,529,525.87	2,323,441.42
PUBLIC AND PRIVATE PROGRAMS OFFSET BY REVENUES				
Monmouth County:				
Matching Funds for Grants	620,847.50	620,847.50		620,847.50
Contingent	64,515.69	133,515.69	72,543.70	60,971.99
Capital Improvements:				
Buildings and Grounds	152,256.03	173,507.75	21,250.68	152,257.07
Statutory Expenditures:				
Contribution To:				
Public Employees' Retirement System	95,296.16	95,296.16	1,750.76	93,545.40
Social Security System (O.A.S.I.)	746,241.21	746,241.21	12,835.15	733,406.06
Police and Firemen's Retirement System	78,209.94	78,209.94	1,204.15	77,005.79
Defined Contribution Retirement Plan	34,207.82	34,207.82	10,300.24	23,907.58
Total General Appropriations	<u>\$ 23,430,020.43</u>	<u>\$ 56,202,660.08</u>	<u>\$ 32,413,552.77</u>	<u>\$ 23,789,107.31</u>
Reference	A			A-1
Cash Disbursements	1-A		\$ 32,265,559.21	
Accounts Payable	8-A		147,993.56	
Appropriation Reserves	7-A	\$ 23,430,020.43		
Encumbrances Payable	A	<u>32,772,639.65</u>		
		<u>\$ 56,202,660.08</u>	<u>\$ 32,413,552.77</u>	

COUNTY OF MONMOUTH, NEW JERSEY

CURRENT FUND

SCHEDULE OF ACCOUNTS PAYABLE

Year ended December 31, 2011

	<u>Reference</u>		
Balance, December 31, 2010	A		\$ 2,711,831.27
Increased By:			
Appropriation Reserves	7-A		<u>147,993.56</u>
			2,859,824.83
Decreased By:			
Cancel to Budget Operations	A-1	\$ 83,469.18	
Disbursements	1-A	<u>822,597.39</u>	
			<u>906,066.57</u>
Balance, December 31, 2011	A		<u><u>\$ 1,953,758.26</u></u>

COUNTY OF MONMOUTH, NEW JERSEY

CURRENT FUND

SCHEDULE OF DUE TO STATE OF NEW JERSEY
REALTY TRANSFER FEES

Year ended December 31, 2011

	<u>Reference</u>	
Balance, December 31, 2010	A	\$ 3,317,195.80
Increased By:		
Receipts	1-A	<u>30,744,794.26</u>
		34,061,990.06
Decreased By:		
Disbursements	1-A	<u>30,792,434.11</u>
Balance, December 31, 2011	A	<u>\$ 3,269,555.95</u>

COUNTY OF MONMOUTH, NEW JERSEY

CURRENT FUND

SCHEDULE OF CONTRACTOR'S RETAINAGE

Year ended December 31, 2011

Reference

Balance, December 31, 2011 and 2010

A

\$ 19,653.00

COUNTY OF MONMOUTH, NEW JERSEY

CURRENT FUND

SCHEDULE OF RESERVE FOR ARBITRAGE REBATES

Year ended December 31, 2011

	<u>Reference</u>	
Balance, December 31, 2010	A	\$ 89,229.64
Increased By:		
Interest Income	1-A	<u>54,144.90</u>
Balance, December 31, 2011	A	<u><u>\$ 143,374.54</u></u>

COUNTY OF MONMOUTH, NEW JERSEY

FEDERAL AND STATE GRANT FUND

SCHEDULE OF FEDERAL AND STATE GRANTS RECEIVABLE

Year ended December 31, 2011

	Balance December 31, 2010	2011 Budget Revenue Realized	Received	Refund/ Cancelled	Balance December 31, 2011
NJ DHSS - Office on Aging 10-1388-AAA-C3	\$ 1,035,472.00	\$ 4,073,628.00	\$ 4,828,434.00		\$ 280,666.00
NJ DHSS - CAP/NJEH, Medicaid Case Management		854,640.00	854,640.00		
NJ DHSS - SIBA, JACC Program		145,360.00	145,360.00		
NJ DHSS - Alcohol Services Plan CY 10 10-535-ADA-C-0	647,571.14		628,736.71	\$ 18,834.43	
NJ DHSS - Alcohol Services Plan CY 11 11-535-ADA-C-0		1,229,815.00	676,200.00		553,615.00
NJ Governor's Council On Alcohol and Drug Abuse CY 2010	651,958.96		641,829.32	10,129.64	
NJ Governor's Council On Alcohol and Drug Abuse CY 2011		684,596.00	265,988.95		418,607.05
NJ DCA - HPP (Linkages), PY 2010	9,300.00			9,300.00	
NJ DCA - HPP (Linkages), PY 2011		54,750.00	44,635.00	10,115.00	
NJ DCA - Smart Future, Coastal 05-0039-00	124,000.00		124,000.00		
NJ DCA - Smart Future, FY'06, Panhandle Study	37,500.00				37,500.00
NJ DCA - SHARE Grant, 2007-04665-1231-00	99,801.92		14,824.80	84,977.12	
NJ DCA - LIHEAP/CWA, FY 2011		13,536.00	13,536.00		
NJ DCA - USF/CWA, FY 2011		7,289.00	7,289.00		
NJTC/FTA, JARC Route 836 Shuttle, FFY 2004	78,000.00				
NJTC/FTA, JARC Route 836 Shuttle, FFY 2005	87,600.00			78,000.00	
NJTC/FTA, JARC Route 836 Shuttle, FFY 2006	64,126.00			87,600.00	
NJTC/FTA, JARC Route 35 Shuttle, FY 2007	80,679.47			64,126.00	
NJTC/FTA, JARC Route 836 Shuttle, FFY 2007	70,000.00		51,105.34		29,574.13
NJTC/FTA, JARC Route 35 Shuttle, FY 2008		24,914.00		70,000.00	
NJTC/FTA, JARC Route 836 Shuttle, FFY 2008		50,000.00			24,914.00
NJTC/FTA, Freehold SCAT Transfer Facility, FY 09-12	1,488,354.00				50,000.00
NJTC - FTA Section 5311, FY 2010	27,842.62		27,842.62		1,488,354.00
NJTC - FTA Section 5311, FY 2011	159,398.00		109,844.72		
NJTC - FTA Section 5311, FY 2012		171,839.00			49,553.28
NJ Transit - Casino CY '10	674,264.55		621,064.70		171,839.00
NJ Transit - Casino CY '11		1,709,130.00	1,269,489.63		53,199.85
NJTC - Work First New Jersey, Project Income	4,533.60				439,640.37
NJTPA/NJIT - STP FY 2010		388.00	388.00		4,533.60
NJTPA/NJIT - MCTASTP Study, FY 2011	375.06			375.06	
NJTPA/NJIT - ARRA, Supplemental, STP, FY 2010	152,753.33		115,735.67		37,017.66
NJTPA - Borough of Red Bank, Improvements to CR 10, FY 2011	49,178.72		49,178.72		
NJTPA/NJIT - STP, FY 2011	500,000.00				582,849.00
NJTPA/NJIT - STP, FY 2012	123,822.00		110,302.98	13,519.02	
NJTPA/NJIT - UPWP, FY 2012-13		123,822.00			123,822.00
NJTPA/NJIT - UPWP, Traffic Sign Inventory Assessment Program		200,000.00			200,000.00
NJIT/NJTTPA - Bridge Scoping Project, MA - 14		133,000.00			133,000.00
NJIT/NJTTPA - Bridge S-17 Design	22,810.49		392,214.17	22,810.49	
NJIT/NJTTPA - Manasquan Bridge, W7-9	1,066,495.50				674,281.33
NJIT/NJTTPA - Bridge Scoping Project, O-10	69,051.63				69,051.63
NJIT/NJTTPA - Bridge Scoping Project, S-32	39,239.34		11,124.87		28,114.47
NJDOT - County Bridge, MN 27, FY 2009	67,615.24		2,907.27	64,707.97	
	250,000.00				250,000.00

COUNTY OF MONMOUTH, NEW JERSEY

FEDERAL AND STATE GRANT FUND

SCHEDULE OF FEDERAL AND STATE GRANTS RECEIVABLE

Year ended December 31, 2011

	Balance December 31, 2010	2011 Budget Revenue Realized	Received	Refund/ Cancelled	Balance December 31, 2011
NJDOT - HBPP, FY 08, Bridge W-9	42,000.00		42,000.00		
NJDOT - Dics Fd, Scoping Bridge S-31	75,970.27		44,721.17		31,249.10
NJDOT - County Bridge Inspection, #BR-WBIS, 749/750	776,000.00		749,487.76		26,512.24
NJDOT - County Bridge MA-14/CR 6, FY 09	50,000.00		48,813.07	1,186.93	
NJDOT - CR 527, Siloam Road	175,520.00		58,329.70		117,190.30
NJDOT - ARRA, UECSI, FY 2010	3,000,000.00		14,715.29		2,985,284.71
NJDOT - ARRA, County Bridge MN-10, FY 2009	3,246,000.00		102,099.44		3,143,900.56
NJDOT - ARRA, CRRP, CY 2010	5,438,000.00		960,029.07		4,477,970.93
NJDOT - Bridge U-12	270,000.00		202,500.00		67,500.00
NJDOT - Transportation Trust Fund, Bridges W7, 8, and 9	178,604.00				178,604.00
NJDOT - FHA, CR6 Bridge (MA-14) (Design)	1,459,408.00				1,459,408.00
NJDOT - Bridge S-17, Row Acquisition	1,032,000.00				1,032,000.00
NJDOT - Bridge O-10 Design	997,261.00		177,175.67		820,085.33
NJDOT - Future Needs, Bridge M-29		1,000,000.00	640,065.77		359,934.23
NJDOT - County Bridge Inspections, #BR-WBIS, #755756		811,266.51			811,266.51
NJDOT - County Bridge HL-72, FY 2011		500,000.00	375,000.00		125,000.00
NJDOT - County Bridge W-33, FY 2011		1,000,000.00			1,000,000.00
NJDOT - County Bridge O-11, FY 2011		1,000,000.00			1,000,000.00
NJDOT/TF - 2008 ATP	5,297,000.00		3,208,965.66		2,088,034.34
NJDOT/TF - 2009 ATP	5,284,000.00		900,147.53		4,383,852.47
NJDOT/TF - 2010 ATP		6,898,000.00			6,898,000.00
NJDOT/TF - 2011 ATP		5,284,000.00			5,284,000.00
NJDOT - Traffic Sign Replacement/Upgrade	113,545.84		40,763.41	432,909.10	113,545.84
NJDOT - Bayshore Ferry Term, Phase 2A	62,649.39		42,596.85		62,649.39
NJDOT - Halls Mills Road Scoping Study	141,194.58		55,279.80		100,431.17
NJDOT - CR 537, Corridor Sec. A	475,505.95		41,840.00		63,050.20
NJDOT/FHWA - Bayshore Ferry Parking	118,330.00		69,373.00		
NJDCF/DYFS - Youth Detention Center CY 11		7,870.00	7,870.00		
NJDCF/DYFS - H.S.A.C. CY 11		41,840.00			
NJDCF/DYFS - Family Court, Grant-in-Aid CY 2011 - 11CNNC		69,373.00			
NJDFS/DFD - Special Initiative & Transportation Program, FY 2011	90,383.00		22,596.00	55,829.00	
NJDFS/DFD - Special Initiative & Transportation Program, FY 2012	10,073.00	90,383.00	34,554.00		67,787.00
NJDFD - ARRA, Food Stamp Administration, FFY 2009 and 2010	60,442.00		10,073.00		
NJLWD - ARRA, Food Stamp Administration, FFY 2010	7,276.00		60,442.00		
NJDFS/DFD - Social Services for the Homeless CY 10, SH10013	148,000.00		7,276.00		
NJDFS/DFD - Social Services for the Homeless CY 10, ARRA			148,000.00		
NJDFS/DFD - Social Services for the Homeless CY 11		789,104.00	769,104.00		20,000.00
NJDFS/DMHS - Mental Health Board, FY 2010	6,000.00		5,042.89	957.11	
NJDFS/DMHS - Disaster Liaison, FY 11		2,500.00	2,500.00		
NJDFS/DMHS - Project Transition/Path CY 09, S1202039	39,996.00			39,996.00	
NJDFS/DMHS - Project Transition Path NJ MAP	(7,693.20)			(7,693.20)	
NJDFS/DMHS - Project Transition/Path CY 10, S1202039	70,779.00	(6,229.00)	63,528.00	1,022.00	
NJDFS/DMHS - Project Transition Path NJ MAP		12,369.00	13,155.30	(786.30)	

COUNTY OF MONMOUTH, NEW JERSEY

FEDERAL AND STATE GRANT FUND

SCHEDULE OF FEDERAL AND STATE GRANTS RECEIVABLE

Year ended December 31, 2011

	Balance December 31, 2010	2011 Budget Revenue Realized	Received	Refund/ Cancelled	Balance December 31, 2011
NJDHS/DMHS - Project Transition/Path CY 11, S1202039		416,829.00	351,501.00		54,071.00
NJDHS/DMHS - Project Transition Path NJ MAP		50,000.00	46,370.10	11,257.00	3,629.90
NJDCF/DBH - Suicide Prevention Project		5,000.00	5,000.00		
NJDCF/DCBHS - CIACC CY 11, 11CGNS		44,556.00	44,556.00		
NJDCF/DCBHS - Suicide Prevention Project		5,000.00	5,000.00		
NJOAG/DLPS/DCJ - Victim Assistance, SFY 10 V-11-08	84,944.22	240,348.00	84,944.22		125,103.99
NJDLPS/DCJ - Victim of Crime Act, SFY 11 V-13-09		101,231.00	115,244.01		88,466.28
NJOAG/DLPS/DCJ - Victim Witness Advocacy Project		49,266.00	12,764.72		49,266.00
NJOAG/DLPS/DCJ - STOP VAWA, 09-VAWA-98					
NJOAG/DLPS/DCJ - SANE/SART, VS-34-09			5,002.46		
NJOAG/DLPS/DCJ - SANE/SART, VS-34-10	5,002.46	67,655.00	59,585.10		8,069.90
NJDLPS/DCJ - JAG Task Force, FY 10, #RJAG 1-13-TF-09B	35,997.50		35,997.50		
NJDLPS/DCJ - JAG Task Force, FY 11, #RJAG 1-13-TF-09C	111,369.00		111,369.00		
NJOAG/DLPS/DCJ - Task Force, Program JAG 1-13-TF-09		105,257.00	19,515.22		85,741.78
NJDLPS/DCJ - Megan's Law FFY 11 JAG-1-13-08S		15,047.00	12,722.00		2,325.00
NJOAG/DLPS/DCJ - BARF, 2011		46,319.14	46,319.14		
NJOAG/DLPS/DCJ - LEOTEF, SFY 2011		22,245.00	22,245.00		
NJOAG/DLPS/DCJ - LEOTEF, SFY 2011, Part 2		18,210.00	18,210.00		
NJOAG/DLPS/DCJ - LEOTEF, SFY 2011, Part 3		13,380.00	13,380.00		
NJOHSP - HSGP, FY 2007	81,915.30		81,915.30		
NJOHSP - HSGP, FY 2008	348,109.94		348,109.94		
NJOHSP - HSGP, FY 2009	803,405.75		40,187.22		763,218.53
NJOHSP - NJDEX, FY 2008	26,200.00		17,800.00	8,400.00	
FEMA - Shared Services, Shrewsbury Flood Warning System		12,000.00	12,000.00		
NJOHSP - UASI, FFY 2009		65,000.00			65,000.00
NJOHSP - IECGP, FY 2009		107,534.26			107,534.26
NJOHSP - HSGP, FY 2010		50,000.00			842,210.77
NJOHSP - CARPS-E Program - Canine		456,484.50			6,136.23
NJOHSP - HSGP, FY 2011		75,000.00			456,484.50
PANYNJ - Bayshore Port Security Grant					75,000.00
NJOAG/DLPS/DHTS - Safe Cargo, OP10-21-01-03					
NJOAG/DLPS/DHTS - Click It or Ticket, CY 2011, OP11-45-01-86					
NJDLPS/DHTS - DWI Task Force, FFY 2010	2,400.00	4,000.00			
NJOAG/DLPS/JJC - State Community Partnership CY10		26,240.00	43,863.77		
NJOAG/DLPS/JJC - State Community Partnership CY11	153,031.81				
NJOAG/DLPS/JJC - Youth Service Commission, JDAI Innovations, CY2011		482,323.00	330,613.93		151,709.07
NJOAG/DLPS/JJC - Family Court CY 10, FC-PS-10-13		120,000.00	120,000.00		
NJOAG/DLPS/JJC - Family Court CY 11, FC-PS-11-13	147,631.88	273,608.00	147,631.88		
NJOAG/DLPS/JJC - JAIBG, FFY 2010, Year Thirteen, 09-13		62,373.00	161,078.30		112,529.70
NJDEP - Clean Communities Program FY 2011		95,258.73	56,852.68		5,520.32
NJDEP - Recycling Program Plan - Donations, REC 94-13	(105.00)	9,217.00	95,258.73		
NJDEP - WPBW/RSWMP PO 5800402	6,560.19		9,112.00		
NJDEP/OEC - Bayshore Waterfront Park Revetment 4201-07		750,000.00			6,560.19
					750,000.00

COUNTY OF MONMOUTH, NEW JERSEY

FEDERAL AND STATE GRANT FUND

SCHEDULE OF FEDERAL AND STATE GRANTS RECEIVABLE

Year ended December 31, 2011

	Balance December 31, 2010	2011 Budget Revenue Realized	Received	Refund/ Cancelled	Balance December 31, 2011
NJDEP/DWM - 2010 Brookdale Rain Garden, RP10-110	33,300.00		7,455.67		25,844.33
NJDEP - Wreck Pond Stormwater Restoration	1,023,552.38		834,900.40		188,651.98
NJDEP - Ramanessin Study, 2007	1,191,247.10		145,102.03		1,046,145.07
NJDEP/DDPF - ARRA, CSIP/BSF, Tree Program	6,996.00		6,820.00		176.00
NJDEP - ARRA, Wastewater Management Plan, RP10-005	78,791.71		76,131.13		2,660.58
NJBPU/CEP - LGEAP, P-78-09	24,880.00		7,083.75		17,796.25
NJBPU/Clean Energy Program Core Solar	103,000.00		89,337.50	13,662.50	
NJLWD - ARRA, WIA, Adult, PY 2008	12,736.00		12,736.00		
NJLWD - ARRA, WIA, Dislocated Worker, PY 2008	471,632.00		471,632.00		
NJLWD - WIA, PY 2009	483,462.95		483,462.95		
NJLWD - WIB, WDPP, PY 2009	2,000.00		2,000.00		
NJLWD - WIB, PY 2009	10,950.00		10,950.00		
NJLWD - TANF/GA, WFNJ, SFY 2010	483,991.00		189,440.00	294,551.00	
NJLWD - WNJ, WLL, SFY 2010	10,000.00		10,000.00		
NJLWD - BRAC/NEG, PY 2009	840,000.00		840,000.00		
NJLWD - ARRA, DPN, PY 2009	19,769.00	40,000.00	54,062.00		5,707.00
NJLWD - Financial Sector National Emergency Grant (NEG), PY 2009	68,000.00		31,256.00	30,489.00	6,255.00
NJWLD - ARRA, On the Job Training		88,000.00	88,000.00		
NJLWD - WIA, PY 2010	2,558,015.00	320.99	2,051,858.04		506,477.95
NJLWD - WIB, WDPP, PY 2010		32,501.00	32,501.00		
NJLWD - TANF/GA, WFNJ, SFY 2011	1,858,480.00		1,858,480.00		
NJLWD - WNJ, WLL, SFY11	182,401.00		141,235.00		41,166.00
NJWLD - WIA, WIB PY 2010 ARRA		19,206.00	19,206.00		
NJWLD - WIA, WIB PY 2010 (SFY 2011)		35,294.00	35,294.00		
NJWLD - BRAC/NEG, PY 2010		375,000.00		375,000.00	
NJLWD - WIA, PY 2011		2,758,107.00	15,000.00		2,758,107.00
NJLWD - WIB, WDPP, PY 2011		24,983.00			9,983.00
NJLWD - NJBUILD, 2011-12		4,000.00			4,000.00
NJLWD - TANF/GA, WFNJ, 2012		1,858,499.00	70,024.00		1,788,475.00
NJLWD - WLL, PY 2011		196,000.00	30,000.00		166,000.00
NJLWD - BRAC/NEG, PY 2011		1,094,760.00			1,094,760.00
NJLWD - WIA, Dislocated Worker/Disaster Mini-NEG, PY 2011		60,000.00			60,000.00
NJLWD - WIA, Hurricane Irene Disaster NEG		180,193.00			180,193.00
Donations - WIA/WIB Scholarship Fund		9,200.00	9,200.00		
Donations - WIB, Alumni Awards Fund		1,600.00	1,600.00		
NJDARM - PARIS Grants Program					
NJDOS - HAVA, #10ELEC006APA	277,223.75	64,496.00	32,248.00		277,223.75
NJDOS - Coop Mktg, FY 11		15,000.00	15,000.00		32,248.00
USHUD - Township of Woodbridge, HOPWA, FY 2009	242,592.56				242,592.56
USHUD - Township of Edison, HOPWA, 2010		497,440.00	439,243.25		58,196.75
USHUD - Township of Edison, HOPWA, 2011		491,435.00			491,435.00
USDOD/ARMY - Adult Shelter - Fort Monmouth, FY 2011		57,000.00	57,000.00		
USDOD/ARMY - Adult Shelter - Fort Monmouth, FY 2012		70,000.00	70,000.00		

COUNTY OF MONMOUTH, NEW JERSEY

FEDERAL AND STATE GRANT FUND

SCHEDULE OF FEDERAL AND STATE GRANTS RECEIVABLE

Year ended December 31, 2011

	Balance December 31, 2010	2011 Budget Revenue Realized	Received	Refund/ Cancelled	Balance December 31, 2011
USDOJ/BJA - SCAAP, FFY 2011		1,087,539.00	1,087,539.00		
USDOJ/OJP - BVP, FY 2009	4,077.13				4,077.13
USDOJ/OJP - BVP, FY 2010	19,627.31				19,627.31
USDJMS - JLEO, FY 2010, ISDF-10-0283A	4,034.41			4,034.41	
USDOJ/OJP - BVP, FY 2011					
USDJMS - JLEO, FY 2011, JLEO-11-0080		9,966.75			9,966.75
USDJMS - JLEO, FY 2012, JLEO-12-0080		3,000.00	3,000.00		
NJDOT - SR 34 & Lloyd Road Project, FY 05-08		17,000.00			
USDOE - ARRA, EECBG	448,787.42				
USEPA - Environmental Education - Field Day Along the Bay, FFY 2010	3,789,287.08				
USEPA - Wash Facility/Fueling Station					
Earle - MCMEC, FY 2010, #N40085-08-M-7834	13,300.00				
Earle - MCMEC, FY 2011, #N40085-11-M-8406					
Rutgers - MCMEC, Asian Tiger Mosquito Control, 2011	171,201.00				
Rutgers - MCMEC, Asian Tiger Mosquito Control, DWFP Grant 2011	54,393.00				
Rutgers - MCMEC, Asian Tiger Mosquito Control		171,201.00	171,201.00		
Rutgers - MCMEC, Asian Tiger Mosquito Control		21,720.00	78,479.47		
County Clerk - ISA, DSMS, E-Recording		319,250.00	11,705.44		
NCA/OJJDP - CAC, Program Improvement Grant	10,000.00		319,250.00	10,000.00	
NCA - MCCAC Training	43,077.69		43,077.69		
NCA - MCCAC Training, FY2010	1,000.00		1,000.00		
Steiner Equities - Off-Tract Road Devp. - State Aid Hwy. Proj.	256,779.77				
Donations - Monmouth County Sheriff's K-9 Unit		10,000.00	256,779.77		
USDOC/MMRF - Sane/Sart 27-60-101014	594.00		194.40		
MCI - Monmouth 4-H Cares, FY 09	2,299.00				
MCI - Monmouth 4-H Cares, CY 09	19,844.30				
	<u>\$ 53,809,984.78</u>	<u>\$ 40,973,020.28</u>	<u>\$ 35,006,962.33</u>	<u>\$ 1,807,709.28</u>	<u>\$ 57,968,333.45</u>
	Reference A	A-2,6-A		13-A	A
Unappropriated Reserves			\$ 165,305.39		
Cash Receipts			34,841,656.94		
			<u>\$ 35,006,962.33</u>		

COUNTY OF MONMOUTH, NEW JERSEY

FEDERAL AND STATE GRANT FUND

SCHEDULE OF FEDERAL AND STATE GRANTS - APPROPRIATED RESERVES

Year ended December 31, 2011

	Balance December 31, 2010	Budget	Transfer Appropriations By 40A.4-87	Matching Funds	Expended	Carryover	Refunded/ Cancelled	Balance December 31, 2011
NJ DHSS - Office on Aging 10-1388-AAA-C3	\$ 1,083,537.74	\$ 3,165,198.00	\$ 1,301,382.00		\$ 4,425,000.11		\$ 264.00	\$ 1,124,853.63
NJ DHSS - CAP/NJEH, Medicaid Case Management	474,265.67	1,000,000.00			1,116,539.79			357,725.88
NJ DHSS - Alcohol Services Plan 10-535-ADA-C-0	102,296.96				83,463.23		18,833.73	
NJ DHSS - Alcohol Services Plan CY 11, 11-535-ADA-C-0		1,229,815.00			1,064,861.81			144,953.19
NJ Governor's Council, Alliance Prevention Plan CY 2010	384,976.26				374,846.62		10,129.64	0.00
NJ Governor's Council, Alliance Prevention Plan CY 2011		684,596.00			434,661.62			249,934.38
NJ DCA - HPP (Linkages), PY 2010	9,300.00						9,300.00	
NJ DCA - HPP (Linkages), PY 2011		54,750.00			44,635.00		10,115.00	
NJ DCA - Smart Future, Coastal 05-0039-00	1,130.65						1,130.65	
NJ DCA - Smart Future, FY'06, Panhandle Study	7,618.84							7,618.84
NJ DCA - SHARE Grant, 2007-04665-1231-00	84,977.12		13,536.00				84,977.12	
NJ DCA - LIHEAP/CWA, FY 2011			7,289.00					13,536.00
NJ DCA - CWA FY 2011								7,289.00
NJ DCA-USF, CWA FY 2011								
NJTC/FTA, JARC Route 836 Shuttle, FFY 2004	78,000.00						78,000.00	
NJTC/FTA, JARC Route 836 Shuttle, FFY 2005	87,600.00						87,600.00	
NJTC/FTA, JARC Route 836 Shuttle, FFY 2006	105,863.00				41,737.00		64,126.00	
NJTC/FTA, JARC Route 35 Shuttle, FY 2007	143,888.58				84,740.36			59,148.22
NJTC/FTA, JARC Route 836 Shuttle, FFY 2007	140,000.00				70,000.00		70,000.00	
NJTC/FTA, JARC Route 35 Shuttle, FY 2008			24,914.00	\$ 24,914.00				49,828.00
NJTC/FTA, JARC Route 836 Shuttle, FY 2008			50,000.00	50,000.00				100,000.00
NJTC/FTA, Freehold SCAT Transfer Facility, FY 09-12	1,488,354.00							1,488,354.00
NJTC - FTA Section 5311, FY 2011	93,667.44				93,667.44			
NJTC - FTA Section 5311, FY 2012			171,839.00	57,280.00	70,627.55			158,491.45
NJ Transit - Casino CY '10	87,101.58	1,709,130.00			33,901.73			53,199.85
NJ Transit - Casino CY '11		388.00			1,636,135.36			72,994.64
NJTC - Work First New Jersey, Project Income	15,522.18							15,522.18
NJTC - Work First New Jersey, Project Income	10,320.73							10,708.73
NJTPA/NJIT - STP FY 2010	6,023.47						6,023.47	
NJTPA/NJIT - MCTASTP Study, FY 2010	187,208.62				141,050.13			46,158.49
NJTPA/NJIT - ARRA, Supplemental, FY 2010	10,246.68				10,246.68			
NJTPA - Borough of Red Bank, Improvements to CR 10, FY 2011	500,000.00		82,849.00					582,849.00
NJTPA/NJIT - STP, FY 2011	96,007.26				79,108.49		16,898.77	
NJTPA/NJIT - STP, FY 2012			123,822.00	30,955.50	33,809.79			120,967.71
NJTPA/NJIT - UPWP, Traffic Sign Inventory Assessment Program			200,000.00	50,000.00	7,184.84			242,815.16
NJTPA/NJIT - UPWP, Traffic Sign Inventory Assessment Program			133,000.00		(22,810.49)		22,810.49	133,000.00
NJTPA/NJIT - Bridge Scoping Project MA-14	621,869.51				240,060.49			381,809.02
NJTPA/NJIT - Bridge S-17 Design	69,051.63				30,323.33			38,728.30
NJTPA/NJIT - Manasquan Bridge, W7-9	28,114.47							28,114.47
NJTPA/NJIT - Bridge Scoping Project, O-10	64,707.97							
NJTPA/NJIT - Bridge Scoping Project, S-32								
NJDOT - County Bridge, MN 27, FY 2009	230,896.74				230,896.74		64,707.97	

COUNTY OF MONMOUTH, NEW JERSEY

FEDERAL AND STATE GRANT FUND

SCHEDULE OF FEDERAL AND STATE GRANTS - APPROPRIATED RESERVES

Year ended December 31, 2011

	Balance December 31, 2010	Budget	Transfer Appropriations By 40A-4-87	Matching Funds	Expended	Carryover	Refunded/ Cancelled	Balance December 31, 2011
NJDOT - 1999 Bridge Bond Program	95,064.98				197.61			94,867.37
NJDOT - HBPP, FY 08, Bridge W-9	5,100.00				5,100.00			
NJDOT - Dics Fd, Scoping Bridge S-31	31,249.10				2,071.78			29,177.32
NJDOT - County Bridge Inspection, #BR-WBIS, 749/750	62,353.24				35,841.00			26,512.24
NJDOT - County Bridge MA-14/CR 6, FY 09	23,997.42				22,810.49		1,186.93	0.00
NJDOT - CR 527, Silcam Road	175,520.00				175,520.00			
NJDOT - ARRA, UECSJ, FY 2010	2,983,649.68				1,863,599.46			1,120,050.22
NJDOT - ARRA, County Bridge MN-10, FY 2009	2,931,006.44				2,770,484.52			160,521.92
NJDOT - ARRA, CRRP, CY 2010	1,569,369.11				555,555.54			1,013,813.57
NJDOT - Bridge U-12	124,260.52				124,260.52			
NJDOT - Transportation Trust Fund, Bridges W7, 8, and 9	178,604.00				10,436.36			168,167.64
NJDOT - FHA, CR6 Bridge (MA-14) (Design)	1,459,408.00				267,311.47			1,192,096.53
NJDOT - Bridge S-17, Row Acquisition	1,032,000.00				24,756.13			1,007,243.87
NJDOT - Bridge O-10 Design	997,261.00				447,473.53			549,787.47
NJDOT - FY 10 Future Needs, Bridge MN-29		1,000,000.00	811,266.51		6,931.67			993,068.33
NJDOT - County Bridge Inspections, #BR-WBIS, #755/756			500,000.00		195,383.51			615,883.00
NJDOT - County Bridge HL-72, FY 2011			1,000,000.00		500,000.00			1,000,000.00
NJDOT - County Bridge W-33, FY 2011			1,000,000.00					1,000,000.00
NJDOT - County Bridge O-11, FY 2011								
NJDOT/TTTF - 2002 ATP	23,702.47				23,702.47			
NJDOT/TTTF - 2003 ATP	1,920,774.27				1,920,774.27			87,222.86
NJDOT/TTTF - 2004 ATP	1,057,181.06				969,958.20			
NJDOT/TTTF - 2006 ATP	1,925,604.73				1,925,604.73			945,494.89
NJDOT/TTTF - 2007 ATP	4,259,926.00				3,314,431.11			3,843,736.77
NJDOT/TTTF - 2008 ATP	5,297,000.00				1,453,283.23			4,765,460.94
NJDOT/TTTF - 2009 ATP	5,284,000.00				518,539.06			6,898,000.00
NJDOT/TTTF - 2010 ATP			6,898,000.00					5,284,000.00
NJDOT/TTTF - 2011 ATP			5,284,000.00					5,607.83
NJDOT - Traffic Sign Replacement/Upgrade	5,607.83							32,192.36
NJDOT - Bayshore Ferry Term, Phase 2A	39,996.48				7,804.12			65,406.63
NJDOT - Halls Mills Road Scoping Study	104,469.47				39,062.84		432,908.96	63,050.20
NJDOT - CR 537, Corridor Sec. A, STP-023 (102) PE	432,908.96							
NJDOT/FHWA - Bayshore Ferry Parking	63,050.20							
NJDOT - County Bridge Inspection, #13-BI-2005	3,645.21				3,645.21			
NJDCF/DYFS - Youth Detention Center CY 10, 10BFNC	13,588.88							
NJDCF/DYFS - Youth Detention Center CY 11, 11BFNC		51,181.00					12,409.50	2,402.83
NJDCF/DYFS - H.S.A.C. CY 10, 10AVNC	7,881.96				1,179.38			0.00
NJDCF/DYFS - H.S.A.C. CY 11, 11AVNC		85,249.00			48,778.17			
NJDCF/DYFS - Family Court, Grant-in-Aid CY 11, 11CNNC		7,870.00			7,881.96			
NJDCF/DYFS - Family Court, Grant-in-Aid CY 11, 11CNNC					85,249.00			
NJDCF/DYFS - Family Court, Grant-in-Aid CY 11, 11CNNC					7,870.00			
NJDFS/DFD - Special Initiative & Transportation Program, FY 2010					(338.48)			338.48

COUNTY OF MONMOUTH, NEW JERSEY

FEDERAL AND STATE GRANT FUND

SCHEDULE OF FEDERAL AND STATE GRANTS - APPROPRIATED RESERVES

Year ended December 31, 2011

	Balance December 31, 2010	Budget	Transfer Appropriations By 40A-4-87	Matching Funds	Expended	Carryover	Refunded/ Cancelled	Balance December 31, 2011
NJDHS/DFD - Special Initiative & Transportation Program, FY 2011	88,219.28				32,390.14		55,829.14	32,452.10
NJDHS/DFD - Special Initiative & Transportation Program, FY 2012	77,786.37		90,363.00		57,930.90		0.01	0.00
NJDHS/DFD - Social Services for the Homeless CY 10, SH10013		789,104.00			77,786.36			15,915.37
NJDHS/DFD - Social Services for the Homeless CY 11, SH11013	957.11				773,188.63		957.11	
NJDHS/DMHS - Mental Health Board, FY 2010		2,500.00			2,500.00			
NJDMHS/MHANJ - Disaster Liasion, FY 2011	30,612.40				40,924.80		30,612.40	
NJDHS/DMHS - Project Transition/Path CY 09, S1202039	35,628.99	6,140.00			492,949.37	844.19		1,169.63
NJDHS/DMHS - Project Transition/Path CY 10, S1202039		493,159.00	960.00	11,257.00	6,140.18	11,257.00	7,742.22	
NJDCF/DCBHS - CIACC CY 10, 10CCNS/20213	13,882.40	5,000.00			5,000.00			
NJDCF/DCBHS - Suicide Prevention		44,556.00			40,684.30			3,871.70
NJDCF/DBH - Suicide Prevention Project			5,000.00		5,000.00			
NJDLPS/DCJ - Victim Assistance, SFY 10 V-11-08	41,104.08				41,104.08			
NJDLPS/DCJ - Victim of Crime Act, V-13-09		240,348.00			181,617.28			58,730.72
NJOAG/DLPS/DCJ - Victim Witness Advocacy, Supplemental			101,231.00		22,489.20			78,741.80
NJOAG/DLPS/DCJ - STOP VAWA, 09-VAWA-98		67,655.00	49,266.00		12,779.83			36,486.17
NJOAG/DLPS/DCJ - SANE/SART, FFY 2010 VS-34-10	4,022.99				67,655.00			1,253.83
NJOAG/DLPS/DCJ - SANE, FY 2000, State Appropriation	35,415.50				35,415.50			
NJOAG/DLPS/DCJ - JAG Task Force, FY 10, RJAG 1-13-TF-09B	84,728.33				84,728.33			
NJOAG/DLPS/DCJ - JAG Task Force, FY 11, RJAG 1-13-TF-09C					27,529.17			
NJOAG/DLPS/DCJ - Task Force Program, JAG-1-13TF-09			105,257.00		18,749.17			77,727.83
NJOAG/DLPS/DCJ - LLEBG, Megan's Law FFY 11 JAG-1-13-08S			15,047.00	5,016.00	708.50			1,313.83
NJOAG/DLPS/DCJ - BARF, 2007	2,175.80							1,467.30
NJOAG/DLPS/DCJ - BARF, 2008	11,606.77				8,753.26			11,606.77
NJOAG/DLPS/DCJ - BARF, 2009	11,939.23				3,185.97			3,185.97
NJOAG/DLPS/DCJ - BARF, 2010	43,604.30				34,156.50			9,447.80
NJOAG/DLPS/DCJ - BARF, 2011			46,319.14					46,319.14
NJDLPS/DCJ - LEOTEF, SFY 2008	23,868.23				21,086.89			2,781.34
NJDLPS/DCJ - LEOTEF, SFY 2010	12,021.00							12,021.00
NJOAG/DLPS/DCJ - LEOTEF, SFY 2010, Part 2	11,887.00							11,887.00
NJOAG/DLPS/DCJ - LEOTEF, SFY 2010, Part 3	13,889.00							13,889.00
NJDLPS/DCJ - LEOTEF, SFY 2011, Part 1								22,245.00
NJOAG/DLPS/DCJ - LEOTEF, SFY 2011, Part 2		22,245.00						18,210.00
NJOAG/DLPS/DCJ - LEOTEF, SFY 2011, Part 3			13,380.00					13,380.00
NJOAG/DLPS/DCJ - CERT, CY 2006	113.50				113.50			
NJOHSP - HSGP, FY 2007	148.09				148.09			0.00
NJOHSP - HSGP, FY 2008	326,642.56				326,642.56			
NJOHSP - HSGP, FFY 2009	778,654.50				25,435.97			753,218.53
NJOHSP - NJDEX, FY 2008	26,200.00				17,800.00		8,400.00	

COUNTY OF MONMOUTH, NEW JERSEY

FEDERAL AND STATE GRANT FUND

SCHEDULE OF FEDERAL AND STATE GRANTS - APPROPRIATED RESERVES

Year ended December 31, 2011

	Balance December 31, 2010	Budget	Transfer Appropriations By 40A, 4-87	Matching Funds	Expended	Carryover	Refunded/ Cancelled	Balance December 31, 2011
FEMA - Share Services - Shrewsbury River Flood Warning System		12,000.00			10,000.00			2,000.00
NJOHSP - UASI, FFY 2009			85,000.00					65,000.00
NJOHSP - IECGP, FFY 2009			107,534.26					107,534.26
NJSPOEM - EMPG, FY 2008	8,350.00				8,350.00			
NJSPOEM - HSGP, FY 2010	839,095.97				204,847.16			634,248.81
NJOHSP - CARS-E Program Canine		50,000.00			43,582.15			6,417.85
NJOAG/DLPS/DSP - CERT Utility Trailer, CY 2010	1,500.00							1,500.00
NJOAG/DLPS/DSP - HMEP, 09-HMEP-V110-T-10	12,800.00							
NJOHSP - HSGP, FY 2011			456,484.50				12,800.00	456,484.50
PANYNJ - Bayshore Port Security Project			75,000.00	25,000.00	2,055.00			97,945.00
NJDLP/DHTS - Safe Cargo Donation	438.19							438.19
NJDLP/DHTS - Safe Cargo, OP10-21-01-03	599.96				(1,800.04)		2,400.00	
NJOAG/DLPS/DHTS - Click It or Ticket, CY 2011, OP11-45-01-86					4,000.00			
NJDLP/DHTS - DWI Task Force, FFY 2010			4,000.00		26,240.00			
NJJJC - State Community Partnership CY09, SCP-09 PM/PS-13		26,240.00					14,626.79	
NJJJC - JDAI, FY 2009	14,626.79				32,525.37			
NJJJC - State Community Partnership CY10, SCP-10 PM/PS-13	32,525.37				102,708.32		10,278.10	
NJJJC - YSC, JDAI Innovations, CY2010	112,986.42				18,540.50			65,696.45
NJJJC - State Community Partnership CY11, SCP-11 PM/PS-13	84,236.95				533,859.76			34,760.24
NJJJC - YSC, JDAI Innovations, CY2011		568,620.00			15,341.35			104,658.65
NJJJC - Family Court CY2010, FC-10-13		120,000.00			44,962.27			
NJJJC - Family Court CY2011, FC-10-13	44,962.27	273,608.00			207,622.19			65,985.81
NJJJC - JAIBG, Year Thirteen, 10-13		69,303.00			69,303.00			
NJDEP - Clean Communities Program FY 2009	3,301.57				3,301.57			
NJDEP - Clean Communities Program FY 2010	69,711.03				61,973.31			7,737.72
NJDEP - Clean Communities Program FY 2011			95,258.73		24,908.25			70,350.48
NJDEP - Recycling Program Plan - Donations, REC 94-13		9,217.00			1,417.00			7,800.00
NJDEP - WPBW/RSWMP PO 5800402	6,552.29				2,950.00			3,602.29
NJDEP/OEC - Bayshore Waterfront Park Revetment 4201-07			750,000.00		5,541.36			750,000.00
NJDEP/DWM - 2010 Brookdale Rain Garden, RP10-110	27,244.33				97,796.90			21,702.97
NJDEP - Wreck Pond Stormwater Restoration, RPD7-010	185,589.93				43,946.84			87,793.03
NJDEP - Ramanessin Study, 2007	1,029,067.92				6,820.00			985,121.08
NJDEP/DDPF - ARRA, CSIP/BSF, Tree Program	6,996.00				78,791.68			176.00
NJDEP - ARRA, Wastewater Management Plan, RP10-005	78,791.68				(1,802.50)		13,662.50	
NJBPU/Clean Energy Program Core Solar	11,860.00				11,155.12			
NJLWD - ARRA, WIA, Adult, PY 2008	11,155.12				21,349.54			
NJLWD - ARRA, WIA, Youth, PY 2008	21,349.54				448,824.42			
NJLWD - ARRA, WIA, Dislocated Worker, PY 2008	448,824.42				421,893.46			
NJLWD - WIA, PY 2009 843-09A/F	421,893.46				0.01			
NJLWD - WIA, WDP, PY 2009 843-09C	0.01							

COUNTY OF MONMOUTH, NEW JERSEY

FEDERAL AND STATE GRANT FUND

SCHEDULE OF FEDERAL AND STATE GRANTS - APPROPRIATED RESERVES

Year ended December 31, 2011

	Balance December 31, 2010	Budget	Transfer Appropriations By 40A-4-87	Matching Funds	Expended	Carryover	Refunded/ Cancelled	Balance December 31, 2011
NJLWD - WIB, PY 2009	7,703.16				3,271.31			4,431.85
NJLWD - TANF/GA, WFNJ, SFY 2010	333,457.31				38,906.31		294,551.00	
NJLWD - WNJ, WLL, SFY 10	0.01						0.01	
NJLWD - BRAC/NEG, PY 09	731,399.98				717,923.05			13,476.93
NJLWD - ARRA, DPN, PY 2009	10,408.59	40,000.00			44,701.74			5,706.85
NJLWD - Financial Sector National Emergency Grant (NEG), PY09	63,174.40				32,685.40		30,489.00	
NJLWD - ARRA, On the Job Training		88,000.00			87,999.99		0.01	
NJLWD - WIA, PY 2010, 873-10A/F	2,058,584.72	320.99			1,617,746.39			441,159.32
NJDOL - WIB, WDP, PY 2010, 843-10C		32,501.00			32,501.00			
NJLWD - TANF/GA, WFNJ, SFY 2011	1,685,742.15				1,560,329.36			125,412.79
NJLWD - WNJ, WLL, SFY11	157,203.80				110,849.77			46,354.03
NJLWD - WIA/WIB, Business Dev Initiative, ARRA		19,206.00			19,206.00			
NJLWD - WIA/WIB, PY 2010 (SFY 2011)		35,294.00			25,030.34		375,000.00	10,263.66
NJLWD - BRAC/NEG, PY 2010			375,000.00					
NJLWD - WIA, PY 2011, 843-11A/F			2,758,107.00		584,520.77			2,173,586.23
NJLWD - WIB, WDP, PY 2011, 843-11C			24,983.00		17,858.60			7,124.40
NJLWD - NJBUILD, 2011-2012			4,000.00					4,000.00
NJLWD - TANF/GA, WFNJ, SFY 2012			1,858,499.00		333,592.59			1,524,906.41
NJLWD - WLL, PY 2011			196,000.00		34,877.14			161,122.86
NJLWD - BRAC/NEG, PY 2011			1,094,760.00		219,355.44			875,404.56
NJLWD - WIA, Dislocated Worker/Disaster Mini-NEG, PY 2011			60,000.00					60,000.00
NJLWD - WIA, Hurricane Irene Disaster NEG			180,193.00					180,193.00
Donations - WIA/WIB Scholarship Fund			9,200.00		10,121.82			2,370.36
Donations - WIA/WIB, Alumni Awards Fund		200.00	1,400.00		1,628.22			1,221.78
NJDARM - PARIS Grants Program	3,292.18				311,462.57			71,733.93
NJOIT/OETS - 9-1-1 PSAP General Assistance, FY 2008	1,250.00				210,776.02			16,285.80
NJDOS-DOE - HAVA, #10ELEC006APA	383,196.50				997.00			63,499.00
NJDOS/DTT - Coop Mktg. FY 10, 10TRAV218ACM	227,061.82				18,750.00			606.00
USHUD - Dover Twp/MCDSS, HOPWA FY 2001	606.00			3,750.00				8,826.65
USHUD - Dover Twp/MCDSS, HOPWA FY 2003	8,826.65							616.98
USHUD - Township of Woodbridge, HOPWA, 2004	616.98							7,450.00
USHUD - Township of Woodbridge, HOPWA, 2005	7,450.00							1,000.00
USHUD - Township of Woodbridge, HOPWA, 2008	500.00							217,217.31
USHUD - Township of Woodbridge, HOPWA, 2009	75,586.31							2,901.75
USHUD - Township of Edison, HOPWA, 2010								406,994.00
USDOD/ARMY - Adult Shelter - Fort Monmouth, FY 2010		497,440.00	491,435.00					7,696.98
USDOD/ARMY - Adult Shelter - Fort Monmouth, FY 2011	33,117.70							70,000.00
USDOD/ARMY - Adult Shelter - Fort Monmouth, FY 2012								

COUNTY OF MONMOUTH, NEW JERSEY
FEDERAL AND STATE GRANT FUND

SCHEDULE OF FEDERAL AND STATE GRANTS - UNAPPROPRIATED RESERVES

Year ended December 31, 2011

	Balance December 31, 2010	Budget/ Appropriated Reserves	Cash Received	Balance December 31, 2011
APG/OOA Project Income/Refunds from 2011			\$ 87,400.00	\$ 87,400.00
Project Income Recycling Workshops - NJDEP			9,090.00	9,090.00
Unanticipated Interest Received for WIA Account			68.75	68.75
ISA - DSMS, E-Recording (Essex City)			10,000.00	10,000.00
Donations - Sheriff's Office K-9 Unit			350.00	350.00
Project Income/Refunds from 2010	\$ 41,090.00	\$ 41,090.00		
NJTC - WFNU Project Income	388.00	388.00		
CIACC Budget Modification #2	5,000.00	5,000.00		
Project Income Recycling Workshops - NJDEP	9,112.00	9,112.00		
Unanticipated Interest Received for WIA Account	320.99	320.99		
Donations - WIB, Alumni Awards Fund	200.00	200.00		
ISA - DSMS, E-Recording	109,000.00	109,000.00		
Donations - Sheriff's Office	194.40	194.40		
	<u>\$ 165,305.39</u>	<u>\$ 165,305.39</u>	<u>\$ 106,908.75</u>	<u>\$ 106,908.75</u>
<u>Reference</u>	A	12-A	2-A	A

TRUST FUND
SCHEDULES

COUNTY OF MONMOUTH, NEW JERSEY

TRUST FUND

SCHEDULE OF CASH AND CASH EQUIVALENTS

Year ended December 31, 2011

Reference

Balance, December 31, 2010	B		\$ 117,258,781.11
Increased By:			
HUD Relocation Assistance Programs	2-B	\$ 18,487,645.11	
HUD Community Development Block Grants	3-B	3,338,015.53	
HUD Home Investment Grants	4-B	3,238,917.81	
HUD Shelter Plus Care Grants Receivable	5-B	567,298.00	
Health Grants	6-B	1,855,679.20	
HUD Homeward Bound Grants Receivable	7-B	507,592.00	
HUD Emergency Shelter Grants Receivable	8-B	9,993.62	
Taxes Receivable	10-B	32,250,077.48	
Reserve for:			
HUD Relocation Assistance Programs	11-B	700,350.68	
Community Development Block Grants	12-B	32,877.97	
ARRA Grants Appropriation Reserves	13-B	250.00	
HUD Home Investment Grants	14-B	72,738.97	
HUD Shelter Plus Care	15-B	3,787.00	
Temporary Assistance To Needy Families	17-B	7,329,474.73	
Other Trust Fund Reserves	18-B	111,604,535.02	
Retiree Benefits	19-B	<u>487,714.27</u>	
			<u>180,486,947.39</u>
			297,745,728.50
Decreased By:			
ARRA Grants Received	9-B	23,350.73	
Reserve for:			
HUD Relocation Assistance Programs	11-B	22,146,040.83	
Community Development Block Grants	12-B	2,538,711.48	
ARRA Grants Appropriation Reserves	13-B	92,475.01	
HUD Home Investment Grants	14-B	3,329,071.04	
HUD Shelter Plus Care	15-B	525,637.00	
HUD Homeward Bound Grants	16-B	381,405.00	
Temporary Assistance To Needy Families	17-B	7,052,064.67	
Other Trust Fund Reserves	18-B	146,619,705.00	
Retiree Benefits	19-B	<u>489,552.93</u>	
			<u>183,198,013.69</u>
Balance, December 31, 2011	B		<u>\$ 114,547,714.81</u>

COUNTY OF MONMOUTH, NEW JERSEY

TRUST FUND

SCHEDULE OF ACCOUNTS RECEIVABLE
HUD RELOCATION ASSISTANCE PROGRAMS

Year ended December 31, 2011

	<u>Reference</u>	
Balance, December 31, 2010	B	\$ 5,184,182.31
Increased By:		
Receivables	11-B	<u>20,319,374.00</u>
		25,503,556.31
Decreased By:		
Receipts	1-B	<u>18,487,645.11</u>
Balance, December 31, 2011	B	<u><u>\$ 7,015,911.20</u></u>

COUNTY OF MONMOUTH, NEW JERSEY

TRUST FUND

SCHEDULE OF ACCOUNTS RECEIVABLE
COMMUNITY DEVELOPMENT BLOCK GRANTS

Year ended December 31, 2011

	<u>Reference</u>	
Balance, December 31, 2010	B	\$ 5,112,411.02
Increased By:		
Community Development Block Grant	12-B	<u>2,926,019.00</u>
		8,038,430.02
Decreased By:		
Receipts	1-B	<u>3,338,015.53</u>
Balance, December 31, 2011	B	<u><u>\$ 4,700,414.49</u></u>

COUNTY OF MONMOUTH, NEW JERSEY

TRUST FUND

SCHEDULE OF HUD HOME INVESTMENT GRANT RECEIVABLES

Year ended December 31, 2011

	<u>Reference</u>	
Balance, December 31, 2010	B	\$ 6,060,951.66
Increased By:		
Home Investment Grants	14-B	<u>1,988,102.00</u>
		8,049,053.66
Decreased By:		
Receipts	1-B	<u>3,238,917.81</u>
Balance, December 31, 2011	B	<u><u>\$ 4,810,135.85</u></u>

COUNTY OF MONMOUTH, NEW JERSEY

TRUST FUND

SCHEDULE OF HUD SHELTER PLUS CARE GRANT RECEIVABLES

Year ended December 31, 2011

	<u>Reference</u>	
Balance, December 31, 2010	B	\$ 1,396,853.00
Increased By:		
Grants	15-B	<u>930,768.00</u>
		2,327,621.00
Decreased By:		
Receipts	1-B	<u>567,298.00</u>
Balance, December 31, 2011	B	<u><u>\$ 1,760,323.00</u></u>

COUNTY OF MONMOUTH, NEW JERSEY

TRUST FUND

SCHEDULE OF HEALTH GRANT RECEIVABLES

Year ended December 31, 2011

	<u>Reference</u>	
Balance, December 31, 2010	B	\$ 1,861,463.51
Increased By:		
Accounts Receivable	18-B	<u>1,135,281.00</u>
		2,996,744.51
Decreased By:		
Receipts	1-B	<u>1,855,679.20</u>
Balance, December 31, 2011	B	<u>\$ 1,141,065.31</u>

COUNTY OF MONMOUTH, NEW JERSEY

TRUST FUND

SCHEDULE OF HUD HOMEWARD BOUND GRANT RECEIVABLES

Year ended December 31, 2011

	<u>Reference</u>	
Balance, December 31, 2010	B	\$ 803,206.00
Increased By:		
Grant Award	16-B	<u>383,904.00</u>
		1,187,110.00
Decreased By:		
Receipts	1-B	<u>507,592.00</u>
Balance, December 31, 2011	B	<u><u>\$ 679,518.00</u></u>

COUNTY OF MONMOUTH, NEW JERSEY

TRUST FUND

SCHEDULE OF HUD EMERGENCY SHELTER GRANT RECEIVABLES

Year ended December 31, 2011

	<u>Reference</u>	
Balance, December 31, 2010	B	\$ 65,571.85
Increased By:		
Accounts Receivable	18-B	<u>132,397.00</u>
		197,968.85
Decreased By:		
Receipts	1-B	<u>9,993.62</u>
Balance, December 31, 2011	B	<u>\$ 187,975.23</u>

COUNTY OF MONMOUTH, NEW JERSEY

TRUST FUND

SCHEDULE OF HUD AMERICAN RESOURCE RECOVERY ACT RECEIVABLE

Year ended December 31, 2011

	<u>Reference</u>	
Balance, December 31, 2010	B	\$ 156,117.51
Increased By:		
Disbursements	1-B	<u>23,350.73</u>
Balance, December 31, 2011	B	<u>\$ 179,468.24</u>

COUNTY OF MONMOUTH, NEW JERSEY

TRUST FUND

SCHEDULE OF TAXES RECEIVABLE FOR LIBRARY, HEALTH AND OPEN SPACE FUNDS

Year ended December 31, 2011

	<u>Reference</u>	<u>Total</u>	<u>Library Fund</u>	<u>Health Fund</u>	<u>Open Space Fund</u>
Balance, December 31, 2010	B	\$ 130,805.62	\$ 50,119.10	\$ 6,510.83	\$ 74,175.69
Increased By:					
2011 Tax Levy		32,119,271.86	12,100,000.00	1,850,000.00	18,169,271.86
Levy for Added and Omitted Taxes		121,318.09	47,991.79	6,906.40	66,419.90
	10-B	32,240,589.95	12,147,991.79	1,856,906.40	18,235,691.76
		32,371,395.57	12,198,110.89	1,863,417.23	18,309,867.45
Decreased By:					
2011 Tax Levy		32,119,271.86	12,100,000.00	1,850,000.00	18,169,271.86
Levy for Added and Omitted Taxes					
Prior Year Received in 2011		130,805.62	50,119.10	6,510.83	74,175.69
	1-B, 18-B	32,250,077.48	12,150,119.10	1,856,510.83	18,243,447.55
Balance, December 31, 2011	B	\$ 121,318.09	\$ 47,991.79	\$ 6,906.40	\$ 66,419.90

COUNTY OF MONMOUTH, NEW JERSEY

TRUST FUND

SCHEDULE OF RESERVE FOR HUD R.A.P. GRANTS

Year ended December 31, 2011

	<u>Reference</u>	<u>Total</u>	<u>Appropriations</u>	<u>Funds Escrow</u>
Balance, December 31, 2010	B	<u>\$ 11,765,894.00</u>	<u>\$ 11,438,432.15</u>	<u>\$ 327,461.85</u>
Increased By:				
Receipts	1-B	700,350.68	542,626.35	157,724.33
Receivables and Spending Reserves	2-B	<u>20,319,374.00</u>	<u>20,319,374.00</u>	<u> </u>
		<u>21,019,724.68</u>	<u>20,862,000.35</u>	<u>157,724.33</u>
		32,785,618.68	32,300,432.50	485,186.18
Decreased By:				
Disbursements	1-B	<u>22,146,040.83</u>	<u>21,976,207.43</u>	<u>169,833.40</u>
Balance, December 31, 2011	B	<u><u>\$ 10,639,577.85</u></u>	<u><u>\$ 10,324,225.07</u></u>	<u><u>\$ 315,352.78</u></u>

COUNTY OF MONMOUTH, NEW JERSEY

TRUST FUND

SCHEDULE OF COMMUNITY DEVELOPMENT BLOCK GRANTS AUTHORIZATION RESERVES

Year ended December 31, 2011

<u>Year</u>	<u>Balance, December 31, 2010</u>	<u>Transferred Allocation</u>	<u>Receipts</u>	<u>Disbursements</u>	<u>Balance, December 31, 2011</u>
Twenty-Fourth Year - 1998	\$ 4,876.15	10,727.52	9,752.97		\$ 25,356.64
Twenty-Ninth Year- 2003		975.23			975.23
Thirtieth Year - 2004	30,848.00			30,848.00	
Thirty-First Year - 2005	29,220.09			2,851.63	26,368.46
Thirty-Second Year - 2006	5,643.61			3,993.50	1,650.11
Thirty-Third Year - 2007	167,063.42			\$ 17,954.04	149,109.38
Thirty-Fourth Year - 2008	453,012.88		\$ 8,540.00	81,407.86	380,145.02
Thirty-Fifth Year - 2009	1,120,448.79	61,400.00	14,585.00	568,726.36	627,707.43
Thirty-Sixth Year - 2010	3,323,446.81	(13,102.75)		1,544,416.20	1,765,927.86
Thirty-Seventh Year - 2011		\$ 2,926,019.00		288,513.89	2,637,505.11
	<u>\$ 5,134,559.75</u>	<u>\$ 2,986,019.00</u>	<u>\$ 32,877.97</u>	<u>\$ 2,538,711.48</u>	<u>\$ 5,614,745.24</u>
<u>Reference</u>	B	3-B	1-B	1-B	B

COUNTY OF MONMOUTH, NEW JERSEY

TRUST FUND

SCHEDULE OF AMERICAN RESOURCE RECOVERY GRANTS APPROPRIATED RESERVES

Year ended December 31, 2011

<u>Year</u>	Balance, December 31, 2010	Transferred Allocation	<u>Receipts</u>	<u>Disbursements</u>	Balance, December 31, 2011
Community Development Grant	\$ 217,464.65	(60,000.00)	250.00	\$ 81,286.56	\$ 76,178.09
Homeless Prevention - Rental Assistance	18,887.63			11,188.45	7,949.18
	<u>\$ 236,352.28</u>	<u>\$ (60,000.00)</u>	<u>\$ 250.00</u>	<u>\$ 92,475.01</u>	<u>\$ 84,127.27</u>
<u>Reference</u>	B	13-B	1-B	1-B	B

COUNTY OF MONMOUTH, NEW JERSEY

TRUST FUND

SCHEDULE OF HUD - HOME INVESTMENT GRANTS RESERVE

Year ended December 31, 2011

	<u>Reference</u>		
Balance, December 31, 2010	B		\$ 6,149,024.32
Increased By:			
Receipts (Reimbursements)	1-B	\$ 72,738.97	
Accounts Receivable	4-B	<u>1,988,102.00</u>	
			<u>2,060,840.97</u>
			8,209,865.29
Decreased By:			
Disbursements	1-B		<u>3,329,071.04</u>
Balance, December 31, 2011	B		<u><u>\$ 4,880,794.25</u></u>

COUNTY OF MONMOUTH, NEW JERSEY

TRUST FUND

SCHEDULE OF HUD SHELTER PLUS CARE RESERVE

Year ended December 31, 2011

	<u>Reference</u>		
Balance, December 31, 2010	B		\$ 1,342,095.00
Increased By:			
Grant Award	5-B	\$ 930,768.00	
Refund	1-B	<u>3,787.00</u>	
			<u>934,555.00</u>
			2,276,650.00
Decreased By:			
Disbursements	1-B		<u>525,637.00</u>
Balance, December 31, 2011	B		<u><u>\$ 1,751,013.00</u></u>

COUNTY OF MONMOUTH, NEW JERSEY

TRUST FUND

SCHEDULE OF HUD HOMEWARD BOUND GRANT RESERVE

Year ended December 31, 2011

	<u>Reference</u>	
Balance, December 31, 2010	B	\$ 649,645.00
Increased By:		
Grant Award	7-B	<u>383,904.00</u>
		1,033,549.00
Decreased By:		
Disbursements	1-B	<u>381,405.00</u>
Balance, December 31, 2011	B	<u><u>\$ 652,144.00</u></u>

COUNTY OF MONMOUTH, NEW JERSEY

TRUST FUND

SCHEDULE OF TEMPORARY ASSISTANCE TO NEEDY FAMILIES

Year ended December 31, 2011

	<u>Reference</u>	
Balance, December 31, 2010	B	\$ 182,283.68
Increased By:		
Receipts	1-B	<u>7,329,474.73</u>
		7,511,758.41
Decreased By:		
Disbursements	1-B	<u>7,052,064.67</u>
Balance, December 31, 2011	B	<u><u>\$ 459,693.74</u></u>

COUNTY OF MONMOUTH, NEW JERSEY

TRUST FUND

SCHEDULE OF OTHER TRUST FUND RESERVES

Year ended December 31, 2011

<u>Description</u>	Balance, December 31, 2010	Receipts/ Transfers	Disbursements	Balance, December 31, 2011
Tax Board Dedicated Revenue - Filing Fees	\$ 1,599.20	\$ 50,483.00	\$ 52,081.45	\$ 0.75
Accumulated Absence TR-PR CNTY	405,117.03	395,000.00	584,807.02	215,310.01
Accumulated Absence TR-PR DDS	165,809.69	105,000.00	45,535.91	225,273.78
MC AVA Payroll	15,785.50	30,212.00	45,997.50	
County Clerk Dedicated Recording Fees	1,783,298.88	232,552.00	47,045.80	1,968,805.08
Sheriff's Office Dedicated Revenue	34,987.57	36,766.20	21,077.70	50,676.07
Surrogate Office - Dedicated Revenue	221,377.64	33,224.00	34,174.62	220,427.02
Tax Board Dedicated Revenue	509,811.88	277,655.00	309,380.44	478,086.44
Weights and Measures Dedicated Revenue	696,312.86	136,836.00	426,179.79	406,969.07
MCCC/GLT Gifts	6,483.47	2,437.36	160.20	8,760.63
MCCC/JLM Gifts	1,025.10	200.00	353.89	871.21
Federal Forfeiture Sharing Fund - US Treasury	265,006.67	569,066.84	79,567.05	754,506.46
MCPO Lost, Found and Abandoned Property	21,372.10			21,372.10
Federal Forfeiture Sharing Fund	524,115.01	65,995.46	119,751.39	470,359.08
MCPO Asset Management Account (AMA)	98,004.91	10,488.14	86,110.31	22,382.74
MCPO Law Enforcement Trust Account	1,773,730.24	563,246.67	256,348.61	2,080,628.30
MCPO Seized Asset Trust Account (SATA)	3,360,663.60	1,241,730.45	1,244,862.56	3,357,531.49
MCSO Law Enforcement Trust Fund	54,263.39	7,868.33	28,222.17	33,909.55
PLETF - 10% Fund	21,113.49	95,654.28	102,254.85	14,512.92
Allenwood Hospital - Special Account	5,000.00			5,000.00
MC AVA	62,033.19	9,414.42	48,586.52	22,861.09
Snow Removal - Dedication by Rider	1,185,196.13	2,000,000.00	921,912.80	2,263,283.33
MC Tuberculosis Control Board	124,469.79	6,985.70	34,273.14	97,182.35
Motor Vehicle Fines for Roads and Bridges	8,116,914.73	4,843,476.11	5,862,900.76	7,097,490.08
Recreation Commission Donations Reserve Account	104,276.37	257,086.25	256,166.25	105,196.37
Reserve - Parks Donation/Seitz Estate		250,477.26	73,810.00	176,667.26
Res. A. Parker TB Trust Fund	50,862.14		3,034.58	47,827.56
Pension Fund Reserve	266,762.10		65,557.56	201,204.54
Insurance NJ UIB Compensation	16,757.82	1,211,656.73	1,228,414.55	
Insurance NJ UIB Compensation AVA	193.24	425.48	618.72	
NJDOL - NJ EWDA/HICRA of 1992	25,688.04	402,409.45	407,939.50	20,157.99
Self Funded Health Benefits Reinsured	946,035.51	6,255,740.48	7,201,775.99	
Self Insured Health Benefits Reinsured/DSS		176,072.05	176,072.05	
NJFLI - Payroll Deduction County	7,252.09	56,811.75	61,218.00	2,845.84
NJFLI - Payroll Deduction AVA	25.06	27.61	52.67	

COUNTY OF MONMOUTH, NEW JERSEY

TRUST FUND

SCHEDULE OF OTHER TRUST FUND RESERVES

Year ended December 31, 2011

<u>Description</u>	<u>Balance, December 31, 2010</u>	<u>Receipts/ Transfers</u>	<u>Disbursements</u>	<u>Balance, December 31, 2011</u>
Health Care IAA Flexible Spending FY 11/12		122,456.00	103,760.92	18,695.08
Health Care IAA Flexible Spending FY 10/11	33,213.23	128,594.00	148,495.30	13,311.93
Health Care IAA Flexible Spending FY 09/10	13,264.27		4,443.29	8,820.98
Health Care IAA Flexible Spending FY 08/09			(63.00)	63.00
Horizon BC/BS - Admin		546,580.67	339,556.35	207,024.32
Horizon BC/BS - Claims		14,016,702.42	12,949,162.66	1,067,539.76
Qualcare Inc. - Admin		104,329.00	28,860.00	75,469.00
Qualcare Inc. - Claims		1,143,483.05	865,657.30	277,825.75
IAA - Claims		2,777,497.47	2,763,581.19	13,916.28
IAA - Claims DSS		1,311,822.56	795,605.43	516,217.13
MCIA Rental Payments		8,581,604.25	8,581,604.25	
Open Space Preservation Acquisition	19,376,840.55	6,917,082.68	3,557,851.45	22,736,071.78
Open Space Preservation Development	7,818,371.27	3,642,740.37	3,796,976.42	7,664,135.22
Cooperative Municipal Projects	7,715,726.04	2,000,000.00	1,510,974.41	8,204,751.63
Farmland Preservation - Acq.	5,159,621.16	2,138,078.00	1,345,050.00	5,952,649.16
Contractor Cash Deposits Highway Department	8,855.00	1,250.00	5,008.00	5,097.00
Contractor Deposits Highway Department	118,635.63	37,810.10	51,750.00	104,695.73
Planning Board Performance Bond Deposits	3,097,975.91	5,288.00	228,986.11	2,874,277.80
Planning Board Performance Bond Refundable	1,175,411.07	92,717.40	147,758.29	1,120,370.18
Mount Laurel Rehabilitation - Manalapan	229,826.50		20,500.00	209,326.50
Mount Laurel Rehabilitation - Belmar	81,927.00		12,590.00	69,337.00
Mount Laurel Rehabilitation - Long Branch	5,812.73			5,812.73
Mount Laurel Rehabilitation - Manasquan	49,782.00	197,400.00	18,300.00	228,882.00
Mount Laurel Rehabilitation - Spring Lake	170,926.00			170,926.00
Mount Laurel Rehabilitation - Wall	498.00			498.00
Mount Laurel Rehabilitation - Eatontown	169,752.00	23,248.00		193,000.00
Mount Laurel Rehabilitation - Aberdeen	98,925.00		11,500.00	87,425.00
Mount Laurel Rehabilitation - Freehold Twp.		180,600.00	31,275.00	149,325.00
Reserve for Auto Self Insurance MCDSS	169,823.50			169,823.50
Reserve for Liability Self Insurance MCDSS	190,000.00		1,500.00	188,500.00
Self Insurance Retention Variable Liability Coverage	5,259,281.79	703,873.29	3,164,356.75	2,798,798.33
Development Agreement American Home and Community	15,000.00			15,000.00
Development Agreement Hovnanian Country Village	8,861.50			8,861.50
Development Agreement Hovnanian College Park	39,376.00			39,376.00
Development Agreement Old Mill Estates	4,237.00			4,237.00

COUNTY OF MONMOUTH, NEW JERSEY

TRUST FUND

SCHEDULE OF OTHER TRUST FUND RESERVES

Year ended December 31, 2011

<u>Description</u>	<u>Balance, December 31, 2010</u>	<u>Receipts/ Transfers</u>	<u>Disbursements</u>	<u>Balance, December 31, 2011</u>
Development Agreement VJ Russo Shrewsbury Chase	6,206.00			6,206.00
Development Agreement Marlboro Plaza	90.00			90.00
Development Agreement Freehold Marketplace	1,791,773.00			1,791,773.00
MC Dependent Care Assistance Plan	2,433.29			5,313.00
Reserve for Escrow	1,454,096.34	68,177.50	65,297.79	1,582,362.75
Reserve for Trust A/C Control MCDSS	167,431.95	52,506,862.19	52,378,595.78	219,022.18
County Park System: Resale of Merchandise	10,514,721.46	3,186,832.75	3,135,242.52	10,859,367.61
HUD, Emergency Shelter	73,802.85	7,767,743.53	7,423,097.38	90,480.97
County Library Fund	22,827,048.84	132,397.00	115,718.88	18,087,344.81
County Health Fund	3,695,041.55	12,753,563.41	17,493,267.44	2,706,398.65
	<u>\$ 112,415,932.87</u>	<u>\$ 145,122,290.50</u>	<u>\$ 146,619,705.00</u>	<u>\$ 110,918,518.37</u>
	Reference B		1-B	B
Receipts				
USHUD Emergency Shelter	1-B	\$ 111,604,535.02		
County Taxes	8-B	132,397.00		
Health Grants	10-B	32,250,077.48		
	6-B	<u>1,135,281.00</u>		
		<u>\$ 145,122,290.50</u>		

COUNTY OF MONMOUTH, NEW JERSEY

TRUST FUND

SCHEDULE OF RESERVE FOR RETIREES HEALTH BENEFITS

Year ended December 31, 2011

	<u>Reference</u>	
Balance, December 31, 2010	B	\$ 23,751.07
Increased By:		
Receipts	1-B	<u>487,714.27</u>
		511,465.34
Decreased By:		
Disbursements	1-B	<u>489,552.93</u>
Balance, December 31, 2011	B	<u><u>\$ 21,912.41</u></u>

GENERAL CAPITAL FUND

SCHEDULES

COUNTY OF MONMOUTH, NEW JERSEY

GENERAL CAPITAL FUND

SCHEDULE OF CASH

Year ended December 31, 2011

Reference

Balance, December 31, 2010	C		\$ 119,285,244.74
Increased By Receipts:			
Municipal Easements	3-C	545,817.80	
Accounts Receivable - State Agencies	5-C	1,276,533.00	
County College Bond Interest Payable	14-C	1,069.60	
Reserve for Installment Purchase Agreement	16-C	<u>232,245.55</u>	
			<u>2,055,665.95</u>
			121,340,910.69
Decreased By Disbursements:			
County College Bond Interest Payable	14-C	9,279.61	
Fund Balance	C-1	3,500,000.00	
Improvement Authorizations	13-C	<u>37,449,096.08</u>	
			<u>40,958,375.69</u>
Balance, December 31, 2011	C		<u>\$ 80,382,535.00</u>

COUNTY OF MONMOUTH, NEW JERSEY

GENERAL CAPITAL FUND

SCHEDULE OF ANALYSIS OF CASH AND INVESTMENTS

Year ended December 31, 2011

Balance
December 31,
2011

Fund Balance	\$ 7,027,975.71
Capital Improvement Fund	147,261.72
Reserve for Installment Purchase Agreement	647,612.50
Reserve for Insurance - Open Space Fund	1,704,724.00
Reserve for Scrip Redemption	1,508.63
Interest Due State of New Jersey	
Accounts Receivable - Municipal	(4,928,351.31)
Accounts Receivable - State Agencies	(10,241,936.75)

Ordinance
NumberImprovement Authorizations

94-01	Various Capital Improvements	6,481.71
97-03	Various Capital Improvements	123,815.18
98-01	Various Capital Improvements	780,664.29
99-01	Various Capital Improvements	1,307,698.40
00-01	Various Capital Improvements	61,773.31
01-01	Various Capital Improvements	579,793.72
02-02	Various Capital Improvements	578,596.82
02-101	Various Capital Improvements - Buildings and Grounds	
03-01	Various Capital Improvements	1,150,152.57
04-01	Various Capital Improvements (Incl. 05-02, BCC)	1,894,989.44
05-03	Various Capital Improvements	2,426,515.25
05-101	Various Capital Improvements - Buildings and Grounds	62,317.50
06-02	Various Capital Improvements	3,174,097.89
06-03	Various Capital Improvements	34,851.34
07-03	Various Capital Improvements	9,529,524.76
07-06	Acquisition of Real Property - Freehold Township	4,318,476.19
07-07	Various Capital Improvements	61,862.63
08-02	Various Capital Improvements	752,252.92
08-03	Various Capital Improvements	15,908,037.35
09-02	Various Capital Improvements	30,277,695.16
09-04	Various Capital Improvements	847,930.94
09-06	Improvements Brookdale County College Facilities	
10-01	Improvements Monmouth County Vocational School	1,048,434.00
10-02	Various Capital Improvements	3,774,054.18
10-04	Acquisition Equipment/Road Overlay	4,214,724.95
10-05	Trunk Radio System	1,876,000.00
11-01	Public Safety Communications System	1,233,000.00
		<u>\$ 80,382,535.00</u>

COUNTY OF MONMOUTH, NEW JERSEY

GENERAL CAPITAL FUND

SCHEDULE OF MUNICIPAL EASEMENTS RECEIVABLE

Year ended December 31, 2011

	<u>Reference</u>	
Balance, December 31, 2010	C	\$ 5,474,169.11
Decreased By:		
Cash Received	1-C	<u>545,817.80</u>
Balance, December 31, 2011	C	<u>\$ 4,928,351.31</u>

COUNTY OF MONMOUTH, NEW JERSEY

GENERAL CAPITAL FUND

SCHEDULE OF DUE FROM OPEN SPACE TRUST FUND

Year ended December 31, 2011

Reference

Balance, December 31, 2010	C	\$ 1,804,217.00
Decreased By:		
Open Space Trust	17-C	<u>99,493.00</u>
Balance, December 31, 2011	C	<u>\$ 1,704,724.00</u>

COUNTY OF MONMOUTH, NEW JERSEY

GENERAL CAPITAL FUND

SCHEDULE OF ACCOUNTS RECEIVABLE - STATE AGENCIES

Year ended December 31, 2011

	<u>Reference</u>	<u>Total</u>	<u>Agricultural Commission</u>	
			<u>08-03</u>	<u>09-02</u>
Balance, December 31, 2010	C	\$ 9,813,745.75	\$ 5,315,558.55	\$ 4,498,187.20
Decreased By:				
Receipts	1-C	<u>1,276,533.00</u>	<u>0.00</u>	<u>1,276,533.00</u>
Balance, December 31, 2011	C	<u>\$ 8,537,212.75</u>	<u>\$ 5,315,558.55</u>	<u>\$ 3,221,654.20</u>

COUNTY OF MONMOUTH, NEW JERSEY

GENERAL CAPITAL FUND

SCHEDULE OF DEFERRED CHARGES TO FUTURE TAXATION - FUNDED

Year ended December 31, 2011

Reference

Balance, December 31, 2010	C		\$ 391,422,981.56
Decreased By:			
Budget Appropriations and Refunded:			
General Obligation Bonds	8-C	32,700,000.00	
Public School Facilities Loan Program	10-C	271,214.09	
Green Acres Trust Loan - Other Programs	11-C	<u>1,007,468.88</u>	
			<u>33,978,682.97</u>
Balance, December 31, 2011	C		<u>\$ 357,444,298.59</u>

COUNTY OF MONMOUTH NEW JERSEY

GENERAL CAPITAL FUND

SCHEDULE OF DEFERRED CHARGES TO FUTURE TAXATION - UNFUNDED

Year ended December 31, 2011

<u>Ordinance Number</u>	<u>Improvement Description</u>	<u>Balance December 31, 2010 and 2011</u>
98-01	Various Capital Improvements	\$ 300,000.00
99-01	Various Capital Improvements	600,000.00
00-01	Various Capital Improvements	14,000.00
02-02	Various Capital Improvements	620,000.00
03-01	Various Capital Improvements	50,000.00
04-01	Various Capital Improvements	859,000.00
05-03	Various Capital Improvements	2,899,000.00
06-02	Various Capital Improvements	716,000.00
07-03	Various Capital Improvements	3,216,000.00
08-03	Various Capital Improvements	15,643,475.00
09-02	Various Capital Improvements	47,783,000.00
10-01	Improvements to Monmouth County Vocational School	250,000.00
10-02	Various Capital Improvements	37,410,000.00
10-05	Trunked Radio System	<u>25,467,025.00</u>
		<u>\$ 135,827,500.00</u>

Reference

C,18-C

COUNTY OF MONMOUTH, NEW JERSEY

GENERAL CAPITAL FUND

SCHEDULE OF GENERAL SERIAL BONDS

Year ended December 31, 2011

Purpose	Original Issue		Maturities of Bonds Outstanding December 31, 2011		Interest Rate	Balance December 31, 2010	Decreased	Balance December 31, 2011
	Date	Amount	Date	Amount				
General Improvements	07/15/02	40,000,000.00	07/15/12	3,250,000.00	4.000%	6,500,000.00	3,250,000.00	\$ 3,250,000.00
General Improvements	03/01/03	40,000,000.00	03/01/12	2,790,000.00	4.000%			
			03/01/13	2,790,000.00	3.000%	8,370,000.00	2,790,000.00	5,580,000.00
General Improvements	04/27/04	25,000,000.00	01/15/12	2,375,000.00	5.000%			
			01/15/13	2,370,000.00	5.000%			
			01/15/14	2,370,000.00	4.000%			
			01/15/15	2,370,000.00	4.000%			
			01/15/16	2,370,000.00	4.000%	14,230,000.00	2,375,000.00	11,855,000.00
Refunding Bonds	04/27/04	27,615,000.00	09/01/12	2,695,000.00	5.000%	7,955,000.00	5,260,000.00	2,695,000.00
General Improvements	04/19/05	27,035,000.00	01/15/12	1,000,000.00	4.000%			
			01/15/13	1,900,000.00	5.000%			
			01/15/14	1,950,000.00	5.000%			
			01/15/15	2,000,000.00	5.000%			
			01/15/19-20	2,000,000.00	4.500%	11,850,000.00	1,000,000.00	10,850,000.00
Open Space	06/29/05	30,000,000.00	12/01/12	1,905,000.00	3.130%			
			12/01/13	1,965,000.00	3.750%			
			12/01/14	2,025,000.00	4.000%			
			12/01/15	2,015,000.00	4.000%			
			12/01/16	2,190,000.00	4.000%			
			12/01/19	2,460,000.00	4.000%			
			12/01/20	2,650,000.00	4.000%	17,060,000.00	1,850,000.00	15,210,000.00
General Improvements	06/06/06	40,000,000.00	01/15/12-16	2,845,000.00	5.000%			
			01/15/17-18	2,845,000.00	4.000%			
			01/15/20	2,845,000.00	4.200%			
			01/15/21	2,845,000.00	4.250%	28,445,000.00	2,840,000.00	25,605,000.00

COUNTY OF MONMOUTH, NEW JERSEY

GENERAL CAPITAL FUND

SCHEDULE OF GENERAL SERIAL BONDS

Year ended December 31, 2011

Purpose	Original Issue		Maturities of Bonds Outstanding December 31, 2011		Interest Rate	Balance December 31, 2010	Decreased	Balance December 31, 2011
	Date	Amount	Date	Amount				
General Improvements	09/12/07	50,000,000.00	09/15/12	4,475,000.00	4.250%			
			09/15/13	4,475,000.00	4.500%			
			09/15/14-17	4,475,000.00	5.000%			
			09/15/18-19	4,475,000.00	4.000%			
			09/15/20-21	4,480,000.00	4.000%			
			09/15/22	4,480,000.00	4.125%	49,350,000.00	110,000.00	49,240,000.00
Open Space	09/12/07	20,000,000.00	09/15/12	1,140,000.00	4.250%			
			09/15/13	1,190,000.00	4.500%			
			09/15/14	1,240,000.00	5.000%			
			09/15/15	1,300,000.00	5.000%			
			09/15/16	1,360,000.00	5.000%			
			09/15/17	1,420,000.00	5.000%			
			09/15/18	1,490,000.00	4.000%			
			09/15/19	1,570,000.00	4.000%			
			09/15/20	1,640,000.00	4.000%			
			09/15/21	1,730,000.00	4.000%			
			09/15/22	1,810,000.00	4.125%	16,990,000.00	1,100,000.00	15,890,000.00
Refunding Bonds	03/06/08	29,180,000.00	01/15/12	6,345,000.00	3.000%			
			01/15/13	6,215,000.00	3.125%			
			01/15/14	6,145,000.00	4.500%			
			01/15/15	4,135,000.00	5.000%			
			01/15/16	1,945,000.00	3.500%	29,180,000.00	4,395,000.00	24,785,000.00
General Improvements	09/23/08	30,000,000.00	09/01/12	2,185,000.00	4.000%			
			09/01/13	2,180,000.00	4.000%			
			09/01/14-18	2,180,000.00	5.000%			
			09/01/19-23	2,180,000.00	4.000%	27,260,000.00	1,095,000.00	26,165,000.00
General Improvements	11/17/09	43,613,500.00	11/01/12	2,640,000.00	2.100%			
			11/01/13	4,015,000.00	2.250%			
			11/01/14	5,280,000.00	2.950%			
			11/01/15	5,280,000.00	3.300%			
			11/01/16	5,280,000.00	3.750%			
			11/01/17	5,280,000.00	3.850%			
			11/01/18	5,280,000.00	4.150%			
			11/01/19	5,278,500.00	4.250%	40,973,500.00	2,640,000.00	38,333,500.00

COUNTY OF MONMOUTH, NEW JERSEY
GENERAL CAPITAL FUND

SCHEDULE OF GENERAL SERIAL BONDS

Year ended December 31, 2011

Purpose	Original Issue		Maturities of Bonds Outstanding December 31, 2011		Interest Rate	Balance December 31, 2010	Decreased	Balance December 31, 2011
	Date	Amount	Date	Amount				
General Improvements	11/17/09	26,385,000.00	11/01/20	5,280,000.00	4.600%			
			11/01/21	5,280,000.00	4.750%			
			11/01/22	5,275,000.00	4.750%			
			11/01/23	5,275,000.00	4.800%			
			11/01/24	5,275,000.00	4.800%	26,385,000.00		26,385,000.00
Refunding Bonds	12/30/09	17,830,000.00	01/15/12	2,310,000.00	3.000%			
			01/15/13	2,280,000.00	2.000%			
			01/15/14	105,000.00	4.000%			
			01/15/15	110,000.00	2.000%			
			01/15/16	2,085,000.00	2.500%			
			01/15/17	2,055,000.00	4.000%			
			01/15/18	2,035,000.00	4.000%			
			01/15/19	2,855,000.00	4.000%	17,830,000.00	3,995,000.00	13,835,000.00
Refunding Bonds	12/30/09	4,650,000.00	01/15/17	2,280,000.00	4.000%	4,650,000.00		4,650,000.00
			01/15/18	2,370,000.00	4.000%			
General Obligation Bonds	12/16/10	8,500,000.00	12/01/12-15	1,165,000.00	3.000%			
			12/01/16	3,840,000.00	4.000%	8,500,000.00		8,500,000.00
Refunding Bonds	12/16/10	28,610,000.00	03/01/13	2,705,000.00	2.500%			
			03/01/14	6,065,000.00	4.000%			
			03/01/15	6,085,000.00	4.000%			
			03/01/16	6,110,000.00	4.000%			
			03/01/17	4,845,000.00	4.000%			
			03/01/18	2,800,000.00	3.000%	28,610,000.00		28,610,000.00
General Capital Bonds	12/16/10	15,325,000.00	12/01/17	3,840,000.00	3.300%			
			12/01/18	3,845,000.00	3.550%			
			12/01/19	3,845,000.00	4.000%			
			12/01/20	3,795,000.00	4.200%	15,325,000.00		15,325,000.00
Economic Development Bonds	12/16/10	20,775,000.00	12/01/20	50,000.00	4.150%			
			12/01/21	4,145,000.00	4.300%			
			12/01/22	4,145,000.00	4.450%			
			12/01/23	4,145,000.00	4.500%			
			12/01/24	4,145,000.00	4.650%			
			12/01/25	4,145,000.00	4.800%	20,775,000.00		20,775,000.00
						\$ 380,238,500.00	\$ 32,700,000.00	\$ 347,538,500.00
					Reference	C	6-C	C

COUNTY OF MONMOUTH, NEW JERSEY

GENERAL CAPITAL FUND

SCHEDULE OF COUNTY COLLEGE SERIAL BONDS
CHAPTER 12, P.L. 1971

Year ended December 31, 2011

Date of Issue	Original Amount	Maturities of Bonds Outstanding December 31, 2011		Interest Rate	Balance December 31, 2010	Decreased	Balance December 31, 2011
		Date	Amount				
07/15/01	\$ 6,010,000.00				\$ 610,000.00	\$ 610,000.00	
07/15/02	4,515,000.00	07/15/12	465,000.00	4.00%	915,000.00	450,000.00	\$ 465,000.00
04/19/05	4,530,000.00	01/15/12	450,000.00	4.00%	2,255,000.00	455,000.00	1,800,000.00
		01/15/13-15	450,000.00	5.00%			
09/12/07	4,470,000.00	09/15/12	445,000.00	4.25%	3,135,000.00	445,000.00	2,690,000.00
		09/15/13	445,000.00	4.50%			
		09/15/14-17	450,000.00	5.00%			
11/15/09	1,176,500.00	11/01/12	120,000.00	2.10%	1,056,500.00	120,000.00	936,500.00
		11/01/13	120,000.00	2.25%			
		11/01/14	120,000.00	2.95%			
		11/01/15	115,000.00	3.30%			
		11/01/16	115,000.00	3.75%			
		11/01/17	115,000.00	3.85%			
		11/01/18	115,000.00	4.15%			
		11/01/19	116,500.00	4.25%			
					<u>\$ 7,971,500.00</u>	<u>\$ 2,080,000.00</u>	<u>\$ 5,891,500.00</u>
				Reference	C	9-C	C

COUNTY OF MONMOUTH, NEW JERSEY

GENERAL CAPITAL FUND

SCHEDULE OF COUNTY COLLEGE SERIAL BONDS
COUNTY SHARE

Year ended December 31, 2011

<u>Date of Issue</u>	<u>Original Amount</u>	<u>Maturities of Bonds Outstanding December 31, 2011</u>		<u>Interest Rate</u>	<u>Balance December 31, 2010 and 2011</u>
		<u>Date</u>	<u>Amount</u>		
12/16/10	\$ 1,120,000.00	12/01/12-15	\$ 225,000.00	3.00%	
		12/01/16	220,000.00	4.00%	\$ 1,120,000.00
12/16/10	880,000.00	12/01/17	220,000.00	3.30%	
		12/01/18	220,000.00	3.55%	
		12/01/19	220,000.00	4.00%	
		12/01/20	220,000.00	4.20%	<u>880,000.00</u>
					<u>\$ 2,000,000.00</u>
				<u>Reference</u>	C

COUNTY OF MONMOUTH, NEW JERSEY

GENERAL CAPITAL FUND

SCHEDULE OF NEW JERSEY ECONOMIC DEVELOPMENT AUTHORITY
PUBLIC SCHOOL FACILITIES LOAN ASSISTANCE PROGRAM

Year ended December 31, 2011

	<u>Reference</u>	
Balance, December 31, 2010	C	\$ 834,320.06
Decreased By:		
Budget Appropriation for		
Principal Payment	6-C	<u>271,214.09</u>
Balance, December 31, 2011	C	<u>\$ 563,105.97</u>

Note: The loans consist of school facilities and small projects income.

The School Facilities Loans were issued July 15, 1993 and mature July 15, 2013. The loans bear interest at the rate of 1½ per annum payable semi-annually, and principal is payable annually in nineteen equal installments of \$118,421.05.

COUNTY OF MONMOUTH, NEW JERSEY

GENERAL CAPITAL FUND

SCHEDULE OF COUNTY VOCATIONAL BONDS
NEW JERSEY SCHOOL BOND RESERVE ACT

Year ended December 31, 2011

<u>Date of Issue</u>	<u>Original Amount</u>	<u>Maturities of Bonds Outstanding December 31, 2011</u>		<u>Interest Rate</u>	<u>Balance December 31, 2011 and 2010</u>
		<u>Date</u>	<u>Amount</u>		
12/16/10	\$ 2,400,000.00	12/01/12-15	\$ 600,000.00	3.00%	\$ 2,400,000.00
				<u>Reference</u>	C

COUNTY OF MONMOUTH, NEW JERSEY

GENERAL CAPITAL FUND

SCHEDULE OF GREEN ACRES LOAN PROGRAM
VARIOUS AGREEMENTS

Year ended December 31, 2011

Reference	Total	Clayton Park <u>Ord. 88-05</u>	Bayshore Park <u>Ord. 93-02</u>	Valley Stream and Monmouth Scout Camp <u>Ord. 92-06</u>
Balance, December 31, 2010	\$ 3,295,161.50	\$ 552,591.37	\$ 978,427.65	\$ 1,764,142.48
Decreased By:				
Budget Appropriation	<u>1,007,468.88</u>	<u>182,643.26</u>	<u>385,539.63</u>	<u>439,285.99</u>
Balance, December 31, 2011	<u>\$ 2,287,692.62</u>	<u>\$ 369,948.11</u>	<u>\$ 592,888.02</u>	<u>\$ 1,324,856.49</u>

COUNTY OF MONMOUTH, NEW JERSEY

GENERAL CAPITAL FUND

SCHEDULE OF IPA NOTE PAYABLE

Year ended December 31, 2011

	<u>Reference</u>	<u>Total</u>	<u>IPA Notes Payable</u>	
			<u>Hofling</u>	<u>Scheuing</u>
Balance, December 31, 2011 and 2010	C	<u>\$ 2,655,000.00</u>	<u>\$ 755,000.00</u>	<u>\$ 1,900,000.00</u>

COUNTY OF MONMOUTH, NEW JERSEY

GENERAL CAPITAL FUND

SCHEDULE OF IMPROVEMENT AUTHORIZATIONS

Year ended December 31, 2011

Ordinance Number	Improvement Description	Balance December 31, 2010		2011 Authorizations	Expended	Authorizations Cancelled	Balance December 31, 2011	
		Funded	Unfunded				Funded	Unfunded
91-01	Various Capital Improvements	\$			\$ (1,516,508.78)	\$ 1,516,508.78		
94-01	Various Capital Improvements	105,019.69			48,325.06	50,212.92	6,481.71	
97-03	Various Capital Improvements	163,968.83			40,153.65		123,815.18	
98-01	Various Capital Improvements	1,203,678.22	\$ 300,000.00		423,013.93		780,664.29	\$ 300,000.00
99-01	Various Capital Improvements	685,060.80	600,000.00		(622,637.60)		1,307,698.40	600,000.00
00-01	Various Capital Improvements	64,224.78	14,000.00		2,451.47		61,773.31	14,000.00
01-01	Various Capital Improvements	5,551.28			(574,242.44)		579,793.72	
02-02	Various Capital Improvements	392,903.93	620,000.00		(185,692.89)		578,596.82	620,000.00
02-101	Various Capital Improvements - Buildings and Grounds	2,054.29				2,054.29		
03-01	Various Capital Improvements	1,365,832.58	50,000.00		215,680.01		1,150,152.57	50,000.00
04-01	Various Capital Improvements (Incl. 05-02, BCC)	2,501,324.64	859,000.00		606,335.20		1,894,989.44	859,000.00
05-03	Various Capital Improvements	2,756,669.27	2,899,000.00		330,154.02		2,426,515.25	2,899,000.00
05-101	Various Capital Improvements - Buildings and Grounds	62,317.50			1,701,441.82		62,317.50	716,000.00
06-02	Various Capital Improvements	4,875,539.71	716,000.00				3,174,097.89	
06-03	Various Capital Improvements	34,851.34					34,851.34	
07-03	Various Capital Improvements	9,629,898.57	3,216,000.00		100,373.81		9,529,524.76	3,216,000.00
07-06	Acquisition of Real Property - Freehold Township	7,778,883.23			3,460,407.04		4,318,476.19	
07-07	Various Capital Improvements	200,407.87			138,545.24		61,862.63	
08-02	Various Capital Improvements	1,581,529.46			287,984.58	541,291.96	752,252.92	
08-03	Various Capital Improvements	26,403,416.45	15,643,475.00		10,495,379.10		15,908,037.35	15,643,475.00
09-02	Various Capital Improvements	41,603,009.48	47,783,000.00		11,325,314.32		30,277,695.16	47,783,000.00
09-04	Various Capital Improvements	2,111,852.17			393,921.23	870,000.00	847,930.94	
09-06	Improvements Brookdale County College Facilities	1,198,353.32			1,198,353.32			
10-01	Improvements Monmouth County Vocational School	1,750,000.00	250,000.00		701,566.00		1,048,434.00	250,000.00
10-02	Various Capital Improvements	11,668,408.17	37,410,000.00		7,894,353.99		3,774,054.18	37,410,000.00
10-04	Acquisition Equipment/Road Overlay	4,332,148.95			117,424.00		4,214,724.95	
10-05	Trunked Radio System	1,876,000.00	25,467,025.00				1,876,000.00	25,467,025.00
11-01	Public Safety Communications System			\$ 2,100,000.00	867,000.00		1,233,000.00	
		\$ 124,352,904.53	\$ 135,827,500.00	\$ 2,100,000.00	\$ 37,449,096.08	\$ 2,980,067.95	\$ 86,023,740.50	\$ 135,827,500.00

Reference

C

C

C-1

1-C

C-1

C

C,7-C

COUNTY OF MONMOUTH, NEW JERSEY

GENERAL CAPITAL FUND

SCHEDULE OF COUNTY COLLEGE BOND INTEREST PAYABLE
STATE OF NEW JERSEY

Year ended December 31, 2011

	<u>Reference</u>	
Balance, December 31, 2010	C	\$ 8,210.01
Increased By:		
Interest Accrued	1-C	<u>1,069.60</u>
		9,279.61
Decreased By:		
Cash Disbursements	1-C	<u>9,279.61</u>
Balance, December 31, 2011	C	<u><u>\$ 0.00</u></u>

COUNTY OF MONMOUTH, NEW JERSEY

GENERAL CAPITAL FUND

SCHEDULE OF CAPITAL IMPROVEMENT FUND

Year ended December 31, 2011

Reference

Balance, December 31, 2011 and 2010

C

\$ 147,261.72

COUNTY OF MONMOUTH, NEW JERSEY

GENERAL CAPITAL FUND

SCHEDULE OF RESERVE FOR INSTALLMENT PURCHASE AGREEMENT

Year ended December 31, 2011

	<u>Reference</u>	
Balance, December 31, 2010	C	\$ 415,366.95
Increased By:		
Adjustment to Market Value	1-C	<u>232,245.55</u>
Balance, December 31, 2011	C	<u><u>\$ 647,612.50</u></u>

COUNTY OF MONMOUTH, NEW JERSEY

GENERAL CAPITAL FUND

SCHEDULE OF RESERVE FOR OPEN SPACE RECEIVABLE

Year ended December 31, 2011

	<u>Reference</u>	
Balance, December 31, 2010	C	\$ 1,804,217.00
Decreased By:		
Sinking Fund Obligation	4-C	<u>99,493.00</u>
Balance, December 31, 2011	C	<u><u>\$ 1,704,724.00</u></u>

COUNTY OF MONMOUTH, NEW JERSEY

GENERAL CAPITAL FUND

SCHEDULE OF BONDS AND NOTES AUTHORIZED BUT NOT ISSUED

Year ended December 31, 2011

<u>Ordinance Number</u>	<u>Improvement Description</u>	<u>Balance December 31, 2010 and 2011</u>
98-01	Various Capital Improvements	\$ 300,000.00
99-01	Various Capital Improvements	600,000.00
00-01	Various Capital Improvements	14,000.00
02-02	Various Capital Improvements	620,000.00
03-01	Various Capital Improvements	50,000.00
04-01	Various Capital Improvements	859,000.00
05-03	Various Capital Improvements	2,899,000.00
06-02	Various Capital Improvements	716,000.00
07-03	Various Capital Improvements	3,216,000.00
08-03	Various Capital Improvements	15,643,475.00
09-02	Various Capital Improvements	47,783,000.00
10-01	Improvements to Monmouth County Vocational School	250,000.00
10-02	Various Capital Improvements	37,410,000.00
10-05	Trunked Radio System	<u>25,467,025.00</u>
		<u>\$ 135,827,500.00</u>
	<u>Reference</u>	18-C

RECLAMATION CENTER UTILITY FUND
SCHEDULES

COUNTY OF MONMOUTH, NEW JERSEY

RECLAMATION CENTER UTILITY FUND

SCHEDULE OF CASH - TREASURER

Year ended December 31, 2011

	Reference	Operating	Capital	Grant
Balance, December 31, 2010	D	\$ 61,158,833.35	\$ 7,426,728.93	\$ 1,402,065.91
Increased By Receipts:				
Landfill Closure Tax Escrow	5-D	\$ 693,748.85		
Miscellaneous Revenue Anticipated	D-3	27,884,754.57		
Host Community Benefits Tax	6-D	2,297,662.95		
Recycling and Landfill Taxes Payable	13-D	1,977,807.83		
Haulers Deposits	9-D	590,294.03		\$ 1,654.04
Federal and State Grants	20-D			800,000.00
Grants Appropriated	21-D			
Unanticipated Revenue	D-3	1,967,930.22		
		35,412,198.45		801,654.04
Decreased By Disbursements:				
2011 Budget Appropriations	D-4	24,527,561.96		
2010 Appropriation Reserves	10-D	7,294,033.87		
Recycling and Landfill Taxes Payable	13-D	1,964,712.02		
Accounts Payable	11-D	25,014.45		
Host Community Benefits Tax	6-D	1,794,356.73		
Hauler Repayments	9-D	844,685.07		
Improvement Authorizations	17-D		\$ 3,404,416.78	
Federal and State Grants	21-D			
		36,450,364.10	3,404,416.78	575,580.79
Balance, December 31, 2011	D	\$ 60,120,667.70	\$ 4,022,312.15	\$ 1,628,139.16

COUNTY OF MONMOUTH, NEW JERSEY

RECLAMATION CENTER UTILITY FUND

CAPITAL FUND

SCHEDULE OF CAPITAL CASH

Year ended December 31, 2011

Balance
December 31,
2011

Fund Balance

\$ 1,231,818.11

Ordinance
Number

Improvement Authorizations

10-06

Various Improvements

2,790,494.04

\$ 4,022,312.15

Reference

1-D

COUNTY OF MONMOUTH, NEW JERSEY

RECLAMATION CENTER UTILITY FUND

OPERATING FUND

SCHEDULE OF RECEIVABLE DUE FROM HAULERS FOR UTILITY REVENUE

Year ended December 31, 2011

	<u>Reference</u>	
Balance, December 31, 2010	D	\$ 822,782.66
Decreased By:		
Collections	3-D	<u>199,008.18</u>
Balance, December 31, 2011	D	<u><u>\$ 623,774.48</u></u>

COUNTY OF MONMOUTH, NEW JERSEY

RECLAMATION CENTER UTILITY FUND

OPERATING FUND

SCHEDULE OF CHANGE FUND

Year ended December 31, 2011

Reference

Balance, December 31, 2011 and 2010 D

\$ 1,750.00

COUNTY OF MONMOUTH, NEW JERSEY

RECLAMATION CENTER UTILITY FUND

OPERATING FUND

SCHEDULE OF LANDFILL CLOSURE TAX ESCROW

Year ended December 31, 2011

	<u>Reference</u>		
Balance, December, 31, 2010	D		\$ 8,356,733.22
Increased By:			
Cash Receipts		\$ 402,383.60	
Interest		<u>291,365.25</u>	
	1-D		<u>693,748.85</u>
Balance, December 31, 2011	D		<u>\$ 9,050,482.07</u>

COUNTY OF MONMOUTH, NEW JERSEY

RECLAMATION CENTER UTILITY FUND

OPERATING FUND

SCHEDULE OF HOST COMMUNITY BENEFIT TAX PAYABLE

Year ended December 31, 2011

	<u>Reference</u>	
Balance, December 31, 2010	D	\$ 268,614.18
Increased By:		
Collections	1-D	<u>2,297,662.95</u>
		2,566,277.13
Decreased By:		
Cash Disbursements	1-D	<u>1,794,356.73</u>
Balance, December 31, 2011	D	<u><u>\$ 771,920.40</u></u>

COUNTY OF MONMOUTH, NEW JERSEY

RECLAMATION CENTER UTILITY FUND

OPERATING FUND

SCHEDULE OF ACCRUED INTEREST ON BONDS AND NOTES

Year ended December 31, 2011

	<u>Reference</u>	
Balance, December 31, 2010	D	\$ 134,915.42
Increased By:		
Budget Appropriations	D-4	<u>22,477.93</u>
Balance, December 31, 2011	D	<u>\$ 157,393.35</u>

COUNTY OF MONMOUTH, NEW JERSEY

RECLAMATION CENTER UTILITY FUND

OPERATING FUND

SCHEDULE OF RESERVE FOR ENVIRONMENTAL IMPAIRMENT LIABILITY

Year ended December 31, 2011

Reference

Balance, December 31, 2011 and 2010

D

\$ 7,000,000.00

COUNTY OF MONMOUTH, NEW JERSEY

RECLAMATION CENTER UTILITY FUND

OPERATING FUND

SCHEDULE OF PREPAID HAULERS DEPOSITS ON ACCOUNT

Year ended December 31, 2011

	<u>Reference</u>	
Balance, December 31, 2010	D	\$ 814,672.40
Increased By:		
Billings in Excess of Receipts - Haulers	1-D	<u>590,294.03</u>
		1,404,966.43
Decreased By:		
Repayments	1-D	<u>844,685.07</u>
Balance, December 31, 2011	D	<u>\$ 560,281.36</u>

COUNTY OF MONMOUTH, NEW JERSEY

RECLAMATION CENTER UTILITY FUND

SCHEDULE OF 2010 APPROPRIATION RESERVES

Year ended December 31, 2011

	Balance December 31, <u>2010</u>	Balance After <u>Transfers</u>	Paid or <u>Charged</u>	Balance <u>Lapsed</u>
Operating:				
Salaries and Wages	\$ 187,715.77	\$ 187,715.77		\$ 187,715.77
Other Expenses	4,770,386.32	14,940,989.19	\$ 7,256,437.59	7,684,551.60
Capital Improvements:				
Capital Outlay	<u>886,893.00</u>	<u>118,198.00</u>	<u>87,047.00</u>	<u>31,151.00</u>
	<u>\$ 5,844,995.09</u>	<u>\$ 15,246,902.96</u>	<u>\$ 7,343,484.59</u>	<u>\$ 7,903,418.37</u>

Reference

D

D-1

Cash Disbursed	1-D		\$ 7,294,033.87
Accounts Payable	11-D		49,450.72
Appropriation Reserves	10-D	\$ 5,844,995.09	
Commitments Payable	10-D	<u>9,401,907.87</u>	
		<u>\$ 15,246,902.96</u>	<u>\$ 7,343,484.59</u>

COUNTY OF MONMOUTH, NEW JERSEY

RECLAMATION CENTER UTILITY FUND

OPERATING FUND

SCHEDULE OF ACCOUNTS PAYABLE

Year ended December 31, 2011

	<u>Reference</u>		
Balance, December 31, 2010	D		\$ 44,361.38
Increased By:			
Transfer from Appropriation Reserves	10-D		<u>49,450.72</u>
			93,812.10
Decreased By:			
Disbursed	1-D	\$ 25,014.45	
Cancelled	D-1	<u>19,346.93</u>	
			<u>44,361.38</u>
Balance, December 31, 2011	D		<u>\$ 49,450.72</u>

COUNTY OF MONMOUTH, NEW JERSEY

RECLAMATION CENTER UTILITY FUND

SCHEDULE OF BONDS AND NOTES AUTHORIZED BUT NOT ISSUED

Year ended December 31, 2011

<u>Ordinance Number</u>	<u>Improvement Description</u>	<u>Balance December 31, 2011 and 2010</u>
10-06	Various Improvements	<u>\$ 3,000,000.00</u>
		<u>\$ 3,000,000.00</u>
	<u>Reference</u>	12-D

COUNTY OF MONMOUTH, NEW JERSEY

RECLAMATION CENTER UTILITY FUND

OPERATING FUND

SCHEDULE OF RECYCLING AND LANDFILL TAXES PAYABLE

Year ended December 31, 2011

	<u>Reference</u>	
Balance, December 31, 2010	D	\$ 329,202.05
Increased By:		
Cash Receipts	1-D	<u>1,977,807.83</u>
		2,307,009.88
Decreased By:		
Cash Disbursements	1-D	<u>1,964,712.02</u>
Balance, December 31, 2011	D	<u>\$ 342,297.86</u>

COUNTY OF MONMOUTH, NEW JERSEY

RECLAMATION CENTER UTILITY FUND

CAPITAL FUND

SCHEDULE OF FIXED CAPITAL

Year ended December 31, 2011

Reference

Balance, December 31, 2011 and 2010

D

\$ 113,852,715.51

COUNTY OF MONMOUTH, NEW JERSEY

RECLAMATION CENTER UTILITY FUND

CAPITAL FUND

SCHEDULE OF FIXED CAPITAL AUTHORIZED BUT NOT COMPLETED

Year ended December 31, 2011

Reference

Balance, December 31, 2011 and 2010	D	<u>\$ 9,325,000.00</u>
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COUNTY OF MONMOUTH, NEW JERSEY
RECLAMATION CENTER UTILITY FUND

SCHEDULE OF SERIAL BONDS

Year ended December 31, 2011

Purpose	Original Issue		Maturities of Bonds Outstanding December 31, 2011		Interest Rate	Balance December 31, 2010	Decreased	Balance December 31, 2011
	Date	Amount	Date	Amount				
Reclamation Center Utility Bonds	07/15/02	\$ 9,000,000.00	07/15/12	\$ 800,000.00	4.00%	\$ 1,600,000.00	\$ 800,000.00	\$ 800,000.00
Reclamation Refunding Bonds	04/27/04	7,830,000.00						
Reclamation Center Utility Bonds	04/19/05	7,000,000.00	01/15/12	750,000.00	4.00%			
			01/15/13-15	750,000.00	5.00%	3,400,000.00	400,000.00	3,000,000.00
Reclamation Refunding Bonds	12/30/09	1,745,000.00	01/15/12	25,000.00	3.00%			
			01/15/13	25,000.00	2.00%			
			01/15/14	25,000.00	4.00%			
			01/15/15	25,000.00	2.00%			
			01/15/16	815,000.00	2.50%			
			01/15/17	805,000.00	4.00%	1,745,000.00	25,000.00	1,720,000.00
Reclamation Refunding Bonds	12/16/10	3,965,000.00	03/01/13	695,000.00	2.50%			
			03/01/14-15	820,000.00	4.00%			
			03/01/16-17	815,000.00	4.00%	3,965,000.00		3,965,000.00
Reclamation Taxable Bonds	12/16/10	325,000.00	12/01/17	85,000.00	3.30%			
			12/01/18	80,000.00	3.55%			
			12/01/19	80,000.00	4.00%			
			12/01/20	80,000.00	4.20%	325,000.00		325,000.00
Reclamation Tax Exempt Bonds	12/16/10	675,000.00	12/01/12-15	85,000.00	3.00%			
			12/01/16	85,000.00	4.00%	675,000.00	250,000.00	425,000.00
						\$ 11,710,000.00	\$ 1,475,000.00	\$ 10,235,000.00
						D	19-D	D

Reference

COUNTY OF MONMOUTH, NEW JERSEY

RECLAMATION CENTER UTILITY FUND

SCHEDULE OF IMPROVEMENT AUTHORIZATIONS

Year ended December 31, 2011

<u>Ordinance Number</u>	<u>Description</u>	<u>Balance</u> <u>December 31, 2010</u>		<u>Balance</u> <u>December 31, 2011</u>		
		<u>Funded</u>	<u>Unfunded</u>	<u>Funded</u>	<u>Unfunded</u>	
10-06	Various Improvements	\$ 6,194,910.82	\$ 3,000,000.00	2,790,494.04	\$ 3,000,000.00	
10-06	Acquisition of Equipment			\$		
		<u>\$ 6,194,910.82</u>	<u>\$ 3,000,000.00</u>	<u>\$ 2,790,494.04</u>	<u>\$ 3,000,000.00</u>	
<u>Reference</u>	D	D	1-D	D	D	D

COUNTY OF MONMOUTH, NEW JERSEY

RECLAMATION CENTER UTILITY FUND

SCHEDULE OF DEFERRED RESERVE FOR AMORTIZATION

Year ended December 31, 2011

	<u>Reference</u>	
Balance, December 31, 2010	D	\$ 6,325,000.00
Increased By:		
Funded Portion of Improvement		
Authorization not Completed	19-D	<u>209,505.96</u>
Balance, December 31, 2011	D	<u>\$ 6,534,505.96</u>

COUNTY OF MONMOUTH, NEW JERSEY
RECLAMATION CENTER UTILITY FUND
SCHEDULE OF RESERVE FOR AMORTIZATION

Year ended December 31, 2011

	<u>Reference</u>	
Balance, December 31, 2010	D	\$ 102,142,715.51
Increased By:		
Payment of Bond Principal	16-D	<u>1,475,000.00</u>
		103,617,715.51
Decreased By:		
Adjustment	18-D	<u>209,505.96</u>
Balance, December 31, 2011	D	<u>\$ 103,408,209.55</u>

COUNTY OF MONMOUTH, NEW JERSEY

RECLAMATION CENTER UTILITY FUND

GRANT FUND

SCHEDULE OF GRANT RECEIVABLE

Year ended December 31, 2011

	<u>Reference</u>	
Balance, December 31, 2010	D	\$ 1,654.04
Decreased By:		
Cash Receipts	1-D	<u>1,654.04</u>
Balance, December 31, 2011	D	<u>\$ 0.00</u>

COUNTY OF MONMOUTH, NEW JERSEY
RECLAMATION CENTER UTILITY FUND

SCHEDULE OF FEDERAL AND STATE GRANTS - APPROPRIATED RESERVES

Year ended December 31, 2011

	Balance December 31, 2010	Budget Appropriation	Paid or Charged	Balance December 31, 2011
NJDEP&E - Solid Waste Grant FY 1991	\$ 1,525.89		\$ 1,525.89	
NJDEP:				
Solid Waste Services Tax - 2001/2002	1,202.18			\$ 1,202.18
Solid Waste Services Tax - 2003/2004	15,306.46			15,306.46
Solid Waste Services Tax - 2005/2007	638,285.42		269,789.11	368,496.31
Recycling Enhancement Act, 2009	444,000.00		865.79	443,134.21
Recycling Enhancement Act, Bonus 2009	303,400.00		303,400.00	
Recycling Enhancement Act, 2010		\$ 800,000.00		800,000.00
	<u>\$ 1,403,719.95</u>	<u>\$ 800,000.00</u>	<u>\$ 575,580.79</u>	<u>\$ 1,628,139.16</u>
Reference	D	1-D	1-D	
Encumbrances Payable	D			\$ 95,734.37
Reserve for Grants - Appropriated	D			<u>1,532,404.79</u>
				<u>\$ 1,628,139.16</u>

GENERAL FIXED ASSETS ACCOUNT GROUP
SCHEDULE

COUNTY OF MONMOUTH, NEW JERSEY

GENERAL FIXED ASSETS ACCOUNT GROUP

SCHEDULE OF GENERAL FIXED ASSETS

Year ended December 31, 2011

	Balance December 31, <u>2010</u>	<u>Additions</u>	<u>Deletions</u>	Balance December 31, <u>2011</u>
Land	\$ 342,682,515.03	\$ 6,139,085.56		\$ 348,821,600.59
Buildings	294,149,824.36	387,840.00		294,537,664.36
Furniture, Fixtures and Equipment	46,802,020.12	2,306,769.82	\$ 1,177,735.06	47,931,054.88
Vehicles	<u>73,583,886.11</u>	<u>3,596,275.22</u>	<u>367,344.55</u>	<u>76,812,816.78</u>
	<u>\$ 757,218,245.62</u>	<u>\$ 12,429,970.60</u>	<u>\$ 1,545,079.61</u>	<u>\$ 768,103,136.61</u>
<u>Reference</u>	E	1-E	1-E	E

OFFICE OF THE SURROGATE
SCHEDULES

COUNTY OF MONMOUTH, NEW JERSEY

OFFICE OF THE SURROGATE

SCHEDULE OF CASH - GENERAL ACCOUNT

Year ended December 31, 2011

	<u>Reference</u>		
Balance, December 31, 2010	F		\$ 26,675.04
Increased By:			
Surrogate Fees	2-F	\$ 750,272.46	
Dedicated Fees	2-F	33,224.00	
Interest Earned	2-F	17.01	
Lawyer's Deposits	3-F	<u>79,993.92</u>	
			<u>863,507.39</u>
			890,182.43
Decreased By:			
Payments To County Treasurer	2-F		<u>858,366.64</u>
Balance, December 31, 2011	F		<u>\$ 31,815.79</u>

COUNTY OF MONMOUTH, NEW JERSEY
OFFICE OF THE SURROGATE
SCHEDULE OF DUE TO COUNTY TREASURER

Year ended December 31, 2011

	<u>Reference</u>		
Balance, December 31, 2010	F	\$	0.00
Increased By:			
Interest Earned	1-F,2-F	\$	17.01
Surrogate Fees	1-F,2-F	750,272.46	
Dedicated Fees	1-F,2-F	33,224.00	
Lawyer's Fees Charged	3-F	<u>74,853.17</u>	
			<u>858,366.64</u>
			858,366.64
Decreased By:			
Payments To County Treasurer	1-F		<u>858,366.64</u>
Balance, December 31, 2011	F	<u>\$</u>	<u>0.00</u>

COUNTY OF MONMOUTH, NEW JERSEY

OFFICE OF THE SURROGATE

SCHEDULE OF RESERVE FOR LAWYER'S FEES

Year ended December 31, 2011

	<u>Reference</u>	
Balance, December 31, 2010	F	\$ 26,675.04
Increased By:		
Deposits	1-F	<u>79,993.92</u>
		106,668.96
Decreased By:		
Fees Charged	2-F	<u>74,853.17</u>
Balance, December 31, 2011	F	<u><u>\$ 31,815.79</u></u>

COUNTY OF MONMOUTH, NEW JERSEY

OFFICE OF THE SURROGATE

SCHEDULE OF RESERVE FOR AWARDS AND
LEGACIES TO MINORS AND INCOMPETENTS

Year ended December 31, 2011

	<u>Reference</u>		
Balance, December 31, 2010	F		\$ 27,771,609.25
Increased By:			
Interest		\$ 439,765.42	
Deposits		<u>7,776,438.69</u>	
	4-F		<u>8,216,204.11</u>
			35,987,813.36
Decreased By:			
Withholdings		729.39	
Withdrawals		<u>10,415,406.82</u>	
	4-F		<u>10,416,136.21</u>
Balance, December 31, 2011	F		<u>\$ 25,571,677.15</u>

OFFICE OF THE SHERIFF
SCHEDULES

COUNTY OF MONMOUTH, NEW JERSEY

OFFICE OF THE SHERIFF

SCHEDULE OF CASH

Year ended December 31, 2011

	<u>Reference</u>	<u>General Accounts</u>	<u>Appropriation Account</u>
Balance, December 31, 2010	G	\$ 1,146,198.62	\$ 3,997.31
Increased By Receipts:			
Deposit on Sales	2-G	8,646,217.78	
Summons and Complaints	3-G	102,883.40	
Wage Execution	4-G	1,354,854.04	
General Writs (Levies)	5-G	1,822,826.16	
Witness and Juror Fees	6-G		5,000.00
Witness Fees	6-G		5,500.00
Interest Earned	6-G,7-G	1,105.66	0.71
Total Receipts		<u>11,927,887.04</u>	<u>10,500.71</u>
		<u>13,074,085.66</u>	<u>14,498.02</u>
Decreased By Disbursements:			
County Treasurer	2-G,3-G,4-G,5-G,7-G	1,475,645.36	
Deposit on Sales	2-G	7,765,218.31	
Payments To Attorneys	3-G	8,989.96	
Wage Execution	4-G	1,205,614.83	
General Writs (Levies)	5-G	1,623,604.41	
Witness Fees	6-G		9,878.00
Total Disbursements		<u>12,079,072.87</u>	<u>9,878.00</u>
Balance, December 31, 2011	G	<u>\$ 995,012.79</u>	<u>\$ 4,620.02</u>

COUNTY OF MONMOUTH, NEW JERSEY

OFFICE OF THE SHERIFF

SCHEDULE OF DEPOSITS ON SALES

Year ended December 31, 2011

	<u>Reference</u>		
Balance, December 31, 2010	G	\$	1,084,646.86
Increased By:			
Deposits on Sales	1-G		<u>8,646,217.78</u>
			9,730,864.64
Decreased By:			
Disbursements	1-G	\$	7,765,218.31
Foreclosure Fees To County	1-G		<u>1,114,747.99</u>
			<u>8,879,966.30</u>
Balance, December 31, 2011	G	\$	<u>850,898.34</u>

COUNTY OF MONMOUTH, NEW JERSEY

OFFICE OF THE SHERIFF

SCHEDULE OF FEES FOR SUMMONS AND COMPLAINTS

Year ended December 31, 2011

	<u>Reference</u>		
Balance, December 31, 2010	G		\$ 2,006.72
Increased By:			
Fees	1-G		<u>102,883.40</u>
			104,890.12
Decreased By:			
Payments To Attorneys	1-G	\$ 8,989.96	
Payments To County Treasurer	1-G	<u>92,818.84</u>	
			<u>101,808.80</u>
Balance, December 31, 2011	G		<u><u>\$ 3,081.32</u></u>

COUNTY OF MONMOUTH, NEW JERSEY

OFFICE OF THE SHERIFF

SCHEDULE OF WAGE EXECUTION

Year ended December 31, 2011

	<u>Reference</u>		
Balance, December 31, 2010	G	\$	16,691.29
Increased By:			
Receipts	1-G		<u>1,354,854.04</u>
			1,371,545.33
Decreased By:			
Wage Executions	1-G	\$	1,205,614.83
Payments To County Treasurer	1-G		<u>98,861.63</u>
			<u>1,304,476.46</u>
Balance, December 31, 2011	G	\$	<u><u>67,068.87</u></u>

COUNTY OF MONMOUTH, NEW JERSEY

OFFICE OF THE SHERIFF

SCHEDULE OF GENERAL WRITS (LEVIES)

Year ended December 31, 2011

	<u>Reference</u>		
Balance, December 31, 2010	G		\$ 42,853.75
Increased By:			
Receipts	1-G		<u>1,822,826.16</u>
			1,865,679.91
Decreased By:			
Disbursements	1-G	\$ 1,623,604.41	
Payments To County Treasurer	1-G	<u>168,111.24</u>	
			<u>1,791,715.65</u>
Balance, December 31, 2011	G		<u><u>\$ 73,964.26</u></u>

COUNTY OF MONMOUTH, NEW JERSEY

OFFICE OF THE SHERIFF

SCHEDULE OF RESERVE FOR APPROPRIATION ACCOUNT

Year ended December 31, 2011

	<u>Reference</u>		
Balance, December 31, 2010	G		\$ 3,997.31
Increased By:			
Interest Earned	1-G	\$ 0.71	
Witness Fees	1-G	5,500.00	
County Budget	1-G	<u>5,000.00</u>	
			<u>10,500.71</u>
			14,498.02
Decreased By:			
Witness Expenses Paid	1-G		<u>9,878.00</u>
Balance, December 31, 2011	G		<u>\$ 4,620.02</u>

Analysis of Balance

Reserve for:

Appropriation Account	\$ 3,311.02
Cash on Hand for Witness Fees	<u>1,309.00</u>
	<u>\$ 4,620.02</u>

COUNTY OF MONMOUTH, NEW JERSEY

OFFICE OF THE SHERIFF

SCHEDULE OF INTEREST EARNED

Year ended December 31, 2011

	<u>Reference</u>	
Balance, December 31, 2010	G	\$ 0.00
Increased By:		
Interest Earned	1-G	<u>1,105.66</u>
		1,105.66
Decreased By:		
Payments To County Treasurer	1-G	<u>1,105.66</u>
Balance, December 31, 2011	G	<u><u>\$ 0.00</u></u>

OFFICE OF THE COUNTY ADJUSTER
SCHEDULES

COUNTY OF MONMOUTH, NEW JERSEY

OFFICE OF THE COUNTY ADJUSTER

SCHEDULE OF CASH

Year ended December 31, 2011

Reference

Balance, December 31, 2010	H		\$ 309.37
Increased By Receipts:			
Interest	1-H	\$ 0.26	
Patients Care	2-H	<u>13,051.86</u>	
			<u>13,052.12</u>
			13,361.49
Decreased By Disbursements:			
County Treasurer	1-H		<u>13,361.49</u>
Balance, December 31, 2011	H		<u><u>\$ 0.00</u></u>

COUNTY OF MONMOUTH, NEW JERSEY

OFFICE OF THE COUNTY ADJUSTER

SCHEDULE OF PATIENTS' ACCOUNTS RECEIVABLE

Year ended December 31, 2011

	Balance December 31, 2010	Net Charges	Collections	Balance December 31, 2011
Greenbrook Regional Center	\$ 1,170.00			\$ 1,170.00
New Lisbon	(566.00)			(566.00)
Edward Johnstone Training Center	645.00			645.00
Hunterdon	5,568.00			5,568.00
North Princeton Developmental Center	1,164.54			1,164.54
Vineland	6,803.00			6,803.00
Woodbine	8,224.00		\$ 160.00	8,064.00
Totowa	7,693.05			7,693.05
Woodbridge	2,901.39			2,901.39
Division of Developmental Disabilities	103,692.05			103,692.05
Hospital and Indigency Program	13,114.50		824.75	12,289.75
Trenton and Forensic	715.33	\$ 6,933.88	7,023.88	625.33
Marlboro	13,512.55			13,512.55
Greystone		486.36		
Ancora	2,973.06		486.36	2,973.06
Rutgers		603.83		
Hagedom Psy. Hospital		4,107.69	603.83	
Buttonwood Hospital			4,107.69	
Totals	\$ 167,610.47	\$ 12,131.76	\$ 13,206.51	\$ 166,535.72
Reference	H	H-2	H-1	H

JOHN L. MONTGOMERY DIVISION
SCHEDULES

COUNTY OF MONMOUTH, NEW JERSEY

MONMOUTH COUNTY CARE CENTER

JOHN L. MONTGOMERY DIVISION

SCHEDULE OF CASH - GENERAL ACCOUNT

Year ended December 31, 2011

	<u>Reference</u>	<u>Geriatric Unit</u>	<u>Young Adult Care</u>	<u>Total</u>
Balance, December 31, 2010	I	\$ 47,273.63	\$ 1,740.00	\$ 49,013.63
Increased By:				
Collections	4-I	10,162,810.18	2,877,654.24	13,040,464.42
PNA Account Collections		<u>35,786.62</u>	<u>1,910.00</u>	<u>37,696.62</u>
		<u>10,245,870.43</u>	<u>2,881,304.24</u>	<u>13,127,174.67</u>
Decreased By Disbursements:				
County Treasurer	4-I	10,167,846.26	2,879,394.24	13,047,240.50
Transfers To PNA Account		<u>35,786.62</u>	<u>1,910.00</u>	<u>37,696.62</u>
		<u>10,203,632.88</u>	<u>2,881,304.24</u>	<u>13,084,937.12</u>
Balance, December 31, 2011	I	<u>\$ 42,237.55</u>	<u>\$ 0.00</u>	<u>\$ 42,237.55</u>

COUNTY OF MONMOUTH, NEW JERSEY

MONMOUTH COUNTY CARE CENTER

JOHN L. MONTGOMERY DIVISION

SCHEDULE OF PATIENT ACCOUNTS RECEIVABLE

Year ended December 31, 2011

	<u>Reference</u>	<u>Geriatric Unit</u>	<u>Young Adult Care</u>	<u>Total</u>
Balance, December 31, 2010	I	\$ 2,000,546.01	\$ 737,418.86	\$ 2,737,964.87
Increased By:				
Charges for Patient Care		<u>9,795,879.70</u>	<u>2,620,829.78</u>	<u>12,416,709.48</u>
		<u>11,796,425.71</u>	<u>3,358,248.64</u>	<u>15,154,674.35</u>
Decreased By:				
Collections		<u>9,823,218.33</u>	<u>2,883,087.99</u>	<u>12,706,306.32</u>
Write-Offs		<u>589,038.16</u>	<u>159,463.14</u>	<u>748,501.30</u>
		<u>10,412,256.49</u>	<u>3,042,551.13</u>	<u>13,454,807.62</u>
Balance, December 31, 2011	I	<u>\$ 1,384,169.22</u>	<u>\$ 315,697.51</u>	<u>\$ 1,699,866.73</u>

COUNTY OF MONMOUTH, NEW JERSEY

MONMOUTH COUNTY CARE CENTER

JOHN L. MONTGOMERY DIVISION

SCHEDULE OF PATIENT TRUST FUNDS

Year ended December 31, 2011

	<u>Reference</u>	<u>Geriatric Unit</u>	<u>Young Adult Care</u>	<u>Total</u>
Balance, December 31, 2010	I	\$ 71,332.98	\$ 1,985.89	\$ 73,318.87
Increased By Receipts:				
Collections		<u>61,393.87</u>	<u>11,417.72</u>	<u>72,811.59</u>
		132,726.85	13,403.61	146,130.46
Decreased By:				
Cash Disbursements		<u>85,267.09</u>	<u>9,939.80</u>	<u>95,206.89</u>
Balance, December 31, 2011	I	<u>\$ 47,459.76</u>	<u>\$ 3,463.81</u>	<u>\$ 50,923.57</u>

COUNTY OF MONMOUTH, NEW JERSEY

MONMOUTH COUNTY CARE CENTER

JOHN L. MONTGOMERY DIVISION

SCHEDULE OF DUE (FROM)/TO COUNTY TREASURER

Year ended December 31, 2011

	<u>Reference</u>	<u>Geriatric Unit</u>	<u>Young Adult Care</u>	<u>Total</u>
Balance, December 31, 2010	I	\$ 47,273.63	\$ 1,740.00	\$ 49,013.63
Increased By:				
Receipts	1-I	<u>10,162,810.18</u>	<u>2,877,654.24</u>	<u>13,040,464.42</u>
		10,210,083.81	2,879,394.24	13,089,478.05
Decreased By:				
Disbursements	1-I	<u>10,167,846.26</u>	<u>2,879,394.24</u>	<u>13,047,240.50</u>
Balance, December 31, 2011	I	<u>\$ 42,237.55</u>	<u>\$ 0.00</u>	<u>\$ 42,237.55</u>

GERALDINE L. THOMPSON DIVISION
SCHEDULES

COUNTY OF MONMOUTH, NEW JERSEY

MONMOUTH COUNTY CARE CENTER

GERALDINE L. THOMPSON DIVISION

SCHEDULE OF CASH - GENERAL ACCOUNT

Year ended December 31, 2011

	<u>Reference</u>		
Balance, December 31, 2010	J		\$ 127,883.38
Increased By:			
Collections	5-J	\$ 11,098,332.72	
PNA Account Collections	1-J	<u>68,711.15</u>	
			<u>11,167,043.87</u>
			11,294,927.25
Decreased By:			
County Treasurer	5-J	\$ 11,075,691.77	
Transfers To PNA Account	1-J	<u>68,711.15</u>	
			<u>11,144,402.92</u>
Balance, December 31, 2011	J		<u><u>\$ 150,524.33</u></u>

COUNTY OF MONMOUTH, NEW JERSEY

MONMOUTH COUNTY CARE CENTER

GERALDINE L. THOMPSON DIVISION

SCHEDULE OF PATIENTS ACCOUNTS RECEIVABLE

Year ended December 31, 2011

	<u>Reference</u>	
Balance, December 31, 2010	J	\$ 3,240,377.14
Increased By:		
Charges for Patient Care	2-J	<u>10,817,555.40</u>
		14,057,932.54
Decreased By:		
Collections		\$ 10,948,535.36
Write-Offs		<u>808,181.37</u>
		<u>11,756,716.73</u>
Balance, December 31, 2011	J	<u><u>\$ 2,301,215.81</u></u>

COUNTY OF MONMOUTH, NEW JERSEY
MONMOUTH COUNTY CARE CENTER
GERALDINE L. THOMPSON DIVISION
SCHEDULE OF PATIENTS TRUST ACCOUNTS

Year ended December 31, 2011

	<u>Reference</u>	
Balance, December 31, 2010	J	\$ 31,856.97
Increased By:		
Receipts	4-J	<u>126,021.90</u>
		157,878.87
Decreased By:		
Disbursements	4-J	<u>123,950.72</u>
Balance, December 31, 2011	J	<u><u>\$ 33,928.15</u></u>

COUNTY OF MONMOUTH, NEW JERSEY
MONMOUTH COUNTY CARE CENTER
GERALDINE L. THOMPSON DIVISION
RESERVE FOR PATIENT TRUST ACCOUNT

Year ended December 31, 2011

	<u>Reference</u>	
Balance, December 31, 2010	J	\$ 31,856.97
Increased By:		
Receipts	3-J	<u>126,021.90</u>
		157,878.87
Decreased By:		
Disbursements	3-J	<u>123,950.72</u>
Balance, December 31, 2011	J	<u><u>\$ 33,928.15</u></u>

COUNTY OF MONMOUTH, NEW JERSEY

MONMOUTH COUNTY CARE CENTER

GERALDINE L. THOMPSON DIVISION

SCHEDULE OF DUE TO COUNTY TREASURER

Year ended December 31, 2011

	<u>Reference</u>	
Balance, December 31, 2010	J	\$ 127,883.38
Increased By:		
Cash Receipts	1-J	<u>11,098,332.72</u>
		11,226,216.10
Decreased By:		
Payments To County	1-J	<u>11,075,691.77</u>
Balance, December 31, 2011	J	<u><u>\$ 150,524.33</u></u>

DEPARTMENT OF PARKS AND RECREATION
SCHEDULES

COUNTY OF MONMOUTH, NEW JERSEY
DEPARTMENT OF PARKS AND RECREATION

SCHEDULE OF RECEIPTS AND DISBURSEMENTS

Year ended December 31, 2011

	Balance December 31, 2010	Receipts	Disbursed Treasurer	Other	Balance December 31, 2011
Revenue - County Treasurer		\$ 14,473,449.30	\$ 14,473,449.30		
Revenue Refunds		467,988.91		\$ 467,988.91	
Sales Tax		145,009.76		145,009.76	
Reimb. To Oper. Budget		27,623.96		27,623.96	
Artist's Commission		5,333.30		5,333.30	
Checking Account Balance	\$ 1,500.00				\$ 1,500.00
Interest Checking Accounts		1,199.85		1,199.85	
Interest - Sales Tax	9.99				9.99
Change Fund	49,575.00	55,850.00		51,550.00	53,875.00
Cash Donations		257,086.25		257,086.25	
Lost and Found		92.00			92.00
Utility Right of Way Lease		90,036.41		90,036.41	
Boat Contract Deposits	348,505.61	11,551.87		5,825.24	354,232.24
Reimb/Dep Capital Cash		8,886.00		8,886.00	
	\$ 399,590.60	\$ 15,544,107.61	\$ 14,473,449.30	\$ 1,060,539.68	\$ 409,709.23
Reference	K	1-K,2-K	1-K	1-K	K

COUNTY OF MONMOUTH, NEW JERSEY
DEPARTMENT OF PARKS AND RECREATION
SCHEDULE OF REVENUES

Year ended December 31, 2011

Reference

Administration:			
Administration	\$	22,280.71	
Miscellaneous		18.78	
			\$ 22,299.49
Golf Courses:			
Bel-Aire Golf Center		999,978.71	
Charleston Springs Golf Course		2,693,107.20	
Hominy Hill Golf Course		1,933,056.86	
Howell Golf Course		1,399,112.60	
Pinebrook Golf Course		602,593.64	
Shark River Golf Course		1,423,558.14	
			9,051,407.15
Parks and Recreation Areas:			
Bayshore Waterfront Park		6,363.75	
Clayton		6,445.25	
Crosswick Creek Park		26,274.25	
Dorbrook		36,217.80	
Debois		1,740.00	
Hartshorne		25,945.04	
Holmdel Park		45,109.15	
Huber Woods		9,886.58	
Manasquan Reservoir		121,661.98	
Perrineville Lake Park		21,212.00	
Seven Presidents Park		1,027,495.97	
Shark River Park		33,106.22	
Tatum Park		11,268.43	
Thompson Park		71,733.74	
Turkey Swamp Park		257,012.43	
Wolf Hill Recreation Area		13,410.00	
			1,714,882.59
Specific Use Parks:			
Deep Cut Gardens		25,104.05	
East Freehold Showground		60,099.23	
Henry Hudson Trail		7,781.26	
Monmouth Cove Marina		910,257.60	
Mt. Mitchell		4,645.60	
Manasquan River Greenway		6,138.00	
Sunnyside Recreation		21,875.65	
Union Transportation Trail		51.00	
			1,035,952.39
Historic Sites:			

COUNTY OF MONMOUTH, NEW JERSEY

DEPARTMENT OF PARKS AND RECREATION

SCHEDULE OF REVENUES

Year ended December 31, 2011

Reference

Longstreet Farm	64,282.00	
Wainford	<u>6,828.25</u>	71,110.25
Undeveloped Sites:		
Baysholm	<u>8,600.00</u>	8,600.00
Visitors' Services:		
Visitors' Services - Administration	27,356.53	
Craft Center	394,331.76	
Community/Urban Recreation	10,105.72	
Cultural Services	321,554.01	
Equestrian	174,613.91	
Monmouth County Fair	407,369.20	
Nature Interpretation	194,611.54	
Outdoor Recreation	178,702.03	
Sports and Fitness	711,583.10	
Operations & Maintenance	16,500.00	
Construction & Repair	1,909.00	
Equipment Services Division	1,353.50	
Therapeutic Recreation	<u>129,207.13</u>	
		<u>2,569,197.43</u>
Total Revenue - Treasurer	1-K	<u>\$ 14,473,449.30</u>

OFFICE OF THE PROSECUTOR
SCHEDULE

COUNTY OF MONMOUTH, NEW JERSEY

Schedule 1-M

OFFICE OF THE PROSECUTOR

SCHEDULE OF CASH

	<u>Reference</u>	Confidential <u>Fund</u>
Balance, December 31, 2010	M	\$ 0.00
Increased By Receipts:		
Monmouth County Treasurer		<u>91,883.65</u>
Total Receipts	1-M	<u>91,883.65</u>
Decreased By Disbursements:		
Fund Expenses		91,883.65
County Treasurer		<u> </u>
Total Disbursements	1-M	91,883.65
Balance, December 31, 2011		<u><u>\$ 0.00</u></u>

OFFICE OF THE COUNTY CLERK
SCHEDULES

COUNTY OF MONMOUTH, NEW JERSEY

OFFICE OF THE COUNTY CLERK

SCHEDULE OF CASH

Year ended December 31, 2011

	<u>Reference</u>		
Balance, December 31, 2010	O		\$ 340,122.83
Increased By:			
Due From County Treasurer	2-O	\$ 9,657,684.74	
Interest	2a-O	3,408.47	
Realty Transfer Fees - State Portion	2b-O	27,917,244.26	
Dedicated Recording Fees	2c-O	232,552.00	
Accounts Receivable	3-O	31,761.75	
Lawyer's Deposits	3a-O	3,424,634.74	
Trade Name Fees - State's Share	4-O	<u>30,662.50</u>	
			<u>41,297,948.46</u>
			41,638,071.29
Decreased By:			
Payments To County Treasurer:			
County Revenue	2-O	13,083,129.36	
Payments To Treasurer - Interest	2a-O	3,408.47	
Realty Transfer Fees - State Portion	2b-O	27,917,244.26	
Dedicated Recording Fees	2c-O	232,552.00	
Trade Name Fees - State's Share	4-O	<u>30,662.50</u>	
			<u>41,266,996.59</u>
Balance, December 31, 2011	O		<u>\$ 371,074.70</u>

COUNTY OF MONMOUTH, NEW JERSEY

OFFICE OF THE COUNTY CLERK

SCHEDULE OF DUE FROM COUNTY TREASURER
FOR COUNTY REVENUE

Year ended December 31, 2011

Reference

Balance, December 31, 2010	O		\$	0.00
Increased By:				
County Revenue:				
Cash Receipts	1-O	\$	9,657,684.74	
Charges to Lawyers' Accounts	3a-O		3,393,682.87	
Accounts Receivable	3-O		<u>31,761.75</u>	
				<u>13,083,129.36</u>
				13,083,129.36
Decreased By:				
Payments To County Treasurer	1-O			<u>13,083,129.36</u>
Balance, December 31, 2011	O		\$	<u><u>0.00</u></u>

COUNTY OF MONMOUTH, NEW JERSEY

OFFICE OF THE COUNTY CLERK

SCHEDULE OF DUE TO COUNTY TREASURER
FOR INTEREST EARNED ON CLERK'S DEPOSITS

Year ended December 31, 2011

	<u>Reference</u>	
Balance, December 31, 2010	O	\$ 0.00
Increased By:		
Interest Earned	1-O	<u>3,408.47</u>
		3,408.47
Decreased By:		
Payments To County Treasurer	1-O	<u>3,408.47</u>
Balance, December 31, 2011	O	<u><u>\$ 0.00</u></u>

COUNTY OF MONMOUTH, NEW JERSEY

OFFICE OF THE COUNTY CLERK

SCHEDULE OF DUE TO COUNTY TREASURER
FOR REALTY TRANSFER FEES (STATE PORTION)

Year ended December 31, 2011

	<u>Reference</u>	
Balance, December 31, 2010	O	\$ 0.00
Increased By:		
Receipts	1-O	<u>27,917,244.26</u>
		27,917,244.26
Decreased By:		
Payments To County Treasurer	1-O	<u>27,917,244.26</u>
Balance, December 31, 2011	O	<u>\$ 0.00</u>

COUNTY OF MONMOUTH, NEW JERSEY

OFFICE OF THE COUNTY CLERK

SCHEDULE OF DUE TO COUNTY TREASURER
FOR DEDICATED RECORDING FEES

Year ended December 31, 2011

	<u>Reference</u>	
Balance, December 31, 2010	O	\$ 0.00
Increased By:		
Receipts	1-O	<u>232,552.00</u>
		232,552.00
Decreased By:		
Payments To County Treasurer	1-O	<u>232,552.00</u>
Balance, December 31, 2011	O	<u><u>\$ 0.00</u></u>

COUNTY OF MONMOUTH, NEW JERSEY

OFFICE OF THE COUNTY CLERK

SCHEDULE OF ACCOUNTS RECEIVABLE

Year ended December 31, 2011

	<u>Reference</u>	
Balance, December 31, 2010	O	\$ 1,206.00
Increased By:		
Charges	3-O	<u>32,702.00</u>
		33,908.00
Decreased By:		
Collections	1-O, 2-O	<u>31,761.75</u>
Balance, December 31, 2011	O	<u><u>\$ 2,146.25</u></u>

COUNTY OF MONMOUTH, NEW JERSEY

OFFICE OF THE COUNTY CLERK

SCHEDULE OF RESERVE FOR LAWYER'S DEPOSITS

Year ended December 31, 2011

	<u>F/S Reference</u>	
Balance, December 31, 2010	O	\$ 340,122.83
Increased By:		
Collections	1-O	<u>3,424,634.74</u>
		3,764,757.57
Decreased By:		
Charges	2-O	<u>3,393,682.87</u>
Balance, December 31, 2011	O	<u><u>\$ 371,074.70</u></u>

COUNTY OF MONMOUTH, NEW JERSEY

OFFICE OF THE COUNTY CLERK

SCHEDULE OF RESERVE FOR ACCOUNTS RECEIVABLE

Year ended December 31, 2011

	<u>Reference</u>	
Balance, December 31, 2010	O	\$ 1,206.00
Increased By:		
Change in Accounts Receivable	3-O	<u>940.25</u>
Balance, December 31, 2011	O	<u><u>\$ 2,146.25</u></u>

COUNTY OF MONMOUTH, NEW JERSEY

OFFICE OF THE COUNTY CLERK

SCHEDULE OF DUE TO STATE FOR TRADE NAMES

Year ended December 31, 2011

	<u>Reference</u>	
Balance, December 31, 2010	O	\$ 0.00
Increased By:		
Trade Name Fees Collected -		
State Share	1-O	<u>30,662.50</u>
		30,662.50
Decreased By:		
Payments To Secretary of State	1-O	<u>30,662.50</u>
Balance, December 31, 2011	O	<u><u>\$ 0.00</u></u>

TUBERCULOSIS CONTROL PROGRAM
SCHEDULES

COUNTY OF MONMOUTH, NEW JERSEY
TUBERCULOSIS CONTROL PROGRAM
SCHEDULE OF CASH - GENERAL ACCOUNT

Year ended December 31, 2011

	<u>Reference</u>		
Balance, December 31, 2010	P		\$ 918.55
Increased By Receipts:			
Supplies and Medicine	1-P	\$ 9,289.94	
Accounts Receivable	2-P	<u>228.00</u>	
			<u>9,517.94</u>
			10,436.49
Decreased By Disbursements:			
Payments To Treasurer	3-P		<u>5,679.64</u>
Balance, December 31, 2011	P		<u>\$ 4,756.85</u>

COUNTY OF MONMOUTH, NEW JERSEY
TUBERCULOSIS CONTROL PROGRAM
SCHEDULE OF ACCOUNTS RECEIVABLE
Year ended December 31, 2011

	<u>Reference</u>	
Balance, December 31, 2010	P	\$ 228.00
Decreased By:		
Receipts	1-P	<u>228.00</u>
Balance, December 31, 2011	P	<u>\$ 0.00</u>

COUNTY OF MONMOUTH, NEW JERSEY
TUBERCULOSIS CONTROL PROGRAM
SCHEDULE OF DUE TO COUNTY TREASURER
Year ended December 31, 2011

	<u>Reference</u>	
Balance, December 31, 2010	P	\$ 918.55
Increased By:		
Receipts	1-P	<u>9,517.94</u>
		10,436.49
Decreased By:		
Disbursements	1-P	<u>5,679.64</u>
Balance, December 31, 2011	P	<u><u>\$ 4,756.85</u></u>

COMMENTS SECTION

COUNTY OF MONMOUTH, NEW JERSEY

COMMENTS

Year ended December 31, 2011

An audit of the financial accounts and transactions of the County of Monmouth, New Jersey ("County") for the year ended December 31, 2011, has recently been completed. The results of the audit are herewith set forth.

Scope of Audit

The audit covered the books, accounts, and transactions of the County of Monmouth, and every board, body, officer and commission supported and maintained wholly or in part by funds appropriated by the County, unless otherwise provided by statute or regulations. The audit covered a complete fiscal year and, in addition, thereof, an audit of the accounts to such date.

The audit did not and could not determine the character of services rendered for which payment had been made or for which reserves had been set up, nor could it determine the character, proper price or quantity of materials supplied for which claims had been passed.

Cash on hand was counted and cash balances were reconciled with independent certifications obtained directly from the depositories.

Investments were verified by physical inspection, or by independent certifications obtained directly from the depositories.

Revenues and receipts were established and verified as to source and amount insofar as the records permitted.

Our audit was made in accordance with auditing standards generally accepted in the United States of America and in compliance with 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. Therefore, our audit included the procedures noted above as well as tests of the accounting records and such other auditing procedures as we considered necessary in the circumstances.

Contracts and Agreements Required to be Advertised per N.J.S.A. 40A:11-4

N.J.S.A. 40A:11-4 states "Every contract or agreement, for the performance of 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 therefor, 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 amount set forth in, or the amount calculated by the governor pursuant to Section 3 of P.L. 1971, C. 198, (C. 40A:11-2), except by contract or agreement." Effective July 1, 2005, the public contracts law was amended to change the bid threshold from \$17,500.00 to \$21,500.00. The County has adopted a threshold of \$20,000.00 for bid requirements.

COUNTY OF MONMOUTH, NEW JERSEY

COMMENTS

Year ended December 31, 2011

Contracts and Agreements Required to be Advertised per N.J.S.A. 40A:11-4 (continued)

The audit did not and could not determine the character of services rendered for which payment had been made or for which reserves had been set up, nor could it determine the character, proper price or quantity of materials supplied for which claims had been passed. These details were necessarily covered by the internal review and control before approval of such claims by the County.

In addition, the County has the responsibility of determining whether the expenditures in any category will exceed the foregoing limitation within its fiscal year. In instances where the possibility of a violation might occur, the County has an obligation to seek a legal opinion before a commitment is made.

The minutes indicate that bids were requested by public advertising for the following items:

East Wing Renovation at the Court House
Improvements/Renovations to the 3rd Floor of the Court House East Wing
2011 Maintenance Contract for Roadways and Bridges
Reconstruction of Bridge MN-29 on County Route 527A
Furnish Tack Oil, to be Picked Up On-Call, by the Division of Highways
Furnishing Exterminating Services for Various County Departments
Boiler Replacement at the Court House and Human Services Building
Boiler Replacement at the John L. Montgomery Care Center and Linkages
Removal of Existing Boilers & Replacement/Installation of New Boilers
Furnish Preventive Maintenance, Parts, Repairs & Labor of Chillers
Furnishing and Delivery of Various Network Testing and Certification Tools
Furnish Parts and Perform Repairs of New Holland, Geni, Bandit, Terex and Bomag
Furnishing and Delivery of Muffin Monster Unit for the Correctional Institution
Furnish and Deliver Landfill Soil Cover Material for Reclamation Center & Belford Landfill
Furnish and Deliver (1) Swenson/Salt Spreader or Equivalent for the Division of Highways
Salt Storage Building at Highway District #4
Netvault, Falconstor Software & Spectra Logic Support for the IT Department
Reconstruction of Bridge No. 130HL-72 in the Township of Howell
Furnish Transportation for Out of State Prisoners for the Prosecutor's Office
Furnish All Material and Labor to Repair Boilers on an On-Call Basis
Furnishing and Delivery of Lumber and Hardware Supplies
Furnishing and Delivery of Trash Bags and Linen
Chiller Replacement at 119 Dutch Lane Road, the Former Youth Detention Center
Sewage Pump Station Modifications at the Bayshore Ferry Terminal
Furnish and Deliver (1) 2011 Ford Expedition XL or Equivalent to the Sheriffs' Office
Furnish Parts and Repairs for Case Construction/Industrial & Agricultural Equipment
Furnish and Deliver Disposable Briefs
Furnish and Deliver (1) Chevy Tahoe SSV Canine Unit for the Sheriffs' Office
Furnish and Deliver Parts and Perform Repairs on Diesel and Gasoline Fuel Pumps
Furnish and Deliver Wolverine Work Boots
Furnish All Material and Labor to Repair Boilers
To Operate Hair Care Concessions for Residents of Care Centers

COUNTY OF MONMOUTH, NEW JERSEY

COMMENTS

Year ended December 31, 2011

Contracts and Agreements Required to be Advertised per N.J.S.A. 40A:11-4 (continued)

Furnishing and Delivery of Lubricants, Motor Oil and Anti-Freeze
Furnish Submersible Pump Maintenance Services
Furnish Well and Pumping System Maintenance Services
Intersection Improvements at County Route 537 and Gravel Hill Road
Furnishing and Delivery of Food and Dietary Services
Intersection Improvements at C.R. 15 and C.R. 14 and at C.R.15 and Deal Road
Furnish and Deliver (2) Aluminum Double Wall Trench Boxes with Spreaders
Furnish and Deliver an Influenza Vaccine Program
Furnish, Deliver and Install (2) Single Ram Waste Balers and Remove Old Balers
Furnish and Deliver Steel/Poly Drums and Pails for the Hazardous Waste Facility
Furnish Parts and Perform Repairs on Various New Holland & Brush Bandit Equipment
Furnish and Deliver Yearly and Periodic Maintenance/Service to the Electrical Distribution
System Emergency Generators and Switchgear
Furnish (3) Yearly Safety Inspections, Parts and Repairs for Various Automotive Lifts
Scat Transfer and Maintenance Facility and Site Improvements
To Furnish and Install Cockpit Modifications and Training on Night Vision Goggles
Furnish, Deliver & Install (2) Cardinal Peak Casocracker Systems
Furnishing and Delivery of Carpet Tile for the Planning Board
Furnishing and Delivery of Light Bulbs
Furnishing and Delivery of Electrical Supplies
Furnishing and Delivery of Carpet Tile for the Engineering Department
Furnishing the Design, Labor, Material, Equipment Testing and Supervision for an
Operational "Turnkey" UHF P25 Network
Furnish and Deliver (2) Aluminum Double Wall Trench Boxes with Spreaders
Vehicle Wash Building, Fueling Station and Site Improvements
Furnish Parts and Perform Repairs on Various John Deere/Industrial/Bomag Equipment
Furnish and Deliver (1) Heavy Duty 4x4 Chases Cab with 200 Gallon Refueler
Pickup of Hot Mix Bituminous Concrete
Furnishing and Delivery of Parts for Various Snow Removal Equipment
Furnish and Deliver Inmate Clothing
Furnish and Deliver Bedding, Towels and Safety Smocks
To Furnish and Install Cockpit Modifications and Training on Night Vision Goggles
Furnishing the Construction of a New Building at 2500 Kosloski Road
Domestic High Temperature Hot Water Heater Exchanger Replacement
Prosecutor's Office Jerseyville Avenue Complex Phase 2
Furnish, Deliver and Install an Info Cop Plate Reader Module, Three Camera System
Furnish Parts and Labor for Repairs to (9) Trucks Damaged During Snow Plowing
Electric Supply Service for Commercial and Industrial Energy Pricing Class Facilities
Furnishing all Labor and Material for Air Duct Cleaning
Preventative Maintenance and Parts for All Electronic Doors and Panels
Furnish and Deliver (1) 70KW Ingersoll Rand Generator Trailer
Furnish and Deliver Norseman "Earth Machine" Backyard Compost Units
Drainage Improvements at County Route 13A and Homestead Parkway East
Furnishing Office Equipment Maintenance
Furnish and Deliver (1) 2011 Ford Expedition EL XL for Fleet Services
Furnish and Deliver Indigent Clothing
Furnish and Deliver Data Acquisition System for the Oceanic Bridge S-31
Bascule Span Repairs to Bridge S-31 on County Route 8A, Bingham Avenue

COUNTY OF MONMOUTH, NEW JERSEY

COMMENTS

Year ended December 31, 2011

Contracts and Agreements Required to be Advertised per N.J.S.A. 40A:11-4 (continued)

Furnishing and Delivery of Gloves and Wiping Rags
Furnish and Deliver (1) Heavy Duty Sliding Axle Trailer and Associated Equipment
Copying, Binding and Delivery of Freeholders' Original Minutes for the Years 2009 and 2010
Furnishing and Delivery of Recycling Decals
Furnish, Deliver and Install Multi-Gym Systems for the Correctional Institution
Furnish and Deliver UPS Battery Replacement Service and Related Equipment
Furnish and Deliver (4) Portable Asphalt Hot Patcher/Recyclers
Furnish and Deliver (4) Portable Asphalt Hot Patcher/Recyclers (Co-Op)
Furnishing Maintenance Agreement for the HVAC System
Furnish and Deliver Data Acquisition System for the Oceanic Bridge S-31
Vehicle Wash Building, Fueling Station and Site Improvements
Furnish and Deliver Disposable Briefs
Furnishing and Delivery of Electrical Parts and Light Fixtures
Furnish all Labor, Material, Equipment, and Delivery & Install 18 Workstations
Furnish and Deliver (1) Vibratory Compactor
Furnish Parts and Perform Various Repairs for Motors and Pumps
Furnish Inspections, Maintenance, Testing, Parts and Repairs for Generators
Subscription and Renewal of the New Jersey Statutes with Annotations
Furnishing and Delivery of Plumbing Supplies
Furnishing Trash Removal and Dumpsters
Furnish and Deliver Uniforms
Furnish and Deliver (7) Chevy Impala, Police Sedans #9C1 Base
Furnish and Deliver (1) Compact Excavator, Rubber Track Type
Furnish Parts and Repairs of Overhead Garage Doors
Furnish and Deliver General Fasteners and Drill Bits
Furnishing and Delivery of (2) Liebert Systems for 911 Call Center
To Engage the Service of an Agency to Supply Temporary/Emergency LPN's and CNA's
Furnishing and Delivery of Photographic Supplies
The Construction of Pedestrian Bridge MT-52 on County Route 520 at Thompson Pond
Leachate Storage Tank Painting at the Reclamation Center
Furnish all Labor, Material, Installation and Delivery of an Emergency Generator
Reconstruction of Bridge #W-33, County Route #18, Belmar Boulevard at Shark River
Furnishing and Delivery of Video Server and Cameras for Regional 911 Call Center
Furnishing and Delivery of Card Access Controls for Regional 911 Call Center
Furnish and Deliver (1) Packaged Computer Room Air Conditionings Unit
Furnishing and Delivery of Card Access Controls for Regional 911 Call Center
Furnish and Deliver OEM Toner, Developer and Related Equipment for Copier and Fax
Furnishing and Delivering of Miscellaneous Hygeia Supplies
Furnish and Deliver Various Southern Folger, Brinks Locks and Replacement Parts
Furnishing, Delivery and Installation of UPS Battery Replacement Service
Furnish and Deliver Parts (Best Access System Brands Only) for the Locking System
Furnish and Deliver Parts and Perform Repairs on Ford Brand Vehicles
Furnish and Deliver Parts and Perform Repairs on Dodge Brand Vehicles
Furnish and Deliver Parts and Perform Repairs on Jeep Equipment
Furnish and Deliver Parts and Perform Repairs on Chevrolet Equipment
Furnish, Deliver, Install and Maintain Dispensers and Chemicals for Washing Machines

COUNTY OF MONMOUTH, NEW JERSEY

COMMENTS

Year ended December 31, 2011

Contracts and Agreements Required to be Advertised per N.J.S.A. 40A:11-4 (continued)

Furnish Unarmed Security Guards at Various Locations
Provide Janitorial Cleaning Services
Furnishing and Delivery of Janitorial and Paper Supplies
Prosecutor's Stay Behind Space at the Courthouse
Transportation/Disposal of Acceptable Bulky, Clean-Up, Construction & Demolition Waste
Furnishing and Delivery of Non-Legend Drugs and Medical Supplies for Care Centers
Operating and Tending Services for (4) County Drawbridges at Various Locations
Operating and Tending Services for (4) County Drawbridges at Various Locations
Furnish and Deliver Parts and Perform Repairs on GMC Equipment
Resurfacing at Various Locations
Furnishing Laboratory Services for the Reclamation Center and Howell Landfill
Furnishing Transportation of Voting Machines from the Warehouse
Furnishing and Delivery of Production Paper for the Public Information Department
Furnishing and Delivery of Recycled Xerographic Paper
Furnishing and Delivery of Printer Cartridges
Furnish and Deliver (2) Mobile Message Boards and Trailers
Furnish and Deliver Various Computer Hardware
Furnish and Deliver (8) Flatbed Bale Transfer Trailers
Furnish and Deliver (8) Military Tractors with 5th Wheel
Furnishing and Delivery of Granular Sodium Chloride Treated with Liquid Magnesium
Design Build Chiller Replacements
To Conduct Lab Analysis for Enterococcus, Escherichia Coli and Fecal Coliform
Furnishing and Delivery of Wolverine Work Boots
Furnish Parts and Perform Repairs of Various John Deere Equipment
The Reconstruction of Bridge S-27 Seven Bridges Road (County Route 33)
Furnish all Material and Labor to Provide Lead Cleanup at the Outdoor Firing Range
Furnishing and Delivery of Various Gases
Furnishing and Delivery of Printer Cartridges for Various Printers
Pickup of Cold Bituminous Concrete
Pickup of High Performance Asphalt
Pickup of Hot Mix Bituminous Concrete
Furnishing and Delivery of Maintenance Materials (Sand, Gravel, Stone)
Furnishing and Delivery of Concrete for the Various Divisions
Furnish and Deliver Data Equipment for Bridge S-31
Furnishing and Delivery of Diesel Fuel and Unleaded Gasoline
Furnishing and Delivery of Recycled Printed Forms, Business Cards & Envelopes
Furnish All Parts and Labor to Repair Tailgates on (10) Thiele Dump Bodies
Furnish and Deliver All-Weather Tape for Pavement Markings
Furnish and Deliver White Tuff-Posts, Sign Posts and Accessories
Furnish All Material and Labor to Repair Boilers
Furnish, Deliver and Install (1) Swenson Spreader and Removal of Body and Hoist
Furnish and Deliver Odor Neutralizing Agent for the Reclamation Center
Furnish, Deliver and Install Snow Plows
Furnishing All Labor, Material and Installing to Splice 1000KVA Dual Voltage Transformer

COUNTY OF MONMOUTH, NEW JERSEY

COMMENTS

Year ended December 31, 2011

Contracts and Agreements Required to be Advertised per N.J.S.A. 40A:11-4 (continued)

Roadway Improvements to County Route 10 (West/East Front Street) Red Bank
Furnishing and Delivery of Tires, Tubes and Roadside Service
Furnishing Burial Services for Unidentified, Unclaimed, or Indigent Bodies
Furnishing Mortuary Livery Service for the Medical Examiner's Office
Furnish and Deliver 6"-18" with a 12" Average Rip Rap
Furnish and Deliver Airlink Raven XE Wireless Modems
Furnish and Deliver Laserfiche Products and LSAP Renewal
Furnish, Deliver and Install (1) Swenson Spreader and Removal of Body and Hoist
Pickup, Transport and Dispose of Latex Paint collected at Hazardous Waste Facility
Pickup, Transport & Dispose of Non-Hazardous Waste collected at Waste Facility
Furnish Mason Materials to be Picked Up by Highway, Engineering and Bridge Divisions
Furnishing Specialized Transportation Services for Regions A & B Shared Ride
Reconstruction of Bridge ML-29 in Greenwood Road, over Matawan Creek in Marlboro
Furnishing All Labor, Material and Installing to Splice 1000KVA Dual Voltage Transformer
Mechanical, Electrical, Navigational & Operational Upgrades at Movable Bridges
2012 Maintenance Contract for Roadways, Bridges and Facilities
Storm Drainage and Roadway Improvements on County Route 547 area of Easy St. Howell
Furnish All Labor and Materials to Replace a Compressor on York Chiller
Furnishing and Delivery of Complete Traffic Signs with Reflective Traffic Sign Faces
Furnish and Deliver Miscellaneous Traffic Signal Equipment
Furnish and Deliver (4) Articulated Loaders, (6) Yard Buckets and (4) Attachments
Testing, Maintenance and Perform Repairs for the Edwards Fire Alarm System
Furnish and Deliver Disposable Briefs
Trucking, Treatment and Disposal of Landfill Leachate for the Reclamation Center
Furnishing and Delivery of Complete Traffic Signs with Reflective Traffic Sign Faces
Furnish and Deliver Vanderlift Slings
Furnish and Deliver Emergency Medical Service Supplies for the EMS Task Force
Furnish and Deliver Carpet Tile for Various Locations

COUNTY OF MONMOUTH, NEW JERSEY

COMMENTS

Year ended December 31, 2011

Contracts and Agreements Required to be Advertised per N.J.S.A. 40A:11-4 (continued)

While the County's records do not provide for an accumulation of payments by category, for the performance of work or the furnishing of materials or supplies in a manner consistent with the statute, the audit included a test of payments and a review of the minutes of the meetings of the County's governing body to determine whether any clear cut violations existed. The results of the test and the review were negative in respect to violations. The review of the minutes indicated that the County adopted and advertised resolutions authorizing the award of contracts or agreements for professional services as required by N.J.S.A. 40A:11-5.

The compliance review of expenditures did not reveal any individual payments or contracts in excess of the statutory limit 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:11-4.

COUNTY OF MONMOUTH, NEW JERSEY

COMMENTS

Year ended December 31, 2011

Comparative Statement of Operations
and Changes in Fund Balance - Current Fund

	2011		2010	
	<u>Amount</u>	<u>Percent</u>	<u>Amount</u>	<u>Percent</u>
<u>Revenue and Other Income Realized</u>				
Fund Balance Utilized	\$ 43,865,000.00	7.77 %	\$ 44,850,000.00	7.94 %
Miscellaneous Revenue	181,145,321.75	32.09	177,442,518.06	31.40
Receipts From Current Taxes	302,475,000.00	53.58	302,475,000.00	53.52
Non-Budget Revenue	13,119,951.94	2.32	17,691,671.68	3.13
Other Credits To Income:				
Unexpended Balance of				
Appropriation Reserves	23,789,107.31	4.21	17,555,455.21	3.11
Current Appropriations Cancelled				0.01
Adjustments To Accounts Payable	83,469.18	0.01	5,147,335.58	0.90
Total Revenues	<u>564,477,850.18</u>	<u>100.00 %</u>	<u>565,161,980.53</u>	<u>100.00 %</u>
<u>Expenditures</u>				
Budget Appropriations:				
Operations:				
Salaries and Wages	176,709,139.12	33.47	178,286,445.80	33.81
Other Expenses	253,431,133.82	48.00	261,751,423.21	49.64
Capital Improvements	250,000.00	0.05	2,750,000.00	0.52
Debt Service	50,853,004.93	9.63	49,717,468.09	9.43
Deferred Charges and				
Statutory Expenditures	39,100,000.00	7.41	34,750,000.00	6.59
Miscellaneous	7,652,296.60	1.45		
Total Expenditures	<u>527,995,574.47</u>	<u>100.00 %</u>	<u>527,255,337.10</u>	<u>100.00 %</u>
Excess in Revenue	36,482,275.71		37,906,643.43	
Fund Balance, January 1	<u>76,820,882.73</u>		<u>83,764,239.30</u>	
	113,303,158.44		121,670,882.73	
Decreased By:				
Utilized as Anticipated Revenue	<u>43,865,000.00</u>		<u>44,850,000.00</u>	
Fund Balance, December 31	<u>\$ 69,438,158.44</u>		<u>\$ 76,820,882.73</u>	

COUNTY OF MONMOUTH, NEW JERSEY

COMMENTS

Year ended December 31, 2011

Comparative Statement of Operations
and Changes in Fund Balance - Reclamation Fund

	2011		2010	
	<u>Amount</u>	<u>Percent</u>	<u>Amount</u>	<u>Percent</u>
<u>Revenue and Other Income Realized</u>				
Operating Surplus Anticipated	\$ 19,500,000.00	34.05 %	\$ 19,700,000.00	34.59 %
Reclamation Center Utility Fees	27,084,754.57	47.29	26,825,140.20	47.11
Miscellaneous Revenue Anticipated	800,000.00	1.40	747,400.00	1.31
Miscellaneous Revenue Not Anticipated	1,967,930.22	3.44	1,956,750.85	3.44
Unexpended Balance of				
Appropriation Reserves	7,903,418.37	13.80	7,553,843.62	13.27
Accounts Payable Cancelled	19,346.93	0.03	90,641.05	0.16
Reserve for Accrued Interest on Bonds Cancelled			71,021.50	0.12
Total Revenues	<u>57,275,450.09</u>	<u>100.00 %</u>	<u>56,944,797.22</u>	<u>100.00 %</u>
<u>Expenditures</u>				
Appropriations	<u>37,800,000.00</u>	100.00	<u>39,447,400.00</u>	100.00
Total Expenditures	<u>37,800,000.00</u>	<u>100.00 %</u>	<u>39,447,400.00</u>	<u>100.00 %</u>
Excess in Revenue	19,475,450.09		17,497,397.22	
Fund Balance, January 1	<u>28,965,181.74</u>		<u>31,167,784.52</u>	
	48,440,631.83		48,665,181.74	
Decreased By:				
Utilized as Anticipated Revenue	<u>19,500,000.00</u>		<u>19,700,000.00</u>	
Fund Balance, December 31	<u>\$ 28,940,631.83</u>		<u>\$ 28,965,181.74</u>	

COUNTY OF MONMOUTH, NEW JERSEY

COMMENTS

Year ended December 31, 2011

Comparative Schedule of Tax Information

<u>Year</u>	<u>Net Valuation Taxable</u>	<u>County Tax Base Equalized Valuation of Real & Personal Property</u>	<u>County Tax Rate</u>
2011	\$ 106,195,811,067	\$ 121,128,479,054	.286
2010	108,110,362,547	125,737,957,896	.275
2009	106,234,752,288	129,020,603,231	.262
2008	91,600,065,288	127,408,793,979	.259
2007	87,315,329,030	119,359,170,505	.274

Comparative Schedule of Fund Balance

Current Fund

<u>Year</u>	<u>Balance December 31</u>	<u>Utilized in Budget of Succeeding Year</u>
2011	\$ 69,438,158.44	\$ 43,865,000.00
2010	76,820,882.73	44,850,000.00
2009	83,648,839.47	44,850,000.00
2008	83,648,839.47	44,850,000.00
2007	87,303,368.34	48,500,000.00

Reclamation Fund

<u>Year</u>	<u>Balance December 31</u>	<u>Utilized in Budget of Succeeding Year</u>
2011	\$ 28,940,631.83	\$ 19,700,000.00
2010	28,965,181.74	19,500,000.00
2009	31,167,784.52	19,700,000.00
2008	31,546,977.25	22,500,000.00
2007	43,672,580.48	28,000,000.00

COUNTY OF MONMOUTH, NEW JERSEY

COMMENTS

Year ended December 31, 2011

Officials In Office

<u>Name</u>	<u>Title</u>
Robert D. Clifton	Director of the Board, Freeholder in Charge of Finance and Administration
John P. Curley	Deputy Director of the Board, Freeholder in Charge of Public Works and Engineering
Lillian G. Burry	Freeholder in Charge of Parks, Library, and Public Services
Amy A. Mallet	Freeholder in Charge of Human Services
Thomas A. Arnone	Freeholder in Charge of Commerce, Planning, and Education
Marion Masnick	Clerk of the Board
Teri O'Connor	County Administrator
Andrea Bazer, Esq.	County Counsel
John Tobia	Director, County Public Works and Engineering Department
Joseph Ettore	County Engineer
Craig R. Marshall	Director of Finance
Charles D. Brown, III	Director of Human Services
Craig R. Marshall	Treasurer
M. Claire French	County Clerk
Rosemarie D. Peters	Surrogate
Shaun Golden	Sheriff
Robert Compton	Acting Superintendent, Building and Grounds

INTERNAL CONTROL SECTION

Hutchins, Farrell, Meyer & Allison, P.A.

Certified Public Accountants • Business & Financial Advisors

Robert H. Hutchins, CPA, CVA, CFF
Eugene M. Farrell, CPA, RMA, CFP
Robert W. Allison, CPA, RMA
Alan E. Meyer, CPA/ABV, CFF
Joann DiLieto, CPA

Patrice R. Antonucci, CPA
Glenn G. VanPell, CPA
Karen D. Davis, CPA, CVA
Crystal L. Fitzpatrick, CPA
Hélène T. Morizzo, CPA

Monmouth County Office

912 Highway 33 • Suite 2
Freehold, NJ 07728
(732) 409-0800
Fax: (732) 866-9312

Ocean County Office

512 Main Street • PO Box 1778
Toms River, NJ 08754
(732) 240-5600
Fax: (732) 505-8358

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

Honorable Director and Members
of the Board of Chosen Freeholders
County of Monmouth
Freehold, New Jersey

We have audited the regulatory-basis financial statements of the County of Monmouth, New Jersey ("County") as of and for the year ended December 31, 2011, which collectively comprise the County's basic financial statements and have issued our report thereon dated June 22, 2012 in which we expressed an adverse opinion on the conformity of the statements with accounting principles generally accepted in the United States due to the differences between those principles and the accounting practices prescribed by the Division of Local Government Services, Department of Community Affairs, State of New Jersey ("Division"). Except as discussed in the preceding sentence, we conducted our audit in accordance with auditing standards generally accepted in the United States of America, and standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States and audit requirements prescribed by the Division.

Internal Control Over Financial Reporting

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

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

Honorable Director and Members
of the Board of Chosen Freeholders
County of Monmouth
Freehold, New Jersey
Page 2

Our consideration of internal control over financial reporting 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 financial reporting that might be deficiencies, significant deficiencies, or material weaknesses. We did not identify any deficiencies in internal control over financial reporting that we consider to be material weaknesses, as defined above.

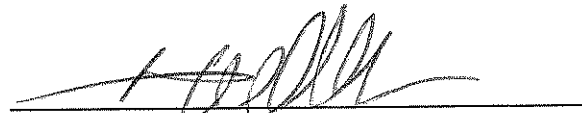
Compliance and Other Matters

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

This report is intended solely for the information and use of the County of Monmouth's management, and Freeholders, others within the organization, the Division, and federal awarding agencies and pass-through entities, and is not intended to be, and should not be, used by anyone other than these specified parties.

Hutchins, Farrell, Meyer & Allison, P.A.

Independent Auditors



Robert W. Allison
Registered Municipal Accountant
(#483)

June 22, 2012

COMMENTS AND RECOMMENDATIONS

COUNTY OF MONMOUTH, NEW JERSEY
COMMENTS AND RECOMMENDATIONS
Year ended December 31, 2011

None noted.