

COUNTY OF MONMOUTH, NEW JERSEY
YEAR ENDED DECEMBER 31, 2012

FINANCIAL STATEMENTS
AND ADDITIONAL INFORMATION

with

INDEPENDENT AUDITOR'S REPORTS

and

COMMENTS AND RECOMMENDATIONS

COUNTY OF MONMOUTH, NEW JERSEY

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INDEPENDENT AUDITOR'S REPORT

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

Report on the Financial Statements

We have audited the accompanying comparative statements of assets, liabilities, reserves and fund balance--regulatory basis of the various funds of the County of Monmouth, State of New Jersey as of December 31, 2012 and 2011, and the related comparative statements of operations and changes in fund balance--regulatory basis for the years then ended, the related comparative statements of revenues--regulatory basis, statement of expenditures--regulatory basis, the statement of general fixed assets group of accounts, and the related notes to the financial statements for the year ended December 31, 2012.

Management's Responsibility for the Financial Statements

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

Auditor's Responsibility

Our responsibility is to express opinions on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

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

significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

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

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

As discussed in Note 1 to the financial statements, the County of Monmouth prepares its financial statements using accounting practices that demonstrate compliance with regulatory basis of accounting and budget laws of the State of New Jersey, which is a comprehensive basis of accounting other than 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.

Adverse Opinion on U.S. Generally Accepted Accounting Principles

In our opinion, because of the effects of the matters, as 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 County of Monmouth, State of New Jersey, as of December 31, 2012, or the results of its operations or its cash flows for the year then ended.

Opinion on Regulatory Basis of Accounting

Furthermore, in our opinion, the financial statements referred to above present fairly, in all material respects, the assets, liabilities, reserves and fund balance--regulatory basis of the various funds of the County of Monmouth, State of New Jersey, as of December 31, 2012 and 2011, and the results of its operations and changes in fund balance of such funds--regulatory basis for the years then ended, and the revenues--regulatory basis, expenditures--regulatory basis of the various funds and general fixed assets, for the year ended December 31, 2012 in conformity with accounting principles and practices prescribed by the Division of Local Government Services, Department of Community Affairs, State of New Jersey as described in Note 1.

Other Matters

Report on Supplementary Information

Our audit was made for the purpose of forming an opinion on the financial statements referred to in the first paragraph as a whole. The supplemental financial statements presented for the various funds are presented for purposes of additional analysis as required by the Division of Local Government Services, Department of Community Affairs, State of New Jersey and is not a required part of the above financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. Such information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards

generally accepted in the United States of America. In our opinion, the information is fairly stated in all material respects in relation to the financial statements of each of the respective individual funds and account group taken as a whole.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated June 6, 2013, on our consideration of the County of Monmouth's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on 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* in considering the County of Monmouth's internal control over financial reporting and compliance.

Respectfully submitted,

HOLMAN FRENIA ALLISON, P.C.



Robert W. Allison
Certified Public Accountant
Registered Municipal Accountant
RMA # 483

June 6, 2013
Freehold, New Jersey

FINANCIAL STATEMENTS

CURRENT FUND

EXHIBITS

COUNTY OF MONMOUTH, NEW JERSEY

CURRENT FUND

COMPARATIVE BALANCE SHEET - REGULATORY BASIS

December 31, 2012 and 2011

<u>Assets</u>	<u>Reference</u>	<u>2012</u>	<u>2011</u>	<u>Liabilities, Reserves and Fund Balance</u>	<u>Reference</u>	<u>2012</u>	<u>2011</u>
Cash and Cash Equivalents	1-A	\$ 121,623,048.18	\$ 130,550,135.58				
Change Funds	3-A	<u>530.00</u>	<u>630.00</u>	Appropriation Reserves	A-3,7-A	\$ 23,983,663.37	\$ 26,857,502.02
		<u>121,623,578.18</u>	<u>130,550,765.58</u>	Encumbrances Payable	A-3,7-A	25,402,644.21	28,868,763.37
				Accounts Payable	8-A	1,497,299.52	1,953,758.26
				Due To State of New Jersey -			
				Realty Transfer Fees	9-A	3,948,667.07	3,269,555.95
Receivables and Other Assets With				Contractors Retainage	10-A	19,653.00	19,653.00
Full Reserves:				Reserve for Arbitrage Rebates	11-A	<u>135,345.03</u>	<u>143,374.54</u>
Added and Omitted Taxes Receivable	5-A	1,250,380.29	1,090,864.50			54,987,272.20	61,112,607.14
Due From Grant Fund	A	12,679,321.64	7,652,296.60	Reserve for Receivables	A	16,232,433.71	11,045,892.88
Revenue Accounts Receivable	6-A	<u>2,302,731.78</u>	<u>2,302,731.78</u>	Fund Balance	A-1	<u>66,636,305.98</u>	<u>69,438,158.44</u>
		<u>16,232,433.71</u>	<u>11,045,892.88</u>			<u>137,856,011.89</u>	<u>141,596,658.46</u>
		<u>137,856,011.89</u>	<u>141,596,658.46</u>	Federal and State Grant Fund:			
				Encumbrances Payable	13-A	11,440,350.73	26,681,207.79
				Due To Current Fund	A	12,679,321.64	7,652,296.60
Federal and State Grant Fund:				Reserve for Grants - Appropriated	13-A	33,978,858.76	23,824,376.04
Cash and Cash Equivalents	2-A	16,024.38	296,455.73	Reserve for Grants - Unappropriated	14-A	<u>46,441.52</u>	<u>106,908.75</u>
Grants Receivable	12-A	<u>58,128,948.27</u>	<u>57,968,333.45</u>			<u>58,144,972.65</u>	<u>58,264,789.18</u>
		<u>58,144,972.65</u>	<u>58,264,789.18</u>			<u>196,000,984.54</u>	<u>199,861,447.64</u>
Total Assets		<u>\$ 196,000,984.54</u>	<u>\$ 199,861,447.64</u>	Total Liabilities, Reserves and Fund Balance		<u>\$ 196,000,984.54</u>	<u>\$ 199,861,447.64</u>

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

COUNTY OF MONMOUTH, NEW JERSEY

CURRENT FUND

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

Years ended December 31, 2012 and 2011

	<u>Reference</u>	<u>2012</u>	<u>2011</u>
<u>Revenue and Other Income Realized</u>			
Fund Balance Utilized	A-2	\$ 43,865,000.00	\$ 43,865,000.00
Miscellaneous Revenue Anticipated	A-2	174,603,790.58	181,145,321.75
Receipts From Current Taxes	A-2	302,475,000.00	302,475,000.00
Non-Budget Revenue	A-2	9,994,793.22	13,119,951.94
Other Credits To Income:			
Unexpended Balance of Appropriation Reserves	7-A	28,554,125.90	23,789,107.31
Interfunds Returned	A	7,652,296.60	
Cancelled Accounts Payable	8-A	375,005.10	83,469.18
		<u>567,520,011.40</u>	<u>564,477,850.18</u>
<u>Expenditures</u>			
Budget Appropriations:			
Operations:			
Salaries and Wages	A-3	177,805,520.95	176,709,139.12
Other Expenses	A-3	246,511,283.64	253,431,133.82
Capital Improvements	A-3	2,250,000.00	250,000.00
Debt Service	A-3	50,670,737.63	50,853,004.93
Deferred Charges and Statutory Expenditures	A-3	36,540,000.00	39,100,000.00
Interfunds Advanced	A	12,679,321.64	7,652,296.60
		<u>526,456,863.86</u>	<u>527,995,574.47</u>
Excess in Revenue		41,063,147.54	36,482,275.71
Fund Balance, January 1	A	69,438,158.44	76,820,882.73
		110,501,305.98	113,303,158.44
Decreased By:			
Utilized as Anticipated Revenue	A-1,A-2	43,865,000.00	43,865,000.00
Fund Balance, December 31	A	<u>\$ 66,636,305.98</u>	<u>\$ 69,438,158.44</u>

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

CURRENT FUND

STATEMENT OF REVENUES - REGULATORY BASIS

Year ended December 31, 2012

	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	7,000,000.00	7,947,506.70	\$ 947,506.70
Surrogate	6-A	400,000.00	460,406.78	60,406.78
Sheriff	6-A	1,300,000.00	1,046,550.58	(253,449.42)
Interest on Investments and Deposits	6-A	1,000,000.00	1,031,261.55	31,261.55
Parks and Recreation	6-A	6,693,122.69	7,319,960.81	626,838.12
Monmouth County Care Center - Geraldine L. Thompson Division	6-A	9,750,000.00	9,751,526.66	1,526.66
Monmouth County Care Center - John L. Montgomery Division	6-A	12,500,000.00	9,852,364.43	(2,647,635.57)
Receipts, Rental of County Owned Properties	6-A	300,000.00	548,828.51	248,828.51
Indirect Cost Recovery	6-A	3,105,000.00	5,148,519.84	2,043,519.84
Recovery of Fringe Benefits	6-A	7,800,000.00	8,845,705.98	1,045,705.98
Intoxicated Driver Resource Center	6-A	200,000.00	363,360.00	163,360.00
Reimbursement - Federal Inmates at Correctional Institution	6-A	11,950,000.00	14,968,974.65	3,018,974.65
Police Radio Municipal Receipts - 911 Service	6-A	1,850,000.00	2,854,425.55	1,004,425.55
MCDOT - Agency Receipts	6-A	350,000.00	903,578.22	553,578.22
Division of Social Services	6-A	3,537,251.00	4,359,494.29	822,243.29
Total Miscellaneous Revenues - Local Revenues		67,735,373.69	75,402,464.55	7,667,090.86
Miscellaneous Revenues - State Aid:				
State Aid - County College Bonds (N.J.S.A. 18A:64A-22.6)	6-A	1,724,199.68	1,724,199.68	
Reimbursement - Mental Health Administrator's Salary	6-A	12,000.00	12,000.00	
Reimbursement - State Inmates at Correctional Institution	6-A	75,000.00	104,764.80	29,764.80
Division of Economic Assistance - Earned Income Credit	6-A	18,875,000.00	17,340,280.97	(1,534,719.03)
Total Miscellaneous Revenues - State Aid		20,686,199.68	19,181,245.45	(1,504,954.23)
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	3,054,868.00	3,054,868.00	
Supplemental Social Security Income	6-A	859,817.00	850,930.00	(8,887.00)
Psychiatric Facilities (C.73, P.L. 1990):				
Maintenance of Patients in State Institutions for:				
Mental Diseases	6-A	6,134,584.00	6,134,584.00	
Mentally Retarded	6-A	14,351,088.00	14,351,088.00	
Board of County Patients in State and Other Institutions	6-A	7,605.00	398,699.94	391,094.94
Total Miscellaneous Revenues - State Assumption of Costs of County Social and Welfare Services and Psychiatric Facilities		24,407,962.00	24,790,169.94	382,207.94
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	4,056,326.00	4,056,326.00	
CAP/NJEH Medicaid Case Management	6-A,12-A	1,000,000.00	1,000,000.00	
Alcoholism Services Plan - CY2012, 11-535-ADA-O	6-A,12-A	1,222,029.00	1,222,029.00	
State of New Jersey - Governor's Council on Alcohol and Drug Abuse:				
Alliance Prevention - CY2012	6-A,12-A	684,596.00	684,596.00	
State of New Jersey - Department of Community Affairs:				
Homeless Prevention Program (HPP) (Linkages) - FY2012	6-A,12-A	150,000.00	150,000.00	
LIHEAP - CWA FY 2012, 2012-05139-0294-00	6-A,12-A	13,621.00	13,621.00	
Universal Service Fund (USF) - CWA, FY2011, 2011-05134-0228-00	6-A,12-A	7,662.00	7,662.00	

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

COUNTY OF MONMOUTH, NEW JERSEY

CURRENT FUND

STATEMENT OF REVENUES - REGULATORY BASIS

Year ended December 31, 2012

	<u>Reference</u>	<u>Anticipated Budget</u>	<u>Amount Realized</u>	<u>Excess/ (Deficit)</u>
State of New Jersey - New Jersey Transit Corporation:				
FTA:				
JARC Route 836 Shuttle, FFY 2009, Round 11	6-A,12-A	120,000.00	120,000.00	
JARC Route 836 Shuttle, FFY 2010, Round 11	6-A,12-A			
Section 5311 - FY2013	6-A,12-A	159,255.00	159,255.00	
Senior Citizen and Disabled Resident Transportation Grant (CASINO) - CY2012	6-A,12-A	1,475,482.00	1,475,482.00	
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 - FY2013	6-A,12-A	123,822.00	123,822.00	
State of New Jersey - Department of Transportation:				
County Bridge S-17, Right of Way Acquisition	6-A,12-A	618,871.00	618,871.00	
County Bridge S-17	6-A,12-A	12,429,000.00	12,429,000.00	
County Bridge MA-14	6-A,12-A	1,957,192.00	1,957,192.00	
State of New Jersey - Department of Children and Families:				
DYFS:				
Youth Detention Center - CY2012 - 12BFNC	6-A,12-A	41,840.00	41,840.00	
Human Services Advisory Council - CY2012 - 12AVNC	6-A,12-A	69,373.00	69,373.00	
Family Court, Grants-In-Aid - CY2012 - 12CNCC	6-A,12-A	7,870.00	7,870.00	
DCBHS:				
CIACC - CY 2012, 12 CCNS	6-A,12-A	44,556.00	44,556.00	
Multiple-Disciplinary Training Coordinator Project, CY 2012	6-A,12-A	19,385.00	19,385.00	
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	1,900.00	1,900.00	
Project Transition/Path and NJMAP - CY2012 - S1202013	6-A,12-A	455,892.00	455,892.00	
State of New Jersey - Office of the Attorney General:				
DLPS - DCJ:				
Victim Assistance, VOCA, SFY2012, V-13-09	6-A,12-A	268,133.00	268,133.00	
Stop Violence Against Women, 10VAWA-67	6-A,12-A	40,965.00	40,965.00	
SANE/SART, VS-34-11, FY2012	6-A,12-A	80,000.00	80,000.00	
SANE/SART, VS-34-12, FY2013	6-A,12-A	78,800.00	78,800.00	
JAG Task Force - FY2012, #JAG 1-13TF-11	6-A,12-A	87,570.00	87,570.00	
LLEBG, Megan's Law, FFY 2012, JAG-1-25-09S	6-A,12-A	18,070.00	18,070.00	
Body Armor Replacement Fund (BARF) - FY2012	6-A,12-A	47,822.27	47,822.27	
LEOTEF - SFY2012 Part 1	6-A,12-A	12,132.00	12,132.00	
LEOTEF - SFY2012 Part 2	6-A,12-A	10,914.00	10,914.00	
LEOTEF - SFY2012 Part 3	6-A,12-A	16,221.00	16,221.00	
DLPS - OIFP				
Insurance Fraud Reimbursement Program, CY 2012	6-A,12-A	100,000.00	100,000.00	
DLPS - DSP:				
OEM, Multiple- Jurisdictional and Hazard Mitigation Strategy, FY 2011	6-A,12-A	300,000.00	300,000.00	
OEM, Emergency Management Performance Grant, FY 2012	6-A,12-A	15,000.00	15,000.00	
OEM, EMPG, Exercise Support Program, FY 2011	6-A,12-A	14,000.00	14,000.00	
OEM, EMPG, EMMA, FY 2012	6-A,12-A	75,000.00	75,000.00	
OEM, Open Initiative Grant, FY 2010 and 2011	6-A,12-A	50,000.00	50,000.00	
DLPS - DHTS:				
DWI Task Force, FFY2011, AL11-10-04-14	6-A,12-A	26,240.00	26,240.00	
Click It or Ticket, CY2012 OP12-45-01-MC-78	6-A,12-A	4,000.00	4,000.00	
Safe CARGO, FY 2012	6-A,12-A	1,162.00	1,162.00	

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

COUNTY OF MONMOUTH, NEW JERSEY

CURRENT FUND

STATEMENT OF REVENUES - REGULATORY BASIS

Year ended December 31, 2012

	<u>Reference</u>	<u>Anticipated Budget</u>	<u>Amount Realized</u>	<u>Excess/ (Deficit)</u>
DLPS - JJC:				
State/Community Partnership - CY2012 - SCP-PM/PS-12-13	6-A,12-A	482,323.00	482,323.00	
Juvenile Detention Alternatives Initiative (JDAL), Innovations, CY2012	6-A,12-A	125,200.00	125,200.00	
Family Court - CY2012, FC-PS-12-13	6-A,12-A	258,865.00	258,865.00	
Juvenile Accountability Incentive Block Grant - FFY2011 - 11-13	6-A,12-A	48,752.00	48,752.00	
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:				
Homeland Security Grant Program (HSGP), FFY2012	6-A,12-A	232,417.96	232,417.96	
New Jersey Data Exchange Project, SFY 2012	6-A,12-A	9,000.00	9,000.00	
Shared Services Agreements - Various Municipalities:				
MCOEM - Shrewsbury Flood Warning, FY2012 and 2013	6-A,12-A	12,000.00	12,000.00	
State of New Jersey - Department of Environmental Protection:				
Clean Communities Program - FY2012	6-A,12-A	93,942.21	93,942.21	
Recycling Program - REC-94-13 - Project Income	6-A,12-A	9,090.00	9,090.00	
OEC - Bayshore Waterfront Park Revetment 4201-07	6-A,12-A			
UNITED STATES ECONOMIC DEVELOPMENT AUTHORITY:				
Comprehensive Economic Development Strategy, FY 2012	6-A,12-A	175,000.00	175,000.00	
State of New Jersey - Department of Labor and Workforce Development:				
Workforce Development Partnership Program:				
WDPP (12C) - PY 2012	6-A,12-A	24,529.00	24,529.00	
WDPP (11C) - PY 2011	6-A,12-A			
Workforce Development Area:				
Workforce Development Area Contract PY 2011	6-A,12-A	11,764.00	11,764.00	
Workforce Investment Act:				
WIA (12A, B, D & F) PY2012	6-A,12-A	3,066,356.00	3,066,356.00	
WIA (11A, B, D & F) PY2011	6-A,12-A	636,497.75	636,497.75	
WIA, Hurricane Sandy NEG (11H) - PY 2012	6-A,12-A	1,262,871.00	1,262,871.00	
Work First New Jersey (WFNJ), TANF/GA/SNAP (12J) - SFY 2013	6-A,12-A	1,638,056.00	1,638,056.00	
Workforce Learning Link (WLL) (12K) - SFY2013	6-A,12-A	79,000.00	79,000.00	
WIB/WIA Scholarship Fund	6-A,12-A	10,695.00	10,695.00	
WIB, Alumni Awards Fund	6-A,12-A	2,250.00	2,250.00	
State Energy Sector Partnership (12J) - FY 2012	6-A,12-A	543,800.00	543,800.00	
Brookdale Community College:				
New Jersey Consortium Health Professionals Pathway, FY 2012	6-A,12-A	39,640.00	39,640.00	
US Department of Housing and Urban Development:				
Township of Edison - HOPWA - 2012	6-A,12-A	491,398.09	491,398.09	
US Department of Justice:				
Bureau of Justice Assistance (BJA) - SCAAP, FFY 2012	6-A,12-A	513,354.00	513,354.00	
Office of Justice Programs (OJP) - BVP, FY 2012	6-A,12-A	908.08	908.08	

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

CURRENT FUND

STATEMENT OF REVENUES - REGULATORY BASIS

Year ended December 31, 2012

	<u>Reference</u>	<u>Anticipated Budget</u>	<u>Amount Realized</u>	<u>Excess/ (Deficit)</u>
Naval Weapons Station Earle:				
M.C. Mosquito Extermination Commission, ISA, FY 2012	6-A,12-A	13,300.00	13,300.00	
Rutgers University:				
M.C. Mosquito Extermination Commission:				
Asian Tiger Mosquito Control, FY 2013	6-A,12-A			
Asian Tiger Mosquito Control, DWFP, FY 2012	6-A,12-A			
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 FY2006-2013	6-A,12-A	247,000.00	247,000.00	
Monmouth County Municipalities - Interlocal Service Agreements:				
Open Public Records Search, Records Information Management (RIM) Maintenance		70,929.63	70,929.63	
National Children's Alliance:				
Monmouth County Child Advocacy Center Training, CY 2011	6-A,12-A	10,000.00	10,000.00	
New Jersey Natural Gas				
Climate Corps Fellow, CY 2012	6-A,12-A	12,500.00	12,500.00	
Ocean First Bank:				
Consumer Affairs High School Consumer Bowl Competition	6-A,12-A	900.00	900.00	
Donations:				
NJNG/FEC: Project Lifesaver, Sheriff's Office K-9	6-A,12-A	<u>650.00</u>	<u>650.00</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>36,907,176.99</u>	<u>36,907,176.99</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	2,465,035.00	2,841,740.40	376,705.40
Surrogate	6-A	328,673.00	432,124.14	103,451.14
Sheriff	6-A	133,684.00	198,272.20	64,588.20
Capital Fund Surplus		2,500,000.00	2,500,000.00	
Library Indirect Cost Recovery	6-A	3,350,000.00	3,427,159.03	77,159.03
IRS - Build America Bonds 35% Subsidy on Debt Service	6-A	1,548,437.88	1,548,437.88	
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	375,000.00	375,000.00	
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>17,700,829.88</u>	<u>18,322,733.65</u>	<u>621,903.77</u>
Total Miscellaneous Revenues	A-1,6-A	<u>167,437,542.24</u>	<u>174,603,790.58</u>	<u>7,166,248.34</u>
Subtotal General Revenues		<u>211,302,542.24</u>	<u>218,468,790.58</u>	<u>7,166,248.34</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>513,777,542.24</u>	<u>520,943,790.58</u>	<u>7,166,248.34</u>
Non-Budget Revenues	A-1,A-2	<u> </u>	<u>9,994,793.22</u>	<u>9,994,793.22</u>
Total		<u>\$ 513,777,542.24</u>	<u>\$ 530,938,583.80</u>	<u>\$ 17,161,041.56</u>

Reference A-3 A-2 A-2
The accompanying Notes to Financial Statements are an integral part of this statement.

COUNTY OF MONMOUTH, NEW JERSEY

CURRENT FUND

STATEMENT OF REVENUES - REGULATORY BASIS

Year ended December 31, 2012

Reference

Analysis of Non-Budget Revenue

Miscellaneous Revenue Not Anticipated:	
Garnishment Service Charge	\$ 8,421.75
Voter Registration - Labels and Tapes	1,157.55
Construction Board of Appeals	2,300.00
County Added and Omitted Taxes	1,090,864.50
Pay Telephone Station Commissions	429,010.18
Interest Parks Department	1,388.31
Engineers Plans and Specifications	14,310.00
Vending Machine Commissions	24,514.07
Autopsy Fees	2,228.00
Interest Late Payment of Taxes	8,891.51
Planning Board Receipts	705.25
Miscellaneous Unanticipated Revenue	152,180.55
Sale of County Election Maps	14.00
Judgments	285.00
Salary and Fringe Reimbursements	979,119.31
Interest - Sheriffs Accounts	692.12
Damages To County Property	79,005.07
Purchase of Lists, Records, etc.	500.00
Auction Sales	98,252.73
Inmate Transportation	61,293.00
Payment in Lieu of Taxes	219,135.24
Sale of County Merchandise, Property, etc.	288,653.59
Permit Fees	89,100.00
Appropriation Refunds	1,632,576.85
Agriculture Easements	11,165.50
Early Retirement Reimbursement Program	109,054.87
Insurance Reimbursements	403,428.50
Telephone Refunds	154.72
Monmouth County Improvement Authority	
Guarantee Premiums	282,762.60
Copier Receipts	28,725.69
Uniform Fire Code Permit Fees	2,430.00
Planning Board:	
Site Plan Revision Fees	11,073.90
Site Plan Inspection Fees	5,662.67
Subdivision Application Fees	51,133.00
MCRC Equipment Lease Payments	536,765.72
Fire Academy Course Reimbursement	6,050.00
Reimbursement for Motor Pool	94,315.07

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

COUNTY OF MONMOUTH, NEW JERSEY

CURRENT FUND

STATEMENT OF REVENUES - REGULATORY BASIS

Year ended December 31, 2012

Reference

Analysis of Non-Budget Revenue (continued)

Shared Services:

Fleet/Motor Pool, O/S Reimbursement	214,524.30
Road Salt/Snow, etc. Township Reimbursement	15,550.21
Various Other Public Works, O/S Reimbursement	29,991.66
Monmouth Municipal RIM Maintenance	11,728.37
MC Improvement Authority	12,500.00
Information Technology	1,200.00
Reimbursement for Single Audit Costs	14,508.38
Information Services Costs - Mod IV Tax System	251,923.27
Board of Elections - State Reimbursement	229,723.19
Comm. Reg. Elections - Twp. Reimb. (Ch. 278, '95)	14,111.27
County Clerk Election - Twp. Reimb. (Ch. 278, '95)	4,277.90
Board of Elections - Twp. Reimb. (Ch. 278, '95)	14,521.09
Probation Fines	6,114.76
Information Services - Print Shop Reimbursement	22,110.55
Bail Bond Forfeitures	89,197.53
Juror Compensation Fund	32.00
County Clerk - Archives Day	1,682.00
Interest on County Clerk's Account	5,094.16
Office of Emergency Management - State Reimbursement	50,000.00
Probation - Sheriff Labor Assistance Program ("SLAP")	405.00
Voting Machine Rentals	1,666.00
Primary Election - Postage Reimbursement	41,905.03
MC DOT:	
BETS Fare Revenue	1,671.06
IV-D Sheriff - Child Support/Paternity	169,934.54
MC DOT - Howell Township Agreement	16,000.00
Police Academy:	
Tuition	71,762.00
Trainee Ammunition	28,453.01
MCPO:	
USDOJ, DEA Reimbursement	29,366.35
Restitution Collections	704.95
County Emergency Response Team	45,000.00
Employee Fines/Fees	1,817.98
MCSO:	
Attorney ID Cards	770.00
MCCI:	
Inmate Fees	196,694.98
SSA Reimbursement	57,200.00
Inmate Medical Co-Pay Program	12,318.45
Donations	50.00
Western Union Commissions	6,825.00
Reimbursement Inmates, US Air Force Fort Dix	39,060.00
Inmate Commissary Account	441,395.05

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

COUNTY OF MONMOUTH, NEW JERSEY

CURRENT FUND

STATEMENT OF REVENUES - REGULATORY BASIS

Year ended December 31, 2012

	<u>Reference</u>	
<u>Analysis of Non-Budget Revenue</u> (continued)		
GIS A/R Munic/Others - Excess		3,374.35
Licensing Agreement - Fiber Optic Cable		4,962.00
Bayshore Ferry - Food/Beverage Concession		727.98
Bayshore Ferry - Rent		185,588.14
Hess - JPM Grid - Demand Response Program		56,780.41
Wind Turbine Transportation		90,000.00
MCDSS:		
Federal Parent Locator Fees		12.00
Salary And Fringe Reimbursements		901.06
Miscellaneous Unanticipated Revenue		401,561.16
FEMA/State of NJ - Disaster Reimbursement		358,705.26
Consumer Affairs - Individual Fines		1,550.00
UNA/Rx/CARD - Commissions		<u>11,520.00</u>
 Total Amount of Miscellaneous Revenues Not Anticipated	 A-2	 9,994,793.22
 County Added and Omitted Taxes	 5-A	 <u>1,090,864.50</u>
	1-A	<u>\$ 8,903,928.72</u>

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

COUNTY OF MONMOUTH, NEW JERSEY

CURRENT FUND

STATEMENT OF APPROPRIATIONS - REGULATORY BASIS

Year ended December 31, 2012

General Appropriations Operations - Within "CAPS"	Appropriated		Expended		Cancelled
	Original Budget	Budget After Modification	Paid or Charged	Reserved	
General Government:					
Office of County Administrator:					
Salaries and Wages	\$ 494,340.00	\$ 494,340.00	\$ 425,064.75	\$ 69,275.25	
Other Expenses	85,656.00	85,656.00	62,127.62	23,528.38	
Administration of Shared Service					
Salaries and Wages	96,600.00	98,600.00	98,456.75	143.25	
Other Expenses	15,000.00	15,000.00	2,456.35	12,543.65	
Research, Technical and Consulting Services:					
Other Expenses	1,085,000.00	1,085,000.00	890,102.12	194,897.88	
Purchasing Department:					
Salaries and Wages	849,933.00	867,933.00	867,544.48	388.52	
Other Expenses	26,875.00	26,875.00	18,537.90	8,337.10	
Public Information:					
Salaries and Wages	620,287.00	620,287.00	596,202.95	24,084.05	
Other Expenses	777,970.00	777,970.00	618,540.91	159,429.09	
Human Resources Department:					
Salaries and Wages	1,059,059.00	1,059,059.00	1,024,162.49	34,896.51	
Other Expenses	64,110.00	64,110.00	55,692.27	8,417.73	
Board of Chosen Freeholders:					
Salaries and Wages	135,900.00	135,900.00	135,491.56	408.44	
Other Expenses	3,344.00	3,344.00	162.68	3,181.32	
Clerk of the Board:					
Salaries and Wages	492,235.00	502,235.00	501,519.32	715.68	
Other Expenses	52,350.00	52,350.00	31,619.28	20,730.72	
County Clerk - Elections:					
Salaries and Wages	163,292.00	163,292.00	148,634.87	14,657.13	
Other Expenses	113,800.00	113,800.00	102,847.03	10,952.97	
Office of the County Clerk:					
Salaries and Wages	2,237,497.00	2,237,497.00	2,213,698.44	23,798.56	
Other Expenses	258,702.00	258,702.00	194,853.94	63,848.06	
Superintendent of Elections:					
Salaries and Wages	1,332,383.00	1,332,383.00	1,298,685.01	33,697.99	
Other Expenses	385,070.00	385,070.00	323,742.96	61,327.04	
Board of Elections:					
Salaries and Wages	1,181,434.00	1,181,434.00	1,172,015.88	9,418.12	
Other Expenses	145,870.00	145,870.00	114,052.39	31,817.61	
Finance Department:					
Salaries and Wages	1,062,685.00	1,086,685.00	1,080,889.69	5,795.31	
Other Expenses	278,000.00	278,000.00	176,385.09	101,614.91	
Office of Records Management:					
Salaries and Wages	103,230.00	106,230.00	105,352.66	877.34	
Other Expenses	51,000.00	51,000.00	6,853.61	44,146.39	

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COUNTY OF MONMOUTH, NEW JERSEY

CURRENT FUND

STATEMENT OF APPROPRIATIONS - REGULATORY BASIS

Year ended December 31, 2012

General Appropriations Operations - Within "CAPS"	Appropriated		Expended		Cancelled
	Original Budget	Budget After Modification	Paid or Charged	Reserved	
General Government (continued):					
Audit Services:					
Other Expenses	114,000.00	114,000.00		114,000.00	
Department of Information Technology:					
Salaries and Wages	2,180,162.00	2,180,162.00	2,085,273.76	94,888.24	
Other Expenses	876,493.00	876,493.00	869,989.34	6,503.66	
Board of Taxation:					
Salaries and Wages	375,625.00	375,625.00	361,747.10	13,877.90	
Other Expenses	8,249.00	8,249.00	3,068.14	5,180.86	
Office of the County Counsel:					
Salaries and Wages	494,190.00	505,190.00	504,690.75	499.25	
Other Expenses	1,359,157.00	1,359,157.00	659,202.78	699,954.22	
Office of County Adjuster:					
Salaries and Wages	115,053.00	115,053.00	109,519.00	5,534.00	
Other Expenses	5,910.00	5,910.00	1,197.24	4,712.76	
County Surrogate:					
Salaries and Wages	849,607.00	860,607.00	859,145.43	1,461.57	
Other Expenses	11,850.00	11,850.00	10,130.30	1,719.70	
County Engineer:					
Salaries and Wages	4,681,992.00	4,771,992.00	4,699,743.08	72,248.92	
Other Expenses	697,615.00	697,615.00	558,236.23	139,378.77	
Economic Development and Tourism:					
Salaries and Wages	270,739.00	287,739.00	286,948.94	790.06	
Other Expenses	32,000.00	32,000.00	29,473.83	2,526.17	
Historical Commission:					
Salaries and Wages	36,142.00	37,142.00	36,836.04	305.96	
Other Expenses	263,064.00	263,064.00	261,196.82	1,867.18	
Land Use Administration:					
Planning Board (N.J.S.40A:27-3):					
Salaries and Wages	1,238,803.00	1,238,803.00	1,155,990.91	82,812.09	
Other Expenses	113,289.00	113,289.00	80,181.52	33,107.48	
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	371,181.00	371,181.00	366,683.43	4,497.57	
Other Expenses	1,500.00	1,500.00	1,250.00	250.00	
Insurance:					
Other Insurance Premiums:					
Other Expenses	3,848,000.00	3,848,000.00	3,844,318.77	3,681.23	
Worker's Compensation:					
Other Expenses	5,575,000.00	5,575,000.00	5,308,272.04	266,727.96	
Group Insurance Plan:					
Other Expenses	55,300,000.00	55,300,000.00	49,470,804.72	5,829,195.28	
Unemployment Compensation Insurance (N.J.S.A.43:21-3 et seq):					
Other Expenses	1,200,000.00	850,000.00	833,245.00	16,755.00	

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

COUNTY OF MONMOUTH, NEW JERSEY

CURRENT FUND

STATEMENT OF APPROPRIATIONS - REGULATORY BASIS

Year ended December 31, 2012

	Appropriated		Expended		Cancelled
	Original Budget	Budget After Modification	Paid or Charged	Reserved	
General Appropriations Operations - Within "CAPS"					
Public Safety Functions:					
Sheriff's Office - Communications Division:					
Salaries and Wages	5,918,606.00	7,333,606.00	7,037,909.96	295,696.04	
Other Expenses	634,590.00	634,590.00	577,316.01	57,273.99	
Office of Emergency Management:					
Salaries and Wages	367,299.00	398,299.00	367,768.44	30,530.56	
Other Expenses	72,750.00	72,750.00	63,814.90	8,935.10	
Department of Consumer Affairs:					
Salaries and Wages	276,855.00	276,855.00	274,641.40	2,213.60	
Other Expenses	3,685.00	3,685.00	2,731.15	953.85	
Medical Examiner:					
Salaries and Wages	656,563.00	556,563.00	550,969.15	5,593.85	
Other Expenses	399,775.00	499,775.00	424,997.01	74,777.99	
Sheriffs Office:					
Salaries and Wages	12,670,651.00	12,670,651.00	12,308,037.38	362,613.62	
Other Expenses	2,826,863.00	2,826,863.00	2,768,874.41	57,988.59	
Office of the County Prosecutor:					
Salaries and Wages	21,661,757.00	21,661,757.00	21,542,563.55	119,193.45	
Other Expenses	1,219,300.00	1,219,300.00	1,079,227.91	140,072.09	
Correctional Institution:					
Salaries and Wages	38,829,720.00	38,829,720.00	37,372,605.31	1,457,114.69	
Other Expenses	9,618,375.00	9,618,375.00	9,265,710.75	352,664.25	
Fire Marshall (N.J.S. 40A:14-1):					
Salaries and Wages	513,283.00	542,283.00	531,049.50	11,233.50	
Other Expenses	42,391.00	42,391.00	35,631.42	6,759.58	
Police Academy and Firing Range:					
Salaries and Wages	415,534.00	415,534.00	306,429.02	109,104.98	
Other Expenses	116,886.00	116,886.00	114,793.57	2,092.43	
Public Works Functions:					
County Road Maintenance:					
Salaries and Wages	6,019,967.00	6,335,967.00	5,781,847.22	554,119.78	
Other Expenses	2,003,600.00	2,003,600.00	1,941,348.56	62,251.44	
County Bridge Maintenance:					
Salaries and Wages	1,084,060.00	1,134,060.00	1,053,866.93	80,193.07	
Other Expenses	1,678,848.00	1,678,848.00	1,645,751.46	33,096.54	
Director of Public Works and Engineering:					
Salaries and Wages	420,031.00	430,031.00	429,409.28	621.72	
Other Expenses	42,410.00	42,410.00	35,199.91	7,210.09	
Shade Tree Commission:					
Salaries and Wages	1,237,102.00	1,237,102.00	1,049,623.61	187,478.39	
Other Expenses	122,445.00	122,445.00	100,331.76	22,113.24	
Buildings and Grounds:					
Salaries and Wages	6,534,271.00	7,004,271.00	6,663,737.28	340,533.72	
Other Expenses	5,560,449.00	5,560,449.00	5,406,046.04	154,402.96	
Division of Fleet Services:					
Salaries and Wages	1,836,051.00	1,990,051.00	1,842,132.11	147,918.89	
Other Expenses	1,483,499.00	1,733,499.00	1,655,012.62	78,486.38	
Mosquito Extermination Commission (N.J.S. 26:9-13 et seq):					
Other Expenses	1,859,571.00	1,884,571.00	1,863,301.66	21,269.34	

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

CURRENT FUND

STATEMENT OF APPROPRIATIONS - REGULATORY BASIS

Year ended December 31, 2012

General Appropriations Operations - Within "CAPS"	Appropriated		Expended		Cancelled
	Original Budget	Budget After Modification	Paid or Charged	Reserved	
Human Services and Health Functions:					
Division of Social Services Administration:					
Salaries and Wages	21,273,110.00	21,273,110.00	19,781,281.49	1,491,828.51	
Other Expenses	18,269,426.00	18,269,426.00	14,866,810.02	3,402,615.98	
Temporary Assistance for Needy Families - County Share:					
Other Expenses	324,232.00	324,232.00	225,000.00	99,232.00	
Assistance for Social Security Recipients:					
Other Expenses	859,817.00	859,817.00	828,000.00	31,817.00	
Monmouth County Care Centers - Geraldine L. Thompson Division:					
Salaries and Wages	7,302,811.00	7,302,811.00	7,004,847.88	297,963.12	
Other Expenses	1,647,563.00	1,647,563.00	1,613,124.35	34,438.65	
Monmouth County Care Centers - John L. Montgomery Division:					
Salaries and Wages	8,277,755.00	8,277,755.00	7,564,714.11	713,040.89	
Other Expenses	2,208,805.00	2,208,805.00	2,145,537.18	63,267.82	
Division of Mental Health (N.J.S. 40A:5-29):					
Salaries and Wages	186,878.00	186,878.00	183,585.25	3,292.75	
Other Expenses	1,326,496.00	1,326,496.00	1,323,041.75	3,454.25	
Department of Children and Families:					
Other Expenses	3,054,868.00	3,054,868.00	3,054,868.00		
Department of Human Services:					
Salaries and Wages	166,149.00	171,149.00	170,344.50	804.50	
Other Expenses	5,175.00	5,175.00	3,013.17	2,161.83	
Division of Planning and Contracting:					
Salaries and Wages	162,712.00	162,712.00	149,411.01	13,300.99	
Other Expenses	1,200.00	1,200.00	581.88	618.12	
Juvenile Detention Alternative Initiative:					
Salaries and Wages	206,215.00	206,215.00	189,592.17	16,622.83	
Other Expenses	13,969.00	13,969.00	8,474.90	5,494.10	
Public Health Service (N.J.S. 40A:13-1):					
Salaries and Wages	29,746.00	29,746.00	29,727.72	18.28	
Other Expenses	772,573.00	772,573.00	769,599.71	2,973.29	
Office of Disabilities:					
Salaries and Wages	50,429.00	52,429.00	52,400.25	28.75	
Other Expenses	3,677.00	3,677.00	2,650.03	1,026.97	
Aid To Disabilities (N.J.S. 40:23-8.11):					
Other Expenses	267,831.00	267,831.00	267,831.00		
Division of Alcohol and Drug Abuse Services (N.J.S. 40:9B-4):					
Salaries and Wages	112,200.00	115,200.00	114,358.53	841.47	
Other Expenses	494,034.00	494,034.00	491,512.36	2,521.64	
Intoxicated Driver Resource Center:					
Salaries and Wages	163,345.00	166,345.00	166,008.42	336.58	
Other Expenses	24,675.00	24,675.00	13,830.03	10,844.97	

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COUNTY OF MONMOUTH, NEW JERSEY

CURRENT FUND

STATEMENT OF APPROPRIATIONS - REGULATORY BASIS

Year ended December 31, 2012

	Appropriated		Expended		Cancelled
	Original Budget	Budget After Modification	Paid or Charged	Reserved	
General Appropriations					
Operations - Within "CAPS"					
Maintenance of Patients in State Institutions for Mental Diseases (N.J.S. 30:4 -79) County Share:					
Other Expenses	2,825,000.00	2,825,000.00	2,819,351.47	5,648.53	
Maintenance of Patients in State Institutions for Mental Diseases (N.J.S. 30:4 -79) State Share:					
Other Expenses	6,134,584.00	6,134,584.00	6,134,584.00		
Maintenance of Patients in State Institutions for Developmental Disabilities (N.J.S. 30:4-79):					
Other Expenses	14,351,088.00	14,351,088.00	14,351,088.00		
War Veterans Burial and Grave Decorations:					
Salaries and Wages	12,457.00	17,457.00	16,669.50	787.50	
Other Expenses	23,205.00	23,205.00	18,232.95	4,972.05	
Office on Aging:					
Salaries and Wages	155,077.00	155,077.00	154,697.92	379.08	
Other Expenses	6,349.00	6,349.00	6,315.11	33.89	
Division of Transportation:					
Salaries and Wages	492,473.00	192,473.00	168,322.59	24,150.41	
Other Expenses	1,135,284.00	1,110,284.00	710,065.60	400,218.40	
Environmental Health Act - Contractual (N.J.S. 26:3A2-21)					
Monmouth County Department of Health:					
Other Expenses	1,195,029.00	1,195,029.00	1,195,029.00		
Aid To Legal Aid Society:					
Other Expenses	11,774.00	11,774.00	11,774.00		
Youth, Education, Recreation and Welfare:					
Other Expenses	76,477.00	76,477.00	76,477.00		
Park and Recreation Functions:					
Department of Parks and Recreation:					
Salaries and Wages	16,623,201.00	16,719,201.00	16,718,240.68	960.32	
Other Expenses	1,673,171.00	1,673,171.00	1,489,048.10	184,122.90	
Education Functions:					
Mon. Cty. Community College Brookdale (N.J.S. 18A-64A):					
Other Expenses	21,456,909.00	21,456,909.00	21,456,909.00		
Reimbursement for Residents Attending Out of County Two Year Colleges (N.J.S. 18A-64A):					
Other Expenses	161,500.00	161,500.00	61,041.32	100,458.68	
Cooperative Extension Service:					
Salaries and Wages	357,289.00	364,289.00	364,155.67	133.33	
Other Expenses	96,634.00	96,634.00	69,136.18	27,497.82	
Vocational Schools:					
Other Expenses	16,662,178.00	16,662,178.00	16,662,178.00		
Superintendent of Schools:					
Salaries and Wages	416,120.00	416,120.00	408,207.98	7,912.02	
Other Expenses	8,837.00	8,837.00	4,233.66	4,603.34	

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

COUNTY OF MONMOUTH, NEW JERSEY

CURRENT FUND

STATEMENT OF APPROPRIATIONS - REGULATORY BASIS

Year ended December 31, 2012

	Appropriated		Expended		Cancelled
	Original Budget	Budget After Modification	Paid or Charged	Reserved	
General Appropriations					
Operations - Within "CAPS"					
Other Common Operating Functions (Unclassified):					
Prior Years Bills:					
USA Mobility Wireless, Inc.	408.58	408.58	408.58		
Commission on Accreditation	285.65	285.65	285.65		
Bank of America	626.23	626.23	626.23		
Paul R. Edinger, Attorney Trust Account	216.00	216.00	216.00		
Healthport 1	146.46	146.46	146.46		
Sprint	2,230.00	2,230.00	2,230.00		
State of New Jersey	105.00	105.00	105.00		
USA Mobility Wireless, Inc.	40.00	40.00	40.00		
Verizon	150.00	150.00	150.00		
Verizon	600.00	600.00	450.00	150.00	
Partner's Pharmacy	57.73	57.73	57.73		
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	2,433,434.95	50,434.95		50,434.95	
Utility Expenses and Bulk Purchases:					
Utilities:					
Other Expenses	12,608,200.00	12,608,200.00	10,070,461.08	2,537,738.92	
Total Operations - Within "CAPS"	385,949,627.60	385,949,627.60	363,250,967.62	22,698,659.98	
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	4,449,278.00	4,449,278.00	4,449,278.00		
CAP/NJEH Medicaid Case Management	1,000,000.00	1,000,000.00	1,000,000.00		
Alcoholism Services Plan - CY2012, 12-535-ADA-O	1,222,029.00	1,222,029.00	1,222,029.00		
State of New Jersey Governor's Council on Alcohol and Drug Abuse:					
Alliance Prevention - CY2012	684,596.00	684,596.00	684,596.00		
State of New Jersey Department of Community Affairs:					
Shelter Support, 2012-02149-0243	150,000.00	150,000.00	150,000.00		
LIHEAP - CWA, FY 2012, 2012-05139-0194-00	13,621.00	13,621.00	13,621.00		
Universal Services Fund (USF) - CWA, FY2012, 2012-05134-0148-00	7,662.00	7,662.00	7,662.00		
State of New Jersey - New Jersey Transit Corporation:					
FTA - JARC Routh 836 Shuttle, FFY2000, Round 11	240,000.00	240,000.00	240,000.00		
FTA - Section 5311 - FY 2013	212,340.00	212,340.00	212,340.00		
Senior Citizen and Disabled Resident Transportation Program (Casino) CY 2012	1,475,482.00	1,475,482.00	1,475,482.00		
North Jersey Transportation Planning Authority:					
NJIT - Sub-Regional Transportation Planning Program - FY2013	154,777.50	154,777.50	154,777.50		

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

COUNTY OF MONMOUTH, NEW JERSEY

CURRENT FUND

STATEMENT OF APPROPRIATIONS - REGULATORY BASIS

Year ended December 31, 2012

General Appropriations Operations - Excluded From "CAPS"	Appropriated		Expended		
	Original Budget	Budget After Modification	Paid or Charged	Reserved	Cancelled
State of New Jersey Department of Transportation:					
County Bridge S-17, Right of Way Acquisitions	618,871.00	618,871.00	618,871.00		
County Bridge S-17	12,429,000.00	12,429,000.00	12,429,000.00		
County Bridge MA-14	1,957,192.00	1,957,192.00	1,957,192.00		
State of New Jersey - Department of Children and Families:					
DYFS - Youth Detention Center - CY2012 - 12BFNC	51,181.00	51,181.00	51,181.00		
DYFS - Human Services Advisory Council - CY2012 - 12AVNC	85,249.00	85,249.00	85,249.00		
DYFS - Family Court, Grants-In-Aid - CY2012 - 12CNNC	7,870.00	7,870.00	7,870.00		
DCBHS - CIACC - CY 2012, 12 CCNS	44,556.00	44,556.00	44,556.00		
Multi-Disciplinary Training Coordinator Project, CY 12	19,385.00	19,385.00	19,385.00		
State of New Jersey - Department of Human Services:					
DFD - Special Initiative and Transportation - FY2013	90,383.00	90,383.00	90,383.00		
DFD - Social Services for the Homeless - CY2012 - SH10013	789,104.00	789,104.00	789,104.00		
DMHS - MHANJ - Disaster Liaison - FY 2012 - 20203	1,900.00	1,900.00	1,900.00		
DMHS - Project Transition/Path and NJMAP - CY2012 - 20203	478,791.00	478,791.00	478,791.00		
PUBLIC AND PRIVATE PROGRAMS OFFSET BY REVENUES (continued)					
State of New Jersey - Office of the Attorney General:					
DLPS - DCJ - Victim Assistance, VOCA, SFY2012, V-13-10	268,133.00	268,133.00	268,133.00		
DLPS - DCJ - Stop Violence Against Women, 10VAWA-67	40,965.00	40,965.00	40,965.00		
DLPS - DCJ - SANE/SART, VS-34-11, FFY 2012	80,000.00	80,000.00	80,000.00		
DLPS - DCJ - SANE/SART, VS-34-12, FFY 2013	78,800.00	78,800.00	78,800.00		
DLPS - DCJ - JAG Task Force - FY 2013, #JAG-1-13TF-11	87,570.00	87,570.00	87,570.00		
DLPS - DCJ - LLEBG, Megan's Law, FFY 2012, JAG-1-25-09	18,070.00	18,070.00	18,070.00		
DLPS - DCJ - Body Armor Replacement Fund (BARF) - FY2012	47,822.27	47,822.27	47,822.27		
DLPS - OIFP - Insurance Fraud Reimbursement Prog. CY 12	100,000.00	100,000.00	100,000.00		
DLPS - DCJ - LEOTEF - SFY2012 Part 1	12,132.00	12,132.00	12,132.00		
DLPS - DCJ - LEOTEF - SFY2012 Part 2	10,914.00	10,914.00	10,914.00		
DLPS - DCJ - LEOTEF - SFY2012 Part 3	16,221.00	16,221.00	16,221.00		
DLPS - DSP - OEM, Multijurisdictional & Hazard Mitigation	300,000.00	300,000.00	300,000.00		
DLPS - DSP - OEM, Emergency Mgmt Performance Grant	15,000.00	15,000.00	15,000.00		
DLPS - DSP - OEM, Exercise Support Prog. FY 2011	14,000.00	14,000.00	14,000.00		
DLPS - DSP - OEM, EMPG, EMMA, FY 2012	75,000.00	75,000.00	75,000.00		
DLPS - DSP - OEM, Open Initiative Grant, FY 2010 and 2011	50,000.00	50,000.00	50,000.00		
DLPS - DHTS - Click It or Ticket, CY2012, OP12-45-01-MC-78	4,000.00	4,000.00	4,000.00		
DLPS - DHTS - DWI Task Force, FFY2011, AL12-10-04-14	26,240.00	26,240.00	26,240.00		
DLPS - DHTS - Safe CARGO, FY 2012	1,162.00	1,162.00	1,162.00		
DLPS - JJC - State/Community Partnership - CY2012	572,563.00	572,563.00	572,563.00		
DLPS - JJC - YSC, JDAI Innovations, CY2012, JDAI 11-13	125,200.00	125,200.00	125,200.00		
DLPS - JJC - Family Court - CY2012, FC-12-13	258,865.00	258,865.00	258,865.00		
DLPS - JJC - JAIBG, FFY 2011, JABG 11-13	54,169.00	54,169.00	54,169.00		
State of New Jersey - Office of Homeland Security and Preparedness:					
Homeland Security Grant Program, FFY 2012	232,417.96	232,417.96	232,417.96		
New Jersey Data Exchange Project, SFY 2012	18,000.00	18,000.00	18,000.00		

COUNTY OF MONMOUTH, NEW JERSEY

CURRENT FUND

STATEMENT OF APPROPRIATIONS - REGULATORY BASIS

Year ended December 31, 2012

	Appropriated		Expended		
	Original Budget	Budget After Modification	Paid or Charged	Reserved	Cancelled
General Appropriations					
Operations - Excluded From "CAPS"					
Shared Services Agreement - Various Municipalities:					
MCOEM, Shrewsbury Flood Warning, FY 2012 and 2013	15,000.00	15,000.00	15,000.00		
State of New Jersey - Department of Environmental Protection:					
Clean Communities Program - FY2012	93,942.21	93,942.21	93,942.21		
Recycling Program - REC-94-13 - Project Income	9,090.00	9,090.00	9,090.00		
United States Economic Development Authority:					
Comprehensive Economic Development Strategy, FY 2012	175,000.00	175,000.00	175,000.00		
State of New Jersey - Dept of Labor and Workforce Development:					
Workforce Investment Act - (WIA) (11A, B, D & F) PY2011	636,497.75	636,497.75	636,497.75		
Workforce Investment Act - (WIA) (12A, B, D & F) PY2012	3,066,356.00	3,066,356.00	3,066,356.00		
Workforce Dev. Partnership Program (WDPP) (12C) - PY 2012	24,529.00	24,529.00	24,529.00		
Workforce Dev. Area Contract (11T) - PY 2011	11,764.00	11,764.00	11,764.00		
WIA - Hurricane Sandy NEG - PY 2012 (12H)	1,262,871.00	1,262,871.00	1,262,871.00		
PUBLIC AND PRIVATE PROGRAMS OFFSET BY REVENUES (continued)					
State of New Jersey - Dept of Labor and Workforce Development (continued)					
Work First New Jersey (WFNJ), TANF/GA/SNAP (12J) - SFY2012	1,638,056.00	1,638,056.00	1,638,056.00		
Workforce Learning Link (WLL) (12K) - SFY2013	79,000.00	79,000.00	79,000.00		
WIB/WIA Scholarship Fund	10,695.00	10,695.00	10,695.00		
WIB, Alumni Awards Fund	2,250.00	2,250.00	2,250.00		
State Energy Sector Partnership (12J) - FY 2012	543,800.00	543,800.00	543,800.00		
Brookdale Community College:					
NJ Consortium Health Professions Pathway, FY 2012	39,640.00	39,640.00	39,640.00		
U.S. Department of Housing and Urban Development:					
Township of Edison - HOPWA - 2012	491,398.09	491,398.09	491,398.09		
US Department of Justice:					
Bureau of Justice Assistance (BJA) - SCAAP, FFY 2012	513,354.00	513,354.00	513,354.00		
Office of Justice Programs (OJP) - BVP, FY 2012	908.08	908.08	908.08		
Naval Weapons Station Earle:					
M.C. Mosquito Extermination Commission, ISA, FY 2012	13,300.00	13,300.00	13,300.00		
County Clerks - Interlocal Service Agreements (ISA's):					
Document Summary Management System, E-Recording FY2006-2013	247,000.00	247,000.00	247,000.00		
Monmouth County Municipalities - ISA's:					
Open Public Records Search, Records Information Mgt. Mnt	70,929.63	70,929.63	70,929.63		

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COUNTY OF MONMOUTH, NEW JERSEY

CURRENT FUND

STATEMENT OF APPROPRIATIONS - REGULATORY BASIS

Year ended December 31, 2012

	Appropriated		Expended		Cancelled
	Original Budget	Budget After Modification	Paid or Charged	Reserved	
General Appropriations					
Operations - Excluded From "CAPS"					
National Children's Alliance:					
Monmouth County Child Advocacy Center Training, CY 2011	10,000.00	10,000.00	10,000.00		
Donations:					
NJNG/FEC: Project Lifesaver, Sheriff's Office K-9	650.00	650.00	650.00		
New Jersey Natural Gas:					
Climate Corps Fellow, CY 2012	12,500.00	12,500.00	12,500.00		
Ocean First Bank:					
Consumer Affairs High School Consumer Bowl	900.00	900.00	900.00		
Monmouth County:					
Matching Funds for Grants	547,234.50	547,234.50		547,234.50	
Total Public and Private Programs Offset By Revenues - Excluded From "CAPS"	38,207,176.99	38,207,176.99	37,659,942.49	547,234.50	
Total Operations - Excluded From "CAPS"	424,156,804.59	424,156,804.59	400,910,910.11	23,245,894.48	
Contingent	160,000.00	160,000.00	137,461.08	22,538.92	
Total Operations Including Contingent - Excluded From "CAPS"	424,316,804.59	424,316,804.59	401,048,371.19	23,268,433.40	
Detail:					
Salaries and Wages	177,805,520.95	177,805,520.95	170,983,453.10	6,822,067.85	
Other Expenses	246,511,283.64	246,511,283.64	230,064,918.09	16,446,365.55	
Capital Improvements - Excluded From "CAPS"					
Capital Improvement Fund	2,000,000.00	2,000,000.00	2,000,000.00		
Capital Improvements:					
Buildings and Grounds	250,000.00	250,000.00	117,075.72	132,924.28	
Total Capital Improvements - Excluded From "CAPS"	2,250,000.00	2,250,000.00	2,117,075.72	132,924.28	
County Debt Service - Excluded From "CAPS"					
Payment of Bond Principal:					
State Aid - County College Bonds (N.J.S. 18A:64A-22.6)	1,705,000.00	1,705,000.00	1,705,000.00		
Vocational School Bonds	877,993.62	877,993.62	877,993.60		\$ 0.02
Other Bonds	34,075,000.00	34,075,000.00	34,075,000.00		
Interest on Bonds:					
State Aid - County College Bonds (N.J.S. 18A:64A-22.6)	323,966.24	323,966.24	323,966.24		
Vocational School Bonds	92,805.44	92,805.44	92,805.44		
Other Bonds	12,527,612.52	12,527,612.52	12,527,612.52		
Green Trust Loan Program:					
Loan Repayment for Principal and Interest	1,068,359.83	1,068,359.83	1,068,359.83		
Total County Debt Service - Excluded From "CAPS"	50,670,737.65	50,670,737.65	50,670,737.63		0.02

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

COUNTY OF MONMOUTH, NEW JERSEY

CURRENT FUND

STATEMENT OF APPROPRIATIONS - REGULATORY BASIS

Year ended December 31, 2012

General Appropriations Operations - Excluded From "CAPS"	Appropriated		Expended		Cancelled
	Original Budget	Budget After Modification	Paid or Charged	Reserved	
Deferred Charges and Statutory Expenditures - County:					
Statutory Expenditures:					
Contribution To:					
Public Employees' Retirement System	11,940,000.00	11,940,000.00	11,915,119.00	24,881.00	
Social Security System ("O.A.S.I.")	13,500,000.00	13,500,000.00	13,025,420.01	474,579.99	
Police and Firemen's Retirement System	11,000,000.00	11,000,000.00	10,989,257.20	10,742.80	
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	27,898.10	22,101.90	
Total Deferred Charges and Statutory Expenditures - County	36,540,000.00	36,540,000.00	35,957,694.31	582,305.69	
Total General Appropriations - Excluded From "CAPS"	513,617,542.24	513,617,542.24	489,656,417.77	23,961,124.47	0.02
Total General Appropriations	<u>\$ 513,777,542.24</u>	<u>\$ 513,777,542.24</u>	<u>\$ 489,793,878.85</u>	<u>\$ 23,983,663.37</u>	<u>\$ 0.02</u>
	Reference	A-2,A-3		A	A-3
<u>Analysis of Budget After Modification</u>					
Appropriations	\$ 487,350,000.00				
Appropriations - 40A:4-87	26,427,542.24				
	A-2	<u>\$ 513,777,542.24</u>			
<u>Analysis of Paid or Charged</u>					
Cash Disbursements	1-A		\$ 426,824,332.65		
Encumbrances Payable	A		25,402,644.21		
Cash Disbursements Local Match Grant Fund	1-A, 2-A, 13-A		659,725.00		
Federal and State Grants	13-A		36,907,176.99		
			<u>\$ 489,793,878.85</u>		

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TRUST FUND

EXHIBIT

COUNTY OF MONMOUTH, NEW JERSEY

TRUST FUND

COMPARATIVE BALANCE SHEET - REGULATORY BASIS

December 31, 2012 and 2011

<u>Assets</u>	<u>Reference</u>	<u>2012</u>	<u>2011</u>	<u>Reserves</u>	<u>Reference</u>	<u>2012</u>	<u>2011</u>
Cash and Cash Equivalents	1-B	\$ 97,700,537.89	\$ 114,547,714.81				
U.S. HUD Receivables:				Reserve for Taxes Receivable for			
Relocation Assistance Program	2-B	7,931,359.41	7,015,911.20	Library, Health and Open Space	10-B	\$ 137,639.58	\$ 121,318.09
Community Development Block	3-B	3,506,681.45	4,700,414.49	Reserve for U.S. HUD Grants:			
Home Investment Grant	4-B	4,326,821.59	4,810,135.85	Relocation Assistance Program	11-B	8,807,078.39	10,639,577.85
Shelter Plus Care Grant	5-B	2,604,786.00	1,760,323.00	Community Development Block Grants	12-B	4,433,815.56	5,614,745.24
Health Grants	6-B	395,955.50	1,141,065.31	ARRA Grant Reserves	13-B	22,887.44	84,127.27
Homeward Bound Grant	7-B	813,365.00	679,518.00	Home Investment Grants	14-B	4,431,391.48	4,880,794.25
Emergency Shelter Grants	8-B	424,264.23	187,975.23	Shelter Plus Care	15-B	2,453,355.00	1,751,013.00
ARRA Grants	9-B		179,468.24	Homeward Bound	16-B	789,906.00	652,144.00
Taxes Receivable for Library, Health and Open Space Funds	10-B	<u>137,639.58</u>	<u>121,318.09</u>	Reserve for:			
		<u>20,140,872.76</u>	<u>20,596,129.41</u>	Temporary Assistance To Needy Families	17-B	468,355.31	459,693.74
				Other Trust Funds	18-B	96,257,833.04	110,918,518.37
				Retirees Health Benefits	19-B	<u>39,148.85</u>	<u>21,912.41</u>
23 Total Receivables and Other Assets		<u>\$ 117,841,410.65</u>	<u>\$ 135,143,844.22</u>	Total Reserves		<u>\$ 117,841,410.65</u>	<u>\$ 135,143,844.22</u>

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

GENERAL CAPITAL FUND
EXHIBITS

COUNTY OF MONMOUTH, NEW JERSEY

GENERAL CAPITAL FUND

COMPARATIVE BALANCE SHEET - REGULATORY BASIS

December 31, 2012 and 2011

<u>Assets</u>	<u>Reference</u>	<u>2012</u>	<u>2011</u>	<u>Liabilities, Reserves and Fund Balance</u>	<u>Reference</u>	<u>2012</u>	<u>2011</u>
Cash and Cash Equivalents	1-C,2-C	\$ 104,150,176.15	\$ 80,382,535.00	General Serial Bonds	8-C	\$ 392,418,500.00	\$ 347,538,500.00
				County College Serial Bonds - Chapter 12, P.L. 1971:			
				County Share	9a-C	6,025,000.00	2,000,000.00
				State Share	9-C	8,661,500.00	5,891,500.00
Accounts Receivable:				New Jersey Economic Development Authority:			
Municipal Easements	3-C	2,790,938.07	4,928,351.31	Public School Facilities Loan Program	10-C	285,112.35	563,105.97
Open Space Trust Fund	4-C	1,601,377.00	1,704,724.00	Vocational School Bonds	10a-C	2,800,000.00	2,400,000.00
State of New Jersey - State Agencies	5-C	7,205,520.75	8,537,212.75	Green Trust Loan Program:			
State of New Jersey - County College:				Other Program Agreements	11-C	1,259,973.61	2,287,692.62
Capital Projects, Chapter 12, P.L. 1971	9-C	8,661,500.00	5,891,500.00	IPA Note Payable	12-C	2,655,000.00	2,655,000.00
		<u>20,259,335.82</u>	<u>21,061,788.06</u>	Reserve for Scrip Redemption	C	1,508.63	1,508.63
				Improvement Authorizations:			
				Funded	13-C	101,280,887.93	86,023,740.50
				Unfunded	13-C	108,017,500.00	135,827,500.00
				Interest Due State of New Jersey	14-C	7,509.38	
				Capital Improvement Fund	15-C	506,261.72	147,261.72
				Reserve for:			
				Installment Purchase Agreement	16-C	775,126.15	647,612.50
				Insurance - Open Space Fund	17-C	1,601,377.00	1,704,724.00
Deferred Charges To Future Taxation:						<u>626,295,256.77</u>	<u>587,688,145.94</u>
Funded	6-C	405,443,585.96	357,444,298.59	Fund Balance	C-1	11,575,341.16	7,027,975.71
Unfunded	7-C	108,017,500.00	135,827,500.00			<u>11,575,341.16</u>	<u>7,027,975.71</u>
		<u>513,461,085.96</u>	<u>493,271,798.59</u>	Total Liabilities, Reserves and Fund Balance		<u>\$ 637,870,597.93</u>	<u>\$ 594,716,121.65</u>
Total Assets		<u>\$ 637,870,597.93</u>	<u>\$ 594,716,121.65</u>				

COUNTY OF MONMOUTH, NEW JERSEY

GENERAL CAPITAL FUND

COMPARATIVE STATEMENT OF FUND BALANCE - REGULATORY BASIS

Years ended December 31, 2012 and 2011

	<u>Reference</u>	
Balance, December 31, 2011	C	\$ 7,027,975.71
Increased By:		
Premium on Sale of Bonds	1-C	<u>7,047,365.45</u>
		14,075,341.16
Decreased By:		
Appropriated To Finance		
2012 Current Fund Budget Revenue	1-C	<u>2,500,000.00</u>
Balance, December 31, 2012	C	<u>\$ 11,575,341.16</u>

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

RECLAMATION CENTER UTILITY FUND

EXHIBITS

COUNTY OF MONMOUTH, NEW JERSEY

RECLAMATION CENTER UTILITY FUND

COMPARATIVE BALANCE SHEET - REGULATORY BASIS

December 31, 2012 and 2011

<u>Assets</u>	<u>Reference</u>	<u>2012</u>	<u>2011</u>	<u>Liabilities, Reserves and Fund Balances</u>	<u>Reference</u>	<u>2012</u>	<u>2011</u>
Operating Fund:				Operating Fund:			
Cash and Cash Equivalents	1-D	\$ 59,357,360.80	\$ 60,120,667.70	Appropriation Reserves	D-4,10-D	\$ 5,277,985.41	\$ 5,223,757.27
Change Fund	4-D	<u>1,750.00</u>	<u>1,750.00</u>	Appropriation Reserves Committed	D-4	10,362,168.08	8,026,202.84
		<u>59,359,110.80</u>	<u>60,122,417.70</u>	Landfill Closure Tax	5-D	9,779,509.09	9,050,482.07
				Accrued Interest on Bonds and Notes	7-D	245,334.96	157,393.35
Receivables with Full Reserves:				Haulers Deposits on Account	9-D	673,960.70	560,281.36
Receivable From Haulers	3-D	<u>683,175.80</u>	<u>623,774.48</u>	Host Community Benefit Tax Payable	6-D	609,536.08	771,920.40
				Reserve For Environmental Impairment Liability	8-D	7,000,000.00	7,000,000.00
				Accounts Payable	11-D	98,034.26	49,450.72
				Landfill Closure and Recycling Tax Payable	13-D	<u>350,541.24</u>	<u>342,297.86</u>
						34,397,069.82	31,181,785.87
				Reserve for Receivables	D	683,175.80	623,774.48
				Fund Balance	D-1	<u>24,962,040.98</u>	<u>28,940,631.83</u>
Total Operating Fund		<u>60,042,286.60</u>	<u>60,746,192.18</u>	Total Operating Fund		<u>60,042,286.60</u>	<u>60,746,192.18</u>
				Capital Fund:			
Capital Fund:				Serial Bonds	16-D	14,875,000.00	10,235,000.00
Cash and Cash Equivalents	1-D,2-D	5,816,973.79	4,022,312.15	Improvement Authorizations:			
Fixed Capital	14-D	121,554,827.01	113,852,715.51	Funded	17-D	4,072,041.48	3,000,000.00
Fixed Capital Authorized and Uncompleted	15-D	<u>11,322,888.50</u>	<u>9,325,000.00</u>	Unfunded	17-D	6,400,000.00	2,790,494.04
		<u>138,694,689.30</u>	<u>127,200,027.66</u>	Deferred Reserve for Amortization	18-D	2,324,964.00	6,534,505.96
				Reserve for Amortization	19-D	109,277,751.51	103,408,209.55
				Fund Balance	D-2	<u>1,744,932.31</u>	<u>1,231,818.11</u>
Total Capital Fund		<u>138,694,689.30</u>	<u>127,200,027.66</u>	Total Capital Fund		<u>138,694,689.30</u>	<u>127,200,027.66</u>
Utility Grant Fund:				Utility Grant Fund:			
Cash and Cash Equivalents	1-D	<u>1,820,643.23</u>	<u>1,628,139.16</u>	Appropriated Reserves Payable Committed	21-D	71,655.37	95,734.37
		<u>1,820,643.23</u>	<u>1,628,139.16</u>	Appropriated Reserves Payable	21-D	1,362,887.86	1,532,404.79
Total Utility Grant Fund		<u>1,820,643.23</u>	<u>1,628,139.16</u>	Unappropriated Reserves	20-D	<u>386,100.00</u>	<u>386,100.00</u>
Total Assets		<u>\$ 200,557,619.13</u>	<u>\$ 189,574,359.00</u>	Total Utility Grant Fund		<u>1,820,643.23</u>	<u>1,628,139.16</u>
				Total Liabilities, Reserves and Fund Balances		<u>\$ 200,557,619.13</u>	<u>\$ 189,574,359.00</u>

COUNTY OF MONMOUTH, NEW JERSEY

RECLAMATION CENTER UTILITY FUND

COMPARATIVE STATEMENT OF OPERATIONS AND CHANGES IN FUND BALANCE
REGULATORY BASIS

Years ended December 31, 2012 and 2011

	<u>Reference</u>	<u>2012</u>	<u>2011</u>
Revenue and Other Income Realized:			
Operating Surplus Anticipated	D-3	\$ 19,700,000.00	\$ 19,500,000.00
Reclamation Center Utility Fees	D-3	25,994,128.21	27,084,754.57
Miscellaneous Revenue Anticipated	D-1		800,000.00
Miscellaneous Revenue Not Anticipated	D-3	2,380,047.12	1,967,930.22
Unexpended Balance of Appropriation Reserves	10-D	5,347,233.82	7,903,418.37
Accounts Payable Cancelled	D-1		19,346.93
		<u>53,421,409.15</u>	<u>57,275,450.09</u>
Expenditures:			
Appropriations	D-4	<u>37,700,000.00</u>	<u>37,800,000.00</u>
		<u>37,700,000.00</u>	<u>37,800,000.00</u>
Excess in Revenue		15,721,409.15	19,475,450.09
Fund Balance, January 1	D	<u>28,940,631.83</u>	<u>28,965,181.74</u>
		44,662,040.98	48,440,631.83
Decreased By:			
Utilized as Anticipated Revenue	D-1	<u>19,700,000.00</u>	<u>19,500,000.00</u>
Fund Balance, December 31	D	<u>\$ 24,962,040.98</u>	<u>\$ 28,940,631.83</u>

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

COUNTY OF MONMOUTH, NEW JERSEY

RECLAMATION CENTER UTILITY FUND

STATEMENT OF CAPITAL FUND BALANCE - REGULATORY BASIS

Year ended December 31, 2012

	<u>Reference</u>	
Balance, December, 31, 2011	D	\$ 1,231,818.11
Increased By:		
Premium on Bond Sale	1-D	<u>513,114.20</u>
Balance, December, 31, 2012	D	<u>\$ 1,744,932.31</u>

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

COUNTY OF MONMOUTH, NEW JERSEY

RECLAMATION CENTER UTILITY FUND

STATEMENT OF REVENUES - REGULATORY BASIS

Year ended December 31, 2012

	<u>Reference</u>	<u>Anticipated</u>	<u>Realized</u>	<u>Excess/ (Deficit)</u>
Operating Surplus Anticipated	D-1	\$ 19,700,000.00	\$ 19,700,000.00	
Miscellaneous Revenues:				
Utility Fees	D-1	27,000,000.00	25,994,128.21	\$ (1,005,871.79)
Not Anticipated	D-1		<u>2,380,047.12</u>	<u>2,380,047.12</u>
Total		<u>\$ 46,700,000.00</u>	<u>\$ 48,074,175.33</u>	<u>\$ 1,374,175.33</u>

Analysis of Non-Budget Revenue:

Interest on Investments and Deposits		\$ 203,684.68
Grass Clippings		37,067.32
Gas Utility Fees		1,096,531.99
Rentals		5,592.00
Utility Reimbursements		2,455.78
Recycling Commissions		153,117.93
Recycled Glass		193,989.15
Renewable Energy Credits		47,534.69
Cover Material		4,567.89
Recycling Electronic Waste		57,551.88
FEMA		533,432.34
Miscellaneous		<u>44,521.47</u>
	1-D	<u>\$ 2,380,047.12</u>

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

COUNTY OF MONMOUTH, NEW JERSEY
 RECLAMATION CENTER UTILITY FUND
 STATEMENT OF EXPENDITURES - REGULATORY BASIS
 Year ended December 31, 2012

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	<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	\$ 5,900,000.00	\$ 500,000.00	\$ 5,400,000.00	\$ 5,243,294.93	\$ 156,705.07
Other Expenses	36,574,114.83	8,500,000.00	27,957,139.99	24,835,970.57	3,121,169.42
Prior Year Bills	1,488.40		1,488.40	1,488.40	
<u>Total Operating</u>	<u>42,475,603.23</u>	<u>9,000,000.00</u>	<u>33,358,628.39</u>	<u>30,080,753.90</u>	<u>3,277,874.49</u>
Capital Improvements:					
Capital Outlay	2,205,000.00		2,205,000.00	204,889.08	2,000,110.92
<u>Total Capital Improvements</u>	<u>2,205,000.00</u>		<u>2,205,000.00</u>	<u>204,889.08</u>	<u>2,000,110.92</u>
Debt Service:					
Payment of Bond Principal	1,660,000.00		1,660,000.00	1,660,000.00	
Interest on Bonds	359,396.77		476,371.61	476,371.61	
<u>Total Debt Service</u>	<u>2,019,396.77</u>		<u>2,136,371.61</u>	<u>2,136,371.61</u>	
	<u>\$ 46,700,000.00</u>	<u>\$ 9,000,000.00</u>	<u>\$ 37,700,000.00</u>	<u>\$ 32,422,014.59</u>	<u>\$ 5,277,985.41</u>
	<u>Reference</u>	<u>D-3</u>	<u>D-4</u>	<u>D-4</u>	<u>D</u>
Analysis of Paid or Charged:					
Accrued Interest Payable	7-D			\$ 87,941.61	
Committed	D			10,362,168.08	
Paid	1-D			21,971,904.90	
				<u>\$ 32,422,014.59</u>	

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

GENERAL FIXED ASSETS ACCOUNT GROUP

EXHIBIT

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

December 31, 2012 and 2011

<u>Assets</u>	<u>Reference</u>	<u>2012</u>	<u>2011</u>	<u>Liabilities</u>	<u>Reference</u>	<u>2012</u>	<u>2011</u>
Land	1-E	\$ 360,960,308.34	\$ 348,821,600.59				
Buildings	1-E	296,592,826.36	294,537,664.36				
Furniture, Fixtures and Equipment	1-E	49,774,593.97	47,931,054.88				
Vehicles	1-E	<u>79,345,560.38</u>	<u>76,812,816.78</u>	Investment in General Fixed Assets	1-E	<u>\$ 786,673,289.05</u>	<u>\$ 768,103,136.61</u>
Total Assets		<u>\$ 786,673,289.05</u>	<u>\$ 768,103,136.61</u>	Total Liabilities		<u>\$ 786,673,289.05</u>	<u>\$ 768,103,136.61</u>

OFFICE OF THE SURROGATE
EXHIBIT

COUNTY OF MONMOUTH, NEW JERSEY

OFFICE OF THE SURROGATE

BALANCE SHEET - STATUTORY BASIS

December 31, 2012 and 2011

<u>Assets</u>	<u>Reference</u>	Balance December 31, <u>2012</u>	Balance December 31, <u>2011</u>
General Fund			
Cash	1-F	<u>\$ 29,150.77</u>	<u>\$ 31,815.79</u>
Trust Fund			
Cash	4-F	<u>25,306,943.05</u>	<u>25,571,677.15</u>
Total Assets		<u><u>\$ 25,336,093.82</u></u>	<u><u>\$ 25,603,492.94</u></u>
<u>Liabilities and Reserves</u>			
General Fund			
Reserve for Lawyer's Deposits	3-F	<u>\$ 29,150.77</u>	<u>\$ 31,815.79</u>
		<u>29,150.77</u>	<u>31,815.79</u>
Trust Fund			
Reserve for:			
Awards and Legacies To			
Minors and Incompetents	4-F	<u>25,306,943.05</u>	<u>25,571,677.15</u>
		<u><u>\$ 25,336,093.82</u></u>	<u><u>\$ 25,603,492.94</u></u>

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

OFFICE OF THE SHERIFF

EXHIBIT

COUNTY OF MONMOUTH, NEW JERSEY

OFFICE OF THE SHERIFF

BALANCE SHEET - STATUTORY BASIS

December 31, 2012 and 2011

<u>Assets</u>	<u>Reference</u>	Balance December 31, 2012	Balance December 31 2011
General Accounts:			
Cash	1-G	<u>\$ 1,044,121.62</u>	<u>\$ 995,012.79</u>
Appropriation Account:			
Cash	1-G	<u>2,796.20</u>	<u>4,620.02</u>
Total Assets		<u><u>\$ 1,046,917.82</u></u>	<u><u>\$ 999,632.81</u></u>
<u>Liabilities and Reserves</u>			
General Account:			
Deposits on Sheriff's Sales	2-G	\$ 914,709.14	\$ 850,898.34
Summons and Complaints	3-G	3,354.62	3,081.32
Wage Execution Account	4-G	71,539.19	67,068.87
General Writs (Levies)	5-G	<u>54,518.67</u>	<u>73,964.26</u>
		<u>1,044,121.62</u>	<u>995,012.79</u>
Appropriation Account:			
Reserve for Witness Fees	6-G	<u>2,796.20</u>	<u>4,620.02</u>
		<u><u>\$ 1,046,917.82</u></u>	<u><u>\$ 999,632.81</u></u>

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

OFFICE OF THE COUNTY ADJUSTER

EXHIBIT

COUNTY OF MONMOUTH, NEW JERSEY

OFFICE OF THE COUNTY ADJUSTER

BALANCE SHEET - STATUTORY BASIS

December 31, 2012 and 2011

<u>Assets</u>	<u>Reference</u>	Balance December 31, <u>2012</u>	Balance December 31, <u>2011</u>
Accounts Receivable - Patients	2-H	\$ 166,095.72	\$ 166,535.72
Total Assets		<u>\$ 166,095.72</u>	<u>\$ 166,535.72</u>
 <u>Liabilities and Reserves</u>			
Balance Due County Treasurer	1-H		
Reserve for Patients' Receivables	2-H	\$ 166,095.72	\$ 166,535.72
Total Liabilities and Reserves		<u>\$ 166,095.72</u>	<u>\$ 166,535.72</u>

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

MONMOUTH COUNTY CARE CENTER
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, 2012 and 2011

<u>Assets</u>	<u>Reference</u>	<u>2012</u>	<u>2011</u>	<u>Liabilities and Reserves</u>	<u>Reference</u>	<u>2012</u>	<u>2011</u>
Geriatric Unit:				Geriatric Unit:			
Cash - General Account	1-I	\$ 46,585.60	\$ 42,237.55	Patient Care Receivables	2-I	\$ 1,584,805.83	\$ 1,384,169.22
Accounts Receivable	2-I	1,584,805.83	1,384,169.22	Trust Accounts	3-I	43,695.71	47,459.76
Patients Trust Accounts	3-I	<u>43,695.71</u>	<u>47,459.76</u>	Due To County Treasurer	4-I	<u>46,585.60</u>	<u>42,237.55</u>
Total Geriatric Unit		<u>1,675,087.14</u>	<u>1,473,866.53</u>	Total Geriatric Unit		<u>1,675,087.14</u>	<u>1,473,866.53</u>
35 Young Adult Care:				Young Adult Care:			
Cash - General Account	1-I	1,042.00		Reserve for:			
Accounts Receivable	2-I	351,784.88	315,697.51	Patient Care Receivables	2-I	351,784.88	315,697.51
Patients Trust Accounts	3-I	<u>3,762.52</u>	<u>3,463.81</u>	Trust Accounts	3-I	3,762.52	3,463.81
Total Young Adult Care		<u>356,589.40</u>	<u>319,161.32</u>	Due To County Treasurer	4-I	<u>1,042.00</u>	<u> </u>
Total:				Total Young Adult Care		<u>356,589.40</u>	<u>319,161.32</u>
Cash - General Account	1-I	47,627.60	42,237.55	Total:			
Accounts Receivable	2-I	1,936,590.71	1,699,866.73	Reserve for:			
Patients Trust Accounts	3-I	<u>47,458.23</u>	<u>50,923.57</u>	Patient Care Receivables	2-I	1,936,590.71	1,699,866.73
Total Assets		<u>\$ 2,031,676.54</u>	<u>\$ 1,793,027.85</u>	Trust Accounts	3-I	47,458.23	50,923.57
				Due To County Treasurer	5-I	<u>47,627.60</u>	<u>42,237.55</u>
				Total Liabilities and Reserves		<u>\$ 2,031,676.54</u>	<u>\$ 1,793,027.85</u>

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

MONMOUTH COUNTY CARE CENTER
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, 2012 and 2011

<u>Assets</u>	<u>Reference</u>	<u>2012</u>	<u>2011</u>	<u>Liabilities and Reserves</u>	<u>Reference</u>	<u>2012</u>	<u>2011</u>
Cash - General Account	1-J	\$ 62,471.12	\$ 150,524.33	Reserve for:			
Accounts Receivable	2-J	1,775,257.32	2,301,215.81	Patients Care	2-J	\$ 1,775,257.32	\$ 2,301,215.81
Patient Trust Account	3-J	<u>33,228.66</u>	<u>33,928.15</u>	Trust Accounts	4-J	33,228.66	33,928.15
				Due To County Treasurer	5-J	<u>62,471.12</u>	<u>150,524.33</u>
Total Assets		<u>\$ 1,870,957.10</u>	<u>\$ 2,485,668.29</u>	Total Liabilities and Reserves		<u>\$ 1,870,957.10</u>	<u>\$ 2,485,668.29</u>

DEPARTMENT OF PARKS AND RECREATION

EXHIBIT

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

December 31, 2012 and 2011

<u>Assets</u>	<u>Reference</u>	Balance December 31, 2012	Balance December 31, 2011
Cash		\$ 10,657.07	\$ 355,752.23
Change Fund		<u>49,325.00</u>	<u>53,957.00</u>
Total Assets	1-K	<u>\$ 59,982.07</u>	<u>\$ 409,709.23</u>
 <u>Liabilities and Reserves</u>			
Reserve for:			
Checking Account		\$ 1,500.00	\$ 1,500.00
Change Fund		49,233.00	53,875.00
Lost and Found		92.00	92.00
Interest - Sales Tax		14.10	9.99
Boat Contract Security		<u>9,142.97</u>	<u>354,232.24</u>
Total Liabilities and Reserves	1-K	<u>\$ 59,982.07</u>	<u>\$ 409,709.23</u>

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

YOUTH DETENTION CENTER

EXHIBIT

COUNTY OF MONMOUTH, NEW JERSEY

YOUTH DETENTION CENTER

BALANCE SHEET - STATUTORY BASIS

December 31, 2012 and 2011

<u>Assets</u>	<u>Reference</u>	Balance December 31, <u>2012</u>	Balance December 31, <u>2011</u>
Cash		<u>\$ 0.00</u>	<u>\$ 2,931.63</u>
Total Assets	L	<u>\$ 0.00</u>	<u>\$ 2,931.63</u>
<u>Liabilities and Reserves</u>			
Due To:			
Residents Inmates		\$ 0.00	\$ 2,473.35
County - Interest		<u> </u>	<u>458.28</u>
Total Liabilities and Reserves	L	<u>\$ 0.00</u>	<u>\$ 2,931.63</u>

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

OFFICE OF THE PROSECUTOR
EXHIBIT

COUNTY OF MONMOUTH, NEW JERSEY

OFFICE OF THE PROSECUTOR

BALANCE SHEET - STATUTORY BASIS

December 31, 2012 and 2011

<u>Assets</u>	<u>Reference</u>	<u>Balance December 31, 2012 and 2011</u>
Cash - Confidential Fund		<u>\$ 0.00</u>
Total Assets	1-M	<u>\$ 0.00</u>
<u>Liabilities</u>		
Due To County Treasurer		<u>\$ 0.00</u>
Total Liabilities	1-M	<u>\$ 0.00</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, 2012 and 2011

<u>Assets</u>	<u>Reference</u>	Balance December 31, 2012	Balance December 31, 2011
Inmates' Checking Account		\$ 354,705.96	\$ 349,802.39
Due From County		44,923.73	47,878.23
Accounts Receivable - Inmates		<u>4,065,527.62</u>	<u>3,847,110.66</u>
Total Assets	N	<u>\$ 4,465,157.31</u>	<u>\$ 4,244,791.28</u>
 <u>Liabilities</u>			
Due To:			
State of New Jersey		\$ 11,443.89	\$ 11,589.94
County:			
Postage		343.69	231.40
Medical		1,320.77	638.79
Processing Fees		14,062.52	14,996.58
Commission		39,095.75	38,419.59
Miscellaneous		334.96	166.72
Commissary Company		75,343.09	77,480.14
Accounts Payable - Inmate Accounts		257,685.02	254,157.46
Reserve for Receivable - Inmates		<u>4,065,527.62</u>	<u>3,847,110.66</u>
Total Liabilities	N	<u>\$ 4,465,157.31</u>	<u>\$ 4,244,791.28</u>

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

OFFICE OF THE COUNTY CLERK

EXHIBIT

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

December 31, 2012 and 2011

<u>Assets</u>	<u>Reference</u>	<u>2012</u>	<u>2011</u>	<u>Liabilities and Reserves</u>	<u>Reference</u>	<u>2012</u>	<u>2011</u>
Registry Department:				Registry Department:			
Cash	1-O	\$ 318,848.08	\$ 371,074.70	Reserve for:			
Cash Drawers	O	200.00	200.00	Accounts Receivable	3b-O	\$ 790.00	\$ 2,146.25
Accounts Receivable - Lawyers	3-O	<u>790.00</u>	<u>2,146.25</u>	Cash Drawers	O	200.00	200.00
				Lawyer's Deposits	3a-O	<u>318,848.08</u>	<u>371,074.70</u>
Total Assets		<u>\$ 319,838.08</u>	<u>\$ 373,420.95</u>	Total Liabilities and Reserves		<u>\$ 319,838.08</u>	<u>\$ 373,420.95</u>

0.00

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

TUBERCULOSIS CONTROL PROGRAM

EXHIBIT

COUNTY OF MONMOUTH, NEW JERSEY

TUBERCULOSIS CONTROL PROGRAM

BALANCE SHEET - STATUTORY BASIS

December 31, 2012 and 2011

<u>Assets</u>	<u>Reference</u>	Balance December 31, <u>2012</u>	Balance December 31, <u>2011</u>
Cash - General Account	1-P	\$ 0.00	\$ 4,756.85
Accounts Receivable	2-P	<u> </u>	<u> </u>
Total Assets		<u>\$ 0.00</u>	<u>\$ 4,756.85</u>
<u>Liabilities and Reserves</u>			
Due To County Treasurer - General Reserve for Accounts Receivable	3-P P	\$ 0.00	\$ 4,756.85
		<u> </u>	<u> </u>
Total Liabilities and Reserves		<u>\$ 0.00</u>	<u>\$ 4,756.85</u>

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

NOTES TO FINANCIAL STATEMENTS

COUNTY OF MONMOUTH, NEW JERSEY

NOTES TO FINANCIAL STATEMENTS

Years ended December 31, 2012 and 2011

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 counties 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, 2012 and 2011

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, 2012 and 2011

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, 2012 and 2011

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, 2012 and 2011

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, 2012 and 2011

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, over expenditures 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, 2012 and 2011

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, 2012 and 2011

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, 2012 and 2011

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.

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. 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>
2012	\$ 11,915,119.00	\$ 10,990,840.60
2011	11,871,919.00	13,719,998.00
2010	9,591,796.00	11,271,188.00

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 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, 2012 and 2011

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, 2012 and 2011

1. Summary of Significant Accounting Policies (continued)

L. Deposits and Investments (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.
- (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.

COUNTY OF MONMOUTH, NEW JERSEY

NOTES TO FINANCIAL STATEMENTS

Years ended December 31, 2012 and 2011

1. Summary of Significant Accounting Policies (continued)

L. Deposits and Investments (continued)

Investments (continued)

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.
- (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.

COUNTY OF MONMOUTH, NEW JERSEY

NOTES TO FINANCIAL STATEMENTS

Years ended December 31, 2012 and 2011

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, 2012 and 2011 are insured up to \$250,000.00 in the aggregate by FDIC for each bank. At December 31, 2012 and 2011, the book value of the County's deposits were \$390,487,044.42 and \$393,946,962.56, 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, 2012, the County's bank balance was not exposed to custodial credit risk.

At December 31, 2012, the County's bank balance of \$405,742,707.43 was exposed to Custodial Credit Risk as follows:

	<u>2012</u>
Insured	\$ 385,201,218.84
Uninsured and Uncollateralized	<u>20,541,488.59</u>
	<u>\$ 405,742,707.43</u>

COUNTY OF MONMOUTH, NEW JERSEY

NOTES TO FINANCIAL STATEMENTS

Years ended December 31, 2012 and 2011

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, 2012, 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 2012 and 2011.

<u>2012</u>	Balance, December 31, <u>2011</u>	<u>Additions</u>	<u>Retirements</u>	Balance, December 31, <u>2012</u>
Land	\$ 348,821,600.59	\$ 12,138,707.75		\$ 360,960,308.34
Buildings	294,537,664.36	2,055,162.00		296,592,826.36
Furniture, Fixtures, and Equipment	47,931,054.88	2,038,575.45	\$ 195,036.36	49,774,593.97
Vehicles	<u>76,812,816.78</u>	<u>4,255,666.60</u>	<u>1,722,923.00</u>	<u>79,345,560.38</u>
Total	<u>\$ 768,103,136.61</u>	<u>\$ 20,488,111.80</u>	<u>\$ 1,917,959.36</u>	<u>\$ 786,673,289.05</u>

<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>

COUNTY OF MONMOUTH, NEW JERSEY

NOTES TO FINANCIAL STATEMENTS

Years ended December 31, 2012 and 2011

4. Long-Term Debt

Summary of County Debt

	<u>2012</u>	<u>2011</u>	<u>2010</u>
<u>Issued</u>			
General:			
Bonds and Notes	\$ 409,905,000.00	\$ 357,830,000.00	\$ 392,610,000.00
Reclamation Center Utility:			
Capital Fund:			
Bonds and Notes	14,875,000.00	10,235,000.00	11,710,000.00
Green Trust Bonds NJDEP	1,259,973.61	2,287,692.62	3,295,161.50
Voc Tech. School District NJDEP	285,112.35	563,105.97	834,320.06
Installment Purchase Agreements	2,655,000.00	2,655,000.00	2,655,000.00
Mon. County Improvement Auth.	<u>260,900,000.00*</u>	<u>121,745,000.00*</u>	<u>134,310,000.00*</u>
Total Debt Issued	<u>689,880,085.96</u>	<u>495,315,798.59</u>	<u>545,414,481.56</u>
<u>Authorized But Not Issued</u>			
General:			
Bonds and Notes	108,017,500.00	135,827,500.00	135,827,500.00
Reclamation Center Utility:			
Capital Fund:			
Bonds and Notes	6,400,000.00	3,000,000.00	3,000,000.00
Mon. County Improvement Auth.	<u>0.00*</u>	<u>72,706,000.00*</u>	<u>96,395,000.00*</u>
Total Authorized But Not Issued	<u>114,417,500.00</u>	<u>211,533,500.00</u>	<u>235,222,500.00</u>
 Total Bonds and Notes Issued and Authorized But Not Issued	 <u>\$ 804,297,585.96</u>	 <u>\$ 706,849,298.59</u>	 <u>\$ 780,636,981.56</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 0.394%.

	<u>Gross Debt</u>	<u>Deductions</u>	<u>Net Debt</u>
General Debt	\$ 783,022,585.96	\$ 323,041,626.15	\$ 459,980,959.81
Reclamation Center Utility	<u>21,275,000.00</u>	<u>21,275,000.00</u>	<u> </u>
	<u>\$ 804,297,585.96</u>	<u>\$ 344,316,626.15</u>	<u>\$ 459,980,959.81</u>

Net Debt \$459,980,959.81 divided by Equalized Valuation Basis per N.J.S.A. 40A:2-2 as amended, \$116,674,726,393.00 = 0.394%.

* Guaranteed by County only - Included in deduction

COUNTY OF MONMOUTH, NEW JERSEY

NOTES TO FINANCIAL STATEMENTS

Years ended December 31, 2012 and 2011

4. Long-Term Debt (continued)

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

2.0% of Equalized Valuation Basis (State)	\$ 2,333,494,527.86
Less: Net Debt	<u>459,980,959.81</u>
Remaining Borrowing Power	<u>\$ 1,873,513,568.05</u>

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, 2012 was 0.394% and its remaining borrowing power in dollars was \$1,873,513,568.05.

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	\$ 48,073,925.33
Deductions:	
Operating and Maintenance Costs	33,358,628.39
Debt Service	<u>2,136,371.61</u>
Excess Revenue	<u>\$ 12,578,925.33</u>

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, 2012 and 2011

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>	<u>Balance, December 31, 2012</u>
General Improvements	Serial Bonds	03/01/03	03/01/13	2.750-4.000%	\$ 2,790,000.00
General Improvements	Serial Bonds	04/27/04	01/15/16	4.000-5.000%	9,480,000.00
General Improvements	Serial Bonds	04/19/05	01/15/20	3.750-5.000%	9,850,000.00
General Improvements	Serial Bonds	06/06/06	01/15/21	4.000-5.000%	22,760,000.00
General Improvements	Serial Bonds	09/12/07	09/15/22	4.000-5.000%	44,765,000.00
Refunding Bonds		03/06/08	01/15/16	3.000-5.000%	18,440,000.00
General Improvements	Serial Bonds	09/23/08	09/01/23	4.000-5.000%	23,980,000.00
General Improvements	Serial Bonds	11/17/09	11/01/19	1.200-4.250%	35,693,500.00
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%	11,525,000.00
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%	7,335,000.00
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	4.150-4.800%	20,775,000.00
General Improvements	Serial Bonds	06/20/12	01/15/27	3.000-4.000%	<u>77,000,000.00</u>
					<u>\$ 359,363,500.00</u>

<u>Description</u>	<u>Type</u>	<u>Date of Issue</u>	<u>Date of Maturity</u>	<u>Rate</u>	<u>Balance, December 31, 2012</u>
County College:					
General Improvements	Serial Bonds	04/19/05	01/15/15	3.75-5.00%	\$ 1,350,000.00
General Improvements	Serial Bonds	09/12/07	09/15/17	4.25-5.00%	2,245,000.00
General Improvements	Serial Bonds	11/15/09	11/01/19	1.20-4.25%	816,500.00
General Improvements	Serial Bonds	06/20/12	01/15/22	3.00-4.00%	<u>4,250,000.00</u>
					<u>\$ 8,661,500.00</u>

<u>Description</u>	<u>Type</u>	<u>Date of Issue</u>	<u>Date of Maturity</u>	<u>Rate</u>	<u>Balance, December 31, 2012</u>
County College – County Share:					
General Improvements	Serial Bonds	12/16/10	12/01/16	3.000-4.000%	\$ 895,000.00
General Improvements	Serial Bonds	12/16/10	12/01/20	3.300-4.200%	880,000.00
General Improvements	Serial Bonds	06/20/12	01/15/22	3.000-4.000%	<u>4,250,000.00</u>
					<u>\$ 6,025,000.00</u>

COUNTY OF MONMOUTH, NEW JERSEY

NOTES TO FINANCIAL STATEMENTS

Years ended December 31, 2012 and 2011

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, 2012
County Vocational School:					
General Improvements	Serial Bonds	12/16/10	12/01/15	3.000%	\$ 1,800,000.00
General Improvements	Serial Bonds	06/20/12	01/15/22	3.00-4.00%	<u>1,000,000.00</u>
					<u>\$ 2,800,000.00</u>

<u>Description</u>	<u>Type</u>	<u>Date of Issue</u>	<u>Date of Maturity</u>	<u>Rate</u>	Balance, December 31, 2012
Open Space Preservation	Serial Bonds	06/29/05	12/01/20	3.00-4.00%	\$ 13,305,000.00
Open Space Preservation	Serial Bonds	09/12/07	09/15/22	4.00-5.00%	14,750,000.00
Open Space Preservation	Serial Bonds	06/20/12	01/15/27	3.00-4.00%	<u>5,000,000.00</u>
					<u>\$ 33,055,000.00</u>

<u>Description</u>	<u>Type</u>	<u>Date of Issue</u>	<u>Date of Maturity</u>	<u>Rate</u>	Balance, December 31, 2012
Green Acres Trust					
Loan Program:					
Valley Stream	Installments	12/20/96	06/20/06	2.00%	\$ 876,740.85
Clayton Park		01/21/00	01/21/13	2.00%	183,633.72
Bayshore Park		11/13/99	05/13/13	2.00%	<u>199,599.04</u>
					<u>\$ 1,259,973.61</u>

<u>Description</u>	<u>Type</u>	<u>Date of Issue</u>	<u>Date of Maturity</u>	<u>Rate</u>	Balance, December 31, 2012
Economic Development:					
Authorities Facilities Loan:					
Assistance Program	Installments	07/01/93	07/15/13	1.500%	\$ 118,421.05
		07/01/93	07/15/13	5.288%	<u>166,691.30</u>
					<u>\$ 285,112.35</u>

Total General Capital Fund Long-Term Debt Issued and Outstanding \$ 411,450,085.96

COUNTY OF MONMOUTH, NEW JERSEY

NOTES TO FINANCIAL STATEMENTS

Years ended December 31, 2012 and 2011

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, 2012</u>
Reclamation Utility Bonds	Serial Bonds	04/19/05	01/15/17	3.75-5.00%	\$ 2,250,000.00
Reclamation Refunding	Serial Bonds	12/30/09	01/15/17	2.00-4.00%	1,695,000.00
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%	340,000.00
Reclamation Utility Bonds	Serial Bonds	06/20/12	01/15/27	3.00-4.00%	<u>6,300,000.00</u>
Total Reclamation Utility Fund Debt Issued and Outstanding					<u>\$ 14,875,000.00</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>	
2013	\$ 39,145,000.00	\$ 14,005,622.99	\$ 53,150,622.99
2014	39,365,000.00	12,509,095.56	51,874,095.56
2015	38,000,000.00	10,927,376.56	48,927,376.56
2016	39,260,000.00	9,429,295.56	48,689,295.56
2017	35,030,000.00	7,909,520.56	42,939,520.56
2018	33,420,000.00	6,625,570.56	40,045,570.56
2019	30,763,500.00	5,513,719.18	36,277,219.18
2020	31,020,000.00	4,389,685.62	35,409,685.62
2021	26,760,000.00	3,283,467.63	30,043,467.63
2022	23,990,000.00	2,412,862.14	26,402,862.14
2023	17,700,000.00	1,618,885.14	19,318,885.14
2024	15,520,000.00	1,081,516.38	16,601,516.38
2025	10,245,000.00	627,928.00	10,872,928.00
2026	6,100,000.00	305,000.00	6,405,000.00
2027	<u>6,100,000.00</u>	<u>91,500.00</u>	<u>6,191,500.00</u>
	<u>\$ 392,418,500.00</u>	<u>\$ 80,731,045.88</u>	<u>\$ 473,149,545.88</u>

COUNTY OF MONMOUTH, NEW JERSEY

NOTES TO FINANCIAL STATEMENTS

Years ended December 31, 2012 and 2011

4. Long-Term Debt (continued)

<u>Year</u>	<u>Reclamation Capital Fund</u>		<u>Total</u>
	<u>Principal</u>	<u>Interest</u>	
2013	\$ 1,975,000.00	\$ 544,325.80	\$ 2,519,325.80
2014	2,100,000.00	450,730.00	2,550,730.00
2015	2,100,000.00	360,330.00	2,460,330.00
2016	2,135,000.00	279,092.50	2,414,092.50
2017	2,125,000.00	198,602.50	2,323,602.50
2018	500,000.00	146,580.00	646,580.00
2019	500,000.00	126,760.00	626,760.00
2020	500,000.00	106,680.00	606,680.00
2021	420,000.00	88,200.00	508,200.00
2022	420,000.00	73,500.00	493,500.00
2023	420,000.00	60,900.00	480,900.00
2024	420,000.00	29,400.00	449,400.00
2025	420,000.00	35,700.00	455,700.00
2026	420,000.00	21,000.00	441,000.00
2027	420,000.00	6,300.00	426,300.00
	<u>\$ 14,875,000.00</u>	<u>\$ 2,528,100.80</u>	<u>\$ 17,403,100.80</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.

COUNTY OF MONMOUTH, NEW JERSEY

NOTES TO FINANCIAL STATEMENTS

Years ended December 31, 2012 and 2011

4. Long-Term Debt (continued)

Installment Purchase Agreement (continued)

Hofling Easement (continued)

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>
2013-2029	\$ 36,617.50	
11/15/29		<u>\$ 755,000.00</u>

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

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>
2013-2024	\$ 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>2011</u>	<u>Additions</u>	<u>Principal Payments</u>	Balance, December 31, <u>2012</u>
General Bonds and				
Notes Outstanding	\$ 347,538,500.00	\$ 82,000,000.00	\$ 37,120,000.00	\$ 392,418,500.00
County College Bonds	7,891,500.00	8,500,000.00	1,705,000.00	14,686,500.00
Vocational School Bonds	2,400,000.00	1,000,000.00	600,000.00	2,800,000.00
Reclamation Center				
Utility Bonds & Notes	<u>10,235,000.00</u>	<u>6,300,000.00</u>	<u>1,660,000.00</u>	<u>14,875,000.00</u>
Total	<u>\$ 368,065,000.00</u>	<u>\$ 97,800,000.00</u>	<u>\$ 41,085,000.00</u>	<u>\$ 424,780,000.00</u>

COUNTY OF MONMOUTH, NEW JERSEY

NOTES TO FINANCIAL STATEMENTS

Years ended December 31, 2012 and 2011

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.

6. Bonds and Notes Authorized But Not Issued

At December 31, 2012, the County had authorized but not issued bonds and notes as follows:

General Capital Fund	\$ 108,017,500.00
Reclamation Utility Capital Fund	<u>6,400,000.00</u>
Net Bonds and Notes Authorized But Not Issued	<u>\$ 114,417,500.00</u>

7. Fund Balance Appropriated

Current Fund

The fund balance at December 31, 2012 was \$66,636,305.98, of which \$46,000,000.00 was appropriated and included as anticipated revenue for the year ended December 31, 2013.

Reclamation Utility Operating Fund

The fund balance at December 31, 2012 was \$24,962,040.98, of which \$20,400,000.00 was appropriated and included as anticipated revenue for the year ended December 31, 2013.

COUNTY OF MONMOUTH, NEW JERSEY

NOTES TO FINANCIAL STATEMENTS

Years ended December 31, 2012 and 2011

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, 2012, there were no deferred charges shown on the various balance sheets.

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 \$1,330,541.60 and \$948,450.57, as of December 31, 2012 and 2011, respectively, which is also part of the unfunded liability.

While the County does not accrue this liability, the unfunded liability at December 31, 2012 is \$6,533,312.39 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.

COUNTY OF MONMOUTH, NEW JERSEY

NOTES TO FINANCIAL STATEMENTS

Years ended December 31, 2012 and 2011

11. Post-Employment Healthcare Plan (continued)

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

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): In accordance with GASB Statement 45 the county is only required to calculate every two years.

January 1, 2011 Net OPEB Obligations	\$ 58,124.40
Plus:	
Annually Required Contributions	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 Ended</u>	<u>Annual OPEB Cost</u>	<u>Percentage of Annual OPEB Cost Contributed</u>	<u>Net OPEB Obligation</u>
12/31/11	\$ 22,171.20	47.80%	\$ 69,696.50
12/31/09	23,395.20	33.70	43,956.40

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

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

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

This schedule presents, 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, 2012 and 2011

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, 2011 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, 2011 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, 2011 was 26 years.

COUNTY OF MONMOUTH, NEW JERSEY

NOTES TO FINANCIAL STATEMENTS

Years ended December 31, 2012 and 2011

12. 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, 2012, the bonds included the following issues:

<u>Date of Issue</u>	<u>Amount of Issue</u>	<u>Rate</u>	<u>Balance, December 31, 2012</u>
08/01/03	\$16,180,000.00	3.450-5.000%	\$ 950,000.00
10/01/05	21,905,000.00	3.250-5.000%	5,150,000.00
07/12/07	19,940,000.00	4.000-5.000%	6,180,000.00
11/10/09	7,490,000.00	2.000-4.250%	3,545,000.00
10/20/11	11,510,000.00	2.000-5.000%	9,525,000.00

13. 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 \$135,345.03.

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, 2012 and 2011

14. 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, 2012, the amount on deposit in the Trust Fund was \$2,942,561.10.

15. 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, 2012, the Reserve, which management considered to be adequate in terms of its risk, amounted to \$7,000,000.00.

16. 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, 2012 and 2011

16. 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, 2012	\$ 1,351,283.65
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

17. 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, 2012, 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 2012, and post balance sheet period through June 6, 2013.

COUNTY OF MONMOUTH, NEW JERSEY

NOTES TO FINANCIAL STATEMENTS

Years ended December 31, 2012 and 2011

18. Change Orders

Monmouth County approved the following change orders during 2012:

Select Rehabilitation, Inc. -Authorizing additional expenditure in excess of 20% of the original contract amount for physical, occupational, and speech therapy services at the Monmouht County Care Centers for the period September 1, 2011 through July 31, 2012.

IEW Construction Group, Inc. - Authorizing change order number 1 in excess of 20% of the original contract amount for the 2012 maintenance contract for roadways and bridges at various sites in the County of Monmouth for the Division of Engineering for the period January 1, 2012 through December 31, 2012.

Benjamin R. Harvey Company, Inc.- Authorizing change order number 4 in excess of 20% of the original contract amount for the general contractor for the construction of the 2500 Kozloski Road Building, in the Township of Freehold with a contract completion date of August 18, 2013.

Earle Asphalt Company - Authorizing change order number 3 and Final in excess of 20% of the original contract amount for the intersection improvements at County Route 15 (Monmouth Road) and County Route 14 (West Park Avenue) and at County Route 15 (Monmouth Road) and Deal Road, in the Township of Ocean

Chem-Tek Industries, Inc.- Authorizing additional expenditure in excess of 20% of the original contract amount for miscellaneous bolts and fasteners for the Division of Fleet Services for the period of January 1, 2011 through December 31, 2012.

Hi-Way Oil Service, Inc. -Authorizing additional expenditure in excess of 20% of the original contract amount for automotive replacement parts on an on call basis for the Division of Fleet Services for the period of January 1, 2011 through December 31, 2012.

National Parts Supply Company - Authorizing additional expenditure in excess of 20% of the original contract amount for automotive replacement parts on an on call basis for the Division of Fleet Services for the period of January 1, 2011 through December 31, 2012.

Brice's Auto Supply, Inc. - Authorizing additional expenditure in excess of 20% of the original contract amount to furnish and deliver various vehicle batteries for the Division of Fleet Services and the Division of Reclamation Center for the period of January 1, 2012 through December 31, 2012

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%.

COUNTY OF MONMOUTH, NEW JERSEY

NOTES TO FINANCIAL STATEMENTS

Years ended December 31, 2012 and 2011

19. 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.

20. FASB Pronouncements Policy

The County adheres to all FASB policies unless otherwise indicated.

21. 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, 2012

	<u>Reference</u>		
Balance, December 31, 2011	A		\$ 130,550,135.58
Increased By Receipts:			
Miscellaneous Revenue Not Anticipated	A-2	\$ 8,903,928.72	
Change Fund	3-A	100.00	
Taxes Receivable	4-A	302,475,000.00	
Added and Omitted Taxes	A-2,5-A	1,090,864.50	
Revenue Accounts Receivable	6-A	137,696,613.59	
Realty Transfer Fees	9-A	34,037,745.42	
Interest Income - Arbitrage Reserve	11-A	<u>81,465.03</u>	
			<u>484,285,717.26</u>
			614,835,852.84
Decreased By Disbursements:			
Budget	A-3	427,484,057.65	
2011 Appropriations Reserves	7-A	26,740,923.19	
Due From Grant Fund	A	5,027,025.04	
Realty Transfer Fees	9-A	33,358,634.30	
Accounts Payable	8-A	512,669.94	
Arbitrage Remittance	11-A	<u>89,494.54</u>	
			<u>493,212,804.66</u>
Balance, December 31, 2012	A		<u>\$ 121,623,048.18</u>

COUNTY OF MONMOUTH, NEW JERSEY

FEDERAL AND STATE GRANT FUND

SCHEDULE OF CASH

Year ended December 31, 2012

	<u>Reference</u>		
Balance, December 31, 2011	A		\$ 296,455.73
Increased By Receipts:			
County Contribution	A-3	\$ 659,725.00	
County Match	13-A	93,040.50	
Due To Current Fund	A	5,027,025.04	
Grants Received	12-A	35,470,531.85	
Unappropriated Reserves	14-A	<u>46,441.52</u>	
			<u>41,296,763.91</u>
			41,593,219.64
Decreased By Disbursements:			
Cash Disbursements	13-A	41,485,611.80	
Grants Refunded (Net)	12-A,13-A	<u>91,583.46</u>	
			<u>41,577,195.26</u>
Balance, December 31, 2012	A		<u>\$ 16,024.38</u>

COUNTY OF MONMOUTH, NEW JERSEY

CURRENT FUND

SCHEDULE OF CHANGE FUNDS

Year ended December 31, 2012.

	<u>Reference</u>	
Balance, December 31, 2011	A	\$ 630.00
Decreased By:		
Cash Receipts	1-A	<u>100.00</u>
Balance, December 31, 2012	A	<u><u>\$ 530.00</u></u>

COUNTY OF MONMOUTH, NEW JERSEY

CURRENT FUND

SCHEDULE OF TAXES RECEIVABLE

Year ended December 31, 2012

	<u>Reference</u>	
Balance, December 31, 2011	A	\$ 0.00
Increased By:		
2012 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, 2012	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, 2012

	<u>Reference</u>	
Balance, December 31, 2011	A	\$ 1,090,864.50
Increased By:		
Added and Omitted Taxes	5-A	<u>1,250,380.29</u>
		2,341,244.79
Decreased By:		
Collections	1-A	<u>1,090,864.50</u>
Balance, December 31, 2012	A	<u><u>\$ 1,250,380.29</u></u>

CURRENT FUND

SCHEDULE OF REVENUE ACCOUNTS RECEIVABLE

Year ended December 31, 2012

	Balance December 31, <u>2011</u>	Accrued <u>in 2012</u>	Collected <u>in 2012</u>	Balance December 31, <u>2012</u>
Miscellaneous Revenues - Local Revenues:				
County Clerk		\$ 7,947,506.70	\$ 7,947,506.70	
Surrogate		460,406.78	460,406.78	
Sheriff		1,046,550.58	1,046,550.58	
Interest on Investments and Deposits		1,031,261.55	1,031,261.55	
Parks and Recreation		7,319,960.81	7,319,960.81	
County Adjuster	\$ 5,290.07			\$ 5,290.07
Monmouth County Care Center - Geraldine L. Thompson Division	127,883.38	9,751,526.66	9,751,526.66	127,883.38
Monmouth County Care Center - John L. Montgomery Division	49,013.63	9,852,364.43	9,852,364.43	49,013.63
Receipts, Rental of County Owned Properties		548,828.51	548,828.51	
Indirect Cost Recovery		5,148,519.84	5,148,519.84	
Recovery of Fringe Benefits		8,845,705.98	8,845,705.98	
Intoxicated Driver Resource Center		363,360.00	363,360.00	
Reimbursement - Federal Inmates at Correctional Institution	2,120,134.52	14,968,974.65	14,968,974.65	2,120,134.52
Police Radio Municipal Receipts - 911 Service		2,854,425.55	2,854,425.55	
MCDOT - Agency Receipts		903,578.22	903,578.22	
Division of Social Services		4,359,494.29	4,359,494.29	
Miscellaneous Revenues - State Aid:				
State Aid - County College Bonds (N.J.S.A. 18A:64A-22.6)		1,724,199.68	1,724,199.68	
Reimbursement - Mental Health Administrator's Salary		12,000.00	12,000.00	
Reimbursement - State Inmates at Correctional Institution		104,764.80	104,764.80	
Division of Economic Assistance - Earned Income Credit		17,340,280.97	17,340,280.97	
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		3,054,868.00	3,054,868.00	
Supplemental Social Security Income		850,930.00	850,930.00	
Psychiatric Facilities (C.73, P.L. 1990):				
Maintenance of Patients in State Institutions for:				
Mental Diseases		6,134,584.00	6,134,584.00	
Mentally Retarded		14,351,088.00	14,351,088.00	
Board of County Patients in State and Other Institutions		398,699.94	398,699.94	
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		4,056,326.00	4,056,326.00	
CAP/NJEH Medicaid Case Management		1,000,000.00	1,000,000.00	
Alcoholism Services Plan - CY2012, 11-535-ADA-O		1,222,029.00	1,222,029.00	
State of New Jersey - Governor's Council on Alcohol and Drug Abuse:				
Alliance Prevention - CY2012		684,596.00	684,596.00	
State of New Jersey - Department of Community Affairs:				
Homeless Prevention Program (HPP) (Linkages) - FY2012		150,000.00	150,000.00	
LIHEAP - CWA FY 2012, 2012-05139-0294-00		13,621.00	13,621.00	
Universal Service Fund (USF) - CWA, FY2011, 2011-05134-0228-00		7,662.00	7,662.00	
State of New Jersey - New Jersey Transit Corporation:				
FTA:				
JARC Route 836 Shuttle, FFY 2009, Round 11		120,000.00	120,000.00	
Section 5311 - FY2013		159,255.00	159,255.00	
Senior Citizen and Disabled Resident Transportation Grant (CASINO) - CY2012		1,475,482.00	1,475,482.00	

COUNTY OF MONMOUTH, NEW JERSEY

CURRENT FUND

SCHEDULE OF REVENUE ACCOUNTS RECEIVABLE

Year ended December 31, 2012

	Balance December 31, <u>2011</u>	Accrued in <u>2012</u>	Collected in <u>2012</u>	Balance December 31, <u>2012</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 - FY2013		123,822.00	123,822.00	
State of New Jersey - Department of Transportation:				
County Bridge S-17, Right of Way Acquisition		618,871.00	618,871.00	
County Bridge S-17		12,429,000.00	12,429,000.00	
County Bridge MA-14		1,957,192.00	1,957,192.00	
State of New Jersey - Department of Children and Families:				
DYFS:				
Youth Detention Center - CY2011 - 11BFNC	410.18			410.18
Youth Detention Center - CY2012 - 12BFNC		41,840.00	41,840.00	
Human Services Advisory Council - CY2012 - 12AVNC		69,373.00	69,373.00	
Family Court, Grants-In-Aid - CY2012 - 12CNNC		7,870.00	7,870.00	
DCBHS:				
CIACC - CY 2012, 12 CCNS		44,556.00	44,556.00	
Multiple-Disciplinary Training Coordinator Project, CY 2012		19,385.00	19,385.00	
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 - CY2012 - SH10013		789,104.00	789,104.00	
DMHS:				
MHANJ - Disaster Liaison - FY2012		1,900.00	1,900.00	
Project Transition/Path and NJMAP - CY2012 - 20203		455,892.00	455,892.00	
State of New Jersey - Office of the Attorney General:				
DLPS - DCJ:				
Victim Assistance, VOCA, SFY2012, V-13-09		268,133.00	268,133.00	
Stop Violence Against Women, 10VAWA-67		40,965.00	40,965.00	
SANE/SART, VS-34-11, FY2012		80,000.00	80,000.00	
SANE/SART, VS-34-12, FY2013		78,800.00	78,800.00	
JAG Task Force - FY2012, #JAG 1-13TF-11		87,570.00	87,570.00	
LLEBG, Megan's Law, FFY 2012, JAG-1-25-09S		18,070.00	18,070.00	
Body Armor Replacement Fund (BARF) - FY2012		47,822.27	47,822.27	
LEOTEF - SFY2012 Part 1		12,132.00	12,132.00	
LEOTEF - SFY2012 Part 2		10,914.00	10,914.00	
LEOTEF - SFY2012 Part 3		16,221.00	16,221.00	
DLPS - OIFP				
Insurance Fraud Reimbursement Program, CY 2012		100,000.00	100,000.00	
DLPS - DSP:				
OEM, Multiple- Jurisdictional and Hazard Mitigation Strategy, FY 2011		300,000.00	300,000.00	
OEM, Emergency Management Performance Grant, FY 2012		15,000.00	15,000.00	
OEM, EMPG, Exercise Support Program, FY 2011		14,000.00	14,000.00	
OEM, EMPG, EMMA, FY 2012		75,000.00	75,000.00	
OEM, Open Initiative Grant, FY 2010 and 2011		50,000.00	50,000.00	
DLPS - DHTS:				
DWI Task Force, FFY2011, AL11-10-04-14		26,240.00	26,240.00	
Click It or Ticket, CY2012 OP12-45-01-MC-78		4,000.00	4,000.00	
Safe CARGO, FY 2012		1,162.00	1,162.00	
Safe CARGO, FY 2013				
DLPS - JJC:				
State/Community Partnership - CY2012 - SCP-PM/PS-12-13		482,323.00	482,323.00	
Juvenile Detention Alternatives Initiative (JDAI), Innovations, CY2012		125,200.00	125,200.00	
Family Court - CY2012, FC-PS-12-13		258,865.00	258,865.00	
Juvenile Accountability Incentive Block Grant - FFY2011 - 11-13		48,752.00	48,752.00	

CURRENT FUND

SCHEDULE OF REVENUE ACCOUNTS RECEIVABLE

Year ended December 31, 2012

	Balance December 31, <u>2011</u>	Accrued in <u>2012</u>	Collected in <u>2012</u>	Balance December 31, <u>2012</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):				
State of New Jersey - Office of Homeland Security and Preparedness:				
Homeland Security Grant Program (HSGP), FFY2012		232,417.96	232,417.96	
New Jersey Data Exchange Project, SFY 2012		9,000.00	9,000.00	
Shared Services Agreements - Various Municipalities:				
MCOEM - Shrewsbury Flood Warning, FY2012 and 2013		12,000.00	12,000.00	
State of New Jersey - Department of Environmental Protection:				
Clean Communities Program - FY2012		93,942.21	93,942.21	
Recycling Program - REC-94-13 - Project Income		9,090.00	9,090.00	
UNITED STATES ECONOMIC DEVELOPMENT AUTHORITY:				
Comprehensive Economic Development Strategy, FY 2012		175,000.00	175,000.00	
State of New Jersey - Department of Labor and Workforce Development:				
Workforce Development Partnership Program:				
WDPP (12C) - PY 2012		24,529.00	24,529.00	
Workforce Development Area:				
Workforce Development Area Contract - PY 2011		11,764.00	11,764.00	
Workforce Investment Act:				
WIA (12A, B, D & F) PY2012		3,066,356.00	3,066,356.00	
WIA (11A, B, D & F) PY2011		636,497.75	636,497.75	
WIA, Hurricane Sandy NEG (11H) - PY 2012		1,262,871.00	1,262,871.00	
Work First New Jersey (WFNJ), TANF/GA/SNAP (12J) - SFY 2013		1,638,056.00	1,638,056.00	
Workforce Learning Link (WLL) (12K) - SFY2013		79,000.00	79,000.00	
WIB/WIA Scholarship Fund		10,695.00	10,695.00	
WIB, Alumni Awards Fund		2,250.00	2,250.00	
State of New Jersey - Office of Information Technology:				
State Energy Sector Partnership (12J) - FY 2012		543,800.00	543,800.00	
Brookdale Community College:				
New Jersey Consortium Health Professionals Pathway, FY 2012		39,640.00	39,640.00	
US Department of Housing and Urban Development:				
Township of Edison - HOPWA - 2012		491,398.09	491,398.09	
US Department of Justice:				
Bureau of Justice Assistance (BJA) - SCAAP, FFY 2012		513,354.00	513,354.00	
Office of Justice Programs (OJP) - BVP, FY 2012		908.08	908.08	
Naval Weapons Station Earle:				
M.C. Mosquito Extermination Commission, ISA, FY 2012		13,300.00	13,300.00	

CURRENT FUND

SCHEDULE OF REVENUE ACCOUNTS RECEIVABLE

Year ended December 31, 2012

	Balance December 31, <u>2011</u>	Accrued in 2012	Collected in 2012	Balance December 31, <u>2012</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 FY2006-2013		247,000.00	247,000.00	
Monmouth County Municipalities - Interlocal Service Agreements:				
Open Public Records Search, Records Information Management (RIM) Maintenance		70,929.63	70,929.63	
National Children's Alliance:				
Monmouth County Child Advocacy Center Training, CY 2011		10,000.00	10,000.00	
New Jersey Natural Gas				
Climate Corps Fellow, CY 2012		12,500.00	12,500.00	
Ocean First Bank:				
Consumer Affairs High School Consumer Bowl Competition		900.00	900.00	
Donations:				
NJNG/FEC: Project Lifesaver, Sheriff's Office K-9		650.00	650.00	
Constitutional Officers - Increased Fees (P.L. 2001, C.370):				
County Clerk		2,841,740.40	2,841,740.40	
Surrogate		432,124.14	432,124.14	
Sheriff		198,272.20	198,272.20	
Capital Fund Surplus		2,500,000.00	2,500,000.00	
Library Indirect Cost Recovery		3,427,159.03	3,427,159.03	
IRS - Build America Bonds 35% Subsidy on Debt Service		1,548,437.88	1,548,437.88	
Motor Vehicle Fines for Roads and Bridges Trust Fund		4,000,000.00	4,000,000.00	
Weights and Measures Trust Fund		375,000.00	375,000.00	
Open Space Trust Fund		3,000,000.00	3,000,000.00	
	<u>\$ 2,302,731.78</u>	<u>\$ 174,603,790.58</u>	<u>\$ 174,603,790.58</u>	<u>\$ 2,302,731.78</u>
	Reference	A	6-A	A
Federal and State Grants	12-A		\$ 36,907,176.99	
Cash Receipts	1-A		<u>137,696,613.59</u>	
			<u>\$ 174,603,790.58</u>	

COUNTY OF MONMOUTH, NEW JERSEY
CURRENT FUND
SCHEDULE OF APPROPRIATION RESERVES

Year ended December 31, 2012

	Balance December 31, 2011	Balance After Transfer	Paid or Charged	Balance Lapsed
General Government:				
Office of County Administrator:				
Salaries and Wages	\$ 827.87	\$ 827.87		\$ 827.87
Other Expenses	34,750.72	34,969.75	\$ 2,883.86	32,085.89
Dept. of Planning, Economic Devel and Regulatory Affairs:				
Salaries and Wages	70,036.81	70,036.81		70,036.81
Research, Technical and Consulting Services:				
Other Expenses	284,724.96	611,136.50	204,012.41	407,124.09
Purchasing Department:				
Salaries and Wages	2,269.17	2,269.17		2,269.17
Other Expenses	7,048.69	7,663.87	875.30	6,788.57
Public Information:				
Salaries and Wages	6,671.26	6,671.26		6,671.26
Other Expenses	166,889.94	406,488.63	94,152.72	312,335.91
Personnel Department:				
Salaries and Wages	3,200.30	3,200.30		3,200.30
Other Expenses	10,526.86	37,209.65	26,500.00	10,709.65
Board of Chosen Freeholders:				
Salaries and Wages	145.85	145.85		145.85
Other Expenses	3,289.00	3,289.00		3,289.00
Clerk of the Board:				
Salaries and Wages	74,087.45	74,087.45		74,087.45
Other Expenses	37,640.15	39,368.51	9,325.76	30,042.75
County Clerk - Elections:				
Salaries and Wages	3,093.21	3,093.21		3,093.21
Other Expenses	11,162.94	76,719.94	12,210.00	64,509.94
Office of the County Clerk:				
Salaries and Wages	41,272.03	41,272.03		41,272.03
Other Expenses	62,412.69	91,047.32	39,719.63	51,327.69
Superintendent of Elections:				
Salaries and Wages	6,502.83	6,502.83		6,502.83
Other Expenses	51,101.55	97,903.98	583.91	97,320.07
Board of Elections:				
Salaries and Wages	10,812.16	10,812.16		10,812.16
Other Expenses	18,264.29	19,622.04	4,066.01	15,556.03
Finance Department:				
Salaries and Wages	3,928.44	3,928.44		3,928.44
Other Expenses	44,965.91	157,594.88	103,333.00	54,261.88
Office of Records Management:				
Salaries and Wages	962.09	962.09		962.09
Other Expenses	23,898.22	56,986.22	56,588.00	2,398.22
Audit Services:				
Other Expenses	8,500.00	114,000.00	103,000.00	11,000.00
Department of Information Services:				
Salaries and Wages	13,367.74	13,367.74		13,367.74
Other Expenses	117,293.48	371,727.81	231,372.72	140,355.09
Board of Taxation:				
Salaries and Wages	8,800.75	8,800.75		8,800.75
Other Expenses	3,334.51	3,745.60	61.09	3,684.51
Office of the County Counsel:				
Salaries and Wages	1,181.59	1,181.59		1,181.59
Other Expenses	419,666.50	427,559.83	93,033.19	334,526.64
Office of County Adjuster:				
Salaries and Wages	3,116.43	3,116.43		3,116.43
Other Expenses	3,041.00	3,080.99	39.99	3,041.00
County Surrogate:				
Salaries and Wages	2,105.76	2,105.76		2,105.76
Other Expenses	2,051.41	5,509.48	3,458.07	2,051.41
County Engineer:				
Salaries and Wages	23,141.97	23,141.97		23,141.97
Other Expenses	32,506.47	120,817.75	80,676.71	40,141.04
Economic Development and Tourism:				
Salaries and Wages	817.50	817.50		817.50
Other Expenses	13,460.14	24,559.19	10,752.65	13,806.54
Historical Commission:				
Salaries and Wages	319.20	319.20		319.20
Other Expenses	969.52	60,510.52	59,541.00	969.52

COUNTY OF MONMOUTH, NEW JERSEY

CURRENT FUND

SCHEDULE OF APPROPRIATION RESERVES

Year ended December 31, 2012

	Balance December 31, <u>2011</u>	Balance After <u>Transfer</u>	Paid or <u>Charged</u>	Balance <u>Lapsed</u>
Land Use Administration:				
Planning Board (N.J.S.40A:27-3):				
Salaries and Wages	54,831.14	54,831.14	(8,076.36)	62,907.50
Other Expenses	67,939.11	70,574.04	1,883.56	68,690.48
Code Enforcement and Administration:				
Weights and Measures:				
Salaries and Wages	21,868.15	21,868.15		21,868.15
Insurance:				
Other Insurance Premiums:				
Other Expenses	782,738.48	897,870.39	115,131.83	782,738.56
Worker's Compensation:				
Other Expenses	374,233.20	419,894.67	45,661.47	374,233.20
Group Insurance Plan:				
Other Expenses	8,585,705.71	8,877,349.39	724,599.38	8,152,750.01
Unemployment compensation insurance (N.J.S.A.43:21-3 et				
Other Expenses	25,036.15	25,036.15		25,036.15
Public Safety Functions:				
Sheriff's Office - Police Radio:				
Salaries and Wages	109,637.55	109,637.55		109,637.55
Other Expenses	111,423.68	194,275.60	109,644.45	84,631.15
Office of Emergency Management:				
Salaries and Wages	23,537.48	23,537.48		23,537.48
Other Expenses	10,623.65	11,812.49	3,499.17	8,313.32
Department of Consumer Affairs:				
Salaries and Wages	3,645.88	3,645.88		3,645.88
Other Expenses	722.79	910.53	187.74	722.79
Medical Examiner:				
Salaries and Wages	5,296.78	5,296.78		5,296.78
Other Expenses	70,083.77	89,675.68	21,404.78	68,270.90
Aid To Volunteer Rescue and Ambulance Squads (N.J.S. 40:5-2):				
Other Expenses	12,838.00	12,838.00	11,700.00	1,138.00
Sheriffs Office:				
Salaries and Wages	147,489.39	147,489.39		147,489.39
Other Expenses	60,567.77	129,561.03	71,597.78	57,963.25
Office of the County Prosecutor:				
Salaries and Wages	193,204.79	193,204.79	(12,998.83)	206,203.62
Other Expenses	217,058.98	375,566.85	166,659.12	208,907.73
Correctional Institution:				
Salaries and Wages	1,214,193.20	1,214,193.20		1,214,193.20
Other Expenses	282,221.87	2,985,695.25	2,310,630.13	675,065.12
Fire Marshall (N.J.S. 40A:14-1):				
Salaries and Wages	5,319.16	5,319.16		5,319.16
Other Expenses	3,322.24	15,937.85	12,628.25	3,309.60
Police Academy and Firing Range:				
Salaries and Wages	26,304.57	26,304.57		26,304.57
Other Expenses	608.55	9,375.74	7,014.02	2,361.72
Public Works Functions:				
County Road Maintenance:				
Salaries and Wages	354,331.77	354,331.77		354,331.77
Other Expenses	49,008.33	236,094.47	107,771.81	128,322.66
County Bridge Maintenance:				
Salaries and Wages	115,665.47	115,665.47		115,665.47
Other Expenses	23,624.73	39,107.65	18,179.10	20,928.55
Director of Public Works and Engineering:				
Salaries and Wages	2,143.30	2,143.30		2,143.30
Other Expenses	309.84	309.84		309.84
Shade Tree Commission:				
Salaries and Wages	79,679.33	79,679.33		79,679.33
Other Expenses	28,901.51	49,157.99	23,967.98	25,190.01

COUNTY OF MONMOUTH, NEW JERSEY

CURRENT FUND

SCHEDULE OF APPROPRIATION RESERVES

Year ended December 31, 2012

	Balance December 31, 2011	Balance After Transfer	Paid or Charged	Balance Lapsed
Public Works Functions (continued):				
Buildings and Grounds:				
Salaries and Wages	80,344.15	80,344.15		80,344.15
Other Expenses	341,723.58	2,138,887.23	1,718,966.71	419,920.52
Division of Fleet Services:				
Salaries and Wages	30,745.62	30,745.62		30,745.62
Other Expenses	212,560.90	644,844.82	331,335.59	313,509.23
Mosquito Commission:				
Other Expenses	276,286.56	282,468.00	3,421.44	279,046.56
Human Services and Health Functions:				
Division of Social Services Administration:				
Salaries and Wages	1,803,347.28	1,803,347.28		1,803,347.28
Other Expenses	4,820,648.15	5,070,126.86	972,750.13	4,097,376.73
Temporary Assistance for Needy Families - County Share:				
Other Expenses	104,650.00	104,650.00		104,650.00
Assistance for Social Security Recipients:				
Other Expenses	16,440.00	16,440.00		16,440.00
Mon. Cty. Care Centers - Geraldine L. Thompson Division:				
Salaries and Wages	122,995.91	122,995.91		122,995.91
Other Expenses	90,695.78	312,704.63	252,795.18	59,909.45
Mon. Cty. Care Centers - John L. Montgomery Division:				
Salaries and Wages	699,050.73	699,050.73		699,050.73
Other Expenses	167,958.80	876,855.92	517,258.21	359,597.71
Division of Mental Health (N.J.S. 40A:5-29):				
Salaries and Wages	6,841.38	6,841.38		6,841.38
Other Expenses	5,006.90	363,384.13	360,900.48	2,483.65
Department of Human Services:				
Salaries and Wages	865.75	865.75		865.75
Other Expenses	4,034.33	4,034.33	390.25	3,644.08
Division of Planning and Contracting:				
Salaries and Wages	6,063.07	6,063.07		6,063.07
Other Expenses	748.78	748.78	100.00	648.78
Juvenile Detention Alternative Initiative:				
Salaries and Wages	4,338.64	4,338.64		4,338.64
Other Expenses	547.82	5,742.42	1,529.06	4,213.36
Public Health Service (N.J.S. 40A:13-1):				
Other Expenses	31,593.74	230,572.02	229,877.02	695.00
Office of Disabilities:				
Salaries and Wages	1,049.75	1,049.75		1,049.75
Other Expenses	359.19	35,993.23	35,634.04	359.19
Division of Alcohol and Drug Abuse Services (N.J.S. 40:9B-4):				
Salaries and Wages	885.25	885.25		885.25
Other Expenses	1,437.12	67,585.15	66,148.03	1,437.12
Intoxicated Driver Resource Center:				
Salaries and Wages	701.69	701.69		701.69
Other Expenses	4,820.79	4,820.79	418.73	4,402.06
Maintenance of Patients in State Institutions for Mental Diseases (N.J.S. 30:4-79) County Share:				
Other Expenses	21,059.00	21,059.00		21,059.00
War Veterans Burial and Grave Decorations:				
Salaries and Wages	10,986.37	10,986.37		10,986.37
Other Expenses	1,035.52	1,035.52		1,035.52
Office on Aging:				
Salaries and Wages	1,149.04	1,149.04		1,149.04
Other Expenses	421.96	685.79	263.83	421.96
Division of Transportation:				
Salaries and Wages	188,316.47	188,316.47		188,316.47
Other Expenses	76,725.28	723,984.94	122,323.55	601,661.39
Youth Education, Recreation & Welfare				
Other Expenses		12,695.25	12,695.25	
Parks and Recreation Functions:				
Department of Parks and Recreation:				
Salaries and Wages	169,691.42	169,691.42		169,691.42
Other Expenses	272,024.36	551,400.61	231,766.44	319,634.17

COUNTY OF MONMOUTH, NEW JERSEY

CURRENT FUND

SCHEDULE OF APPROPRIATION RESERVES

Year ended December 31, 2012

	Balance December 31, <u>2011</u>	Balance After <u>Transfer</u>	Paid or <u>Charged</u>	Balance <u>Lapsed</u>
Education Functions:				
Aid To Monmouth County Audio Visual Aids Commission:				
Other Expenses	5,425.00	5,425.00		5,425.00
Monmouth County Community College Brookdale				
Other Expenses		9,141,130.00	9,141,130.00	
Reimbursement for Residents Attending Out of County Two Year Colleges (N.J.S. 18A-64A):				
Other Expenses	91,631.19	93,573.56	9,124.99	84,448.57
Cooperative Extension Service:				
Salaries and Wages	15,273.31	15,273.31		15,273.31
Other Expenses	7,026.45	24,196.31	19,172.49	5,023.82
Vocational Schools				
Other Expenses		6,942,575.00	6,942,575.00	
Superintendent of Schools:				
Salaries and Wages	3,875.70	3,875.70		3,875.70
Other Expenses	1,637.84	1,986.84	349.00	1,637.84
Prior Years Bills				
Other Expenses	160.00	160.00	160.00	
Provision for Salary Adjustments and New Employees				
Salaries and Wages	844,850.12	844,850.12		844,850.12
Utility Expenses and Bulk Purchases:				
Utilities:				
Other Expenses	353,553.91	2,860,541.85	1,202,441.93	1,858,099.92
PUBLIC AND PRIVATE PROGRAMS OFFSET BY REVENUES				
Monmouth County:				
Matching Funds for Grants	503,141.50	503,141.50		503,141.50
Contingent				
	50,656.92	116,634.01	105,611.09	11,022.92
Capital Improvements:				
Buildings and Grounds	155,881.96	178,785.45	22,903.39	155,882.06
Statutory Expenditures:				
Contribution To:				
Public Employees' Retirement System	26,330.40	26,330.40		26,330.40
Social Security System (O.A.S.I.)	419,907.28	419,907.28	1,242.86	418,664.42
Police and Firemen's Retirement System	29,553.39	29,553.39	1,583.40	27,969.99
County Pension Fund	50,000.00	50,000.00		50,000.00
Defined Contribution Retirement Plan	21,870.29	21,870.29		21,870.29
Total General Appropriations	<u>\$ 26,857,502.02</u>	<u>\$ 55,726,265.39</u>	<u>\$ 27,172,139.49</u>	<u>\$ 28,554,125.90</u>
	<u>Reference</u>		1-A	A-1
Cash Disbursements	1-A		\$ 26,740,923.19	
Accounts Payable	8-A		431,216.30	
Appropriation Reserves	7-A	\$ 26,857,502.02		
Encumbrances Payable	A	<u>28,868,763.37</u>		
		<u>\$ 55,726,265.39</u>	<u>\$ 27,172,139.49</u>	

COUNTY OF MONMOUTH, NEW JERSEY

CURRENT FUND

SCHEDULE OF ACCOUNTS PAYABLE

Year ended December 31, 2012

	<u>Reference</u>		
Balance, December 31, 2011	A		\$ 1,953,758.26
Increased By:			
Appropriation Reserves	7-A		<u>431,216.30</u>
			2,384,974.56
Decreased By:			
Cancel to Budget Operations	A-1	\$ 375,005.10	
Disbursements	1-A	<u>512,669.94</u>	
			<u>887,675.04</u>
Balance, December 31, 2012	A		<u><u>\$ 1,497,299.52</u></u>

COUNTY OF MONMOUTH, NEW JERSEY

CURRENT FUND

SCHEDULE OF DUE TO STATE OF NEW JERSEY
REALTY TRANSFER FEES

Year ended December 31, 2012

	<u>Reference</u>	
Balance, December 31, 2011	A	\$ 3,269,555.95
Increased By:		
Receipts	1-A	<u>34,037,745.42</u>
		37,307,301.37
Decreased By:		
Disbursements	1-A	<u>33,358,634.30</u>
Balance, December 31, 2012	A	<u><u>\$ 3,948,667.07</u></u>

COUNTY OF MONMOUTH, NEW JERSEY

CURRENT FUND

SCHEDULE OF CONTRACTOR'S RETAINAGE

Year ended December 31, 2012

Reference

Balance, December 31, 2012 and 2011

A

\$ 19,653.00

COUNTY OF MONMOUTH, NEW JERSEY

CURRENT FUND

SCHEDULE OF RESERVE FOR ARBITRAGE REBATES

Year ended December 31, 2012

	<u>Reference</u>	
Balance, December 31, 2011	A	\$ 143,374.54
Increased By:		
Interest Income	1-A	<u>81,465.03</u>
		224,839.57
Decreased By:		
Arbitrage Remittance	1-A	<u>89,494.54</u>
Balance, December 31, 2012	A	<u><u>\$ 135,345.03</u></u>

COUNTY OF MONMOUTH, NEW JERSEY

FEDERAL AND STATE GRANT FUND

SCHEDULE OF FEDERAL AND STATE GRANTS RECEIVABLE

Year ended December 31, 2012

	Balance December 31, 2011	2012 Budget Revenue Realized	Received	Refund/ Cancelled	Balance December 31, 2012
NJ DHSS - Office on Aging 10-1388-AAA-C3	\$ 280,666.00	\$ 4,056,326.00	\$ 4,172,882.00	\$ 3,641.00	\$ 160,469.00
NJ DHSS - CAP/NJEH, Medicaid Case Management		819,705.00	819,705.00		
NJ DHSS - SIBA, JACC Program		180,295.00	180,295.00		
NJ DHSS - Alcohol Services Plan CY 12 10-535-ADA-C-0		1,222,029.00	524,500.71		697,528.29
NJ DHSS - Alcohol Services Plan CY 11 11-535-ADA-C-0	553,615.00		548,253.00	5,362.00	
NJ Governor's Council On Alcohol and Drug Abuse CY 2011	418,607.05		401,436.75	17,170.30	
NJ Governor's Council On Alcohol and Drug Abuse CY 2012		684,596.00	118,558.49		566,037.51
NJDCA Shelter Support		112,500.00			112,500.00
NJ DCA - Smart Future, FY'06, Panhandle Study	37,500.00	37,500.00	37,491.00	9.00	37,500.00
NJ DCA - LIHEAP/CWA, 2012		13,621.00	13,621.00		
NJ DCA - USF/CWA, FY 2012		7,662.00	7,662.00		
NJTC/FTA, JARC Route 35 Shuttle, FY 2007, Round 9	29,574.13	(29,574.13)			
NJTC/FTA, JARC Route 836 Shuttle, FFY 2007 Round 9		29,574.13			29,574.13
NJTC/FTA, JARC Route 35 Shuttle, FY 2008, Round 10	24,914.00	(24,914.00)			
NJTC/FTA, JARC Route 836 Shuttle, FFY 2008, Round 10	50,000.00	24,914.00			74,914.00
NJTC/FTA, Freehold SCAT Transfer Facility, FY 09-12	1,488,354.00				1,488,354.00
NJTC - FTA, JARC Rt 836 Shuttle, FFY 2009, Round 11		120,000.00			120,000.00
NJTC - FTA Section 5311, FY 2011	49,553.28		49,553.28		
NJTC - FTA Section 5311, FY 2012	171,839.00		171,839.00		
NJTC - FTA Section 5311, FY 2013		159,255.00			159,255.00
NJ Transit - Casino CY '10	53,199.85	(53,199.85)			
NJ Transit - Casino CY '11	439,640.37	(59,147.27)	380,493.10		
NJ Transit - Casino CY '12		1,567,829.12	920,360.88		667,468.24
NJTC - Work First New Jersey	4,533.60			4,533.60	
NJTPA/NJIT - MCTASTP Study, FY 2010	37,017.66			37,017.66	
NJTPA - Borough of Red Bank, Improvements to CR 10, FY 2011	582,849.00		992.25		581,856.75
NJTPA/NJIT - STP, FY 2012	123,822.00		74,837.99	48,984.01	
NJTPA/NJIT - STP, FY 2013		123,822.00			123,822.00
NJTPA/NJIT - UPWP, FY 2012-13	200,000.00		21,825.51	178,174.49	
NJTPA/NJIT - UPWP, Traffic Sign Inventory Assessment Program	133,000.00				133,000.00
NJIT/NJTPA - Bridge S-17 Design	674,281.33		180,653.22		493,628.11
NJIT/NJTPA - Manasquan Bridge, W7-9	69,051.63			69,051.63	
NJIT/NJTPA - Bridge Scoping Project, O-10	28,114.47			28,114.47	
NJDOT - County Bridge, MN 27, FY 2009	250,000.00				250,000.00
NJDOT - Dics Fd, Scoping Bridge S-31	31,249.10				31,249.10
NJDOT - County Bridge Inspection, #BR-WBIS, 749/750	26,512.24			26,512.24	
NJDOT - CR 527, Siloam Road	117,190.30				117,190.30
NJDOT - ARRA, UECSI, FY 2010	2,985,284.71		1,254,730.81		1,730,553.90
NJDOT - ARRA, County Bridge MN-10, FY 2009	3,143,900.56		2,294,444.07		849,456.49
NJDOT - ARRA, CRRP, CY 2010	4,477,970.93				4,477,970.93
NJDOT - Bridge U-12	67,500.00				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		240,580.32		1,218,827.68
NJDOT - Bridge S-17, Row Acquisition	1,032,000.00	618,871.00	15,350.85		1,635,520.15
NJDOT - Bridge O-10 Design	820,085.33				820,085.33
NJDOT - Future Needs, Bridge M-29	359,934.23				359,934.23
NJDOT - County Bridge Inspections, #BR-WBIS, #755756	811,266.51		637,379.71		173,886.80
NJDOT - County Bridge HL-72, FY 2011	125,000.00		92,606.26		32,393.74
NJDOT - County Bridge W-33, FY 2011	1,000,000.00		750,000.00		250,000.00
NJDOT - County Bridge O-11, FY 2011	1,000,000.00				1,000,000.00
NJDOT Bridge S-17		12,429,000.00			12,429,000.00
NJDOT Bridge MA-14 (ROW)		1,957,192.00			1,957,192.00
NJDOT/ITTF - 2008 ATP	2,088,034.34				2,088,034.34
NJDOT/ITTF - 2009 ATP	4,383,852.47		3,569,819.13		814,033.34
NJDOT/ITTF - 2010 ATP	6,898,000.00		2,716,207.36		4,181,792.64
NJDOT/ITTF - 2011 ATP	5,284,000.00				5,284,000.00
NJDOT - Traffic Sign Replacement/Upgrade	113,545.84				113,545.84
NJDOT - Bayshore Ferry Term, Phase 2A	62,649.39				62,649.39
NJDOT - Halls Mills Road Scoping Study	100,431.17		12,139.27		88,291.90
NJDOT/FHWA - Bayshore Ferry Parking	63,050.20			63,050.20	
NJDCCF/DYFS - Youth Detention Center CY 12		41,840.00	38,357.00		3,483.00
NJDCCF/DYFS - H.S.A.C. CY 12		69,373.00	69,373.00		
NJDCCF/DYFS - Family Court, Grant-in-Aid CY 12		7,870.00	7,870.00		
NJDHS/DFD - Special Initiative & Transportation Program, FY 2013		90,383.00	22,596.00		67,787.00
NJDHS/DFD - Special Initiative & Transportation Program, FY 2012	67,787.00		67,546.00	241.00	
NJDHS/DFD - Social Services for the Homeless CY 11	20,000.00		19,400.00	600.00	
NJDHS/DFD - Homeless CY 12		789,104.00	761,829.00		27,275.00
NJDHS/DMHS - Disaster Liaison, FY 12		1,900.00	1,900.00		
NJDHS/DMHS - Project Transition/Path CY 12		405,892.00	318,807.00		87,085.00
NJDHS/DMHS - Project Transition/Path NJ MAP		50,000.00	8,987.90		41,012.10
NJDHS/DMHS - CIACC/CART CY 12		44,556.00	44,556.00		
NJDHS/DMHS - Project Transition/Path CY 11, S1202039	54,071.00		54,071.00		
NJDHS/DMHS - Project Transition Path NJ MAP	3,629.90		5,598.00	(1,968.10)	

COUNTY OF MONMOUTH, NEW JERSEY

FEDERAL AND STATE GRANT FUND

SCHEDULE OF FEDERAL AND STATE GRANTS RECEIVABLE

Year ended December 31, 2012

	Balance December 31, 2011	2012 Budget Revenue Realized	Received	Refund/ Cancelled	Balance December 31, 2012
NJDLPS/DCJ - Victim of Crime Act, SFY 11 V-13-09	125,103.99		125,103.99		
NJOAG/DLPS/DCJ - Victim Witness Advocacy Project	88,466.28		43,862.12		44,604.16
NJDLPS/DSP/OEM Multi Jur-Haz Mitigation Strategy FY 11		300,000.00			300,000.00
NJDLPS/DCJ - Victim of Crime Act SFY 12		268,133.00	82,477.82		185,655.18
NJOAG/DLPS/DCJ - STOP VAWA, 09-VAWA-98	49,266.00		49,266.00		
NJOAG/DLPS/DCJ - STOP VAWA		40,965.00	11,543.84		29,421.16
NJOAG/DLPS/DCJ - SANE/SART, VS-34-10	8,069.90		8,069.90		
NJDLPS/DCJ - Sane/Sart FFY 2011		80,000.00	64,115.79		15,884.21
NJDLPS/DCJ - Sane/Sart FFY 2012		78,800.00			78,800.00
NJDLPS/DCJ - JAG Task Force, FY 13		87,570.00	8,650.18		78,919.82
NJOAG/DLPS/DCJ - JAG Task Force FY 12	85,741.78		85,741.78		
NJDLPS/DCJ - LLEBG Megan's Law FFY 11 JAG-1-13-08S	2,325.00		2,325.00		
NJDLPS/DCJ - LLEBG Megan's Law FFY 12		18,070.00	7,459.59		10,610.41
NJDLPS/DCJ - BARF, 2012		47,822.27	47,822.27		
NJOAG/DLPS/OIFP - INS Fraud Reim Prg 2012		100,000.00	6,873.87		93,126.13
NJDCF - Multidisciplinary Training 2012		19,385.00	19,385.00		
NJDLPS/DCJ - LEOTEF, SFY 2012, Part 1		12,132.00	12,132.00		
NJDLPS/DCJ - LEOTEF, SFY 2012, Part 2		10,914.00	10,914.00		
NJDLPS/DCJ - LEOTEF, SFY 2012, Part 3		16,221.00	16,221.00		
NJOHSP - HSGP, FY 2009	763,218.53		763,218.53		
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	842,210.77		489,929.05		352,281.72
NJOHSP - CARS-E Program - Canine	6,136.23		6,136.23		
NJOHSP - HSGP, FY 2011	458,484.50		227,541.06		228,943.44
NJOHSP - HSGP FFY 2012		232,417.96			232,417.96
PANYNJ - Bayshore Port Security Grant	75,000.00		74,027.85	972.15	
NJOAG/DLPS/DSP EMPG/ESP FY 2010 & 2011		14,000.00			14,000.00
NJOAG/DLPS/DSP EMPG/EMAA FY 2012		75,000.00			75,000.00
NJOHSP-NJ Exchange Proj SFY 2012		9,000.00			9,000.00
NJOAG/DLPS/DSP EMCI FY 2010 & 2011		50,000.00			50,000.00
NJDLPS/DSP/OEM EMPG 2012		15,000.00	15,000.00		
NJDLPS/DHTS - Safe Cargo Project FY11		1,162.00	685.00		477.00
NJOAG/DLPS/DHTS - Click It or Ticket, CY 2012, OP11-45-01-86		4,000.00	3,400.00	600.00	
NJDLPS/DHTS - DWI Task Force, FFY 2011		26,240.00	26,240.00		
NJJJC - State Community Partnership CY12		482,323.00	245,201.27		237,121.73
NJOAG/DLPS/JJC - State Community Partnership CY11	151,709.07		151,709.07		
NJOAG/DLPS/JJC - Youth Service Commission, JDAI Innovations, CY2012		125,200.00	125,200.00		
NJOAG/DLPS/JJC - Family Court CY 12, FC-PS-10-13		258,865.00	46,629.41		212,235.59
NJOAG/DLPS/JJC - Family Court CY 11, FC-PS-11-13	112,529.70		112,529.70		
NJOAG/DLPS/JJC - JAIBG, FFY 2010, Year Thirteen, 09-13	5,520.32		5,520.32		
NJJJC - JAIBG-11-13, Year Thirteen		48,752.00	22,126.72		26,625.28
NJDEP - Clean Communities Program FY 2012		93,942.21	93,942.21		
NJDEP - Recycling Program Plan - Donations, REC 94-13		9,090.00	9,090.00		
NJDEP - WPBW/RSWMP PO 5800402	6,560.19			6,560.19	
NJDEP/OEC - Bayshore Waterfront Park Revetment 4201-07	750,000.00		517,422.09		232,577.91
NJDEP/DWM - 2010 Brookdale Rain Garden, RP10-110	25,844.33		10,569.27		15,275.06
NJDEP - Wreck Pond Stormwater Restoration	188,651.98		4,601.80		184,050.18
NJDEP - Ramanessin Study, 2007	1,046,145.07		66,360.59		979,784.48
NJDEP/DPF - ARRA, CSIP/BSF, Tree Program	176.00			176.00	
NJDEP - ARRA, Wastewater Management Plan, RP10-005	2,660.58		2,660.58		
NJBPU/CEP - LGEAP, P-78-09	17,796.25		17,796.25		
USEDA Comprehensive Economic Development Strategy		175,000.00			175,000.00
NJLWD - ARRA, DPN, PY 2009	5,707.00			5,707.00	
NJLWD - Financial Sector National Emergency Grant (NEG), PY 2009	8,255.00			6,255.00	
NJLWD - WIA, PY 2010	506,477.95		506,477.95		
NJLWD - WIB, WDPP, PY 2010					
NJLWD - WNJ, WLL, SFY11	41,166.00			41,166.00	
NJLWD - WIA, PY 2011	2,758,107.00	636,497.75	2,545,895.80		848,708.95
NJLWD - WIB, WDPP, PY 2011	9,983.00		9,983.00		
NJLWD - NJBUILD, 2011-12	4,000.00				4,000.00
NJLWD - TANF/GA, WFNJ, 2012	1,788,475.00		1,396,605.00	257,560.00	134,310.00
NJLWD - WLL, PY 2011	166,000.00		117,129.00	48,871.00	
NJLWD - BRAC/NEG, PY 2011	1,094,760.00		921,461.00	173,299.00	
NJLWD - WIA, Dislocated Worker/Disaster Mini-NEG, PY 2011	60,000.00		60,000.00		
NJLWD - WIA, Hurricane Irene Disaster NEG	180,193.00		47,454.00	116,981.00	15,758.00

COUNTY OF MONMOUTH, NEW JERSEY

FEDERAL AND STATE GRANT FUND

SCHEDULE OF FEDERAL AND STATE GRANTS RECEIVABLE

Year ended December 31, 2012

	Balance December 31, <u>2011</u>	2012 Budget Revenue Realized	Received	Refund/ Cancelled	Balance December 31, <u>2012</u>
NJLWD - WD Area Contract PY 2011		11,764.00	11,764.00		
NJLWD - WIA, PY 2012 Admin A, B, D, F		3,066,356.00	499,500.00		2,566,856.00
NJLWD - WIB, WDPF, PY 2012		24,529.00	8,300.00		16,229.00
NJLWD - hurricane Sandy NEG PY 2012		1,262,871.00			1,262,871.00
NJLWD - TANF/GA, WFNJ, SFY 2013		1,638,056.00	271,000.00		1,367,056.00
NJLWD - WINJ, WLL, PY12		79,000.00	45,500.00		33,500.00
Donations - WIA/WIB Scholarship Fund		10,695.00	10,695.00		
Donations - WIB, Alumni Awards Fund		2,250.00	2,250.00		
Brookdale/WIB MOA Consortium Health Pros		39,640.00	39,640.00		
NJLWD State Energy Sector Partnership FY 12		543,800.00	108,582.00		435,218.00
NJDARM - PARIS Grants Program	277,223.75		273,632.22	3,591.53	
NJDOS - HAVA, #10ELEC006APA	32,248.00		14,077.90		18,170.10
USHUD - Township of Woodbridge, HOPWA, FY 2009	242,592.56				242,592.56
USHUD - Township of Edison, HOPWA, 2010	58,196.75		46,930.75		11,266.00
USHUD - Township of Edison, HOPWA, 2011	491,435.00		445,380.00		46,055.00
USHUD - Township of Edison, HOPWA, 2012		491,398.09			491,398.09
USDOJ/BJA - SCAAP, FFY 2012		513,354.00	513,354.00		
USDOJ/OJP - BVP, FY 2009	4,077.13		4,077.13		
USDOJ/OJP - BVP, FY 2010	19,627.31		19,627.31		
USDOJ/OJP - BVP, FY 2011	9,966.75		9,966.75		
USDOJ/OJP - BVP, FY 2012		908.08			908.08
USDJ/MS - JLEO, FY 2012, JLEO-12-0080	17,000.00		17,000.00		
NJDOT - SR 34 & Lloyd Road Project, FY 05-08	448,787.42		350,082.28		98,705.14
USDOE - ARRA, EECBG	1,655,041.12		1,365,107.42		289,933.70
USEPA - Wash Facility/Fueling Station	485,000.00				485,000.00
Earle - MCMEC, FY 2011, #N40085-11-M-8406	13,300.00	13,300.00	13,300.00		13,300.00
Rutgers - MCMEC, Asian Tiger Mosquito Control	92,721.53		92,721.53		
Rutgers - MCMEC, Asian Tiger Mosquito Control, DWFP Grant 2011	10,014.56		5,862.66	4,151.90	
County Clerk - ISA, DSMS, E-Recording		247,000.00	247,000.00		
NCA - MCCAC Training, FY2011		10,000.00	8,960.00		1,040.00
NCA - MCCAC Training, FY2010	10,000.00		10,000.00		
Mon Cty Municipalities-ISA, OPRS-RIM Maint		70,929.63	70,929.63		
NJ Natural Gas - Climate Corps Fellow 2012		12,500.00	12,500.00		
Donations - Monmouth County Sheriff's K-9 Unit		650.00	650.00		
Donations - Consumer Bowl		900.00	900.00		
USDOC/MMRF - Sane/Sart 27-60-101014	594.00			594.00	
MCI - Monmouth 4-H Cares, FY 09	2,299.00			2,299.00	
MCI - Monmouth 4-H Cares, CY 09	19,844.30			19,844.30	
	<u>\$ 57,968,333.45</u>	<u>\$ 36,907,176.99</u>	<u>\$ 35,577,440.60</u>	<u>\$ 1,169,121.57</u>	<u>\$ 58,128,948.27</u>
Reference	A	A-2,6-A		13-A	A
Unappropriated Reserves	14-A		\$ 106,908.75		
Cash Receipts	2-A		<u>35,470,531.85</u>		
			<u>\$ 35,577,440.60</u>		

COUNTY OF MONMOUTH, NEW JERSEY
FEDERAL AND STATE GRANT FUND
SCHEDULE OF FEDERAL AND STATE GRANTS - APPROPRIATED RESERVES
Year ended December 31, 2012

	Balance December 31, 2011	Budget	Transfer Appropriations BY ADA-87	Matching Funds	Expended	Carryover	Refunded/ Cancelled	Balance December 31, 2012
NJ DHSS - Office on Aging 10-1388-AAA-C3	\$ 1,124,863.63	\$ 2,419,043.00	\$ 2,030,235.00		\$ 4,489,453.63		\$ 3,641.00	\$ 1,061,037.00
NJ DHSS - CAPN/IEH, Medicaid Case Management	367,726.38	1,000,000.00			1,076,606.17			278,919.71
NJ DHSS - Alcohol Services Plan CY 11, 11-535-ADA-C-0	144,853.19				139,560.81		5,382.38	
NJ Governor's Council, Alliance Prevention Plan CY 2010		1,222,029.00			1,046,220.22			175,808.78
NJ Governor's Council, Alliance Prevention Plan CY 2011	248,934.38				232,764.08		17,170.30	
NJ Governor's Council, Alliance Prevention Plan CY 2012		684,586.00			388,650.78			285,935.22
NIDCA Shelter Support		150,000.00			16,751.32			131,248.68
NJ DCA - Smart Future, FY06: Pantandle Study	7,618.84				7,609.84			
NJ DCA - LIHEAP/CWA, FY 2011	13,538.00				13,536.00			
NJ DCA - LIHEAP/CWA, FY 2012	7,288.00				7,288.00			
NIDCA-LIHEAP/CWA, 2011					13,621.00			
NIDCA-USFWA, FY 2012					7,662.00			
NITCFTA, JARC Route 35 Shuttle, FY 2007	59,148.22					\$ (59,148.22)		59,148.22
NITCFTA, JARC Route 636 Shuttle, FFY 2007	49,828.00					59,147.27		149,828.00
NITCFTA, JARC Route 35 Shuttle, FY 2008	100,000.00					49,828.00		214,281.87
NITCFTA, JARC Route 636 Shuttle, FY 2008	1,488,354.00							290,009.06
NITCFTA, Frenhold SCAT Transfer Facility, FY 08-12								101,068.07
NITCFTA, JARC R 636 Shuttles, FFY 2009		240,000.00			1,274,072.33			410,138.04
NITC - FITA Section 5311, FY 2013			158,265.00	\$ 53,085.00				
NITC - FITA Section 5311, FY 2012	158,491.45	1,475,482.00			107,643.89			
NJ Transit - Casino CY 10	53,196.85				156,491.45			
NJ Transit - Casino CY 12	72,994.64				13,847.36		0.01	
NITC - Work First New Jersey, Project Income	15,522.18				1,177,691.08			
NITPA/NIT - MCTASTP Study, FY 2010	10,708.73						15,522.18	
NITPA - Borough of Red Bank, Improvements to CR 10, FY 2011	1,108.46						10,708.73	
NITPA - Borough of Red Bank, Improvements to CR 10, FY 2011	520,646.90						46,158.49	
NITPA/NIT - SRVW, FY 2012	120,687.74				20,097.07			
NITPA/NIT - SRVW, FY 2013-13	243,815.16						61,230.03	
NITPA/NIT - UPRW, Traffic Sign Inventory Assessment Program	133,000.00				222,718.08			
NITPA/NIT - STR, FY 2010 Design	381,809.02		123,822.00	30,855.50	23,659.20			133,000.00
NITPA/NIT - Bridge S-17 Design	98,726.50				63,657.33			131,078.30
NITPA/NIT - Atlantic Avenue Bridge, W-7	28,114.47				20,323.33			286,151.70
NITPA/NIT - Bridge Scoping Project, O-10	94,867.37				94,867.37			
NIDOT - 1000 Bridge Bond Program	28,177.32				8,748.21			
NIDOT - Dea Ed. Scoping Bridge S-31	29,512.24							
NIDOT - County Bridge Inspection, #BR-WBIS, 749/750	1,120,050.22				1,120,050.22			22,428.11
NIDOT - ARRA, IJC/SI, FY 2010	160,521.92				180,521.92			
NIDOT - ARRA, County Bridge MA-10, FY 2009	1,013,813.57							1,013,813.57
NIDOT - Transportation Trust Fund, Bridges W7, 8, and 9	168,167.64				69,462.86			902,653.06
NIDOT - FHWA, CRB Bridge (MA-14) (Design)	1,192,096.53				289,443.47			342,305.44
NIDOT - Bridge S-17, Row Acquisition	1,007,243.87		818,871.00		1,283,809.43			142,022.26
NIDOT - Traffic Sign Replacement/Upgrade	548,787.47				407,765.21			993,066.33
NIDOT - FY 10 Future Needs, Bridge MA-29	993,068.33				573,864.53			41,998.47
NIDOT - County Bridge Inspections, #BR-WBIS - #755/756	615,883.00				1,600,000.00			1,000,000.00
NIDOT - County Bridge W-33, FY 2011	1,000,000.00							12,426,000.00
NIDOT - County Bridge O-11, FY 2011	1,000,000.00							1,857,182.00
NIDOT Bridge S-17			12,426,000.00					
NIDOT Bridge MA-14 (ROW)			1,957,182.00					
NIDOT/ITF - 2004 ATP	87,222.86				87,222.86			
NIDOT/ITF - 2006 ATP	945,494.89				756,165.00			166,328.09
NIDOT/ITF - 2008 ATP	3,643,736.77				3,085,871.25			787,865.52
NIDOT/ITF - 2009 ATP	4,765,460.84				4,292,286.78			473,174.16
NIDOT/ITF - 2010 ATP	6,896,000.00				2,390,303.38			4,537,696.62
NIDOT/ITF - 2011 ATP	5,284,000.00				44,423.20			5,239,576.80
NIDOT - Traffic Sign Replacement/Upgrade	5,607.63							5,607.83
NIDOT - Bayshore Ferry Term, Phase 2A	32,162.86							30,170.87
NIDOT - Hells Mills Road Scoping Study	65,406.63				22,194.05			43,212.59
NIDOT/FHWA - Bayshore Ferry Parking	63,050.20							
NIDCFDYFS - Youth Detention Center CY 12, 10BRK		51,181.00						
NIDCFDYFS - Youth Detention Center CY 11, 11BRK		85,249.00						
NIDCFDYFS - H.S.A.C. CY 12		7,870.00						
NIDCFDYFS - Family Court, Grant-in-Aid CY 12								
NIDHS/DHHS - Special Initiative & Transportation Program, FY 2010	338.48							
NIDHS/DHHS - Special Initiative & Transportation Program, FY 2012	32,452.10				32,210.80			87,755.66
NIDHS/DHHS - Social Services for the Homeless CY 10, SH10013			90,395.00		2,827.32			338.48
NIDHS/DHHS - Social Services for the Homeless CY 11, SH11013					15,315.37			241.50
NIDHS/DHHS - Homeless CY 12	15,915.37				651,289.80			600.00
NIDHS/DHHS - Homeless TANF CY 12		593,806.00			194,488.50			42,606.20
NIDHS/DHHS - Disaster Liaison, FY 2012		196,289.00						600.50
NIDHS/DHHS - Project TransitionPath CY 12, ST20039	1,169.63		1,900.00		445,616.60			1,900.00
NIDHS/DHHS - Project TransitionPath CY 11, ST20039	3,871.70				1,188.10			32,974.26
NIDPS/DHHS - CIACC CY 12	58,730.72				3,946.16			11,013.31
NIDPS/DHHS - CIACC CY 11	78,741.80				35,942.69			33,240.07
NIDPS/DHHS - Victim of Crime Act, V-13-06	36,486.17				58,730.72			
NIDPS/DHHS - Victim of Crime Act, V-13-06					38,901.73			16,250.00
NIDPS/DHHS - Victim of Crime Act, V-13-06					24,715.00			133,000.96
NIDPS/DHHS - Victim of Crime Act, V-13-06					135,131.04			4,600.20
NIDPS/DHHS - Victim of Crime Act, V-13-06					75,399.80			71,898.00
NIDPS/DHHS - Victim of Crime Act, V-13-06					7,184.00			687.09
NIDPS/DHHS - Victim of Crime Act, V-13-06					586.24			
NIDPS/DHHS - Victim of Crime Act, V-13-06					77,727.63			
NIDPS/DHHS - Victim of Crime Act, V-13-06					19,154.28			66,415.72
NIDPS/DHHS - Victim of Crime Act, V-13-06					1,313.83			
NIDPS/DHHS - Victim of Crime Act, V-13-06					9,077.09			8,062.81
NIDPS/DHHS - Victim of Crime Act, V-13-06					11,467.30			
NIDPS/DHHS - Victim of Crime Act, V-13-06					11,608.77			
NIDPS/DHHS - Victim of Crime Act, V-13-06					3,185.87			
NIDPS/DHHS - Victim of Crime Act, V-13-06					9,447.80			
NIDPS/DHHS - Victim of Crime Act, V-13-06					22,223.44			
NIDPS/DHHS - Victim of Crime Act, V-13-06					47,822.27			24,095.70
NIDPS/DHHS - Victim of Crime Act, V-13-06					100,000.00			47,822.27
NIDPS/DHHS - Victim of Crime Act, V-13-06					19,682.71			89,224.28
NIDPS/DHHS - Victim of Crime Act, V-13-06					10,385.00			702.29
NIDPS/DHHS - Victim of Crime Act, V-13-06					2,635.78			145.56

COUNTY OF MONMOUTH, NEW JERSEY

FEDERAL AND STATE GRANT FUND

SCHEDULE OF FEDERAL AND STATE GRANTS - APPROPRIATED RESERVES

Year ended December 31, 2012

	Balance December 31, 2011	Budget	Transfer Appropriations By 49A:4-67	Matching Funds	Expended	Carryover	Refunded/ Cancelled	Balance December 31, 2012
NJDLPS/DCJ - LEOTEF, SFY 2010	12,021.00				12,021.00			
NJQAG/DLPS/DCJ - LEOTEF, SFY 2010, Part 2	11,867.00				7,218.34			4,668.66
NJQAG/DLPS/DCJ - LEOTEF, SFY 2010, Part 3	13,889.00				2,260.00			11,629.00
NJDLPS/DCJ - LEOTEF, SFY 2011, Part 1	22,245.00							22,245.00
NJQAG/DLPS/DCJ - LEOTEF, SFY 2011, Part 2	18,210.00							18,210.00
NJQAG/DLPS/DCJ - LEOTEF, SFY 2011, Part 3	13,380.00							13,380.00
NJDLPS/DCJ-LEOTF, SFY2012 Part 1		12,132.00			6,587.52			5,544.48
NJDLPS/DCJ-LEOTF, SFY2012 Part 2			10,914.00					10,914.00
NJDLPS/DCJ-LEOTF, SFY2012 Part 3			16,221.00					16,221.00
NJOHSP - HSGP, FFY 2009	753,218.53				753,218.53			
FEMA - Share Services - Shrewsbury River Flood Warning System	2,000.00	15,000.00						7,000.00
NJOHSP - UASI, FFY 2009	65,000.00				65,000.00			
NJOHSP - IECGP, FFY 2009	107,534.26				107,534.26			
NJDLPS/DSP/OEM - EMPG, FY 2012		15,000.00						15,000.00
NJSP/OEM - HSGP, FY 2010	634,248.81				281,967.09			352,281.72
NJOHSP - CARS-E Program Canine	6,417.85				6,417.85			
NJQAG/DLPS/DSP - CERT Utility Trailer, CY 2010	1,500.00				1,500.00			
NJDLPS/DSP/OEM Jur-Haz Mitigation Strategy FY11		300,000.00			40,447.31			259,552.69
NJOHSP - HSGP, FY 2011	456,484.50				312,207.58			144,276.94
PANYNJ - Bayshore Port Security Project	97,945.00				96,848.80		1,296.20	
NJDLPS/DHTS - Safe Cargo Donation	439.19							439.19
NJOHSP - HSGP FFY 12			232,417.96					232,417.96
NJQAG/DLPS/DSP EMPG/ESP FY 2010 & 2011			14,000.00					14,000.00
NJQAG/DLPS/DSP EMPG/EMAA FY 2012			75,900.00		55,000.00			20,900.00
NJOHSP - NJ Exchange Proj SFY 2012			9,000.00	9,000.00				19,000.00
NJQAG/DLPS/DSP EMOI FY 2010 & 2011			50,000.00					50,000.00
NJDLPS/DHTS - Safe Cargo Project FY 11		1,162.00			1,162.00			
NJQAG/DLPS/DHTS - Click It or Ticket, CY 2012			4,000.00		3,400.00		600.00	
NJDLPS/DHTS - DWI Task Force, FFY 2011	26,240.00				26,240.00			
NJJJC - State Community Partnership CY12	572,593.00				536,125.71			36,437.29
NJJJC - YSC, JDAI Innovations, CY2012	125,200.00				4,902.80			120,297.10
NJJJC - YSC, JDAI Innovations, CY2010	65,866.45				37,997.21			27,869.24
NJJJC - State Community Partnership CY11, SCP-11 PM/PS-13	34,760.24				34,756.24	24.00		
NJJJC - YSC, JDAI Innovations, CY2011	104,858.65				32,162.38			72,496.26
NJJJC - Family Court CY2012		258,865.00			213,314.09			45,550.91
NJJJC - Family Court CY2011, FC-10-13	65,985.81				65,985.81			
NJJJC - JAIBG, Year Fourteen, 11-13		54,169.00			54,169.00			
NJDEP - Clean Communities Program FY 2010	7,737.72							7,737.72
NJDEP - Clean Communities Program FY 2011	70,350.48				52,211.40			18,139.08
NJDEP - Recycling Program Plan - Donations, REC 94-13		9,090.00			7,800.00			9,090.00
NJDEP - Clean Communities CY 2012			93,942.21		24,832.08			69,110.13
NJDEP - WPBW/RSWMP PO 5800402	3,802.29				(2,957.90)	6,580.19		
NJDEP/OEC - Bayshore Waterfront Park Revetment 4201-07	750,000.00				517,422.09			232,577.91
NJDEP/DWM - 2010 Brookdale Rain Garden, RP10-110	21,702.97				7,931.96			13,771.01
NJDEP - Wreck Pond Stormwater Restoration, RP07-010	87,793.03				7,829.78			79,963.25
NJDEP - Ramenessin Study, 2007	965,121.08				57,426.64			907,694.44
NJDEP/DPF - ARRA, CSIP/BSF, Tree Program	176.00					176.00		
USEDA Comprehensive Economic Development Strategy		175,000.00			51,912.00			123,088.00
NJLWD - WIB, PY 2009	4,431.85				4,431.85			
NJLWD - BRAC/NEG, PY 09	13,476.93				13,476.93			
NJLWD - ARRA, DPN, PY 2009	5,706.85					5,706.85		
NJLWD - Financial Sector National Emergency Grant (NEG), PY09					(6,255.00)	6,255.00		
NJLWD - WIA, PY 2010, 873-10A/F	441,159.32				441,159.32			
NJLWD - TANF/GA, WFNJ, SFY 2011	125,412.79				125,412.79			
NJLWD - WNI, WLL, SFY11	48,354.03				5,188.03			41,166.00
NJLWD - WIA/WIB, PY 2010 (SPY 2011)	10,283.66				10,283.66			
NJLWD - WIA, PY 2011, 843-11A/F	2,173,586.23	211,817.75	424,680.00		1,805,520.13			1,004,963.85
NJLWD - WIB, WDPF, PY 2011, 643-11C	7,124.40				7,124.40			
NJLWD - NJBUILD, 2011-2012	4,000.00				2,886.08			1,113.92
NJLWD - TANF/GA, WFNJ, SFY 2012	1,524,806.41				1,141,012.32	257,560.00		126,334.09
NJLWD - WLL, PY 2011	161,122.86				112,251.86			48,871.00
NJLWD - BRAC/NEG, PY 2011	875,404.56				702,105.56	173,299.00		
NJLWD-WD Area Contract PY 2011			11,764.00		11,764.00			
NJLWD - WIA, Dislocated Worker/Disaster Mini-NEG, PY 2011	60,000.00				60,000.00			
NJLWD - WIA, Hurricane Irene Disaster NEG	180,193.00				47,444.53	118,981.00		15,767.47
NJLWD-WIA, PY 2012 Admin A, B, D, F			3,068,356.00		731,273.68			2,335,082.32
NJLWD - WIB, WDPF, PY 2012			24,520.00		8,027.54			16,501.46
NJLWD - Hurricane Sandy NEG PY 2012			1,262,871.00		9,468.86			1,253,402.14
NJLWD - TANF/GA, WFNJ, SFY 2013			1,638,056.00		242,975.99			1,395,080.01
NJLWD - WNI, WLL, PY 12			79,000.00		49,075.36			29,924.64
Donations - WIA/WIB Scholarship Fund	2,370.36				10,713.23			2,352.13
Donations - WIA/WIB, Alumni Awards Fund	1,221.78				2,250.00			
NJDARM - PARIS Grants Program	71,733.93				68,142.40	3,591.53		611.29
NJOIT/OETS - 9-1-1 PSAP General Assistance, FY 2008	16,285.80				15,674.51			19,820.00
NJDOS-DDE - HAVA, #10ELE006APA	63,499.00				27,158.80			36,340.20
Brookdale/WIB/WIA, Alumni Fund			39,640.00		19,820.00			19,820.00
NJLWD State Energy Sector Partnership FY 12		543,800.00			110,602.77			433,197.23
USHUD - Dover Twp/MCDS, HOPWA FY 2001	606.00				606.00			
USHUD - Dover Twp/MCDS, HOPWA FY 2003	8,826.65				8,826.65			
USHUD - Township of Woodbridge, HOPWA, 2004	818.68				818.68			
USHUD - Township of Woodbridge, HOPWA, 2005	7,450.00				7,450.00			
USHUD - Township of Woodbridge, HOPWA, 2006	1,000.00				1,000.00			
USHUD - Township of Woodbridge, HOPWA, 2009	217,217.31				(18,489.63)			235,716.64

COUNTY OF MONMOUTH, NEW JERSEY

FEDERAL AND STATE GRANT FUND

SCHEDULE OF FEDERAL AND STATE GRANTS - APPROPRIATED RESERVES

Year ended December 31, 2012

	Balance December 31, 2011	Budget	Transfer Appropriations By 40A:4-8.7	Matching Funds	Expended	Carryover	Refunded/ Cancelled	Balance December 31, 2012
USHUD - Township of Edison, HOPWA, 2010	2,901.75				2,901.75			
USHUD - Township of Edison, HOPWA, 2011	406,904.00				406,984.00			
USHUD - Township of Edison, HOPWA, 2012			491,398.09		71,532.00			419,866.09
USDOJ/ARMY - Adult Shelter - Fort Monmouth, FY 2011	7,698.98				7,698.98			
USDOJ/ARMY - Adult Shelter - Fort Monmouth, FY 2012	70,000.00				18,581.35			51,418.65
USDOJ/OJP - ARRA, FY 2009 JAG, Local Solicitation	104,660.42				101,286.89			3,373.53
USDOJ/OJP - SCAR, FFY 2012			513,354.00		513,354.00			
USDOJ/OJP - BVR, FY 2010	10,598.75				10,598.75			
USDOJ/OJP - BVR, FY 2011	9,966.75				9,966.75			
USDOJ/OJP - BVR, FY 2012			908.08					908.08
USDJ/MS - JLEO, FY 2012, JLEO-12-0080	17,000.00				17,000.00			
USDOE - ARRA, EECBG	1,655,041.12				1,365,107.42			289,933.70
USEPA - Wash Facility/Fueling Station, XP-97206511	485,000.00				485,000.00			
Earle - MCMEC, FY 2011, #N40085-11-M-8406	13,300.00		13,300.00		13,300.00			13,300.00
Rutgers - MCMEC, Asian Tiger Mosquito Control	92,721.53				92,721.53			
Rutgers - MCMEC, Asian Tiger Mosquito Control, DWFP Grant	10,014.56				5,862.66		4,151.90	
County Clerk - ISA, DSMS, E-Recording	285,833.00	73,000.00	174,000.00		532,833.00			
Mon Cty Municipalities-ISA, OPRS-RIM Maint			70,929.83		36,750.00			34,179.83
NCA - MCCAC Training, FY 2011			10,000.00		10,000.00			
NCA - MCCAC Training, CY 2010	4,709.47				4,709.47			
Donations - Monmouth County Sheriff's K-9 Unit	1,821.25	350.00	300.00					2,471.25
Donations - GPU Monmouth County Emergency Management	19.25						19.25	
NJNG - Project Lifesaver for Autism	1,038.18							1,038.18
NJNG (Donations) - Triad Project	300.00							300.00
NJ Natural Gas - Climate Corps Fellow 2012			12,500.00		12,112.01			387.99
Donations - Consumer Bowl			900.00		816.10			283.90
Donations - Monmouth County Map Project	9,000.00				9,000.00			
Donations - Economic Dev/Tourism Project	14,317.21				1,000.00			13,317.21
MCI - Monmouth 4-H Cares, FY 09	2,299.00						2,299.00	
MCI - Monmouth 4-H Cares, CY 09	19,400.34						19,400.34	
	<u>\$ 90,609,583.83</u>	<u>\$ 11,130,350.75</u>	<u>\$ 26,427,542.24</u>	<u>\$ 93,040.50</u>	<u>\$ 41,485,611.80</u>	<u>\$ 0.00</u>	<u>\$ 1,260,705.03</u>	<u>\$ 45,419,209.49</u>
Reference	A	A-3	A-3	A-3,2-A	2-A	13-A		
Reserve for Grants - Appropriated	A							\$ 33,978,858.78
Encumbrances Payable	A							11,440,350.73
								<u>\$ 45,419,209.49</u>
Federal and State Grants Receivable	12-A						\$ 1,169,121.57	
Cancellation To Current Fund - Cash Disbursements	2-A						<u>91,583.46</u>	
							<u>\$ 1,260,705.03</u>	

COUNTY OF MONMOUTH, NEW JERSEY

FEDERAL AND STATE GRANT FUND

SCHEDULE OF FEDERAL AND STATE GRANTS - UNAPPROPRIATED RESERVES

Year ended December 31, 2012

	Balance December 31, <u>2011</u>	Budget/ Appropriated <u>Reserves</u>	Cash <u>Received</u>	Balance December 31, <u>2012</u>
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 2011	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		
APG/OOA Project Income/Refunds from 2012			\$ 16,820.00	\$ 16,820.00
Receipts from 2012 Project Income Recycling Workshops - NJDEP			5,950.00	5,950.00
Unanticipated Interest Received for the WIA account 2012			21.52	21.52
ISA - RIM Maintenance (10 Monmouth County Municipalities)			23,600.00	23,600.00
Donations - Sheriff's Office K-9 Unit			50.00	50.00
	<u>\$ 106,908.75</u>	<u>\$ 106,908.75</u>	<u>\$ 46,441.52</u>	<u>\$ 46,441.52</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, 2012

	<u>Reference</u>	<u>2012</u>	<u>2011</u>
Balance, December 31, 2011	B		\$ 114,547,714.81
Increased By:			
HUD Relocation Assistance Programs	2-B	\$ 19,894,023.79	
HUD Community Development Block Grants	3-B	3,600,770.04	
HUD Home Investment Grants	4-B	1,645,260.26	
HUD Shelter Plus Care Grants Receivable	5-B	255,257.00	
Health Grants	6-B	1,566,947.99	
HUD Homeward Bound Grants Receivable	7-B	1,261,184.00	
ARRA Grants	9-B	179,468.24	
Taxes Receivable	10-B	32,254,830.66	
Reserve for:			
HUD Relocation Assistance Programs	11-B	209,074.09	
Community Development Block Grants	12-B	2,333.33	
HUD Home Investment Grants	14-B	28,103.10	
HUD Shelter Plus Care	15-B	741.00	
Temporary Assistance To Needy Families	17-B	4,267,952.82	
Other Trust Fund Reserves	18-B	149,250,198.98	
Retiree Benefits	19-B	<u>564,180.45</u>	
			<u>214,980,325.75</u>
			329,528,040.56
Decreased By:			
Reserve for:			
HUD Relocation Assistance Programs	11-B	22,851,045.55	
Community Development Block Grants	12-B	3,590,300.01	
ARRA Grants	13-B	61,239.83	
HUD Home Investment Grants	14-B	1,639,451.87	
HUD Shelter Plus Care	15-B	398,119.00	
HUD Homeward Bound Grants	16-B	1,257,269.00	
Temporary Assistance To Needy Families	17-B	4,259,291.25	
Other Trust Fund Reserves	18-B	197,223,842.15	
Retiree Benefits	19-B	<u>546,944.01</u>	
			<u>231,827,502.67</u>
Balance, December 31, 2012	B		<u>\$ 97,700,537.89</u>

COUNTY OF MONMOUTH, NEW JERSEY

TRUST FUND

SCHEDULE OF ACCOUNTS RECEIVABLE
HUD RELOCATION ASSISTANCE PROGRAMS

Year ended December 31, 2012

	<u>Reference</u>	
Balance, December 31, 2011	B	\$ 7,015,911.20
Increased By:		
Receivables	11-B	<u>20,809,472.00</u>
		27,825,383.20
Decreased By:		
Receipts	1-B	<u>19,894,023.79</u>
Balance, December 31, 2012	B	<u><u>\$ 7,931,359.41</u></u>

COUNTY OF MONMOUTH, NEW JERSEY

TRUST FUND

SCHEDULE OF ACCOUNTS RECEIVABLE
COMMUNITY DEVELOPMENT BLOCK GRANTS

Year ended December 31, 2012

	<u>Reference</u>	
Balance, December 31, 2011	B	\$ 4,700,414.49
Increased By:		
Community Development Block Grant	12-B	<u>2,407,037.00</u>
		7,107,451.49
Decreased By:		
Receipts	1-B	<u>3,600,770.04</u>
Balance, December 31, 2012	B	<u>\$ 3,506,681.45</u>

COUNTY OF MONMOUTH, NEW JERSEY

TRUST FUND

SCHEDULE OF HUD HOME INVESTMENT GRANT RECEIVABLES

Year ended December 31, 2012

	<u>Reference</u>	
Balance, December 31, 2011	B	\$ 4,810,135.85
Increased By:		
Home Investment Grants	14-B	<u>1,161,946.00</u>
		5,972,081.85
Decreased By:		
Receipts	1-B	<u>1,645,260.26</u>
Balance, December 31, 2012	B	<u><u>\$ 4,326,821.59</u></u>

COUNTY OF MONMOUTH, NEW JERSEY

TRUST FUND

SCHEDULE OF HUD SHELTER PLUS CARE GRANT RECEIVABLES

Year ended December 31, 2012

	<u>Reference</u>		
Balance, December 31, 2011	B		\$ 1,760,323.00
Increased By:			
Grants	15-B		<u>1,752,976.00</u>
			3,513,299.00
Decreased By:			
Receipts	1-B	\$ 255,257.00	
Grants Cancelled	15-B	<u>653,256.00</u>	
			<u>908,513.00</u>
Balance, December 31, 2012	B		<u>\$ 2,604,786.00</u>

COUNTY OF MONMOUTH, NEW JERSEY

TRUST FUND

SCHEDULE OF HEALTH GRANT RECEIVABLES

Year ended December 31, 2012

	<u>Reference</u>		
Balance, December 31, 2011	B		\$ 1,141,065.31
Increased By:			
Accounts Receivable	18-B		<u>1,046,485.50</u>
			2,187,550.81
Decreased By:			
Receipts	1-B	\$ 1,566,947.99	
Grants Cancelled	18-B	<u>224,647.32</u>	
			<u>1,791,595.31</u>
Balance, December 31, 2012	B		<u>\$ 395,955.50</u>

COUNTY OF MONMOUTH, NEW JERSEY

TRUST FUND

SCHEDULE OF HUD HOMEWARD BOUND GRANT RECEIVABLES

Year ended December 31, 2012

	<u>Reference</u>		
Balance, December 31, 2011	B		\$ 679,518.00
Increased By:			
Grant Award	16-B		<u>1,749,588.00</u>
			2,429,106.00
Decreased By:			
Receipts	1-B	\$ 1,261,184.00	
Grants Cancelled	16-B	<u>354,557.00</u>	
			<u>1,615,741.00</u>
Balance, December 31, 2012	B		<u>\$ 813,365.00</u>

COUNTY OF MONMOUTH, NEW JERSEY

TRUST FUND

SCHEDULE OF HUD EMERGENCY SHELTER GRANT RECEIVABLES

Year ended December 31, 2012

	<u>Reference</u>	
Balance, December 31, 2011	B	\$ 187,975.23
Increased By:		
Accounts Receivable	18-B	<u>236,289.00</u>
Balance, December 31, 2012	B	<u>\$ 424,264.23</u>

COUNTY OF MONMOUTH, NEW JERSEY

TRUST FUND

SCHEDULE OF HUD AMERICAN RESOURCE RECOVERY ACT RECEIVABLE

Year ended December 31, 2012

	<u>Reference</u>	
Balance, December 31, 2011	B	\$ 179,468.24
Decreased By:		
Receipts	1-B	<u>179,468.24</u>
Balance, December 31, 2012	B	<u><u>\$ 0.00</u></u>

COUNTY OF MONMOUTH, NEW JERSEY

TRUST FUND

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

Year ended December 31, 2012

	<u>Reference</u>	<u>Total</u>	<u>Library Fund</u>	<u>Health Fund</u>	<u>Open Space Fund</u>
Balance, December 31, 2011	B	\$ <u>121,318.09</u>	\$ <u>47,991.79</u>	\$ <u>6,906.40</u>	\$ <u>66,419.90</u>
Increased By:					
2012 Tax Levy		32,133,512.57	12,350,000.00	2,250,000.00	17,533,512.57
Levy for Added and Omitted Taxes		<u>137,639.58</u>	<u>55,667.59</u>	<u>8,901.40</u>	<u>73,070.59</u>
106	10-B	<u>32,271,152.15</u>	<u>12,405,667.59</u>	<u>2,258,901.40</u>	<u>17,606,583.16</u>
		<u>32,392,470.24</u>	<u>12,453,659.38</u>	<u>2,265,807.80</u>	<u>17,673,003.06</u>
Decreased By:					
2012 Tax Levy		32,133,512.57	12,350,000.00	2,250,000.00	17,533,512.57
Levy for Added and Omitted Taxes		<u>121,318.09</u>	<u>47,991.79</u>	<u>6,906.40</u>	<u>66,419.90</u>
Prior Year Received in 2012					
	1-B,18-B	<u>32,254,830.66</u>	<u>12,397,991.79</u>	<u>2,256,906.40</u>	<u>17,599,932.47</u>
Balance, December 31, 2012	B	\$ <u><u>137,639.58</u></u>	\$ <u><u>55,667.59</u></u>	\$ <u><u>8,901.40</u></u>	\$ <u><u>73,070.59</u></u>

COUNTY OF MONMOUTH, NEW JERSEY

TRUST FUND

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

Year ended December 31, 2012

	<u>Reference</u>	<u>Total</u>	<u>Appropriations</u>	<u>Funds Escrow</u>
Balance, December 31, 2011	B	<u>\$ 10,639,577.85</u>	<u>\$ 10,324,225.07</u>	<u>\$ 315,352.78</u>
Increased By:				
Receipts	1-B	209,074.09	95,326.23	113,747.86
Receivables and Spending Reserves	2-B	<u>20,809,472.00</u>	<u>20,809,472.00</u>	<u> </u>
		<u>21,018,546.09</u>	<u>20,904,798.23</u>	<u>113,747.86</u>
		31,658,123.94	31,229,023.30	429,100.64
Decreased By:				
Disbursements	1-B	<u>22,851,045.55</u>	<u>22,714,185.79</u>	<u>136,859.76</u>
Balance, December 31, 2012	B	<u><u>\$ 8,807,078.39</u></u>	<u><u>\$ 8,514,837.51</u></u>	<u><u>\$ 292,240.88</u></u>

COUNTY OF MONMOUTH, NEW JERSEY

TRUST FUND

SCHEDULE OF COMMUNITY DEVELOPMENT BLOCK GRANTS AUTHORIZATION RESERVES

Year ended December 31, 2012

	Balance, December 31, <u>2011</u>	Transferred Allocation	<u>Receipts</u>	<u>Disbursements</u>	Balance, December 31, <u>2012</u>
Twenty-Fourth Year - 1998	\$ 25,356.64	\$ (25,356.64)			
Thirtieth Year - 2004	975.23	(975.23)			
Thirty-First Year - 2005	26,368.46	(712.00)		\$ 166.99	\$ 25,489.47
Thirty-Second Year - 2006	1,650.11				1,650.11
Thirty-Third Year - 2007	149,109.38	(98,297.00)			50,812.38
Thirty-Fourth Year - 2008	380,145.02	(64,173.64)		49,335.00	266,636.38
¹⁰⁸ Thirty-Fifth Year - 2009	627,707.43	(73,650.44)		172,314.58	381,742.41
Thirty-Sixth Year - 2010	1,765,927.86	(62,025.85)		1,170,497.83	533,404.18
Thirty-Seventh Year - 2011	2,637,505.11		\$ 2,333.33	2,082,629.20	557,209.24
Thirty-Eighth Year - 2012		2,732,227.80		115,356.41	2,616,871.39
	<u>\$ 5,614,745.24</u>	<u>\$ 2,407,037.00</u>	<u>\$ 2,333.33</u>	<u>\$ 3,590,300.01</u>	<u>\$ 4,433,815.56</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, 2012

<u>Year</u>	Balance, December 31, <u>2011</u>	<u>Disbursements</u>	Balance, December 31, <u>2012</u>
Community Development Grant	\$ 76,178.09	\$ 53,290.65	\$ 22,887.44
Homeless Prevention - Rental Assistance	<u>7,949.18</u>	<u>7,949.18</u>	<u> </u>
	<u>\$ 84,127.27</u>	<u>\$ 61,239.83</u>	<u>\$ 22,887.44</u>
<u>Reference</u>	B	1-B	B

COUNTY OF MONMOUTH, NEW JERSEY

TRUST FUND

SCHEDULE OF HUD - HOME INVESTMENT GRANTS RESERVE

Year ended December 31, 2012

	<u>Reference</u>		
Balance, December 31, 2011	B		\$ 4,880,794.25
Increased By:			
Receipts (Reimbursements)	1-B	\$ 28,103.10	
Accounts Receivable	4-B	<u>1,161,946.00</u>	
			<u>1,190,049.10</u>
			6,070,843.35
Decreased By:			
Disbursements	1-B		<u>1,639,451.87</u>
Balance, December 31, 2012	B		<u>\$ 4,431,391.48</u>

COUNTY OF MONMOUTH, NEW JERSEY

TRUST FUND

SCHEDULE OF HUD SHELTER PLUS CARE RESERVE

Year ended December 31, 2012

	<u>Reference</u>		
Balance, December 31, 2011	B		\$ 1,751,013.00
Increased By:			
Grant Award	5-B	\$ 1,752,976.00	
Refund	1-B	<u>741.00</u>	
			<u>1,753,717.00</u>
			3,504,730.00
Decreased By:			
Disbursements	1-B	398,119.00	
Grants Cancelled	5-B	<u>653,256.00</u>	
			<u>1,051,375.00</u>
Balance, December 31, 2012	B		<u><u>\$ 2,453,355.00</u></u>

COUNTY OF MONMOUTH, NEW JERSEY

TRUST FUND

SCHEDULE OF HUD HOMEWARD BOUND GRANT RESERVE

Year ended December 31, 2012

	<u>Reference</u>		
Balance, December 31, 2011	B		\$ 652,144.00
Increased By:			
Grant Award	7-B		<u>1,749,588.00</u>
			2,401,732.00
Decreased By:			
Disbursements	1-B	\$ 1,257,269.00	
Cancelled Grants	7-B	<u>354,557.00</u>	
			<u>1,611,826.00</u>
Balance, December 31, 2012	B		<u><u>\$ 789,906.00</u></u>

COUNTY OF MONMOUTH, NEW JERSEY

TRUST FUND

SCHEDULE OF TEMPORARY ASSISTANCE TO NEEDY FAMILIES

Year ended December 31, 2012

	<u>Reference</u>	
Balance, December 31, 2011	B	\$ 459,693.74
Increased By:		
Receipts	1-B	<u>4,267,952.82</u>
		4,727,646.56
Decreased By:		
Disbursements	1-B	<u>4,259,291.25</u>
Balance, December 31, 2012	B	<u><u>\$ 468,355.31</u></u>

COUNTY OF MONMOUTH, NEW JERSEY

TRUST FUND

SCHEDULE OF OTHER TRUST FUND RESERVES

Year ended December 31, 2012

	Balance, December 31, <u>2011</u>	Receipts/ <u>Transfers</u>	<u>Disbursements</u>	Balance, December 31, <u>2012</u>
Tax Board Dedicated Revenue - Filing Fees	\$ 0.75	\$ 40,000.00	\$ 34,394.72	\$ 5,606.03
Accumulated Absence TR-PR CNTY	215,310.01	495,000.00	680,436.43	29,873.58
Accumulated Absence TR-PR DDS	225,273.78	105,000.00	203,210.65	127,063.13
County Clerk Dedicated Recording Fees	1,968,805.08	527,739.56	674,119.32	1,822,425.32
Sheriff's Office Dedicated Revenue	50,676.07	49,342.02	36,953.04	63,065.05
Surrogate Office - Dedicated Revenue	220,427.02	32,626.00		253,053.02
Tax Board Dedicated Revenue	478,086.44	326,730.00	344,806.68	460,009.76
Weights and Measures Dedicated Revenue	406,969.07	133,159.50	390,123.03	150,005.54
MCCC/GLT Gifts	8,760.63	1,780.96	2,888.76	7,652.83
MCCC/JLM Gifts	871.21	500.00		1,371.21
Federal Forfeiture Sharing Fund - US Treasury	754,506.46	384,671.99	117,886.76	1,021,291.69
MCPO - Lost, Found and Abandoned Property	21,372.10			21,372.10
Federal Forfeiture Sharing Fund	470,359.08	224,140.36	143,270.62	551,228.82
MCPO Asset Management Account (AMA)	22,382.74	57,673.20	38,046.87	42,009.07
MCPO Law Enforcement Trust Account	2,080,628.30	99,595.88	212,218.82	1,968,005.36
MCPO Seized Asset Trust Account (SATA)	3,357,531.49	692,267.54	369,785.58	3,680,013.45
MCSO Law Enforcement Trust Fund	33,909.55	15,335.25	20,357.79	28,887.01
PLETF - 10% Fund	14,512.92	18,545.53	24,209.77	8,848.68
Allenwood Hospital - Special Account	5,000.00			5,000.00
MC AVA	22,861.09		22,861.09	
Snow Removal - Dedication by Rider	2,263,283.33		338,128.36	1,925,154.97
MC Tuberculosis Control Board	97,182.35	21,986.14	11,213.86	107,954.63
Motor Vehicle Fines for Roads and Bridges	7,097,490.08	5,002,904.36	6,729,783.61	5,370,610.83
Recreation Commission Donations Reserve Account	105,196.37	10,085.83	1,239.00	114,043.20
Reserve - Parks Donation/Seitz Estate	176,667.26	1,245,491.18	49,750.00	1,372,408.44
Res. A. Parker TB Trust Fund	47,827.56	3,771.33		51,598.89
Pension Fund Reserve	201,204.54		65,557.56	135,646.98
Insurance NJ UIB Compensation		1,117,888.78	1,117,888.78	
NJDOL - NJ EWDA/HCRA of 1992	20,157.99	407,725.43	403,240.68	24,642.74
NJFLI - Payroll Deduction County	2,845.84	76,745.88	74,953.62	4,638.10

COUNTY OF MONMOUTH, NEW JERSEY

TRUST FUND

SCHEDULE OF OTHER TRUST FUND RESERVES

Year ended December 31, 2012

	Balance, December 31, <u>2011</u>	Receipts/ <u>Transfers</u>	<u>Disbursements</u>	Balance, December 31, <u>2012</u>
Health Care IAA Flexible Spending FY 12/13		98,777.00	75,967.52	22,809.48
Health Care IAA Flexible Spending FY 11/12	18,695.08	119,605.90	131,936.71	6,364.27
Health Care IAA Flexible Spending FY 10/11	13,311.93		1,760.01	11,551.92
Health Care IAA Flexible Spending FY 09/10	8,820.98		(134.70)	8,955.68
Health Care IAA Flexible Spending FY 08/09	63.00			63.00
Horizon BC/BS - Admin	207,024.32	800,000.00	920,539.91	86,484.41
Horizon BC/BS - Claims	1,067,539.76	30,126,495.75	29,295,157.20	1,898,878.31
Qualcare Inc. - Admin	75,469.00	100,000.00	130,952.00	44,517.00
Qualcare Inc. - Claims	277,825.75	2,788,595.99	2,751,178.74	315,243.00
IAA - Claims	13,916.28	7,991,336.01	7,202,266.41	802,985.88
IAA - Claims DSS	516,217.13	2,425,291.72	2,694,777.42	246,731.43
Qualcare Inc - Claims DSS		347,810.04	319,478.75	28,331.29
Horizon BC/BS - Claims DSS		4,307,925.87	3,675,609.37	632,316.50
Horizon BC/BS - Admin DSS		149,921.33	117,796.42	32,124.91
Qualcare Inc - Admin DSS		12,740.00	11,430.00	1,310.00
MCIA Rental Payments		4,714,958.26	4,714,958.26	
Open Space Preservation Acquisition	22,736,071.78	8,014,911.77	19,172,874.54	11,578,109.01
Open Space Preservation Development	7,664,135.22	3,044,241.08	4,137,532.44	6,570,843.86
Cooperative Municipal Projects	8,204,751.63	2,000,000.00	931,583.85	9,273,167.78
Farmland Preservation - Acq.	5,952,649.16	2,166,498.55	1,345,063.00	6,774,084.71
MC Open Space Tax Deposit Account		17,533,512.57	17,533,512.57	
Contractor Cash Deposits Highway Department	5,097.00	5,427.50	2,587.50	7,937.00
Contractor Deposits Highway Department	104,695.73	47,258.00	19,814.00	132,139.73
Planning Board Performance Bond Deposits	2,874,277.80	49,967.58	29,728.59	2,894,516.79
Planning Board Performance Bond Refundable	1,120,370.18	93,549.33	136,931.73	1,076,987.78
Mount Laurel Rehabilitation - Manalapan	209,326.50		61,497.00	147,829.50
Mount Laurel Rehabilitation - Belmar	69,337.00		68,292.00	1,045.00
Mount Laurel Rehabilitation - Long Branch	5,812.73			5,812.73
Mount Laurel Rehabilitation - Manasquan	228,882.00		65,750.00	163,132.00
Mount Laurel Rehabilitation - Spring Lake	170,926.00			170,926.00
Mount Laurel Rehabilitation - Wall	498.00			498.00
Mount Laurel Rehabilitation - Eatontown	193,000.00	16,150.00	53,325.00	155,825.00
Mount Laurel Rehabilitation - Aberdeen	87,425.00		87,119.00	306.00
Mount Laurel Rehabilitation - Freehold Twp.	149,325.00	90,300.00	74,015.00	165,610.00
Mount Laurel Rehabilitation - Englishtown Boro		23,100.00		23,100.00
Mount Laurel Rehabilitation - Farmingdale		25,100.00		25,100.00
Reserve for Auto Self Insurance MCDSS	169,823.50		1,060.17	168,763.33
Reserve for Liability Self Insurance MCDSS	188,500.00			188,500.00
Self Insurance Retention Variable Liability Coverage	2,798,798.33	1,780,363.70	1,636,600.93	2,942,561.10
Development Agreement Monmouth Shores/Wall (CRs47)		600,000.00	600,000.00	

COUNTY OF MONMOUTH, NEW JERSEY

TRUST FUND

SCHEDULE OF OTHER TRUST FUND RESERVES

Year ended December 31, 2012

	Balance, December 31, <u>2011</u>	<u>Receipts/ Transfers</u>	<u>Disbursements</u>	Balance, December 31, <u>2012</u>
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
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	5,313.00	60,434.82	65,274.82	473.00
Reserve for Trust Escrow	1,582,362.75	51,596,808.09	51,341,586.65	1,837,584.19
Reserve for Trust A/C Control MCDSS	219,022.18	3,188,211.27	3,166,866.19	240,367.26
MCDSS - WFNJ/GA		1,701,741.48	1,701,741.48	
County Park System: Resale of Merchandise	10,859,367.61	7,649,562.87	7,715,832.72	10,793,097.76
Reserve - HUD, Emergency Shelter	90,480.97	236,289.00	115,802.61	210,967.36
County Library Fund	18,087,344.81	12,926,013.30	17,781,274.63	13,232,083.48
County Health Fund	<u>2,706,398.65</u>	<u>4,864,198.64</u>	<u>5,451,823.63</u>	<u>2,118,773.66</u>
	<u>\$ 110,918,518.37</u>	<u>\$ 182,787,804.14</u>	<u>\$ 197,448,489.47</u>	<u>\$ 96,257,833.04</u>

	<u>Reference</u>	B	1-B	B
Receipts/Disbursements	1-B		\$ 149,250,198.98	\$ 197,223,842.15
USHUD Emergency Shelter	8-B		236,289.00	
County Taxes	10-B		32,254,830.66	
Health Grants	6-B		<u>1,046,485.50</u>	<u>224,647.32</u>
			<u>\$ 182,787,804.14</u>	<u>\$ 197,448,489.47</u>

COUNTY OF MONMOUTH, NEW JERSEY

TRUST FUND

SCHEDULE OF RESERVE FOR RETIREES HEALTH BENEFITS

Year ended December 31, 2012

	<u>Reference</u>	
Balance, December 31, 2011	B	\$ 21,912.41
Increased By:		
Receipts	1-B	<u>564,180.45</u>
		586,092.86
Decreased By:		
Disbursements	1-B	<u>546,944.01</u>
Balance, December 31, 2012	B	<u><u>\$ 39,148.85</u></u>

GENERAL CAPITAL FUND

SCHEDULES

COUNTY OF MONMOUTH, NEW JERSEY

GENERAL CAPITAL FUND

SCHEDULE OF CASH

Year ended December 31, 2012

	<u>Reference</u>		
Balance, December 31, 2011	C		\$ 80,382,535.00
Increased By Receipts:			
Budget Appropriations:			
Capital Improvement Fund	15-C	\$ 2,000,000.00	
Premium on Sale of Bonds	C-1	7,047,365.45	
Municipal Easements	3-C	2,137,413.24	
Accounts Receivable - State Agencies	5-C	1,331,692.00	
General Serial Bonds	8-C	82,000,000.00	
County College Serial Bonds - State Share	9-C	4,250,000.00	
County College Serial Bonds - County Share	9a-C	4,250,000.00	
County Vocational Bonds	10a-C	1,000,000.00	
Improvement Authorizations	13-C	1,000,000.00	
County College Bond Interest Payable	14-C	7,509.38	
Reserve for Installment Purchase Agreement	16-C	<u>127,513.65</u>	
			<u>105,151,493.72</u>
			185,534,028.72
Decreased By Disbursements:			
Fund Balance	C-1	2,500,000.00	
Improvement Authorizations	13-C	<u>78,883,852.57</u>	
			<u>81,383,852.57</u>
Balance, December 31, 2012	C		<u>\$ 104,150,176.15</u>

COUNTY OF MONMOUTH, NEW JERSEY

GENERAL CAPITAL FUND

SCHEDULE OF ANALYSIS OF CASH AND INVESTMENTS

Year ended December 31, 2012

	Balance December 31, <u>2012</u>
Fund Balance	\$ 11,575,341.16
Capital Improvement Fund	506,261.72
Reserve for Installment Purchase Agreement	775,126.15
Reserve for Insurance - Open Space Fund	1,601,377.00
Reserve for Scrip Redemption	1,508.63
Interest Due State of New Jersey	7,509.38
Accounts Receivable - Municipal	(2,790,938.07)
Accounts Receivable - State Agencies	(8,806,897.75)

<u>Ordinance Number</u>	<u>Improvement Authorizations</u>	
94-01	Various Capital Improvements	6,481.71
97-03	Various Capital Improvements	123,815.18
98-01	Various Capital Improvements	928,244.09
99-01	Various Capital Improvements	1,284,498.87
02-02	Various Capital Improvements	948,236.72
03-01	Various Capital Improvements	1,055,484.46
04-01	Various Capital Improvements (Incl. 05-02, BCC)	1,473,794.30
05-03	Various Capital Improvements	1,900,659.81
05-101	Various Capital Improvements - Buildings and Grounds	62,317.50
06-02	Various Capital Improvements	1,549,756.84
06-03	Various Capital Improvements	12,675.95
07-03	Various Capital Improvements	2,369,275.31
07-06	Acquisition of Real Property - Freehold Township	9,000.00
07-07	Various Capital Improvements	24,549.81
08-02	Various Capital Improvements	704,395.69
08-03	Various Capital Improvements	13,178,611.15
09-02	Various Capital Improvements	25,010,714.87
09-04	Various Capital Improvements	762,631.98
10-01	Improvements Monmouth County Vocational School	706,245.09
10-02	Various Capital Improvements	9,937,967.92
10-04	Acquisition Equipment/Road Overlay	3,302,979.95
10-05	Trunk Radio System	6,811,707.12
11-01	Public Safety Communications System	15,753.20
12-01	Acq. Land - Recreation, Conservation, Farmland	4,668,392.32
12-02	Improvements to BCC Facilities	8,017,207.63
12-03	Equipment & Infrastructure Improvements - VoTech	500,000.00
12-05	Various Capital Improvements	10,696,368.56
12-06	Acq. Equipment (IT/Parks)	1,551,211.42
12-07	Acq. Equipment (Public Works/Parks)	3,667,910.48
		<u>\$ 104,150,176.15</u>

COUNTY OF MONMOUTH, NEW JERSEY

GENERAL CAPITAL FUND

SCHEDULE OF MUNICIPAL EASEMENTS RECEIVABLE

Year ended December 31, 2012

	<u>Reference</u>	
Balance, December 31, 2011	C	\$ 4,928,351.31
Decreased By:		
Cash Received	1-C	<u>2,137,413.24</u>
Balance, December 31, 2012	C	<u>\$ 2,790,938.07</u>

COUNTY OF MONMOUTH, NEW JERSEY

GENERAL CAPITAL FUND

SCHEDULE OF DUE FROM OPEN SPACE TRUST FUND

Year ended December 31, 2012

	<u>Reference</u>	
Balance, December 31, 2011	C	\$ 1,704,724.00
Decreased By:		
Open Space Trust	17-C	<u>103,347.00</u>
Balance, December 31, 2012	C	<u>\$ 1,601,377.00</u>

COUNTY OF MONMOUTH, NEW JERSEY

GENERAL CAPITAL FUND

SCHEDULE OF ACCOUNTS RECEIVABLE - STATE AGENCIES

Year ended December 31, 2012

	<u>Reference</u>	<u>Total</u>	<u>Agricultural Commission</u>	
			<u>08-03</u>	<u>09-02</u>
Balance, December 31, 2011	C	\$ 8,537,212.75	\$ 5,315,558.55	\$ 3,221,654.20
Decreased By:				
Receipts	1-C	<u>1,331,692.00</u>	<u>1,331,692.00</u>	<u> </u>
Balance, December 31, 2012	C	<u>\$ 7,205,520.75</u>	<u>\$ 3,983,866.55</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, 2012

	<u>Reference</u>		
Balance, December 31, 2011	C		\$ 357,444,298.59
Increased By:			
Transferred From Deferred Charges			
To Future Taxation - Unfunded:			
General Improvements	8-C	\$ 82,000,000.00	
County College Improvements	9a-C	4,250,000.00	
County Vocational School Improvements	10a-C	<u>1,000,000.00</u>	
			<u>87,250,000.00</u>
			444,694,298.59
Decreased By:			
Budget Appropriations and Refunded:			
General Obligation Bonds	8-C	37,120,000.00	
County College Bonds - County Share	9a-C	225,000.00	
Public School Facilities Loan Program	10-C	277,993.62	
County Vocational Bonds	10a-C	600,000.00	
Green Acres Trust Loan - Other Programs	11-C	<u>1,027,719.01</u>	
			<u>39,250,712.63</u>
Balance, December 31, 2012	C		<u>\$ 405,443,585.96</u>

COUNTY OF MONMOUTH NEW JERSEY

GENERAL CAPITAL FUND

SCHEDULE OF DEFERRED CHARGES TO FUTURE TAXATION - UNFUNDED

Year ended December 31, 2012

<u>Ordinance Number</u>	<u>Improvement Description</u>	<u>Balance December 31, 2011</u>	<u>Increased By 2012 Authorizations</u>	<u>Bonds Issued</u>	<u>Transfers/ Cancelled</u>	<u>Balance December 31, 2012</u>
98-01	Various Capital Improvements	\$ 300,000.00		\$ 300,000.00		
99-01	Various Capital Improvements	600,000.00				\$ 600,000.00
00-01	Various Capital Improvements	14,000.00			\$ 14,000.00	
02-02	Various Capital Improvements	620,000.00		500,000.00		120,000.00
03-01	Various Capital Improvements	50,000.00			50,000.00	
04-01	Various Capital Improvements	859,000.00			500,000.00	359,000.00
05-03	Various Capital Improvements	2,899,000.00		115,000.00	10,000.00	2,774,000.00
06-02	Various Capital Improvements	716,000.00			176,000.00	540,000.00
07-03	Various Capital Improvements	3,216,000.00		425,000.00		2,791,000.00
08-03	Various Capital Improvements	15,643,475.00		6,256,475.00		9,387,000.00
09-02	Various Capital Improvements	47,783,000.00		18,779,000.00	500,000.00	28,504,000.00
10-01	Improvements to Monmouth County Vocational School	250,000.00		250,000.00		
10-02	Various Capital Improvements	37,410,000.00		22,689,000.00	2,500,000.00	12,221,000.00
10-05	Trunked Radio System	25,467,025.00		14,995,525.00		10,471,500.00
12-01	Acq. Land - Recreation Conversation, Farmland		\$ 20,000,000.00	5,000,000.00		15,000,000.00
12-02	Improvements to BCC Facilities		8,500,000.00	8,500,000.00		
12-03	Equipment & Infrastructure Improvements - VoTech		2,500,000.00	500,000.00		2,000,000.00
12-05	Various Capital Improvements		32,690,000.00	9,440,000.00		23,250,000.00
12-07	Acq. Equipment (Public Works/Parks)			3,750,000.00	(3,750,000.00)	
		<u>\$ 135,827,500.00</u>	<u>\$ 63,690,000.00</u>	<u>\$ 91,500,000.00</u>	<u>\$ 0.00</u>	<u>\$ 108,017,500.00</u>
	<u>Reference</u>	C	13-C,18-C	18-C	18-C	C,18-C

COUNTY OF MONMOUTH, NEW JERSEY
GENERAL CAPITAL FUND
SCHEDULE OF GENERAL SERIAL BONDS
Year ended December 31, 2012

Purpose	Original Issue		Maturities of Bonds Outstanding December 31, 2012		Interest Rate	Balance December 31, 2011	Increased	Decreased	Balance December 31, 2012
	Date	Amount	Date	Amount					
General Improvements	07/15/02	\$ 40,000,000.00				\$ 3,250,000.00		\$ 3,250,000.00	
General Improvements	03/01/03	40,000,000.00	03/01/13	\$ 2,790,000.00	3.000%	5,580,000.00		2,790,000.00	\$ 2,790,000.00
General Improvements	04/27/04	25,000,000.00	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%	11,855,000.00		2,375,000.00	9,480,000.00
Refunding Bonds	04/27/04	27,615,000.00				2,695,000.00		2,695,000.00	
General Improvements	04/19/05	27,035,000.00	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%	10,850,000.00		1,000,000.00	9,850,000.00
Open Space	06/29/05	30,000,000.00	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%	15,210,000.00		1,905,000.00	13,305,000.00
General Improvements	06/06/06	40,000,000.00	01/15/13-16	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%	25,605,000.00		2,845,000.00	22,760,000.00
General Improvements	09/12/07	50,000,000.00	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%	49,240,000.00		4,475,000.00	44,765,000.00

COUNTY OF MONMOUTH, NEW JERSEY
GENERAL CAPITAL FUND
SCHEDULE OF GENERAL SERIAL BONDS
Year ended December 31, 2012

Purpose	Original Issue		Maturities of Bonds Outstanding December 31, 2012		Interest Rate	Balance December 31, 2011	Increased	Decreased	Balance December 31, 2012
	Date	Amount	Date	Amount					
Open Space	09/12/07	20,000,000.00	09/15/13	1,190,000.00	4.500%	15,890,000.00		1,140,000.00	14,750,000.00
			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%				
			Refunding Bonds	03/06/08	29,180,000.00				
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%							
General Improvements	09/23/08	30,000,000.00	09/01/13	2,180,000.00	4.000%	26,165,000.00		2,185,000.00	23,980,000.00
			09/01/14-18	2,180,000.00	5.000%				
			09/01/19-23	2,180,000.00	4.000%				
General Improvements	11/17/09	43,613,500.00	11/01/13	4,015,000.00	2.250%	38,333,500.00		2,640,000.00	35,693,500.00
			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%				
			11/01/20	5,280,000.00	4.600%				
General Improvements	11/17/09	26,385,000.00	11/01/21	5,280,000.00	4.750%	26,385,000.00			26,385,000.00
			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%				

COUNTY OF MONMOUTH, NEW JERSEY
GENERAL CAPITAL FUND
SCHEDULE OF GENERAL SERIAL BONDS
Year ended December 31, 2012

Purpose	Original Issue		Maturities of Bonds Outstanding December 31, 2012		Interest Rate	Balance December 31, 2011	Increased	Decreased	Balance December 31, 2012
	Date	Amount	Date	Amount					
Refunding Bonds	12/30/09	17,830,000.00	01/15/13	2,280,000.00	2.000%	13,835,000.00			11,525,000.00
			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%				
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	12/01/13-15	1,165,000.00	3.000%	8,500,000.00		1,165,000.00	7,335,000.00
			12/01/16	3,840,000.00	4.000%				
Refunding Bonds	12/16/10	28,610,000.00	03/01/13	2,705,000.00	2.500%	28,610,000.00			28,610,000.00
			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%				
General Capital Bonds	12/16/10	15,325,000.00	12/01/17	3,840,000.00	3.300%	15,325,000.00			15,325,000.00
			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%				
Economic Development Bonds	12/16/10	20,775,000.00	12/01/20	50,000.00	4.150%	20,775,000.00			20,775,000.00
			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%				

COUNTY OF MONMOUTH, NEW JERSEY
GENERAL CAPITAL FUND
SCHEDULE OF GENERAL SERIAL BONDS
Year ended December 31, 2012

Purpose	Original Issue		Maturities of Bonds Outstanding December 31, 2012		Interest Rate	Balance December 31, 2011	Increased	Decreased	Balance December 31, 2012
	Date	Amount	Date	Amount					
General Improvements	06/20/12	77,000,000.00	01/15/13	2,850,000.00	4.000%				
			01/15/14	3,320,000.00	4.000%				
			01/15/15	3,840,000.00	4.000%				
			01/15/16	4,380,000.00	4.000%				
			01/15/17	5,610,000.00	4.000%				
			01/15/18-21	5,700,000.00	4.000%				
			01/15/22-25	5,700,000.00	3.000%				
			01/15/26	5,700,000.00	4.000%				
		01/15/27	5,700,000.00	3.000%		\$ 77,000,000.00		77,000,000.00	
Open Space	06/20/12	5,000,000.00	01/15/13-17	200,000.00	4.000%				
			01/15/18-21	400,000.00	4.000%				
			01/15/22-25	400,000.00	3.000%				
			01/15/26	400,000.00	4.000%				
			01/15/27	400,000.00	3.000%				
						5,000,000.00		5,000,000.00	
						<u>\$ 347,538,500.00</u>	<u>\$ 82,000,000.00</u>	<u>\$ 37,120,000.00</u>	<u>\$ 392,418,500.00</u>
					Reference	C	1-C, 6-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, 2012

Date of Issue	Original Amount	Maturities of Bonds Outstanding December 31, 2012		Interest Rate	Balance December 31, 2011	Increased	Decreased	Balance December 31, 2012
		Date	Amount					
07/15/02	\$ 4,515,000.00				\$ 465,000.00		\$ 465,000.00	
04/19/05	4,530,000.00	01/15/13-15	\$ 450,000.00	5.00%	1,800,000.00		450,000.00	\$ 1,350,000.00
09/12/07	4,470,000.00	09/15/13 09/15/14-17	445,000.00 450,000.00	4.50% 5.00%	2,690,000.00		445,000.00	2,245,000.00
11/15/09	1,176,500.00	11/01/13 11/01/14 11/01/15 11/01/16 11/01/17 11/01/18 11/01/19	120,000.00 120,000.00 115,000.00 115,000.00 115,000.00 115,000.00 116,500.00	2.25% 2.95% 3.30% 3.75% 3.85% 4.15% 4.25%	936,500.00		120,000.00	816,500.00
06/20/12	4,250,000.00	01/15/13-21 01/15/22	425,000.00 425,000.00	4.00% 3.00%		\$ 4,250,000.00		4,250,000.00
					<u>\$ 5,891,500.00</u>	<u>\$ 4,250,000.00</u>	<u>\$ 1,480,000.00</u>	<u>\$ 8,661,500.00</u>
				<u>Reference</u>	C	1-C	9-C	C

COUNTY OF MONMOUTH, NEW JERSEY

GENERAL CAPITAL FUND

SCHEDULE OF COUNTY COLLEGE SERIAL BONDS
COUNTY SHARE

Year ended December 31, 2012

Date of Issue	Original Amount	Maturities of Bonds Outstanding December 31, 2012		Interest Rate	Balance December 31, 2011	Increased	Decreased	Balance December 31, 2012
		Date	Amount					
12/16/10	\$ 1,120,000.00	12/01/13-15 12/01/16	\$ 225,000.00 220,000.00	3.00% 4.00%	\$ 1,120,000.00		\$ 225,000.00	\$ 895,000.00
12/16/10	880,000.00	12/01/17 12/01/18 12/01/19 12/01/20	220,000.00 220,000.00 220,000.00 220,000.00	3.30% 3.55% 4.00% 4.20%	880,000.00			880,000.00
06/20/12	4,250,000.00	01/15/13-21 01/15/22	425,000.00 425,000.00	4.00% 3.00%		\$ 4,250,000.00		4,250,000.00
					\$ 2,000,000.00	\$ 4,250,000.00	\$ 225,000.00	\$ 6,025,000.00
				Reference	C	1-C, 6-C	6-C	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, 2012

	<u>Reference</u>	
Balance, December 31, 2011	C	\$ 563,105.97
Decreased By:		
Budget Appropriation for Principal Payment	6-C	<u>277,993.62</u>
Balance, December 31, 2012	C	<u>\$ 285,112.35</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, 2012

Date of Issue	Original Amount	Maturities of Bonds Outstanding December 31, 2012		Interest Rate	Balance December 31, 2011	Increased	Decreased	Balance December 31, 2012
		Date	Amount					
12/16/10	\$ 2,400,000.00	12/01/12-15	\$ 600,000.00	3.00%	\$ 2,400,000.00		\$ 600,000.00	\$ 1,800,000.00
06/20/12	1,000,000.00	01/15/13-21 01/15/22	100,000.00 100,000.00	4.00% 3.00%		\$ 1,000,000.00		1,000,000.00
					<u>\$ 2,400,000.00</u>	<u>\$ 1,000,000.00</u>	<u>\$ 600,000.00</u>	<u>\$ 2,800,000.00</u>
				<u>Reference</u>	C	1-C, 6-C	6-C	C

COUNTY OF MONMOUTH, NEW JERSEY

GENERAL CAPITAL FUND

SCHEDULE OF GREEN ACRES LOAN PROGRAM
VARIOUS AGREEMENTS

Year ended December 31, 2012

	<u>Reference</u>	<u>Total</u>	<u>Clayton Park Ord. 88-05</u>	<u>Bayshore Park Ord. 93-02</u>	<u>Valley Stream and Monmouth Scout Camp Ord. 92-06</u>
Balance, December 31, 2011	C	\$ 2,287,692.62	\$ 369,948.11	\$ 592,888.02	\$ 1,324,856.49
Decreased By:					
Budget Appropriation	6-C	<u>1,027,719.01</u>	<u>186,314.39</u>	<u>393,288.98</u>	<u>448,115.64</u>
Balance, December 31, 2012	C	<u>\$ 1,259,973.61</u>	<u>\$ 183,633.72</u>	<u>\$ 199,599.04</u>	<u>\$ 876,740.85</u>

COUNTY OF MONMOUTH, NEW JERSEY

GENERAL CAPITAL FUND

SCHEDULE OF IPA NOTE PAYABLE

Year ended December 31, 2012

	<u>Reference</u>	<u>Total</u>	<u>IPA Notes Payable</u>	
			<u>Hofling</u>	<u>Scheuing</u>
Balance, December 31, 2012 and 2011	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, 2012

Ordinance Number	Improvement Description	Balance December 31, 2012		2012 Authorizations	2012 Transfers	Expended	Balance December 31, 2012	
		Funded	Unfunded				Funded	Unfunded
94-01	Various Capital Improvements	\$ 6,481.71					\$ 6,481.71	
97-03	Various Capital Improvements	123,815.18					123,815.18	
98-01	Various Capital Improvements	780,664.29	\$ 300,000.00		\$ (8,100.00)	\$ 144,320.20	928,244.09	
99-01	Various Capital Improvements	1,307,698.40	600,000.00			23,199.53	1,284,498.87	\$ 600,000.00
00-01	Various Capital Improvements	61,773.31	14,000.00		(75,773.31)			
01-01	Various Capital Improvements	579,793.72			(579,793.72)			
02-02	Various Capital Improvements	578,596.82	620,000.00		(15.00)	130,345.10	948,236.72	120,000.00
03-01	Various Capital Improvements	1,150,152.57	50,000.00		(113,466.03)	31,202.08	1,055,484.46	
04-01	Various Capital Improvements (Incl. 05-02, BCC)	1,894,989.44	859,000.00		(510,695.50)	410,499.64	1,473,794.30	359,000.00
05-03	Various Capital Improvements	2,426,515.25	2,899,000.00		(14,564.29)	636,291.15	1,900,659.81	2,774,000.00
05-101	Various Capital Improvements - Buildings and Grounds	62,317.50					62,317.50	
06-02	Various Capital Improvements	3,174,097.89	716,000.00		(1,131,000.00)	669,341.05	1,549,756.84	540,000.00
06-03	Various Capital Improvements	34,851.34				22,175.39	12,675.95	
07-03	Various Capital Improvements	9,529,524.76	3,216,000.00		(306.35)	7,584,943.10	2,369,275.31	2,791,000.00
07-06	Acquisition of Real Property - Freehold Township	4,318,476.19				4,309,476.19	9,000.00	
07-07	Various Capital Improvements	61,862.63				37,312.82	24,549.81	
08-02	Various Capital Improvements	752,252.92				47,857.23	704,395.69	
08-03	Various Capital Improvements	15,908,037.35	15,643,475.00		(44,000.00)	8,941,901.20	13,178,611.15	9,387,000.00
09-02	Various Capital Improvements	30,277,695.16	47,783,000.00		(500,000.00)	24,045,980.29	25,010,714.87	28,504,000.00
09-04	Various Capital Improvements	847,930.94				85,298.96	762,631.98	
10-01	Improvements Monmouth County Vocational School	1,048,434.00	250,000.00			592,188.91	706,245.09	
10-02	Various Capital Improvements	3,774,054.18	37,410,000.00		(2,500,000.00)	16,525,086.26	9,937,967.92	12,221,000.00
10-04	Acquisition Equipment/Road Overlay	4,214,724.95				911,745.00	3,302,979.95	
10-05	Trunked Radio System	1,876,000.00	25,467,025.00			10,059,817.88	6,811,707.12	10,471,500.00
11-01	Public Safety Communications System	1,233,000.00				1,217,246.80	15,753.20	
12-01	Acq. Land - Recreation, Conservation, Farmland			\$ 21,000,000.00		1,331,607.68	4,668,392.32	15,000,000.00
12-02	Improvements to BCC Facilities			8,500,000.00		482,792.37	8,017,207.63	
12-03	Equipment & Infrastructure Improvements - VoTech			2,500,000.00			500,000.00	2,000,000.00
12-05	Various Capital Improvements			34,331,000.00		384,631.44	10,696,368.56	23,250,000.00
12-06	Acq. Equipment (IT/Parks)				1,727,714.20	176,502.78	1,551,211.42	
12-07	Acq. Equipment (Public Works/Parks)				3,750,000.00	82,089.52	3,667,910.48	
		<u>\$ 86,023,740.50</u>	<u>\$ 135,827,500.00</u>	<u>\$ 66,331,000.00</u>	<u>\$ 0.00</u>	<u>\$ 78,883,852.57</u>	<u>\$ 101,280,887.93</u>	<u>\$ 108,017,500.00</u>
	<u>Reference</u>	C	C		13-C	1-C	C	C,7-C
	Deferred Charges to Future Taxation - Unfunded			\$ 63,690,000.00				
	Down Payment on Improvement	7-C		1,000,000.00				
	Capital Improvement Fund	15-C		1,641,000.00				
				<u>\$ 66,331,000.00</u>				

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COUNTY OF MONMOUTH, NEW JERSEY

GENERAL CAPITAL FUND

SCHEDULE OF COUNTY COLLEGE BOND INTEREST PAYABLE
STATE OF NEW JERSEY

Year ended December 31, 2012

	<u>Reference</u>	
Balance, December 31, 2011	C	\$ 0.00
Increased By:		
Interest Accrued	1-C	<u>7,509.38</u>
Balance, December 31, 2012	C	<u>\$ 7,509.38</u>

COUNTY OF MONMOUTH, NEW JERSEY

GENERAL CAPITAL FUND

SCHEDULE OF CAPITAL IMPROVEMENT FUND

Year ended December 31, 2012

	<u>Reference</u>	
Balance, December 31, 2011	C	\$ 147,261.72
Increased By:		
Budget Appropriation	1-C	<u>2,000,000.00</u>
		2,147,261.72
Decreased By:		
Improvement Authorizations	13-C	<u>1,641,000.00</u>
Balance, December 31, 2012	C	<u><u>\$ 506,261.72</u></u>

COUNTY OF MONMOUTH, NEW JERSEY

GENERAL CAPITAL FUND

SCHEDULE OF RESERVE FOR INSTALLMENT PURCHASE AGREEMENT

Year ended December 31, 2012

	<u>Reference</u>	
Balance, December 31, 2011	C	\$ 647,612.50
Increased By:		
Cash Adjustment to Market Value	1-C	<u>127,513.65</u>
Balance, December 31, 2012	C	<u>\$ 775,126.15</u>

COUNTY OF MONMOUTH, NEW JERSEY

GENERAL CAPITAL FUND

SCHEDULE OF RESERVE FOR OPEN SPACE RECEIVABLE

Year ended December 31, 2012

	<u>Reference</u>	
Balance, December 31, 2011	C	\$ 1,704,724.00
Decreased By:		
Sinking Fund Obligation	4-C	<u>103,347.00</u>
Balance, December 31, 2012	C	<u>\$ 1,601,377.00</u>

COUNTY OF MONMOUTH, NEW JERSEY

GENERAL CAPITAL FUND

SCHEDULE OF BONDS AND NOTES AUTHORIZED BUT NOT ISSUED

Year ended December 31, 2012

Ordinance Number	Improvement Description	Balance December 31, 2011	Increased By 2012 Authorizations	Bonds Issued	Transfers/ Cancelled	Balance December 31, 2012
98-01	Various Capital Improvements	\$ 300,000.00		\$ 300,000.00		
99-01	Various Capital Improvements	600,000.00				\$ 600,000.00
00-01	Various Capital Improvements	14,000.00			\$ 14,000.00	
02-02	Various Capital Improvements	620,000.00		500,000.00		120,000.00
03-01	Various Capital Improvements	50,000.00			50,000.00	
04-01	Various Capital Improvements	859,000.00			500,000.00	359,000.00
05-03	Various Capital Improvements	2,899,000.00		115,000.00	10,000.00	2,774,000.00
06-02	Various Capital Improvements	716,000.00			176,000.00	540,000.00
07-03	Various Capital Improvements	3,216,000.00		425,000.00		2,791,000.00
08-03	Various Capital Improvements	15,643,475.00		6,256,475.00		9,387,000.00
09-02	Various Capital Improvements	47,783,000.00		18,779,000.00	500,000.00	28,504,000.00
10-01	Improvements to Monmouth County Vocational School	250,000.00		250,000.00		
10-02	Various Capital Improvements	37,410,000.00		22,689,000.00	2,500,000.00	12,221,000.00
10-03	Improvements Brookdale College					
10-05	Trunked Radio System	25,467,025.00		14,995,525.00		10,471,500.00
12-01	Acq. Land - Recreation Conversation, Farmland		\$ 20,000,000.00	5,000,000.00		15,000,000.00
12-02	Improvements to BCC Facilities		8,500,000.00	8,500,000.00		
12-03	Equipment & Infrastructure Improvements - VoTech		2,500,000.00	500,000.00		2,000,000.00
12-05	Various Capital Improvements		32,690,000.00	9,440,000.00		23,250,000.00
12-07	Acq. Equipment (Public Works/Parks)			3,750,000.00	(3,750,000.00)	
		<u>\$ 135,827,500.00</u>	<u>\$ 63,690,000.00</u>	<u>\$ 91,500,000.00</u>	<u>\$ 0.00</u>	<u>\$ 108,017,500.00</u>
	<u>Reference</u>	18-C	7-C,13-C	7-C	7-C	18-C

RECLAMATION CENTER UTILITY FUND
SCHEDULES

COUNTY OF MONMOUTH, NEW JERSEY

RECLAMATION CENTER UTILITY FUND

SCHEDULE OF CASH - TREASURER

Year ended December 31, 2012

	Reference	Operating	Capital	Grant
Balance, December 31, 2011	D	\$ 60,120,667.70	\$ 4,022,312.15	\$ 1,628,139.16
Increased By Receipts:				
Landfill Closure Tax Escrow	5-D	\$ 729,027.02		
Host Community Benefits Tax	6-D	1,562,195.92		
Recycling and Landfill Taxes Payable	13-D	1,790,329.02		
Serial Bonds Payable	16-D		\$ 6,300,000.00	
Premium on Sale of Bonds	D-2		513,114.20	
Haulers Deposits	9-D	122,901.90		
federal and State Grants - Unappro.	20-D			\$ 386,100.00
Utility Fees	D-3	25,994,128.21		
Unanticipated Revenue	D-3	2,380,047.12		
		<u>32,578,629.19</u>	<u>6,813,114.20</u>	<u>386,100.00</u>
		92,699,296.89	10,835,426.35	2,014,239.16
Decreased By Disbursements:				
2012 Budget Appropriations	D-4	21,971,904.90		
2011 Appropriation Reserves	10-D	7,822,837.75		
Recycling and Landfill Taxes Payable	13-D	1,782,085.64		
Accounts Payable	11-D	31,305.00		
Host Community Benefits Tax	6-D	1,724,580.24		
Hauler Repayments	9-D	9,222.56		
Improvement Authorizations	17-D		5,018,452.56	
Federal and State Grants	21-D			193,595.93
		<u>33,341,936.09</u>	<u>5,018,452.56</u>	<u>193,595.93</u>
Balance, December 31, 2012	D	<u>\$ 59,357,360.80</u>	<u>\$ 5,816,973.79</u>	<u>\$ 1,820,643.23</u>

COUNTY OF MONMOUTH, NEW JERSEY

RECLAMATION CENTER UTILITY FUND

CAPITAL FUND

SCHEDULE OF CAPITAL CASH

Year ended December 31, 2012

		Balance December 31, <u>2012</u>
Fund Balance		\$ 1,744,932.31
<u>Ordinance Number</u>	<u>Improvement Authorizations</u>	
10-06	Various Improvements	1,742,119.50
12-04	Acquisition of Equipment	2,144,101.00
12-04	Facility Improvements	<u>185,820.98</u>
		<u>\$ 5,816,973.79</u>
<u>Reference</u>		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, 2012

	<u>Reference</u>	
Balance, December 31, 2011	D	\$ 623,774.48
Increased By:		
Charges	3-D	<u>59,401.32</u>
Balance, December 31, 2012	D	<u><u>\$ 683,175.80</u></u>

COUNTY OF MONMOUTH, NEW JERSEY

RECLAMATION CENTER UTILITY FUND

OPERATING FUND

SCHEDULE OF CHANGE FUND

Year ended December 31, 2012

Reference

Balance, December 31, 2012 and 2011	D	<u>\$ 1,750.00</u>
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COUNTY OF MONMOUTH, NEW JERSEY

RECLAMATION CENTER UTILITY FUND

OPERATING FUND

SCHEDULE OF LANDFILL CLOSURE TAX ESCROW

Year ended December 31, 2012

	<u>Reference</u>		
Balance, December, 31, 2011	D		\$ 9,050,482.07
Increased By:			
Cash Receipts		\$ 399,161.06	
Interest		<u>329,865.96</u>	
	1-D		<u>729,027.02</u>
Balance, December 31, 2012	D		<u>\$ 9,779,509.09</u>

COUNTY OF MONMOUTH, NEW JERSEY

RECLAMATION CENTER UTILITY FUND

OPERATING FUND

SCHEDULE OF HOST COMMUNITY BENEFIT TAX PAYABLE

Year ended December 31, 2012

	<u>Reference</u>	
Balance, December 31, 2011	D	\$ 771,920.40
Increased By:		
Collections	1-D	<u>1,562,195.92</u>
		2,334,116.32
Decreased By:		
Cash Disbursements	1-D	<u>1,724,580.24</u>
Balance, December 31, 2012	D	<u>\$ 609,536.08</u>

COUNTY OF MONMOUTH, NEW JERSEY

RECLAMATION CENTER UTILITY FUND

OPERATING FUND

SCHEDULE OF ACCRUED INTEREST ON BONDS AND NOTES

Year ended December 31, 2012

	<u>Reference</u>	
Balance, December 31, 2011	D	\$ 157,393.35
Increased By:		
Budget Appropriations	D-4	<u>87,941.61</u>
Balance, December 31, 2012	D	<u><u>\$ 245,334.96</u></u>

COUNTY OF MONMOUTH, NEW JERSEY

RECLAMATION CENTER UTILITY FUND

OPERATING FUND

SCHEDULE OF RESERVE FOR ENVIRONMENTAL IMPAIRMENT LIABILITY

Year ended December 31, 2012

Reference

Balance, December 31, 2012 and 2011

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, 2012

	<u>Reference</u>	
Balance, December 31, 2011	D	\$ 560,281.36
Increased By:		
Billings in Excess of Receipts - Haulers	1-D	<u>122,901.90</u>
		683,183.26
Decreased By:		
Repayments	1-D	<u>9,222.56</u>
Balance, December 31, 2012	D	<u><u>\$ 673,960.70</u></u>

COUNTY OF MONMOUTH, NEW JERSEY

RECLAMATION CENTER UTILITY FUND

SCHEDULE OF 2011 APPROPRIATION RESERVES

Year ended December 31, 2012

	Balance December 31, <u>2011</u>	Balance After <u>Transfers</u>	Paid or <u>Charged</u>	Balance <u>Lapsed</u>
Operating:				
Salaries and Wages	\$ 196,907.55	\$ 196,907.55		\$ 196,907.55
Other Expenses	4,599,272.28	12,081,275.12	\$ 7,390,526.29	4,690,748.83
Capital Improvements:				
Capital Outlay	<u>427,577.44</u>	<u>971,777.44</u>	<u>512,200.00</u>	<u>459,577.44</u>
	<u>\$ 5,223,757.27</u>	<u>\$ 13,249,960.11</u>	<u>\$ 7,902,726.29</u>	<u>\$ 5,347,233.82</u>
	<u>Reference</u>	D		D-1
Cash Disbursed	1-D		\$ 7,822,837.75	
Accounts Payable	11-D		79,888.54	
Appropriation Reserves	10-D	\$ 5,223,757.27		
Commitments Payable	10-D	<u>8,026,202.84</u>		
		<u>\$ 13,249,960.11</u>	<u>\$ 7,902,726.29</u>	

COUNTY OF MONMOUTH, NEW JERSEY

RECLAMATION CENTER UTILITY FUND

OPERATING FUND

Year ended December 31, 2012

	<u>Reference</u>	
Balance, December 31, 2011	D	\$ 49,450.72
Increased By:		
Transfer from Appropriation Reserves	10-D	<u>79,888.54</u>
		129,339.26
Decreased By:		
Disbursed	1-D	<u>31,305.00</u>
Balance, December 31, 2012	D	<u>\$ 98,034.26</u>

COUNTY OF MONMOUTH, NEW JERSEY

RECLAMATION CENTER UTILITY FUND

SCHEDULE OF BONDS AND NOTES AUTHORIZED BUT NOT ISSUED

Year ended December 31, 2012

<u>Ordinance Number</u>	<u>Improvement Description</u>	<u>Balance December 31, 2011</u>	<u>Increased By 2012 Authorizations</u>	<u>Bonds Issued</u>	<u>Balance December 31, 2012</u>
10-06	Various Improvements	\$ 3,000,000.00		\$ 2,600,000.00	\$ 400,000.00
12-04	Acquisition of Equipment		\$ 3,550,000.00	3,350,000.00	200,000.00
12-04	Facility Improvements		6,150,000.00	350,000.00	5,800,000.00
		<u>\$ 3,000,000.00</u>	<u>\$ 9,700,000.00</u>	<u>\$ 6,300,000.00</u>	<u>\$ 6,400,000.00</u>
	<u>Reference</u>	12-D	17-D	16-D	12-D

COUNTY OF MONMOUTH, NEW JERSEY

RECLAMATION CENTER UTILITY FUND

OPERATING FUND

SCHEDULE OF RECYCLING AND LANDFILL TAXES PAYABLE

Year ended December 31, 2012

	<u>Reference</u>	
Balance, December 31, 2011	D	\$ 342,297.86
Increased By:		
Cash Receipts	1-D	<u>1,790,329.02</u>
		2,132,626.88
Decreased By:		
Cash Disbursements	1-D	<u>1,782,085.64</u>
Balance, December 31, 2012	D	<u><u>\$ 350,541.24</u></u>

COUNTY OF MONMOUTH, NEW JERSEY

RECLAMATION CENTER UTILITY FUND

CAPITAL FUND

SCHEDULE OF FIXED CAPITAL

Year ended December 31, 2012

	<u>Reference</u>	
Balance, December 31, 2011	D	\$ 113,852,715.51
Increased By:		
Fixed Capital Authorized but Not Completed	15-D	<u>7,702,111.50</u>
Balance, December 31, 2012	D	<u><u>\$ 121,554,827.01</u></u>

COUNTY OF MONMOUTH, NEW JERSEY

RECLAMATION CENTER UTILITY FUND

CAPITAL FUND

SCHEDULE OF FIXED CAPITAL AUTHORIZED AND UNCOMPLETED

Year ended December 31, 2012

	<u>Reference</u>	
Balance, December 31, 2011	D	\$ 9,325,000.00
Increased By:		
Improvement Authorization	17-D	<u>9,700,000.00</u>
		19,025,000.00
Decreased By:		
Fixed Capital	14-D	<u>7,702,111.50</u>
Balance, December 31, 2012	D	<u><u>\$ 11,322,888.50</u></u>

COUNTY OF MONMOUTH, NEW JERSEY

RECLAMATION CENTER UTILITY FUND

SCHEDULE OF SERIAL BONDS

Year ended December 31, 2012

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Purpose	Original Issue		Maturities of Bonds Outstanding December 31, 2012		Interest Rate	Balance December 31, 2011	Increased	Decreased	Balance December 31, 2012
	Date	Amount	Date	Amount					
Reclamation Center Utility Bonds	07/15/02	\$ 9,000,000.00				\$ 800,000.00		\$ 800,000.00	
Reclamation Center Utility Bonds	04/19/05	7,000,000.00	01/15/13-15	\$ 750,000.00	5.00%	3,000,000.00		750,000.00	\$ 2,250,000.00
Reclamation Refunding Bonds	12/30/09	1,745,000.00	01/15/13	25,000.00	2.00%	1,720,000.00		25,000.00	1,695,000.00
			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%				
Reclamation Refunding Bonds	12/16/10	3,965,000.00	03/01/13	695,000.00	2.50%	3,965,000.00			3,965,000.00
			03/01/14-15	820,000.00	4.00%				
			03/01/16-17	815,000.00	4.00%				
Reclamation Taxable Bonds	12/16/10	325,000.00	12/01/17	85,000.00	3.30%	325,000.00			325,000.00
			12/01/18	80,000.00	3.55%				
			12/01/19	80,000.00	4.00%				
			12/01/20	80,000.00	4.20%				
Reclamation Tax Exempt Bonds	12/16/10	675,000.00	12/01/13-15	85,000.00	3.00%	425,000.00		85,000.00	340,000.00
			12/01/16	85,000.00	4.00%				
Reclamation Center Utility Bonds	06/20/12	6,300,000.00	01/15/13-21	420,000.00	4.00%		\$ 6,300,000.00		6,300,000.00
			01/15/22-25	420,000.00	3.00%				
			01/15/26	420,000.00	4.00%				
			01/15/27	420,000.00	3.00%				
						<u>\$ 10,235,000.00</u>	<u>\$ 6,300,000.00</u>	<u>\$ 1,660,000.00</u>	<u>\$ 14,875,000.00</u>
					Reference	D	1-D, 12-D	19-D	D

COUNTY OF MONMOUTH, NEW JERSEY
 RECLAMATION CENTER UTILITY FUND
 SCHEDULE OF IMPROVEMENT AUTHORIZATIONS
 Year ended December 31, 2012

Ordinance Number	Description	Balance December 31, 2011		2012 Authorization	Expended	Balance December 31, 2012	
		Funded	Unfunded			Funded	Unfunded
10-06	Various Improvements		\$ 2,790,494.04		\$ 648,374.54	\$ 1,742,119.50	\$ 400,000.00
10-06	Acquisition of Equipment	\$ 3,000,000.00			3,000,000.00		
12-04	Acquisition of Equipment			\$ 3,550,000.00	1,205,899.00	2,144,101.00	200,000.00
12-04	Facility Improvements			6,150,000.00	164,179.02	185,820.98	5,800,000.00
		<u>\$ 3,000,000.00</u>	<u>\$ 2,790,494.04</u>	<u>\$ 9,700,000.00</u>	<u>\$ 5,018,452.56</u>	<u>\$ 4,072,041.48</u>	<u>\$ 6,400,000.00</u>
	<u>Reference</u>	D	D	15-D	1-D	D	D

COUNTY OF MONMOUTH, NEW JERSEY

RECLAMATION CENTER UTILITY FUND

SCHEDULE OF DEFERRED RESERVE FOR AMORTIZATION

Year ended December 31, 2012

	<u>Reference</u>	
Balance, December 31, 2011	D	\$ 6,534,505.96
Decreased By:		
Funded Portion of Improvement Authorization Completed	19-D	<u>4,209,541.96</u>
Balance, December 31, 2012	D	<u><u>\$ 2,324,964.00</u></u>

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

Year ended December 31, 2012

	<u>Reference</u>		
Balance, December 31, 2011	D		\$ 103,408,209.55
Increased By:			
Payment of Bond Principal	16-D	\$ 1,660,000.00	
Projects Completed	18-D	<u>4,209,541.96</u>	
			<u>5,869,541.96</u>
Balance, December 31, 2012	D		<u>\$ 109,277,751.51</u>

COUNTY OF MONMOUTH, NEW JERSEY

RECLAMATION CENTER UTILITY FUND

SCHEDULE OF FEDERAL AND STATE - UNAPPROPRIATED RESERVES

Year ended December 31, 2012

	Balance Decemeber 31, <u>2011</u>	Cash Received	Balance Decemeber 31, <u>2012</u>
NJ - 2011 REA Entitlement	<u>\$ 0.00</u>	<u>\$ 386,100.00</u>	<u>\$ 386,100.00</u>
	<u>\$ 0.00</u>	<u>\$ 386,100.00</u>	<u>\$ 386,100.00</u>

COUNTY OF MONMOUTH, NEW JERSEY

RECLAMATION CENTER UTILITY FUND

SCHEDULE OF FEDERAL AND STATE GRANTS - APPROPRIATED RESERVES

Year ended December 31, 2012

	Balance December 31, <u>2011</u>	Paid or Charged	Balance December 31, <u>2012</u>
NJDEP&E - Solid Waste Grant FY 1991			
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	368,496.31	141,930.52	\$ 226,565.79
Recycling Enhancement Act, 2009	443,134.21	35,156.77	407,977.44
Recycling Enhancement Act, 2010	<u>800,000.00</u>	<u> </u>	<u>800,000.00</u>
	<u>\$ 1,628,139.16</u>	<u>\$ 193,595.93</u>	<u>\$ 1,434,543.23</u>
	<u>Reference</u>	D	1-D
Encumbrances Payable	D		\$ 71,655.37
Reserve for Grants - Appropriated	D		<u>1,362,887.86</u>
			<u>\$ 1,434,543.23</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, 2012

	Balance December 31, <u>2011</u>	<u>Additions</u>	<u>Deletions</u>	Balance December 31, <u>2012</u>
Land	\$ 348,821,600.59	\$ 12,138,707.75		\$ 360,960,308.34
Buildings	294,537,664.36	2,055,162.00		296,592,826.36
Furniture, Fixtures and Equipment	47,931,054.88	2,038,575.45	\$ 195,036.36	49,774,593.97
Vehicles	<u>76,812,816.78</u>	<u>4,255,666.60</u>	<u>1,722,923.00</u>	<u>79,345,560.38</u>
	<u>\$ 768,103,136.61</u>	<u>\$ 20,488,111.80</u>	<u>\$ 1,917,959.36</u>	<u>\$ 786,673,289.05</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, 2012

	<u>Reference</u>		
Balance, December 31, 2011	F		\$ 31,815.79
Increased By:			
Surrogate Fees	2-F	\$ 818,504.04	
Dedicated Fees	2-F	32,626.00	
Interest Earned	2-F	134.44	
Lawyer's Deposits	3-F	<u>71,361.86</u>	
			<u>922,626.34</u>
			954,442.13
Decreased By:			
Payments To County Treasurer	2-F		<u>925,291.36</u>
Balance, December 31, 2012	F		<u>\$ 29,150.77</u>

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

Year ended December 31, 2012

	<u>Reference</u>		
Balance, December 31, 2011	F		\$ 0.00
Increased By:			
Interest Earned	1-F,2-F	\$ 134.44	
Surrogate Fees	1-F,2-F	818,504.04	
Dedicated Fees	1-F,2-F	32,626.00	
Lawyer's Fees Charged	3-F	<u>74,026.88</u>	
			<u>925,291.36</u>
			925,291.36
Decreased By:			
Payments To County Treasurer	1-F		<u>925,291.36</u>
Balance, December 31, 2012	F		<u><u>\$ 0.00</u></u>

COUNTY OF MONMOUTH, NEW JERSEY

OFFICE OF THE SURROGATE

SCHEDULE OF RESERVE FOR LAWYER'S FEES

Year ended December 31, 2012

	<u>Reference</u>	
Balance, December 31, 2011	F	\$ 31,815.79
Increased By:		
Deposits	1-F	<u>71,361.86</u>
		103,177.65
Decreased By:		
Fees Charged	2-F	<u>74,026.88</u>
Balance, December 31, 2012	F	<u><u>\$ 29,150.77</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, 2012

	<u>Reference</u>		
Balance, December 31, 2011	F		\$ 25,571,677.15
Increased By:			
Interest		\$ 397,028.40	
Deposits		<u>3,472,038.46</u>	
	4-F		<u>3,869,066.86</u>
			29,440,744.01
Decreased By:			
Withholdings		1,094.06	
Withdrawals		<u>4,132,706.90</u>	
	4-F		<u>4,133,800.96</u>
Balance, December 31, 2012	F		<u>\$ 25,306,943.05</u>

OFFICE OF THE SHERIFF
SCHEDULES

COUNTY OF MONMOUTH, NEW JERSEY

OFFICE OF THE SHERIFF

SCHEDULE OF CASH

Year ended December 31, 2012

	<u>Reference</u>	<u>General Accounts</u>	<u>Appropriation Account</u>
Balance, December 31, 2011	G	\$ 995,012.79	\$ 4,620.02
Increased By Receipts:			
Deposit on Sales	2-G	9,640,443.33	
Summons and Complaints	3-G	90,615.81	
Wage Execution	4-G	1,468,068.91	
General Writs (Levies)	5-G	1,111,710.11	
Witness and Juror Fees	6-G		5,000.00
Witness Fees	6-G		3,000.00
Interest Earned	6-G,7-G	692.12	0.18
Total Receipts		<u>12,311,530.28</u>	<u>8,000.18</u>
		<u>13,306,543.07</u>	<u>12,620.20</u>
Decreased By Disbursements:			
County Treasurer	2-G,3-G,4-G,5-G,7-G	1,243,428.31	
Deposit on Sales	2-G	8,636,513.95	
Payments To Attorneys	3-G	15,674.75	
Wage Execution	4-G	1,374,104.38	
General Writs (Levies)	5-G	992,700.06	
Witness Fees	6-G		9,824.00
Total Disbursements		<u>12,262,421.45</u>	<u>9,824.00</u>
Balance, December 31, 2012	G	<u>\$ 1,044,121.62</u>	<u>\$ 2,796.20</u>

COUNTY OF MONMOUTH, NEW JERSEY

OFFICE OF THE SHERIFF

SCHEDULE OF DEPOSITS ON SALES

Year ended December 31, 2012

	<u>Reference</u>		
Balance, December 31, 2011	G		\$ 850,898.34
Increased By:			
Deposits on Sales	1-G		<u>9,640,443.33</u>
			10,491,341.67
Decreased By:			
Disbursements	1-G	\$ 8,636,513.95	
Foreclosure Fees To County	1-G	<u>940,118.58</u>	
			<u>9,576,632.53</u>
Balance, December 31, 2012	G		<u><u>\$ 914,709.14</u></u>

COUNTY OF MONMOUTH, NEW JERSEY

OFFICE OF THE SHERIFF

SCHEDULE OF FEES FOR SUMMONS AND COMPLAINTS

Year ended December 31, 2012

	<u>Reference</u>		
Balance, December 31, 2011	G		\$ 3,081.32
Increased By:			
Fees	1-G		<u>90,615.81</u>
			93,697.13
Decreased By:			
Payments To Attorneys	1-G	\$ 15,674.75	
Payments To County Treasurer	1-G	<u>74,667.76</u>	
			<u>90,342.51</u>
Balance, December 31, 2012	G		<u><u>\$ 3,354.62</u></u>

COUNTY OF MONMOUTH, NEW JERSEY

OFFICE OF THE SHERIFF

SCHEDULE OF WAGE EXECUTION

Year ended December 31, 2012

	<u>Reference</u>		
Balance, December 31, 2011	G		\$ 67,068.87
Increased By:			
Receipts	1-G		<u>1,468,068.91</u>
			1,535,137.78
Decreased By:			
Wage Executions	1-G	\$ 1,374,104.38	
Payments To County Treasurer	1-G	<u>89,494.21</u>	
			<u>1,463,598.59</u>
Balance, December 31, 2012	G		<u>\$ 71,539.19</u>

COUNTY OF MONMOUTH, NEW JERSEY

OFFICE OF THE SHERIFF

SCHEDULE OF GENERAL WRITS (LEVIES)

Year ended December 31, 2012

	<u>Reference</u>		
Balance, December 31, 2011	G		\$ 73,964.26
Increased By:			
Receipts	1-G		<u>1,111,710.11</u>
			1,185,674.37
Decreased By:			
Disbursements	1-G	\$ 992,700.06	
Payments To County Treasurer	1-G	<u>138,455.64</u>	
			<u>1,131,155.70</u>
Balance, December 31, 2012	G		<u>\$ 54,518.67</u>

COUNTY OF MONMOUTH, NEW JERSEY

OFFICE OF THE SHERIFF

SCHEDULE OF RESERVE FOR APPROPRIATION ACCOUNT

Year ended December 31, 2012

	<u>Reference</u>		
Balance, December 31, 2011	G		\$ 4,620.02
Increased By:			
Interest Earned	1-G	\$ 0.18	
Witness Fees	1-G	3,000.00	
County Budget	1-G	<u>5,000.00</u>	
			<u>8,000.18</u>
			12,620.20
Decreased By:			
Witness Expenses Paid	1-G		<u>9,824.00</u>
Balance, December 31, 2012	G		<u><u>\$ 2,796.20</u></u>

Analysis of Balance

Reserve for:

Appropriation Account	\$ 1,311.20
Cash on Hand for Witness Fees	<u>1,485.00</u>
	<u><u>\$ 2,796.20</u></u>

COUNTY OF MONMOUTH, NEW JERSEY

OFFICE OF THE SHERIFF

SCHEDULE OF INTEREST EARNED

Year ended December 31, 2012

	<u>Reference</u>	
Balance, December 31, 2011	G	\$ 0.00
Increased By:		
Interest Earned	1-G	<u>692.12</u>
		692.12
Decreased By:		
Payments To County Treasurer	1-G	<u>692.12</u>
Balance, December 31, 2012	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, 2012

	<u>Reference</u>		
Balance, December 31, 2011	H		\$ 0.00
Increased By Receipts:			
Interest	1-H	\$ 1.01	
Patients Care	2-H	<u>8,540.02</u>	
			<u>8,541.03</u>
			8,541.03
Decreased By Disbursements:			
County Treasurer	1-H	<u>8,541.03</u>	
			<u>8,541.03</u>
			8,541.03
Balance, December 31, 2012	H		<u><u>\$ 0.00</u></u>
 <u>Analysis of Balance</u>			
December 2012 Revenue Paid in 2013			<u>\$ 0.00</u>
Total			<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, 2012

	Balance December 31, <u>2011</u>	<u>Net Charges</u>	<u>Collections</u>	Balance December 31, <u>2012</u>	
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	8,064.00		\$ 60.00	8,004.00	
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	12,289.75		300.00	11,989.75	
Trenton and Forensic	625.33	\$ 6,189.57	6,269.57	545.33	
Marlboro	13,512.55			13,512.55	
Greystone		1,139.29	1,139.29		
Ancora		771.16	771.16		
Rutgers	2,973.06			2,973.06	
Totals	<u>\$ 166,535.72</u>	<u>\$ 8,100.02</u>	<u>\$ 8,540.02</u>	<u>\$ 166,095.72</u>	
	<u>Reference</u>	<u>H</u>	<u>2-H</u>	<u>1-H</u>	<u>H</u>

MONMOUTH COUNTY CARE CENTER
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, 2012

	<u>Reference</u>	<u>Geriatric Unit</u>	<u>Young Adult Care</u>	<u>Total</u>
Balance, December 31, 2011	I	\$ 42,237.55		\$ 42,237.55
Increased By:				
Collections	4-I	8,000,216.63	\$ 1,857,537.85	9,857,754.48
PNA Account Collections		<u>29,049.22</u>	<u>5,514.00</u>	<u>34,563.22</u>
		<u>8,071,503.40</u>	<u>1,863,051.85</u>	<u>9,934,555.25</u>
Decreased By Disbursements:				
County Treasurer	4-I	7,995,868.58	1,856,495.85	9,852,364.43
Transfers To PNA Account		<u>29,049.22</u>	<u>5,514.00</u>	<u>34,563.22</u>
		<u>8,024,917.80</u>	<u>1,862,009.85</u>	<u>9,886,927.65</u>
Balance, December 31, 2012	I	<u>\$ 46,585.60</u>	<u>\$ 1,042.00</u>	<u>\$ 47,627.60</u>

COUNTY OF MONMOUTH, NEW JERSEY

MONMOUTH COUNTY CARE CENTER

JOHN L. MONTGOMERY DIVISION

SCHEDULE OF PATIENT ACCOUNTS RECEIVABLE

Year ended December 31, 2012

	<u>Reference</u>	<u>Geriatric Unit</u>	<u>Young Adult Care</u>	<u>Total</u>
Balance, December 31, 2011	I	\$ 1,384,169.22	\$ 315,697.51	\$ 1,699,866.73
Increased By:				
Charges for Patient Care	2-l	<u>8,074,785.79</u>	<u>1,956,362.18</u>	<u>10,031,147.97</u>
		<u>9,458,955.01</u>	<u>2,272,059.69</u>	<u>11,731,014.70</u>
Decreased By:				
Collections	2-l	7,717,888.15	1,863,074.40	9,580,962.55
Write-Offs	2-l	<u>156,261.03</u>	<u>57,200.41</u>	<u>213,461.44</u>
		<u>7,874,149.18</u>	<u>1,920,274.81</u>	<u>9,794,423.99</u>
Balance, December 31, 2012	I	<u>\$ 1,584,805.83</u>	<u>\$ 351,784.88</u>	<u>\$ 1,936,590.71</u>

COUNTY OF MONMOUTH, NEW JERSEY

MONMOUTH COUNTY CARE CENTER

JOHN L. MONTGOMERY DIVISION

SCHEDULE OF PATIENT TRUST FUNDS

Year ended December 31, 2012

	<u>Reference</u>	<u>Geriatric Unit</u>	<u>Young Adult Care</u>	<u>Total</u>
Balance, December 31, 2011	I	\$ 47,459.76	\$ 3,463.81	\$ 50,923.57
Increased By Receipts:				
Collections	3-I	<u>48,643.46</u>	<u>8,750.83</u>	<u>57,394.29</u>
		96,103.22	12,214.64	108,317.86
Decreased By:				
Cash Disbursements	3-I	<u>52,407.51</u>	<u>8,452.12</u>	<u>60,859.63</u>
Balance, December 31, 2012	I	<u>\$ 43,695.71</u>	<u>\$ 3,762.52</u>	<u>\$ 47,458.23</u>

COUNTY OF MONMOUTH, NEW JERSEY

MONMOUTH COUNTY CARE CENTER

JOHN L. MONTGOMERY DIVISION

SCHEDULE OF DUE TO COUNTY TREASURER

Year ended December 31, 2012

	<u>Reference</u>	<u>Geriatric Unit</u>	<u>Young Adult Care</u>	<u>Total</u>
Balance, December 31, 2011	I	\$ 42,237.55		\$ 42,237.55
Increased By:				
Receipts	1-I	<u>8,000,216.63</u>	<u>\$ 1,857,537.85</u>	<u>9,857,754.48</u>
		8,042,454.18	1,857,537.85	9,899,992.03
Decreased By:				
Disbursements	1-I	<u>7,995,868.58</u>	<u>1,856,495.85</u>	<u>9,852,364.43</u>
Balance, December 31, 2012	I	<u>\$ 46,585.60</u>	<u>\$ 1,042.00</u>	<u>\$ 47,627.60</u>

MONMOUTH COUNTY CARE CENTER
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, 2012

	<u>Reference</u>		
Balance, December 31, 2011	J		\$ 150,524.33
Increased By:			
Collections	5-J		9,663,473.45
PNA Account Collections			<u>29,049.22</u>
			9,843,047.00
Decreased By:			
Due To County Treasurer	5-J	\$ 9,751,526.66	
Transfers To PNA Account		<u>29,049.22</u>	
			<u>9,780,575.88</u>
Balance, December 31, 2012	J		<u>\$ 62,471.12</u>

COUNTY OF MONMOUTH, NEW JERSEY

MONMOUTH COUNTY CARE CENTER

GERALDINE L. THOMPSON DIVISION

SCHEDULE OF PATIENTS ACCOUNTS RECEIVABLE

Year ended December 31, 2012

	<u>Reference</u>		
Balance, December 31, 2011	J		\$ 2,301,215.81
Increased By:			
Charges for Patient Care	2-J	\$ 9,357,790.36	
			<u>9,357,790.36</u>
			11,659,006.17
Decreased By:			
Collections	2-J	9,584,307.67	
Write-Offs	2-J	<u>299,441.18</u>	
			<u>9,883,748.85</u>
Balance, December 31, 2012	J		<u>\$ 1,775,257.32</u>

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

Year ended December 31, 2012

	<u>Reference</u>	
Balance, December 31, 2011	J	\$ 33,928.15
Increased By:		
Receipts	4-J	<u>167,939.99</u>
		201,868.14
Decreased By:		
Disbursements	4-J	<u>168,639.48</u>
Balance, December 31, 2012	J	<u><u>\$ 33,228.66</u></u>

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

Year ended December 31, 2012

	<u>Reference</u>	
Balance, December 31, 2011	J	\$ 33,928.15
Increased By:		
Receipts	3-J	<u>167,939.99</u>
		201,868.14
Decreased By:		
Disbursements	3-J	<u>168,639.48</u>
Balance, December 31, 2012	J	<u><u>\$ 33,228.66</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, 2012

	<u>Reference</u>	
Balance, December 31, 2011	J	\$ 150,524.33
Increased By:		
Cash Receipts	1-J	<u>9,663,473.45</u>
		9,813,997.78
Decreased By:		
Payments To County	1-J	<u>9,751,526.66</u>
Balance, December 31, 2012	J	<u><u>\$ 62,471.12</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, 2012

	Balance December 31, <u>2011</u>	<u>Receipts</u>	<u>Disbursed</u>		Balance December 31, <u>2012</u>
			<u>Treasurer</u>	<u>Other</u>	
Revenue - County Treasurer		\$ 14,965,735.05	\$ 14,965,735.05		
Revenue Refunds		370,325.57		\$ 370,325.57	
Sales Tax		158,222.75		158,222.75	
Artist's Commission		7,776.60		7,776.60	
Checking Account Balance	\$ 1,500.00				\$ 1,500.00
Interest Checking Accounts		1,388.31		1,388.31	
Interest - Sales Tax	9.99	4.11			14.10
Change Fund	53,875.00	47,858.00		52,500.00	49,233.00
Cash Donations		1,252,974.33		1,252,974.33	
Lost and Found	92.00	82.00		82.00	92.00
Utility Right of Way Lease		91,595.77		91,595.77	
Boat Contract Deposits	354,232.24			345,089.27	9,142.97
Reimb/Dep Capital Cash		25,000.00		25,000.00	
	<u>\$ 409,709.23</u>	<u>\$ 16,920,962.49</u>	<u>\$ 14,965,735.05</u>	<u>\$ 2,304,954.60</u>	<u>\$ 59,982.07</u>
<u>Reference</u>	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, 2012

Reference

Administration:		
Administration	\$ 12,848.64	
Miscellaneous	21.44	
	<hr/>	\$ 12,870.08
Golf Courses:		
Bel-Aire Golf Center	953,552.25	
Charleston Springs Golf Course	2,833,017.77	
Hominy Hill Golf Course	1,977,924.94	
Howell Golf Course	1,522,255.58	
Pinebrook Golf Course	638,929.92	
Shark River Golf Course	1,437,555.54	
	<hr/>	9,363,236.00
Parks and Recreation Areas:		
Bayshore Waterfront Park	6,566.00	
Big Brook Park	2,035.00	
Clayton	6,486.00	
Crosswick Creek Park	28,115.14	
Dorbrook	44,459.82	
Debois	3,480.00	
Hartshorne	21,954.50	
Holmdel Park	52,546.10	
Huber Woods	52,441.08	
Manasquan Reservoir	134,439.14	
Perrineville Lake Park	19,695.50	
Seven Presidents Park	1,165,369.70	
Shark River Park	31,855.42	
Tatum Park	10,713.09	
Thompson Park	82,538.08	
Turkey Swamp Park	259,852.25	
Wolf Hill Recreation Area	18,043.00	
	<hr/>	1,940,589.82
Specific Use Parks:		
Deep Cut Gardens	15,874.50	
East Freehold Showground	49,318.00	
Henry Hudson Trail	3,023.00	
Manasquan River Stream	7,908.00	
Monmouth Cove Marina	866,797.15	
Mt. Mitchell	844.92	
Sunnyside Recreation	6,835.25	
	<hr/>	950,600.82

COUNTY OF MONMOUTH, NEW JERSEY

DEPARTMENT OF PARKS AND RECREATION

SCHEDULE OF REVENUES

Year ended December 31, 2012

Reference

Historic Sites:		
Longstreet Farm	58,586.50	
Walnford	<u>5,659.10</u>	64,245.60
Undeveloped Sites:		
Baysholm	<u>7,595.00</u>	7,595.00
Visitors' Services:		
Visitors' Services - Administration	38,669.26	
Craft Center	398,614.24	
Community/Urban Recreation	23,240.33	
Cultural Services	331,505.21	
Equestrian	207,027.25	
Monmouth County Fair	292,446.86	
Nature Interpretation	209,264.65	
Outdoor Recreation	200,452.44	
Sports and Fitness	774,693.05	
Equipment Services Division	16,340.00	
Construction & Repair	802.71	
Therapeutic Recreation	<u>133,542.73</u>	<u>2,626,598.73</u>
Total Revenue - Treasurer	1-K	<u>\$ 14,965,736.05</u>

OFFICE OF THE PROSECUTOR

SCHEDULE

COUNTY OF MONMOUTH, NEW JERSEY

OFFICE OF THE PROSECUTOR

SCHEDULE OF CASH

Year ended December 31, 2012

	<u>Reference</u>	<u>Confidential Fund</u>
Balance, December 31, 2011	M	\$ 0.00
Increased By Receipts:		
Monmouth County Treasurer		<u>79,794.13</u>
		79,794.13
Decreased By Disbursements:		
Fund Expenses		\$ 79,794.13
	1-M	<u>79,794.13</u>
Balance, December 31, 2012	M	<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, 2012

	<u>Reference</u>		
Balance, December 31, 2011	O		\$ 371,074.70
Increased By:			
Due From County Treasurer	2-O	\$ 10,881,219.10	
Interest	2a-O	5,094.16	
Realty Transfer Fees - State Portion	2b-O	34,037,517.42	
Dedicated Recording Fees	2c-O	266,980.00	
Accounts Receivable	3-O	12,634.65	
Lawyer's Deposits	3a-O	4,070,325.52	
Trade Name Fees - State's Share	4-O	<u>28,425.00</u>	
			<u>49,302,195.85</u>
			49,673,270.55
Decreased By:			
Payments To County Treasurer:			
County Revenue	2-O	15,016,405.89	
Payments To Treasurer - Interest	2a-O	5,094.16	
Realty Transfer Fees - State Portion	2b-O	34,037,517.42	
Dedicated Recording Fees	2c-O	266,980.00	
Trade Name Fees - State's Share	4-O	<u>28,425.00</u>	
			<u>49,354,422.47</u>
Balance, December 31, 2012	O		<u><u>\$ 318,848.08</u></u>

COUNTY OF MONMOUTH, NEW JERSEY

OFFICE OF THE COUNTY CLERK

SCHEDULE OF DUE FROM COUNTY TREASURER
FOR COUNTY REVENUE

Year ended December 31, 2012

	<u>Reference</u>		
Balance, December 31, 2011	0		\$ 0.00
Increased By:			
County Revenue:			
Cash Receipts	1-O	\$ 10,881,219.10	
Charges to Lawyers' Accounts	3a-O	4,122,552.14	
Accounts Receivable	3-O	<u>12,634.65</u>	
			<u>15,016,405.89</u>
			15,016,405.89
Decreased By:			
Payments To County Treasurer			<u>15,016,405.89</u>
Balance, December 31, 2012	0		<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, 20112

	<u>Reference</u>	
Balance, December 31, 2011	O	\$ 0.00
Increased By:		
Interest Earned	1-O	<u>5,094.16</u>
		5,094.16
Decreased By:		
Payments To County Treasurer	1-O	<u>5,094.16</u>
Balance, December 31, 2012	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

Year ended December 31, 2012

	<u>Reference</u>	
Balance, December 31, 2011	0	\$ 0.00
Increased By:		
Receipts	1-0	<u>34,037,517.42</u>
		34,037,517.42
Decreased By:		
Payments To County Treasurer	1-0	<u>34,037,517.42</u>
Balance, December 31, 2012	0	<u><u>\$ 0.00</u></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, 2012

	<u>Reference</u>	
Balance, December 31, 2011	0	\$ 0.00
Increased By:		
Receipts	1-O	<u>266,980.00</u>
		266,980.00
Decreased By:		
Payments To County Treasurer	1-O	<u>266,980.00</u>
Balance, December 31, 2012	0	<u><u>\$ 0.00</u></u>

COUNTY OF MONMOUTH, NEW JERSEY

OFFICE OF THE COUNTY CLERK

SCHEDULE OF ACCOUNTS RECEIVABLE

Year ended December 31, 2012

	<u>Reference</u>	
Balance, December 31, 2011	0	\$ 2,146.25
Increased By:		
Charges	2-0,3b-0	<u>11,278.40</u>
		13,424.65
Decreased By:		
Collections	1-0	<u>12,634.65</u>
Balance, December 31, 2012	0	<u><u>\$ 790.00</u></u>

COUNTY OF MONMOUTH, NEW JERSEY

OFFICE OF THE COUNTY CLERK

SCHEDULE OF RESERVE FOR LAWYER'S DEPOSITS

Year ended December 31, 2012

	<u>Reference</u>	
Balance, December 31, 2011	0	\$ 371,074.70
Increased By:		
Collections	1-O	<u>4,070,325.52</u>
		4,441,400.22
Decreased By:		
Charges	2-O	<u>4,122,552.14</u>
Balance, December 31, 2012	0	<u><u>\$ 318,848.08</u></u>

COUNTY OF MONMOUTH, NEW JERSEY

OFFICE OF THE COUNTY CLERK

SCHEDULE OF RESERVE FOR ACCOUNTS RECEIVABLE

Year ended December 31, 2012

	<u>Reference</u>	
Balance, December 31, 2011	0	\$ 2,146.25
Decreased By:		
Change in Accounts Receivable	3-0	<u>1,356.25</u>
Balance, December 31, 2012	0	<u>\$ 790.00</u>

COUNTY OF MONMOUTH, NEW JERSEY

OFFICE OF THE COUNTY CLERK

SCHEDULE OF DUE TO STATE FOR TRADE NAMES

Year ended December 31, 2012

	<u>Reference</u>	
Balance, December 31, 2011	0	\$ 0.00
Increased By:		
Trade Name Fees Collected - State Share	1-0	<u>28,425.00</u>
		28,425.00
Decreased By:		
Payments To Secretary of State	1-0	<u>28,425.00</u>
Balance, December 31, 2012	0	<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, 2012

	<u>Reference</u>		
Balance, December 31, 2011	P		\$ 4,756.85
Increased By Receipts:			
Interest	1-P	\$ 4.68	
Supplies and Medicine	1-P	<u>2,240.00</u>	
			<u>2,244.68</u>
			7,001.53
Decreased By Disbursements:			
Payments To Treasurer	3-P		<u>7,001.53</u>
Balance, December 31, 2012	P		<u><u>\$ 0.00</u></u>

COUNTY OF MONMOUTH, NEW JERSEY
TUBERCULOSIS CONTROL PROGRAM
SCHEDULE OF DUE TO COUNTY TREASURER

Year ended December 31, 2012

	<u>Reference</u>	
Balance, December 31, 2011	P	\$ 4,756.85
Increased By:		
Receipts	1-P	<u>2,244.68</u>
		7,001.53
Decreased By:		
Disbursements	1-P	<u>7,001.53</u>
Balance, December 31, 2012	P	<u>\$ 0.00</u>

COMMENTS SECTION

COUNTY OF MONMOUTH, NEW JERSEY

COMMENTS

Year ended December 31, 2012

An audit of the financial accounts and transactions of the County of Monmouth, New Jersey ("County") for the year ended December 31, 2012, 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, 2012

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:

Furnishing and delivery of maintenance materials (sand, gravel and stone) for the highway, engineering and bridge divisions for the period January 1, 2012 through December 31, 2013

Furnishing and delivery of maintenance materials (sand, gravel and stone) for the highway, engineering and bridge divisions for the period January 1, 2012 through December 31, 2013

Furnishing and delivery of eight (8) 2013 Chevrolet Tahoe sport utility vehicles as an emergency purchase due to hurricane sandy

Furnish and deliver as/400 upgrade for the Monmouth County correctional institution

Replacement of epdm roofs and associated repairs at the Geraldine L. Thompson care center

Furnish and deliver replacement of network analyzer equipment at the Monmouth county correctional institution

Installation of audiovisual equipment at the Monmouth county 2500 Kozloski road building, Freehold, NJ

Various hvac and structural repairs and partial roof replacements at the hall of records and annex buildings, in the borough of freehold

2012 priority 1 repairs at bridge s-32, cr 520 over Shrewsbury River, borough of Rumson and sea bright, Monmouth County, New Jersey

Furnish and deliver three (3) shuttle buses, 18 passenger capacity, for the Monmouth county division of transportation (Monmouth county co-op)

Reconstruction of bridge s-17 on county route 10 (west front street) over swimming river, in the township of Middletown and borough of red bank (note: addendum #1 & 2 issued & clarification # 1 issued)

Pickup of hot mix bituminous concrete by the division of highways for continuous repairs from hurricane sandy for the period march 1, 2013 through February 28, 2014

COUNTY OF MONMOUTH, NEW JERSEY

COMMENTS

Year ended December 31, 2012

Contracts and agreements required to be advertised per N.J.S.A. 40a:11-4 (continued)

Furnishing and delivery of one (1) 2013 Ford XL Super Cab pick-up truck for the Monmouth county health department (Monmouth county co-op)

Furnish, deliver and install forbo sheet vinyl in lobby and hallways of the John I. Montgomery care center

Furnish and deliver one (1) heavy duty tandem axle chassis cab with material transport system for the division of highways purchased via Monmouth county coop #f-106-2012 for emergency hurricane sandy

Furnish and deliver of two (2) articulated loaders with attachments for the Monmouth county division of reclamation (Monmouth county co-op)

Furnish and deliver 6" - 12" rip rap stone for the divisions of highways and reclamation center (Monmouth county co-op)

Furnishing, delivery and installation of a closed circuit security camera system for the seven piers and the harbor security office located in Atlantic Highlands, N.J.

Furnishing and delivery of one (1) 2013 Ford Expedition XLT for the Monmouth County prosecutor's office (Monmouth county co-op)

Furnish and deliver various work zone signs for the division of engineering and traffic safety (Monmouth county co-op)

Infirmity ventilation upgrade at the Monmouth county correctional institution

Rehabilitation of bridge s-16 on cr520 (Newman Springs Rd) at swimming river, in Tinton falls, red bank & Middletown and rehabilitation of bridge e-20 on cr29 (Branchport Ave) at Branchport Creek, in Oceanport & Long Branch

Intersection improvements at county route 547 (Wyckoff road) and south street, borough of Eatontown, Monmouth county, New Jersey

2012 resurfacing of various county roads and facilities, Monmouth county, New Jersey

Furnish and deliver metal furniture for the Monmouth county human services division of planning and contracting at the linkages (Monmouth county co-op)

Storm drainage improvements to county route 13 (Shrewsbury avenue) between Catherine Street & River Street, in the borough of red bank, Monmouth county, New Jersey

2013 maintenance contract for roadways, bridges & facilities, various sites in the county of Monmouth

2012 line striping for various county roads in the county of Monmouth (Monmouth co-op)

Furnish and delivery of one (1) articulated dump truck for the division of reclamation (Monmouth county co-op)

Furnish and deliver miscellaneous traffic signal equipment for the division of engineering and traffic safety signal section (Monmouth county co-op)

Furnish and deliver scanners for the Monmouth county prosecutor's office (Monmouth county co-op)

COUNTY OF MONMOUTH, NEW JERSEY

COMMENTS

Year ended December 31, 2012

Contracts and agreements required to be advertised per N.J.S.A. 40a:11-4 (continued)

Furnish and deliver three (3) shuttle buses, 18 passenger capacity, for the Monmouth county division of transportation (Monmouth county co-op)

2012 resurfacing of various county roads and facilities

Furnish and deliver four (4) military tractors with 5th wheel for the division of reclamation center (Monmouth county co-op)

Furnish and deliver four (4) flatbed bale transfer trailers with tarp system for the division of reclamation center (Monmouth county co-op)

Furnish and deliver of one (1) heavy duty tandem axle chassis cab with fabrication and installation of wrecker/recovery unit, hydraulic system and associated equipment for the divisions of fleet services and reclamation center (Monmouth county co-op)

Furnish and deliver ten (10) heavy duty chassis cabs with the fabrication and installation of dumpbodies, hydraulic systems, snow plows, salt spreaders and associated equipment for the division of highways (Monmouth county co-op)

Furnish and deliver odor neutralizing agent for the division of reclamation center

Furnishing and delivery of CCTV equipment for the Monmouth county clerk's satellite office located in the township of Neptune, NJ.

Furnish and deliver chemicals and galaxy associates wash system maintenance for the vehicle wash facility for the division of reclamation center for the period November 1, 2012 through October 31, 2013

Emergency generator replacement and emergency distribution system upgrade at the Monmouth county police academy

Necessary repair to a40d Volvo haul unit

Furnish and deliver nine (9) 2013 Chevrolet impala law enforcement sedans for Monmouth county prosecutor's office (Monmouth county co-op)

Miscellaneous camera equipment for video detection upgrades and replacements for division of engineering traffic safety, signal section

Furnish and deliver furniture for the Monmouth county human services division of planning and contracting at the linkages (Monmouth county co-op)

Furnishing parts and repairs on various kitchen equipment at the John L. Montgomery and Geraldine I. Thompson care centers for the period September 15, 2012 through December 31, 2014

Shower renovations for booking and b, c & e dorms at the Monmouth county correctional institution

Furnish and deliver one (1) heavy duty detachable gooseneck trailer and associated equipment for the division of highways (Monmouth county co-op)

COUNTY OF MONMOUTH, NEW JERSEY

COMMENTS

Year ended December 31, 2012

Contracts and agreements required to be advertised per N.J.S.A. 40a:11-4 (continued)

Furnish and deliver one (1) 2012 or newer ford expedition el special service vehicle (SSV) or equivalent for the Monmouth county prosecutor's office (Monmouth county co-op)

Furnish and deliver snow fence and related equipment for the division of highways (Monmouth county co-op)

Furnish and deliver five (5) econolite encore camera video detection systems for the division of engineering and traffic safety signal section (Monmouth county co-op)

Furnish and deliver four (4) 2012 or newer Chevrolet Tahoes full size suv, 4 wd, special service vehicle or equivalent for the division of fleet services (Monmouth county co-op)

Furnish and deliver of two (2) articulated loaders with attachments for the Monmouth county division of bridges and reclamation center (Monmouth county co-op)

Furnishing of licensing fees for the metrix learning system for workforce development for the period September 1, 2012 through august 31, 2013

Furnish and deliver twelve (12) 2012 or newer ford super duty pickup trucks for the division of fleet services (Monmouth county co-op)

Furnish and deliver four (4) 2013 ford fusion se, 4-door sedans for the division of fleet services (Monmouth county co-op)

Furnish and deliver one (1) flexible wing mower, 15 foot - woods model bw180xhd or equivalent for the Monmouth county reclamation center (Monmouth county co-op)

Furnish and deliver one (1) 2013 ford transit connect xlt wagon for the division of fleet services (Monmouth county co-op)

Furnish and deliver six (6) 2013 ford escape se, 4 door suvs for the division of fleet services (Monmouth county co-op)

Furnish and deliver two (2) 2013 ford focus s, 4-door sedans for the division of fleet services (Monmouth county co-op)

Renovations to central baths at the Geraldine I. Thompson care center

Furnishing all labor, material, installation and technical support to upgrade county wide access control system for buildings and grounds

Furnishing and delivery of air conditioning, heating and ventilating parts for various Monmouth county departments for the period November 1, 2012 through October 31, 2014 (Monmouth county co-op)

Furnish and deliver one (1) excavator, track type with attachments for the Monmouth county mosquito extermination commission (Monmouth county co-op)

Furnish and deliver one (1) long reach excavator, track type with attachments, for the divisions of highways and reclamation (Monmouth county co-op)

Furnish and deliver one (1) concrete mixer and pump for the division of highways (Monmouth county co-op)

COUNTY OF MONMOUTH, NEW JERSEY

COMMENTS

Year ended December 31, 2012

Contracts and agreements required to be advertised per N.J.S.A. 40a:11-4 (continued)

furnish and deliver one (1) 2012 or 2013 Chevrolet Tahoe 4 wheel drive special service vehicle (SSV) suv, law enforcement, k-9 unit or equivalent for the sheriff's office (Monmouth county co-op)

Kitchen floor repair at the Monmouth county correctional institution

Furnish and deliver two (2) shuttle buses, 28 passenger capacity, for the transportation department (Monmouth county co-op)

Furnish and deliver three (3) sweepers for the divisions of highways and reclamation center (Monmouth county co-op)

Furnish and deliver rubber equipment mats for Monmouth county public works and engineering, divisions of bridges, highways and mosquito commission (Monmouth county co-op)

Furnish and deliver one (1) track dozer for the division of reclamation center (Monmouth county co-op)

Furnish and deliver mobile data terminals (mdt's) - beijer electronics model treq-dx for the transportation department

Furnish and delivery of two (2) portable asphalt hot patcher/recyclers for the division of highways.

Furnish and deliver various security equipment for the john I. Montgomery care center

Furnish and deliver bedding and towels for the correctional institution

Furnish and deliver one (1) articulated dump truck for the division of reclamation center (Monmouth county co-op)

Furnish and deliver one (1) long reach excavator, track type with attachments, for the divisions of highways and reclamation (Monmouth county co-op)

furnish and deliver landfill spray applied alternate cover system for the Monmouth county division of reclamation center for the period September 1, 2012 through august 31, 2014

Installation of a wireless intercom, at the Monmouth county linkages, 4261 highway 33, Tinton Falls, NJ

Furnishing all labor, material, installation and technical support to upgrade county wide access control system for buildings and grounds

Furnish and deliver one (1) heavy duty tandem axle chassis cab with material transport system for the division of highways (Monmouth county co-op)

Furnish and deliver one (1) concrete mixer and pump for the division of highways (Monmouth county co-op)

Furnish and deliver one (1) asphalt paver for the division of highways (Monmouth county co-op)

Furnish and deliver one (1) vibratory roller for the division of highways (Monmouth county co-op)

Furnish, deliver and install two (2) direct application systems and associated equipment for the division of highways (Monmouth county co-op)

COUNTY OF MONMOUTH, NEW JERSEY

COMMENTS

Year ended December 31, 2012

Contracts and agreements required to be advertised per N.J.S.A. 40a:11-4 (continued)

Furnish and delivery of one (1) articulated loader with attachments for the division of highways (Monmouth county co-op)

Provide containers for acceptance of friable & non-friable asbestos waste delivered to the reclamation ctr., removal & transfer to another disposal site when filled for the period 10/01/12 through 09/30/13 with option to extend for 2 add'l. 1 yr periods

Furnish and deliver ballistic shields for emergency management (Monmouth county co-op)

Furnish and deliver landfill soil cover material for the Monmouth county reclamation center and the Belford landfill for the period July 1, 2012 through June 30, 2013

Furnish and deliver alkyd thermoplastic, granular form, for the division of engineering, traffic signs and lines division (Monmouth county co-op)

furnishing and delivery of steel/poly drums and pails for the Monmouth county household hazardous waste facility for the period July 1, 2012 through June 30, 2013 (Monmouth county co-op)

Furnishing deer carcass removal from countywide roadsides in Monmouth County for the period October 1, 2012 through September 30, 2014 with one (1) two-year renewal option (Monmouth county co-op)

Annual inspections and maintenance for aerial lift, bucket and platform trucks for the division of fleet services for the period July 1, 2012 through June 30, 2013 with the option to extend for two (2) additional one-year periods

Furnishing lead hazard inspection, risk assessment, and job specification services for the Monmouth county community development department for the period July 1, 2012 through June 30, 2014

Furnish and deliver replacement kitchen and bathroom cabinets, countertops, sinks and faucets in twelve (12) townhouse units located at Monmouth county linkages, in the township of Tinton falls, NJ

Furnish and deliver inmate clothing for the Monmouth county correctional institution

Route 33 offsite sewer and water extensions for the Monmouth county prosecutor's office
furnish and deliver solar power flashing beacons for Monmouth county division of engineering and traffic safety under U.S. department of energy - American recovery and reinvestment act (arra), eecbg program no. de-ee0000676 (Monmouth county co-op)

to supply natural gas service for a period of twenty-four (24) months with a commencement date of July 1, 2012 through a termination date of June 30, 2014.

Furnish and deliver one (1) 70kw ingersoll-rand generator trailer for emergency management (Monmouth county co-op)

Furnish and deliver hazmat thermo equipment for emergency management (Monmouth county co-op)

COUNTY OF MONMOUTH, NEW JERSEY

COMMENTS

Year ended December 31, 2012

Contracts and agreements required to be advertised per N.J.S.A. 40a:11-4 (continued)

Site improvements at various county facilities, including the western branch library, eastern branch library, and the special services building in various municipalities, in Monmouth County, New Jersey

Preventative maintenance, parts and labor for electronic doors, panels and related accessories for the Monmouth county correctional institution.

Furnish and deliver various inmate footwear for the correctional institution

To furnish on-line emergency language interpreter services for the Monmouth county sheriff's office for the period September 1, 2012 through August 31, 2014

Furnish and deliver indigent clothing for the correctional institution

Furnishing the replacement of flooring at the Monmouth county correctional institution, in the township of freehold, New Jersey

Furnishing and delivery of American grave marker flags for veteran's interment

Furnish and deliver eight (8) special service vehicles for Monmouth county sheriff's department (Monmouth county co-op)

Intersection improvements at county route 527 (Smithburg road/Siloam road) and county route 537 (Monmouth road), in the townships of freehold, Manalapan and millstone, Monmouth county, New Jersey.

Furnish and deliver one (1) excavator, track type with attachments for the Monmouth county mosquito extermination commission (Monmouth county co-op)

Special services package rooftop ahu replacements

Furnish transportation of out-of-state prisoners for the prosecutor's office for the period April 1, 2012 through March 31, 2014 with the option to extend for one (1) one-year renewal and one (1) nine month renewal

furnishing and delivery of lubricants, motor oils and anti-freeze for the divisions of fleet management, reclamation center and shade tree commission for the period May 1, 2012 through April 30, 2013 (Monmouth county co-op)

furnishing and delivery of various pumps, hoses and adapters needed for the repair of bridge #a019, located on Newman Springs road (route #520) in the township of colts neck, NJ, for the division of bridges (Monmouth county co-op)

Furnishing custodial services at various county buildings for the period May 1, 2012 through April 30, 2014 with two (2) one-year renewal options. (This includes the first one-year option)

Furnishing and delivery of electrical supplies for various county departments for the period June 1, 2012 through May 31, 2013 (Monmouth county co-op)

Jury assembly room hvac unit replacement

Furnish and deliver cold weather odor neutralizing agent for the division of reclamation center

COUNTY OF MONMOUTH, NEW JERSEY

COMMENTS

Year ended December 31, 2012

Contracts and agreements required to be advertised per N.J.S.A. 40a:11-4 (continued)

To operate hair care concessions for residents at the Monmouth county Geraldine I. Thompson and John I. Montgomery care centers for the period May 1, 2012 through April 30, 2013

Furnishing and delivery of lumber and hardware supplies for various county departments for the period May 1, 2012 through April 30, 2013 (Monmouth county co-op)

Underground storage tank closure and aboveground storage tank installation at various Monmouth county locations

Furnishing and delivery of trash bags and liners for various county departments for the period April 1, 2012 through March 31, 2013 (Monmouth county co-op)

Furnishing and delivery of light bulbs for various county departments for the period March 1, 2012 through February 28, 2013 (Monmouth county co-op)

Furnish and deliver disposable briefs for the John I. Montgomery and Geraldine I. Thompson care centers for the period March 1, 2012 through February 28, 2013

Furnish and deliver one (1) generator and accessories for the office of emergency management (Monmouth county co-op)

Mold remediation at the grist mill in Allentown, NJ, Monmouth County

Furnish and deliver floor cleaning supplies and multipurpose cleaner for the correctional institution for the period March 1, 2012 through December 31, 2013 (Monmouth county co-op)

Trucking, treatment and disposal of landfill leachate for the Monmouth county division of reclamation center for the period February 1, 2012 through January 31, 2013

Furnish and deliver disposable briefs for the John I. Montgomery and Geraldine I. Thompson care centers for the period March 1, 2012 through February 28, 2013

Furnishing specialized transportation services in various county areas for regions a & b shared ride & mcabets for the period of January 1, 2012 through December 31, 2014

Furnish mason materials to be picked up by the Monmouth county highway, engineering and bridge divisions for the period January 1, 2012 through December 31, 2012

Testing, maintenance and perform repairs for the Edwards fire alarm system at the correctional institution for the period March 1, 2012 through February 28, 2014

Furnish 800 telephone services for incoming calls for Monmouth County for the period January 1, 2012 through December 31, 2013

Pick-up, transportation & disposal for hazardous and non-hazardous waste collected at the Monmouth county household hazardous waste facility for the period January 1, 2012 through December 31, 2013, with or without a one-year renewal option

Pickup, transportation and disposal for latex paint collected at the Monmouth county household hazardous waste facility for the period January 1, 2012 through December 31, 2013, with or without a one-year renewal option

COUNTY OF MONMOUTH, NEW JERSEY

COMMENTS

Year ended December 31, 2012

Contracts and agreements required to be advertised per N.J.S.A. 40a:11-4 (continued)

Furnish all material and labor to repair boilers at various county departments on an on call basis for the period January 1, 2012 through December 31, 2012

Furnishing and delivery of tires, tubes and roadside service for the divisions of fleet services and reclamation center for the period January 1, 2012 through December 31, 2013 (Monmouth county co-op)

furnishing and delivery of concrete for the Monmouth county highway, engineering and bridge divisions for the period January 1, 2012 through December 31, 2012 (Monmouth county co-op)

Furnishing and delivery of maintenance materials (sand, gravel and stone) for the highway, engineering and bridge divisions for the period January 1, 2012 through December 31, 2013

Pickup of hot mix bituminous concrete for the Monmouth county highway, bridge and engineering divisions for the period January 1, 2012 through December 31, 2012

Furnishing and delivery of various recycled printed forms, business cards and envelopes for various county departments for the period January 1, 2012 through December 31, 2012

Furnishing and delivery of printer cartridges for various printers at various Monmouth county departments for the period January 1, 2012 through December 31, 2012 (Monmouth county co-op)

Furnishing and delivery of diesel fuel and unleaded gasoline for various county departments for the period January 1, 2012 through December 31, 2012 (Monmouth county co-op)

Furnishing and delivery of various gases for various county departments for the period January 1, 2012 through December 31, 2013 (Monmouth county co-op)

Furnish parts & perform repairs on various John Deere construction/industrial equip. for the divisions of fleet services & reclamation center for the period 01/01/12 - 12/31/13 (Monmouth county co-op) with the option to extend for 2 add'l. 1 year terms

Furnishing and delivery of wolverine work boots or equivalent for various county departments for the period January 1, 2012 through December 31, 2012 (Monmouth county co-op)

Furnishing mortuary livery service for the Monmouth county medical examiner's office for the period January 1, 2012 through December 31, 2012

Furnishing burial services for unidentified, unclaimed, or indigent bodies for the Monmouth county medical examiner's office and the Monmouth county division of social services for the period January 1, 2012 through December 31, 2012

To conduct laboratory analysis for enterococcus, escherichia coli and fecal coliform for the Monmouth county health department for the period January 1, 2012 through December 31, 2012

COUNTY OF MONMOUTH, NEW JERSEY

COMMENTS

Year ended December 31, 2012

Contracts and agreements required to be advertised per N.J.S.A. 40a:11-4 (continued)

Furnishing various lead clean-up services at Monmouth County's outdoor firing range located in Howell township, for the period January 1, 2012 through December 31, 2013 with the option to extend for two additional one-year terms. (1st one year extension)

Furnishing and delivery of printer cartridges for various printers at various Monmouth county departments for the period January 1, 2012 through December 31, 2012 (Monmouth county co-op)

Furnishing and delivery of recycled xerographic paper for various Monmouth county departments for the period January 1, 2012 through December 31, 2012 (Monmouth county co-op)

Furnishing transportation of voting machines from the county warehouse to various locations in Monmouth County for the period January 1, 2012 through December 31, 2013

Furnish tack oil, to be picked-up on call, by the division of highways for the period January 1, 2012 through December 31, 2013

furnishing and delivery of non-legend drugs and medical supplies for the john I. Montgomery and Geraldine I. Thompson care centers for the period January 1, 2012 through December 31, 2012

Furnishing and delivery of janitorial and paper supplies for various county departments for the period of January 1, 2012 through December 31, 2012

Furnish unarmed security guards at various locations (div. of social services, john I. Montgomery & Geraldine I. Thompson care centers for the period 1/1/2012-12/31/2013 with the option to extend for two additional one-year terms.(incl.1st one year ext)

Furnish, deliver, install and maintain dispensers and chemicals for washing machines at the Monmouth county correctional institution for the period January 1, 2012 through December 31, 2013 (Monmouth county co-op)

Furnish and deliver parts and perform repairs on Chevrolet equipment for the divisions of fleet services and reclamation center for the period 01/01/12 - 12/31/13 (Monmouth county co-op) with the option to extend for two additional one -year terms

Furnish and deliver parts and perform repairs on jeep equipment for the divisions of fleet services and reclamation center for the period 01/01/12 - 12/31/13 (Monmouth county co-op) with the option to extend for two additional one -year terms

Furnish and deliver parts and perform repairs on GMC equipment for the divisions of fleet services and reclamation center for the period 01/01/12 - 12/31/13 (Monmouth county co-op) with the option to extend for two additional one -year terms

Furnish and deliver parts and perform repairs on dodge vehicles for the divisions of fleet services and reclamation center for the period 01/01/12 - 12/31/13 (Monmouth county co-op) with the option to extend for two additional one -year terms

COUNTY OF MONMOUTH, NEW JERSEY

COMMENTS

Year ended December 31, 2012

Contracts and agreements required to be advertised per N.J.S.A. 40a:11-4 (continued)

Furnish and deliver parts and perform repairs on ford brand motor vehicles for the divisions of fleet services and reclamation center

For the period 01/01/12 - 12/31/13 (Monmouth county co-op) with the option to extend for two additional one -year terms

Furnishing and delivery of photographic supplies for various county departments for the period January 1, 2012 through December 31, 2012 (Monmouth county co-op)

Furnishing laboratory services for the division of reclamation center, Tinton falls, New Jersey and the Monmouth county Howell landfill, Howell Township, New Jersey for the period January 1, 2012 through December 31, 2012

Furnish and deliver various southern folger, brinks locks or equivalent and replacement parts for the Monmouth county correctional institution for the period January 1, 2012 through December 31, 2012

to engage the service of an agency to supply temporary/emergency licensed practical nurses and certified nurse's aides for the Monmouth county john I. Montgomery and Geraldine I. Thompson care centers for the period 01/01/12 - 12/31/12

Furnishing and delivery of miscellaneous hygiene supplies for the Monmouth county correctional institution for the period January 1, 2012 through December 31, 2012 (Monmouth county co-op)

Provide janitorial cleaning services for the division of social services for the period of January 1, 2012 through December 31, 2013 with the option to extend for two additional one year terms

Furnish and deliver OEM toner, developer and related equipment for copiers and fax machines for the Monmouth county prosecutor's office for the period January 1, 2012 through December 31, 2012 (Monmouth county co-op)

Furnishing and delivery of production paper for the public information department for the period January 1, 2012 through December 31, 2012

Furnish and deliver general fasteners and drill bits for various county departments for the period January 1, 2012 through December 31, 2012 (Monmouth county co-op)

Furnish parts and repairs of overhead garage doors and various overhead roll-up doors for various county locations for the period January 1, 2012 through December 31, 2013 (Monmouth county co-op)

Furnishing and delivery of plumbing supplies for various county departments for the period January 1, 2012 through December 31, 2012 (Monmouth county co-op)

Subscription and renewal of the New Jersey statutes with annotations for the Monmouth county prosecutor's office for the period January 1, 2012 through December 31, 2013

Furnishing and delivery of adult disposable briefs (pull ups) for the john I. Montgomery and Geraldine I. Thompson care centers for the period January 1, 2012 through December 31, 2012

COUNTY OF MONMOUTH, NEW JERSEY

COMMENTS

Year ended December 31, 2012

Contracts and agreements required to be advertised per N.J.S.A. 40a:11-4 (continued)

Furnish inspections, maintenance, testing, parts and repairs for generators at various county locations for the period January 1, 2012 through December 31, 2012

Furnish and deliver parts (best access systems brand only) for the Monmouth county locking system for the period January 1, 2012 through December 31, 2013

Furnish parts and perform repairs for various motors and pumps for the Monmouth county buildings and grounds division for the period January 1, 2012 through December 31, 2012.

Furnishing trash removal and dumpsters for various county locations for the period January 1, 2012 through December 31, 2013

Furnishing maintenance agreement for HVAC system for the division of reclamation center for the period January 1, 2012 through December 31, 2012

Pickup of high performance asphalt by the division of highway districts for the period February 1, 2012 through January 31, 2013

Pickup of cold mixed bituminous concrete for the division of highway districts for the period of January 1, 2012 through December 31, 2012

Furnishing and delivery of granular sodium chloride treated with liquid magnesium chloride and sodium chloride (rock salt) for various county locations for the period January 1, 2012 through December 31, 2013 (Monmouth county co-op)

Furnishing and delivery of recycled xerographic paper for various Monmouth county departments for the period January 1, 2012 through December 31, 2012 (Monmouth county co-op)

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, 2012

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>
2012	\$ 103,713,568,700	\$ 116,890,083,775	.296
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

Comparative Schedule of Fund Balance

Current Fund

<u>Year</u>	<u>Balance December 31</u>	<u>Utilized in Budget of Succeeding Year</u>
2012	\$ 66,636,305.98	\$ 46,000,000.00
2011	69,438,158.44	43,865,000.00
2010	76,820,882.73	44,880,000.00
2009	83,648,839.47	44,850,000.00
2008	83,648,839.47	44,850,000.00

Reclamation Fund

<u>Year</u>	<u>Balance December 31</u>	<u>Utilized in Budget of Succeeding Year</u>
2012	\$ 24,962,040.98	\$ 20,400,000.00
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

COUNTY OF MONMOUTH, NEW JERSEY

COMMENTS

Year ended December 31, 2012

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

	2012		2011	
	Amount	Percent	Amount	Percent
<u>Revenue and Other Income Realized</u>				
Fund Balance Utilized	\$ 43,865,000.00	7.73 %	\$ 43,865,000.00	7.77 %
Miscellaneous Revenue	174,603,790.58	30.77	181,145,321.75	32.09
Receipts From Current Taxes	302,475,000.00	53.30	302,475,000.00	53.58
Non-Budget Revenue	9,994,793.22	1.76	13,119,951.94	2.32
Other Credits To Income:				
Unexpended Balance of				
Appropriation Reserves	28,554,125.90	5.03	23,789,107.31	4.21
Interfunds Returned	7,652,296.60	1.35		
Adjustments To Accounts Payable	375,005.10	0.07	83,469.18	0.01
Total Revenues	<u>567,520,011.40</u>	<u>100.00 %</u>	<u>564,477,850.18</u>	<u>100.00 %</u>
<u>Expenditures</u>				
Budget Appropriations:				
Operations:				
Salaries and Wages	177,805,520.95	33.77	176,709,139.12	33.47
Other Expenses	246,511,283.64	46.82	253,431,133.82	48.00
Capital Improvements	2,250,000.00	0.43	250,000.00	0.05
Debt Service	50,670,737.63	9.62	50,853,004.93	9.63
Deferred Charges and				
Statutory Expenditures	36,540,000.00	6.94	39,100,000.00	7.41
Interfunds Advanced	12,679,321.64	2.41	7,652,296.60	1.45
Total Expenditures	<u>526,456,863.86</u>	<u>100.00 %</u>	<u>527,995,574.47</u>	<u>98.55 %</u>
Excess in Revenue	41,063,147.54		36,482,275.71	
Fund Balance, January 1	<u>69,438,158.44</u>		<u>76,820,882.73</u>	
	110,501,305.98		113,303,158.44	
Decreased By:				
Utilized as Anticipated Revenue	<u>43,865,000.00</u>		<u>43,865,000.00</u>	
Fund Balance, December 31	<u>\$ 66,636,305.98</u>		<u>\$ 69,438,158.44</u>	

COUNTY OF MONMOUTH, NEW JERSEY

COMMENTS

Year ended December 31, 2012

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

	2012		2011	
	<u>Amount</u>	<u>Percent</u>	<u>Amount</u>	<u>Percent</u>
<u>Revenue and Other Income Realized</u>				
Operating Surplus Anticipated	\$ 19,700,000.00	36.88 %	\$ 19,500,000.00	34.05 %
Reclamation Center Utility Fees	25,994,128.21	48.66	27,084,754.57	47.29
Miscellaneous Revenue Anticipated			800,000.00	1.40
Miscellaneous Revenue Not Anticipated	2,380,047.12	4.46	1,967,930.22	3.44
Unexpended Balance of				
Appropriation Reserves	5,347,233.82	10.01	7,903,418.37	13.80
Accounts Payable Cancelled			19,346.93	0.03
	<u>53,421,409.15</u>	<u>100.00 %</u>	<u>57,275,450.09</u>	<u>100.00 %</u>
<u>Expenditures</u>				
Appropriations	<u>37,700,000.00</u>	100.00	<u>37,800,000.00</u>	100.00
Total Expenditures	<u>37,700,000.00</u>	<u>100.00 %</u>	<u>37,800,000.00</u>	<u>100.00 %</u>
Excess in Revenue	15,721,409.15		19,475,450.09	
Fund Balance, January 1	<u>28,940,631.83</u>		<u>28,965,181.74</u>	
	44,662,040.98		48,440,631.83	
Decreased By:				
Utilized as Anticipated Revenue	<u>19,700,000.00</u>		<u>19,500,000.00</u>	
Fund Balance, December 31	<u>\$ 24,962,040.98</u>		<u>\$ 28,940,631.83</u>	

COUNTY OF MONMOUTH, NEW JERSEY

COMMENTS

Year ended December 31, 2012

Officials In Office

<u>Name</u>	<u>Title</u>
John P. Curley	Director of the Board, Freeholder in Charge of Human Services
Thomas A. Arnone	Assistant Director of Board, Freeholder in Charge of Public Works and Engineering
Lillian G. Burry	Freeholder in Charge of Public Services and Regulation
Robert D. Clifton (01/01/12 – 01/07/12)	Freeholder in Charge of Commerce, Planning And Education
Serena DiMaso (01/26/12 – 12/31/12)	Freeholder in Charge of Commerce, Planning And Education
Gary J. Rich	Freeholder in Charge of Finance and Administrative Service
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	Superintendent, Building and Grounds

INTERNAL CONTROL SECTION



HOLMAN | FRENIA
ALLISON, P.C.

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**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, New Jersey

We have audited, in accordance with the auditing standards generally accepted in the United States of America, the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States and audit requirements as prescribed by the Division of Local Government Services, Department of Community Affairs, State of New Jersey, the financial statements of the County of Monmouth (herein referred to as "the Municipality"), as of and for the year ended December 31, 2012, and the related notes to the financial statements, which collectively comprise the Municipality's basic financial statements, and have issued our report thereon dated June 6, 2013.

Internal Control Over Financial Reporting

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

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

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

Compliance and Other Matters

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

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* and audit requirements as prescribed by the Division of Local Government Services, Department of Community Affairs, State of New Jersey in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Respectfully submitted,

HOLMAN FRENIA ALLISON, P.C.



Robert W. Allison, CPA, RMA
Certified Public Accountant
Registered Municipal Accountant
RMA #483

June 6, 2013
Freehold, New Jersey

COMMENTS AND RECOMMENDATIONS

COUNTY OF MONMOUTH, NEW JERSEY
COMMENTS AND RECOMMENDATIONS
Year ended December 31, 2012

None noted.