

**COUNTY OF HUNTERDON**

**NEW JERSEY**

**REPORT ON  
EXAMINATION OF ACCOUNTS  
FOR THE YEAR 2011**

**SAMUEL KLEIN AND COMPANY  
CERTIFIED PUBLIC ACCOUNTANTS**

COUNTY OF HUNTERDON, NEW JERSEY

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**REPORT ON EXAMINATION**  
**FINANCIAL STATEMENTS**  
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**AND**  
**SUPPLEMENTARY INFORMATION**  
**YEAR ENDED DECEMBER 31, 2011**

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**INDEPENDENT AUDITOR'S REPORT**

Honorable Members of the Board of  
Chosen Freeholders  
County of Hunterdon  
Flemington, New Jersey 08822

We have audited the accompanying statutory basis financial statements of the various funds and account groups of the

**COUNTY OF HUNTERDON**

as of and for the year ended December 31, 2011, as listed in the foregoing table of contents, and for the year ended December 31, 2010. These statutory basis financial statements are the responsibility of the management of the County of Hunterdon. Our responsibility is to express an opinion 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; and audit requirements as prescribed by the Division of Local Government Services, Department of Community Affairs, State of New Jersey. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe our audit provides a reasonable basis for our opinion.

These statutory basis financial statements have been prepared in conformity with accounting practices prescribed by the Division of Local Government Services, Department of Community Affairs, State of New Jersey which are designed primarily for determining compliance with legal provisions and budgetary restrictions and as a means of reporting on the stewardship of public officials with respect to public funds. These practices differ in certain respects, which in some instances may be material, from generally accepted accounting principles applicable to local government units. The more significant of these practices are described in Note 1 to the financial statements.

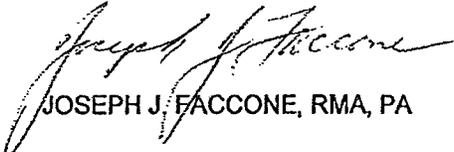
In our opinion, because of the County's policy to prepare its financial statements on the basis of accounting discussed in the third paragraph of this report, the financial statements referred to above do not present fairly, in conformity with generally accepted accounting principles, the financial position of the County of Hunterdon, as of December 31, 2011 and 2010 or the results of its operations for the years then ended.

However, in our opinion, the statutory basis financial statements referred to above present fairly, in all material respects, the financial position of the County of Hunterdon, as of December 31, 2011 and December 31, 2010, and the results of operations of such funds for the years then ended, in accordance with accounting principles and practices prescribed by the Division of Local Government Services, Department of Community Affairs, State of New Jersey and described in Note 1 to the financial statements.

In accordance with *Government Auditing Standards*, we have also issued a report dated September 21, 2012 on our consideration of the County of Hunterdon's internal control over financial reporting and our test of its compliance with certain provisions of laws, regulations, contracts, grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* and should be considered in conjunction with this report in considering the results of our audit.

Our audit was conducted for the purpose of forming an opinion on the statutory basis financial statements of the County of Hunterdon, taken as a whole. The accompanying supplemental schedules presented in the "Supplementary" sections are not a required part of the financial statements and are presented for purposes of additional analysis as required by New Jersey State Division of Local Government Services. Such information has been subjected to the auditing procedures applied in the audit of the statutory basis financial statements and, in our opinion, is fairly presented in all material respects in relation to the statutory basis financial statements taken as a whole.

  
SAMUEL KLEIN AND COMPANY  
CERTIFIED PUBLIC ACCOUNTANTS

  
JOSEPH J. FACCONI, RMA, PA

Newark, New Jersey  
September 21, 2012

COUNTY OF HUNTERDON, NEW JERSEY  
CURRENT FUND

COMPARATIVE BALANCE SHEETS

A

<u>ASSETS</u>	<u>Ref.</u>	<u>Balance Dec. 31, 2011</u>	<u>Balance Dec. 31, 2010</u>
<u>Current Fund</u>			
Cash	A-4	<u>\$ 32,125,996.47</u>	<u>\$ 36,048,996.53</u>
Receivables and Other Assets with Full Reserves:			
County Added and Omitted Taxes Receivable	A-5	254,437.87	320,992.48
Revenue Accounts Receivable	A-6	2,021,072.50	1,397,200.45
Accounts Receivable - Agency	A-7	<u>145,098.09</u>	<u>144,999.94</u>
		<u>2,420,608.46</u>	<u>1,863,192.87</u>
		<u>34,546,604.93</u>	<u>37,912,189.40</u>
<u>Federal and State Grant Fund</u>			
Cash	A-4	347,310.67	710,128.58
Grant Receivable	A-12	<u>5,130,322.01</u>	<u>5,220,055.72</u>
		<u>5,477,632.68</u>	<u>5,930,184.30</u>
		<u>\$ 40,024,237.61</u>	<u>\$ 43,842,373.70</u>
 <u>LIABILITIES, RESERVES AND FUND BALANCE</u>			
<u>Current Fund</u>			
Appropriation Reserves	A-3,9	\$ 5,529,974.86	\$ 9,217,543.92
Encumbrances	A-3	884,876.09	
Accounts Payable	A-10		45,242.63
Reserve for Golf Course Improvements	A-10	42,582.63	162,767.98
Reserve for Tri-Centennial	A-10	<u>60,000.00</u>	<u>57,500.00</u>
		6,517,433.58	9,483,054.53
Reserve for Receivables	Contra	2,420,608.46	1,863,192.87
Fund Balance	A-1	<u>25,608,562.89</u>	<u>26,565,942.00</u>
		<u>34,546,604.93</u>	<u>37,912,189.40</u>
<u>Federal and State Grant Fund</u>			
Appropriation Reserves for Grants	A-13	<u>5,477,632.68</u>	<u>5,930,184.30</u>
		<u>\$ 40,024,237.61</u>	<u>\$ 43,842,373.70</u>

See accompanying notes to financial statements.

COUNTY OF HUNTERDON, NEW JERSEY  
CURRENT FUND

COMPARATIVE STATEMENT OF OPERATIONS  
AND CHANGES IN FUND BALANCE

A-1

	<u>Ref.</u>	<u>Year 2011</u>	<u>Year 2010</u>
<u>Revenue and Other Income</u>			
Fund Balance Utilized	A-2	\$ 13,000,000.00	\$ 12,000,000.00
Miscellaneous Revenue Anticipated	A-2	13,675,419.51	16,304,940.22
Receipts from Current Taxes	A-5	66,126,000.00	68,826,000.00
Nonbudget Revenue	A-2	3,184,195.70	3,253,308.55
Other Credits to Income:			
Unexpended Balance of Appropriation Reserves	A-9	7,669,556.74	4,796,346.86
Accounts Receivable - Agencies			1,588.68
Total Revenues and Other Income		<u>103,655,171.95</u>	<u>105,182,184.31</u>
<u>Expenditures</u>			
Budget and Emergency Appropriations:			
Operations:			
Salaries and Wages	A-3	23,715,216.00	24,744,760.00
Other Expenses	A-3	45,122,126.54	48,663,034.26
Capital Improvement Fund	A-3	900,000.00	1,000,000.00
Debt Service	A-3	5,411,795.37	8,529,068.86
Deferred Charges and Statutory Expenditures	A-3	16,463,315.00	12,934,239.29
Sub-Total		<u>91,612,452.91</u>	<u>95,871,102.41</u>
Receivables Advances		<u>98.15</u>	<u>                    </u>
Total Expenditures		<u>91,612,551.06</u>	<u>95,871,102.41</u>
Excess in Revenues		12,042,620.89	9,311,081.90
Fund Balance January 1	A	<u>26,565,942.00</u>	<u>29,254,860.10</u>
		38,608,562.89	38,565,942.00
Decreased by:			
Fund Balance Utilized as Budget Revenue	A-2	<u>13,000,000.00</u>	<u>12,000,000.00</u>
Fund Balance December 31	A	<u>\$ 25,608,562.89</u>	<u>\$ 26,565,942.00</u>

See accompanying notes to financial statements.

COUNTY OF HUNTERDON, NEW JERSEY  
CURRENT FUND

STATEMENT OF REVENUES

A-2  
Sheet #1

	<u>Ref.</u>	<u>Budget</u>	<u>Realized</u>	<u>Excess</u>
Surplus Anticipated		\$13,000,000.00	\$13,000,000.00	\$
Miscellaneous Revenue		13,578,291.54	13,675,419.51	97,127.97
Amount to be Raised by Taxation:				
County Purpose Tax	A-5	<u>66,126,000.00</u>	<u>66,126,000.00</u>	<u>                    </u>
		<u>\$92,704,291.54</u>	<u>\$92,801,419.51</u>	<u>\$97,127.97</u>

COUNTY OF HUNTERDON, NEW JERSEY  
CURRENT FUND

STATEMENT OF MISCELLANEOUS REVENUES

A-2  
Sheet #2

	<u>Ref.</u>	<u>Budget</u>	<u>Realized</u>	<u>Excess or (Deficit)</u>
Fund Balance Anticipated	A-1	\$ 13,000,000.00	\$ 13,000,000.00	\$
Miscellaneous Revenues:				
Local Revenue:				
County Clerk	A-6	660,000.00	596,263.72	(63,736.28)
Surrogate	A-6	75,000.00	81,245.25	6,245.25
Sheriff	A-6	235,000.00	76,028.88	(158,971.12)
Interest on Investments and Deposits	A-6	138,254.00	107,423.35	(30,830.65)
Rental on County Buildings	A-6	25,000.00	34,825.88	9,825.88
County Planning Board Fees	A-6	8,000.00	5,031.00	(2,969.00)
County Clerk Realty Transfer Fees	A-6	800,000.00	735,812.00	(64,188.00)
Health Department - Municipal Health Fees	A-6	200,000.00	168,216.25	(31,783.75)
Hunterdon County Consolidated Transportation System	A-6	700,000.00	498,037.49	(201,962.51)
Adjuster	A-6	1,175.00	3,664.39	2,489.39
Golf Course	A-6	1,351,058.00	2,004,870.36	653,812.36
<b>Total Local Revenues</b>		<u>4,183,487.00</u>	<u>4,311,418.57</u>	<u>117,931.57</u>
Social and Welfare Service - State:				
Division of Youth and Family Services	A-6	278,209.00	278,209.00	
Supplemental Social Security Income	A-6	173,793.00	218,311.00	44,518.00
Psychiatric Facilities:				
Maintenance of Patients in State Institutions for Mental Diseases	A-6	1,164,617.00	1,164,618.00	1.00
Maintenance of Patients in State Institutions for Mentally Retarded	A-6	2,345,646.00	2,345,646.00	
Patients in University of Medicine and Dentistry of New Jersey	A-6	2,908.00	2,908.00	
Division of Developmental Disabilities	A-6	7,622.00	31,643.30	24,021.30
<b>Total State Revenues</b>		<u>3,972,795.00</u>	<u>4,041,335.30</u>	<u>68,540.30</u>
Public and Private Revenues Offset with Appropriations	A-12	4,712,009.54	4,712,009.54	
Other Special Items of Revenue:				
N.J. - Reimbursement for Confinement of Prisoners	A-6	60,000.00	12,987.00	(47,013.00)
Surrogate - Increased Fees	A-8	55,000.00	57,246.00	2,246.00
County Clerk - Increased Fees	A-6	570,000.00	529,396.10	(40,603.90)
Sheriff - Increased Fees	A-6	15,000.00	11,027.00	(3,973.00)
<b>Total Other Special Items of Revenue</b>		<u>700,000.00</u>	<u>610,656.10</u>	<u>(89,343.90)</u>
<b>Sub-Total Miscellaneous Revenues</b>	A-1	<u>13,578,291.54</u>	<u>13,675,419.51</u>	<u>97,127.97</u>
Amount to be Raised by Taxation - County Purpose Tax	A-1,5	66,126,000.00	66,126,000.00	
<b>Budget Totals</b>		<u>92,704,291.54</u>	<u>92,801,419.51</u>	<u>97,127.97</u>
Nonbudget Revenue	A-1,2		3,184,195.70	3,184,195.70
		<u>\$ 92,704,291.54</u>	<u>\$ 95,985,615.21</u>	<u>\$ 3,281,323.67</u>

COUNTY OF HUNTERDON, NEW JERSEY  
CURRENT FUND

STATEMENT OF MISCELLANEOUS REVENUES  
ANALYSIS OF NONBUDGET REVENUES

A-2  
Sheet #3

	<u>Ref.</u>		
Miscellaneous Revenues - Not Anticipated:			
Added and Omitted Taxes Realized	A-5		\$ 320,992.48
Sale of Maps		\$ 187.50	
Public Records Fees		188.54	
Reproduction Services		200.00	
Copier Fees		208.35	
Poll List		221.25	
PHN Testing		375.00	
Emergency Management		450.00	
Discovery Fees		530.30	
Parks		768.00	
Facility Use Fees		1,305.00	
Restitution		1,530.24	
Labor Assistance Program		4,645.00	
Inmate Social Security Incentive Program		4,800.00	
Fines		5,948.49	
Engineering Fees		7,755.85	
Training Center Fees		9,862.50	
Miscellaneous Reimbursement Refunds and Donations		10,579.85	
Sale of Scrap		14,537.45	
Damage Reimbursement		21,826.09	
FEMA Parks		22,017.08	
Bond and Bail Forfeit		23,910.00	
Workmen's Compensation Reimbursement		30,859.92	
Telephone Commissions		45,809.67	
Senior Services		58,000.00	
Title IV Sheriff		61,697.59	
Title IV D Reimbursement		117,165.64	
Sale of Surplus Property		151,807.50	
Prior Year Refunds		941,136.96	
Agency Reimbursement		<u>1,315,952.45</u>	
	A-4		<u>2,863,203.22</u>
	A-2		<u>\$ 3,184,195.70</u>

See accompanying notes to financial statements.

COUNTY OF HUNTERDON, NEW JERSEY  
CURRENT FUND

STATEMENT OF EXPENDITURES

A-3  
Sheet #1

Appropriation	Appropriations		Expended		Unexpended Balance Cancelled
	Adopted Budget	Budget as Modified	Paid or Charged	Reserved	
<b>GENERAL GOVERNMENT</b>					
<b>Administration and Executive:</b>					
<b>Board of Chosen Freeholders:</b>					
Salaries and Wages	\$ 148,068.00	\$ 148,068.00	\$ 145,478.38	\$ 2,589.62	\$
Other Expenses	145,300.00	145,300.00	104,796.00	40,504.00	
	<u>293,368.00</u>	<u>293,368.00</u>	<u>250,274.38</u>	<u>43,093.62</u>	
<b>Audit</b>	<u>61,000.00</u>	<u>61,000.00</u>	<u>56,300.00</u>	<u>4,700.00</u>	
<b>Projects Administration:</b>					
Salaries and Wages	136,249.00	136,249.00	122,500.82	13,748.18	
Other Expenses	1,800.00	1,800.00	739.31	1,060.69	
	<u>138,049.00</u>	<u>138,049.00</u>	<u>123,240.13</u>	<u>14,808.87</u>	
<b>Department of Finance:</b>					
<b>County Treasurer's Office:</b>					
Salaries and Wages	380,348.00	380,348.00	335,521.68	44,826.32	
Other Expenses	46,690.00	46,690.00	36,109.29	10,580.71	
	<u>427,038.00</u>	<u>427,038.00</u>	<u>371,630.97</u>	<u>55,407.03</u>	
<b>Legal Department:</b>					
<b>County Counsel:</b>					
Salaries and Wages	56,251.00	56,251.00	43,970.01	12,280.99	
Other Expenses	443,300.00	443,300.00	198,682.63	244,637.37	
	<u>499,551.00</u>	<u>499,551.00</u>	<u>242,652.64</u>	<u>256,918.36</u>	
<b>County Adjuster's Office:</b>					
Salaries and Wages	36,613.00	36,613.00	36,542.87	70.13	
Other Expenses	4,770.00	4,770.00	2,837.15	1,932.85	
	<u>41,383.00</u>	<u>41,383.00</u>	<u>39,380.02</u>	<u>2,002.98</u>	
<b>Administration:</b>					
Salaries and Wages	345,197.00	345,197.00	334,363.94	10,833.06	
Other Expenses	3,275.00	3,275.00	2,625.72	649.28	
	<u>348,472.00</u>	<u>348,472.00</u>	<u>336,989.66</u>	<u>11,482.34</u>	
<b>Human Resources:</b>					
Salaries and Wages	136,994.00	136,994.00	132,720.90	4,273.10	
Other Expenses	112,700.00	112,700.00	63,673.32	49,026.68	
	<u>249,694.00</u>	<u>249,694.00</u>	<u>196,394.22</u>	<u>53,299.78</u>	
<b>County Clerk:</b>					
Salaries and Wages	584,918.00	584,918.00	559,336.56	25,581.44	
Other Expenses	45,200.00	45,200.00	37,992.82	7,207.18	
Election Expense	95,500.00	95,500.00	76,110.89	19,389.11	
	<u>725,618.00</u>	<u>725,618.00</u>	<u>673,440.27</u>	<u>52,177.73</u>	

COUNTY OF HUNTERDON, NEW JERSEY  
CURRENT FUND

STATEMENT OF EXPENDITURES

A-3  
Sheet #2

Appropriation	Appropriations		Expended		Unexpended Balance Cancelled
	Adopted Budget	Budget as Modified	Paid or Charged	Reserved	
<b>GENERAL GOVERNMENT</b>					
Administration and Executive:					
Information Technology:					
Salaries and Wages	\$ 614,316.00	\$ 619,816.00	\$ 619,704.03	\$ 111.97	\$
Other Expenses	398,083.00	398,083.00	310,413.20	85,669.80	
	<u>1,010,399.00</u>	<u>1,015,899.00</u>	<u>930,117.23</u>	<u>85,781.77</u>	
Prosecutor's Office:					
Salaries and Wages	3,574,200.00	3,638,200.00	3,568,946.56	67,253.44	
Other Expenses	285,450.00	285,450.00	207,528.45	77,921.55	
	<u>3,859,650.00</u>	<u>3,921,650.00</u>	<u>3,776,475.01</u>	<u>145,174.99</u>	
Purchasing:					
Salaries and Wages	238,086.00	238,086.00	227,101.07	10,984.93	
Other Expenses	29,830.00	29,830.00	13,214.84	16,615.16	
	<u>267,916.00</u>	<u>267,916.00</u>	<u>240,315.91</u>	<u>27,600.09</u>	
Building and Grounds:					
Salaries and Wages	908,632.00	960,632.00	959,919.93	712.07	
Other Expenses	683,060.00	883,060.00	652,728.08	230,333.92	
	<u>1,791,692.00</u>	<u>1,843,692.00</u>	<u>1,612,648.01</u>	<u>231,045.99</u>	
Print Shop:					
Salaries and Wages	291,697.00	291,697.00	288,666.93	3,030.07	
Other Expenses	74,775.00	74,775.00	17,690.35	57,084.65	
	<u>366,472.00</u>	<u>366,472.00</u>	<u>306,357.28</u>	<u>60,114.72</u>	
Contribution to Soil Conservation District (P.S.4:24 -22(l)):					
Other Expenses	57,713.00	57,713.00	57,713.00		
Transportation:					
Salaries and Wages	54,836.00	54,836.00	54,836.00		
Other Expenses	1,185,892.00	1,185,892.00	1,066,177.77	119,714.23	
Group Insurance	9,850,000.00	9,850,000.00	8,978,383.69	871,616.31	
Worker's Compensation	900,000.00	900,000.00	877,978.92	22,021.08	
Surety Bond Premiums	1,000.00	1,000.00		1,000.00	
Other Insurance	1,750,000.00	1,750,000.00	1,739,583.00	10,437.00	
	<u>13,741,728.00</u>	<u>13,741,728.00</u>	<u>12,716,939.38</u>	<u>1,024,788.62</u>	
<b>TOTAL GENERAL GOVERNMENT</b>	<u>23,879,743.00</u>	<u>23,999,243.00</u>	<u>21,930,846.11</u>	<u>2,068,396.89</u>	

COUNTY OF HUNTERDON, NEW JERSEY  
CURRENT FUND

STATEMENT OF EXPENDITURES

A-3  
Sheet #3

Appropriation	Appropriations		Expended		Unexpended Balance Cancelled
	Adopted Budget	Budget as Modified	Paid or Charged	Reserved	
<b>JUDICIARY</b>					
Surrogate:					
Salaries and Wages	\$ 283,519.00	\$ 273,519.00	\$ 262,099.38	\$ 11,419.62	\$
Other Expenses	11,850.00	11,850.00	6,549.58	5,300.42	
<b>TOTAL JUDICIARY</b>	<b>275,369.00</b>	<b>285,369.00</b>	<b>268,648.96</b>	<b>16,720.04</b>	
<b>REGULATION</b>					
Sheriff's Office:					
Salaries and Wages	1,419,942.00	1,486,842.00	1,476,129.47	10,812.53	
Other Expenses	42,250.00	42,250.00	38,842.68	5,407.32	
	<u>1,462,192.00</u>	<u>1,529,192.00</u>	<u>1,512,972.15</u>	<u>16,219.85</u>	
Weights and Measures:					
Salaries and Wages	27,146.00	27,146.00	24,746.88	2,399.12	
Other Expenses	740.00	740.00	168.75	571.25	
	<u>27,886.00</u>	<u>27,886.00</u>	<u>24,915.63</u>	<u>2,970.37</u>	
Board of Taxation:					
Salaries and Wages	158,256.00	158,256.00	127,932.43	30,323.57	
Other Expenses	83,150.00	83,150.00	80,000.52	3,149.48	
	<u>241,406.00</u>	<u>241,406.00</u>	<u>207,932.95</u>	<u>33,473.05</u>	
County Medical Examiner:					
Other Expenses	250,000.00	250,000.00	250,000.00		
Shade Tree Commission:					
Other Expenses	7,475.00	7,475.00	3,565.00	3,910.00	
Board of Elections:					
Salaries and Wages	196,821.00	196,821.00	188,916.58	7,704.42	
Other Expenses	191,379.00	191,379.00	126,674.89	64,704.11	
	<u>388,000.00</u>	<u>388,000.00</u>	<u>315,591.47</u>	<u>72,408.53</u>	
Fire Marshal:					
Salaries and Wages	79,261.00	80,261.00	80,131.89	129.11	
Other Expenses	299.00	299.00	151.92	147.08	
	<u>79,560.00</u>	<u>80,560.00</u>	<u>80,283.81</u>	<u>276.19</u>	
Fire, Police and Rescue Training:					
Salaries and Wages	160,000.00	166,500.00	168,420.35	79.65	
Other Expenses	69,650.00	69,650.00	51,541.16	18,108.84	
	<u>229,650.00</u>	<u>236,150.00</u>	<u>219,961.51</u>	<u>18,188.49</u>	

COUNTY OF HUNTERDON, NEW JERSEY  
CURRENT FUND

STATEMENT OF EXPENDITURES

A-3  
Sheet #4

Appropriation	Appropriations		Expended		Unexpended Balance Cancelled
	Adopted Budget	Budget as Modified	Paid or Charged	Reserved	
<b>REGULATION</b>					
Radio and Communication:					
Salaries and Wages	\$ 1,620,198.00	\$ 1,620,198.00	\$ 1,584,962.65	\$ 35,235.35	\$
Other Expenses	270,991.00	270,991.00	247,246.36	23,744.64	
	<u>1,891,189.00</u>	<u>1,891,189.00</u>	<u>1,832,209.01</u>	<u>58,979.99</u>	
Emergency Management:					
Salaries and Wages	51,704.00	84,704.00	83,779.43	924.57	
Other Expenses	42,705.00	42,705.00	27,337.10	15,367.90	
	<u>94,409.00</u>	<u>127,409.00</u>	<u>111,116.53</u>	<u>16,292.47</u>	
County Planning Board:					
Salaries and Wages	428,585.00	428,585.00	386,486.49	42,098.51	
Other Expenses	51,135.00	51,135.00	9,041.57	42,093.43	
	<u>479,720.00</u>	<u>479,720.00</u>	<u>395,528.06</u>	<u>84,191.94</u>	
Construction Board of Appeals (N.J.S. 52:27D -127):					
Salaries and Wages	3,534.00	3,534.00	3,422.12	111.88	
Other Expenses	10,400.00	10,400.00	434.98	9,965.02	
	<u>13,934.00</u>	<u>13,934.00</u>	<u>3,857.10</u>	<u>10,076.90</u>	
<b>TOTAL REGULATION</b>	<u>5,165,421.00</u>	<u>5,274,921.00</u>	<u>4,957,933.22</u>	<u>316,987.78</u>	
<b>ROADS AND BRIDGES</b>					
County Funds:					
Roads:					
Salaries and Wages	2,831,455.00	2,925,455.00	2,915,649.85	9,805.15	
Other Expenses	1,622,150.00	1,522,150.00	1,251,286.98	270,863.04	
	<u>4,353,605.00</u>	<u>4,447,605.00</u>	<u>4,166,936.81</u>	<u>280,668.19</u>	
Bridges:					
Salaries and Wages	942,219.00	949,219.00	949,060.63	158.37	
Other Expenses	415,725.00	415,725.00	261,956.80	153,766.20	
	<u>1,357,944.00</u>	<u>1,364,944.00</u>	<u>1,211,017.43</u>	<u>153,926.57</u>	
Engineering:					
Salaries and Wages	1,400,537.00	1,400,537.00	1,350,519.73	50,017.27	
Other Expenses	90,105.00	90,105.00	16,706.55	73,398.45	
	<u>1,490,642.00</u>	<u>1,490,642.00</u>	<u>1,367,226.28</u>	<u>123,415.72</u>	
Vehicle Services:					
Salaries and Wages	725,843.00	725,843.00	716,546.79	9,296.21	
Other Expenses	717,395.00	717,395.00	679,125.72	38,269.28	
	<u>1,443,238.00</u>	<u>1,443,238.00</u>	<u>1,395,672.51</u>	<u>47,565.49</u>	
<b>TOTAL ROADS AND BRIDGES</b>	<u>8,845,429.00</u>	<u>8,746,429.00</u>	<u>8,140,853.03</u>	<u>805,575.97</u>	

COUNTY OF HUNTERDON, NEW JERSEY  
CURRENT FUND

STATEMENT OF EXPENDITURES

A-3  
Sheet #5

Appropriation	Appropriations		Expended		Unexpended Balance Cancelled
	Adopted Budget	Budget as Modified	Paid or Charged	Reserved	
<b><u>CORRECTIONS</u></b>					
Jail:					
Salaries and Wages	\$ 2,152,826.00	\$ 2,152,826.00	\$ 1,685,822.99	\$ 487,003.01	\$
Other Expenses	1,249,001.00	1,249,001.00	1,183,635.11	65,365.89	
<b>TOTAL CORRECTIONS</b>	<b>3,401,827.00</b>	<b>3,401,827.00</b>	<b>2,869,458.10</b>	<b>532,368.90</b>	
<b><u>HEALTH AND WELFARE</u></b>					
County Health Services:					
Interlocal Services (N.J.S.A. 40:80A-1):					
Salaries and Wages	777,678.00	805,878.00	804,898.71	979.29	
Other Expenses	26,647.00	28,647.00	17,903.33	8,743.67	
	804,325.00	832,325.00	822,602.04	9,722.96	
Vector Control:					
Salaries and Wages	204,879.00	208,679.00	206,114.06	584.94	
Other Expenses	32,465.00	32,465.00	24,305.39	8,159.61	
	237,144.00	239,144.00	230,419.45	8,724.55	
Public Health Nursing Contract:					
Other Expenses	500,000.00	500,000.00	385,660.70	114,339.30	
Maintenance of Patients in State Institutions - Mental Diseases:					
County Share	463,731.00	463,731.00	463,731.00		
Maintenance of Patients in State Institutions - Mental Diseases:					
State Share	2,345,646.00	2,345,646.00	2,345,646.00		
Maintenance of Patients in State Institutions - Mental Diseases:					
State Share	1,104,681.00	1,104,681.00	1,104,681.00		
N.J. Division of Youth and Family Services - Contractual:					
State Share	278,209.00	278,209.00	278,209.00		
Voucher Service					
	138,904.00	138,904.00	55,544.00	83,360.00	
Patients in UMDNJ					
	4,155.00	4,155.00	4,155.00		
Senior Services:					
Salaries and Wages	500,131.00	576,131.00	575,278.70	852.30	
Other Expenses	18,725.00	18,725.00	8,232.61	8,492.39	
	518,856.00	592,856.00	583,511.31	9,344.69	
Board of Social Services:					
Administration	552,740.00	552,740.00	552,740.00		
Staff Training and Development	615.00	615.00	615.00		
	553,355.00	553,355.00	553,355.00		

COUNTY OF HUNTERDON, NEW JERSEY  
CURRENT FUND

STATEMENT OF EXPENDITURES

A-3  
Sheet #6

Appropriation	Appropriations		Expended		Unexpended Balance Cancelled
	Adopted Budget	Budget as Modified	Paid or Charged	Reserved	
<b>HEALTH AND WELFARE</b>					
Assistance to Supplementary Security Income:					
State Share	\$ 173,793.00	\$ 173,793.00	\$ 144,828.00	\$ 28,965.00	\$
Services	611,680.00	611,680.00	611,680.00		
Assistance to Dependent Children - County Share	74,831.00	74,831.00	62,359.00	12,472.00	
	<u>880,304.00</u>	<u>880,304.00</u>	<u>818,867.00</u>	<u>41,437.00</u>	
War Veterans:					
Other Expenses	9,500.00	9,500.00	8,651.80	848.20	
Human Services Advisory Council:					
Salaries and Wages	327,887.00	327,887.00	311,351.21	16,535.79	
Other Expenses	11,525.00	11,525.00	3,071.78	8,453.22	
	<u>339,412.00</u>	<u>339,412.00</u>	<u>314,422.99</u>	<u>24,989.01</u>	
Juvenile/Family Crisis Intervention Unit - Hunterdon Medical:					
Center - Contractual (N.J.S.A. 2A:4A-76-9)	189,755.00	189,755.00	128,945.58	60,809.42	
Catholic Charities - Contractual (N.J.S.A. 40:5-29)	41,839.00	41,839.00	28,279.84	13,559.16	
Special Children Health Service (N.J.S.A. 9:13-7.8)	33,286.00	33,286.00	24,964.50	8,321.50	
Mental Health Program - Hunterdon Medical Center - Contractual (N.J.S.A 40:5-29)	120,782.00	120,782.00	89,604.00	31,178.00	
Aid to Hunterdon County Unit - N.J. Association for Retarded Citizens - Contractual (N.J.S.A. 40:5-2.9)	102,413.00	102,413.00	70,398.63	32,014.37	
Aid to Hunterdon Drug Awareness Program - Contractual (N.J.S.A 40:9B-4)	81,787.00	81,787.00	55,635.50	26,151.50	
Briarcliff Adult Day Care - Contractual (N.J.S.A. 44:12-2)	24,373.00	24,373.00	14,874.24	9,498.76	
Aid to Hunterdon Helpline - Contractual (N.J.S.A. 44:12-2)	65,868.00	65,868.00	53,505.68	12,362.34	
Aid to Big Brothers/Sisters Program - Contractual (N.J.S.A. 44:12-2)					
Safe in Hunterdon (N.J.S.A. 44:12-2)	42,298.00	42,298.00	30,915.53	11,380.47	
NORWESCAP	11,000.00	11,000.00	8,250.00	2,750.00	
North County Senior Center (N.J.S.A. 44:12-2)	9,000.00	9,000.00	6,750.00	2,250.00	
Legal Aid to Indigent Poor - Contractual (N.J.S.A. 40:23-8.19)	38,016.00	38,016.00	28,512.00	9,504.00	
Volunteer Guardianship	7,650.00	7,650.00	5,736.00	1,914.00	
	<u>768,065.00</u>	<u>768,065.00</u>	<u>546,371.48</u>	<u>221,693.52</u>	
County Youth Facility:					
Juveniles in Need of Supervision - Contractual (N.J.S.A. 2A:4-42)	200,000.00	200,000.00	174,148.74	25,851.26	
County Child Care Services	8,000.00	8,000.00	8,000.00		
Somerset County C.O.A.H.	8,613.00	8,613.00	6,459.00	2,154.00	
Peech - Contractual (N.J.S.A. 44:12-2)	30,400.00	30,400.00	22,800.00	7,600.00	

COUNTY OF HUNTERDON, NEW JERSEY  
CURRENT FUND

STATEMENT OF EXPENDITURES

A-3  
Sheet #7

Appropriation	Appropriations		Expended		Unexpended Balance Cancelled
	Adopted Budget	Budget as Modified	Paid or Charged	Reserved	
<b>HEALTH AND WELFARE</b>					
County Youth Facility:					
Aid to Women's Health Care - Contractual (N.J.S.A. 44:12-2)	\$ 15,000.00	\$ 15,000.00	\$ 1,163.00	\$ 13,837.00	\$
Meals on Wheels - Contractual (N.J.S.A. 44:12-2)	18,000.00	18,000.00	12,000.00	4,000.00	
Student Mentoring Program	10,000.00	10,000.00	2,750.00	7,250.00	
United Cerebral Palsy	9,720.00	9,720.00	2,045.41	7,674.59	
Human Services Initiatives (N.J.S.A. 44:12-2)	23,680.00	23,680.00		23,680.00	
Flemington Food Pantry - Contractual (N.J.S.A. 44:12-2)	20,000.00	20,000.00	14,330.42	5,669.58	
Daytop Village Inc.	23,471.00	23,471.00	22,268.00	1,203.00	
Hunterdon Prevention Resources	54,154.00	54,154.00	39,711.39	14,442.61	
Medication Access Program	23,400.00	23,400.00	17,550.00	5,850.00	
	<u>442,438.00</u>	<u>442,438.00</u>	<u>323,225.96</u>	<u>119,212.04</u>	
<b>TOTAL HEALTH AND WELFARE</b>	<b>9,366,725.00</b>	<b>9,472,725.00</b>	<b>8,839,053.73</b>	<b>633,671.27</b>	
<b>EDUCATIONAL</b>					
Superintendent of Schools:					
Salaries and Wages	168,416.00	168,416.00	159,874.39	8,541.61	
Other Expenses	10,642.00	10,642.00	6,116.81	4,525.39	
	<u>179,058.00</u>	<u>179,058.00</u>	<u>165,991.00</u>	<u>13,067.00</u>	
Rutgers Coop. Extension Services:					
Salaries and Wages	338,910.00	338,910.00	333,050.05	3,859.95	
Other Expenses	13,285.00	13,285.00	8,109.47	5,175.53	
Reimbursement for Residents Attending Out-of-County Vocational and Technical Schools (N.J.S.A 18A:54-34.4)	125,000.00	125,000.00	12,800.00	112,200.00	
Reimbursement for Residents Attending Out-of-County Two (2) Year College (N.J.S.A. 18A:64A-23)	1,448,174.00	1,448,174.00	1,448,174.00		
Reimbursement for Residents Attending Out-of-County Two (2) Year College (N.J.S.A. 18A:64A-23)	75,000.00	75,000.00	43,402.66	31,597.34	
Joint County College (N.J.S.A. 18A:64A-24)	4,500,000.00	4,500,000.00	4,488,310.42	13,689.58	
	<u>6,498,369.00</u>	<u>6,498,369.00</u>	<u>6,331,846.60</u>	<u>165,522.40</u>	
<b>TOTAL EDUCATIONAL</b>	<b>6,677,427.00</b>	<b>6,677,427.00</b>	<b>6,497,837.60</b>	<b>179,589.40</b>	

COUNTY OF HUNTERDON, NEW JERSEY  
CURRENT FUND

STATEMENT OF EXPENDITURES

A-3  
Sheet #8

Appropriation	Appropriations		Expended		Unexpended Balance Cancelled
	Adopted Budget	Budget as Modified	Paid or Charged	Reserved	
<b>RECREATIONAL</b>					
Parks and Recreation:					
Salaries and Wages	\$ 985,464.00	\$ 985,464.00	\$ 954,860.83	\$ 30,503.17	\$
Other Expenses	1,492,453.00	1,492,453.00	1,470,729.72	21,723.28	
<b>TOTAL RECREATIONAL</b>	<u>2,477,917.00</u>	<u>2,477,917.00</u>	<u>2,425,690.55</u>	<u>52,226.45</u>	
Utilities:					
Gasoline	700,000.00	875,000.00	874,886.02	113.98	
Electricity	1,300,000.00	1,300,000.00	1,216,313.89	83,686.11	
Telephone	725,000.00	725,000.00	828,133.84	96,866.16	
Natural Gas	375,000.00	375,000.00	290,976.59	84,023.41	
Heating Oil	40,000.00	40,000.00	25,792.52	14,207.48	
Water	60,000.00	60,000.00	55,695.71	4,304.29	
Sewer	95,000.00	95,000.00	78,407.00	16,593.00	
Disposal Service	100,000.00	100,000.00	92,151.49	7,848.51	
Street Lighting	10,000.00	10,000.00		10,000.00	
	<u>3,405,000.00</u>	<u>3,580,000.00</u>	<u>3,262,357.06</u>	<u>317,642.94</u>	
<b>TOTAL UNCLASSIFIED</b>	<u>3,405,000.00</u>	<u>3,580,000.00</u>	<u>3,262,357.06</u>	<u>317,642.94</u>	
<b>TOTAL OPERATIONS</b>	<u>63,294,858.00</u>	<u>63,915,858.00</u>	<u>59,192,678.36</u>	<u>4,723,179.64</u>	

COUNTY OF HUNTERDON, NEW JERSEY  
CURRENT FUND

STATEMENT OF EXPENDITURES

A-3  
Sheet #9

Appropriation	Appropriations		Expended		Unexpended Balance Cancelled
	Adopted Budget	Budget as Modified	Paid or Charged	Reserved	
<b>STATE AND FEDERAL PROGRAMS OFFSET BY REVENUES</b>					
State and Federal Grants:					
Area Plan Grant	\$ 481,157.00	\$ 748,152.00	\$ 748,152.00	\$	\$
Alcohol Program	222,397.00	222,397.00	222,397.00		
Body Armor		8,827.85	8,827.85		
C.E.H.A.		134,200.00	134,200.00		
Clean Communities		62,831.86	62,831.86		
Family Court	97,157.00	97,157.00	97,157.00		
Farmer's Market		1,000.00	1,000.00		
HIV Counseling and Testing		59,800.00	59,800.00		
Human Services Advisory Council	89,147.00	89,147.00	89,147.00		
Homeless	57,378.00	57,378.00	57,378.00		
Homeland Security		291,481.83	291,481.83		
Job Access/Reverse Commute	80,000.00	80,000.00	80,000.00		
Juvenile Accountability Incentive	8,085.00	8,085.00	8,085.00		
Juvenile Justice	191,117.00	191,117.00	191,117.00		
Kids are Riding Safe Program		19,975.00	19,975.00		
Low Income Home Energy Assistance	1,833.00	1,833.00	1,833.00		
Local Law Enforcement		100,000.00	100,000.00		
Matching Funds for State and Federal Program	275,000.00	275,000.00	146,366.00		128,634.00
MRC Capacity Building Award	5,000.00	5,000.00	5,000.00		
Municipal Alliance Program	161,502.00	161,502.00	161,502.00		
NJ Historical Communities		13,146.00	13,146.00		
NJ DEX Grant	134,500.00	134,500.00	134,500.00		
Narcotics Task Force		49,434.00	49,434.00		
Personal Attendant Service Program	28,798.00	28,798.00	28,798.00		
Recycling Enhancement Act	200,000.00	282,000.00	282,000.00		
Right-to-Know		9,818.00	9,818.00		
SANE/SART		70,000.00	70,000.00		
Senior Citizens and Disabled Residents Transportation	499,630.00	499,630.00	499,630.00		
Sexual Assault Nurse Examiner Response		33,768.00	33,768.00		
State Council on Arts	60,049.00	60,049.00	60,049.00		
State Health Services (BT)	10,000.00	316,814.00	316,814.00		
State Health Insurance		27,000.00	27,000.00		
Subregional Transportation		51,904.00	51,904.00		
Supplemental Subregional Staff Support (ARRA)		133,000.00	133,000.00		
Title XX Transportation	166,167.00	166,167.00	166,167.00		
Universal Service Fund	987.00	987.00	987.00		
UMTA Section 5311		439,098.00	439,098.00		
Victim Assistance Program	85,949.00	85,949.00	85,949.00		
Victim Witness		18,412.00	18,412.00		
	<u>2,865,833.00</u>	<u>5,035,118.54</u>	<u>4,906,484.54</u>		<u>128,634.00</u>
<b>TOTAL STATE AND FEDERAL PROGRAMS OFFSET BY REVENUES</b>	<u>2,865,833.00</u>	<u>5,035,118.54</u>	<u>4,906,484.54</u>		<u>128,634.00</u>
<b>TOTAL OPERATIONS</b>	<u>86,180,691.00</u>	<u>68,950,976.54</u>	<u>64,099,162.90</u>	<u>4,723,179.64</u>	<u>128,634.00</u>
<b>CONTINGENT</b>	<u>15,000.00</u>	<u>15,000.00</u>		<u>15,000.00</u>	
<b>TOTAL OPERATIONS INCLUDING CONTINGENT</b>	<u>66,175,691.00</u>	<u>68,965,976.54</u>	<u>64,099,162.90</u>	<u>4,738,179.64</u>	<u>128,634.00</u>
<b>CAPITAL IMPROVEMENTS</b>					
Capital Improvements	900,000.00	900,000.00	900,000.00		

COUNTY OF HUNTERDON, NEW JERSEY  
CURRENT FUND

STATEMENT OF EXPENDITURES

A-3  
Sheet #10

Appropriation	Appropriations		Expended		Unexpended Balance Cancelled
	Adopted Budget	Budget as Modified	Paid or Charged	Reserved	
<b>COUNTY DEBT SERVICE</b>					
Payment of Bond Principal:					
Other Bonds	\$ 4,725,000.00	\$ 4,725,000.00	\$ 4,725,000.00	\$	\$
Interest on Bond:					
Other Bonds	950,000.00	950,000.00	608,507.51		341,492.49
Green Trust Loan Program:					
Loan Repayment for Principal and Interest	700,000.00	700,000.00	78,287.86		621,712.14
<b>TOTAL COUNTY DEBT SERVICE</b>	<b>6,375,000.00</b>	<b>6,375,000.00</b>	<b>5,411,795.37</b>		<b>963,204.63</b>
<b>DEFERRED CHARGES AND STATUTORY EXPENDITURES</b>					
Deferred Charges to Future Taxation Expenditures:					
Ord. #3-02 Various Bridge and Culvert Improvements	200,000.00	200,000.00	200,000.00		
Ord. #13-03 Reconstruction and Improvements to Various Roads	200,000.00	200,000.00	200,000.00		
Ord. #4-05 Various Road Improvements	5,045,272.00	5,045,272.00	5,045,272.00		
Ord. #9-05 Additions/Renovations to Emergency Services Building	400,000.00	400,000.00	400,000.00		
Ord. #08-06 Various Roads Improvements	3,682,000.00	3,682,000.00	3,682,000.00		
Ord. #07-06 Various Bridge and Culvert Improvements	1,000,000.00	1,000,000.00	1,000,000.00		
Ord. #10-06 Improvements to Southard Building and Hall of Records	47,200.00	47,200.00	47,200.00		
	<u>10,574,472.00</u>	<u>10,574,472.00</u>	<u>10,574,472.00</u>		
<b>STATUTORY EXPENDITURES</b>					
Contribution to:					
Public Employees' Retirement System	2,728,847.00	2,728,847.00	2,270,785.34	458,061.66	
Social Security System (OASI)	2,800,000.00	2,179,000.00	1,874,400.48	304,599.52	
Disability Insurance	50,000.00	50,000.00	20,865.96	29,134.04	
Police and Firemen's Retirement System	930,996.00	930,996.00	930,996.00		

COUNTY OF HUNTERDON, NEW JERSEY  
CURRENT FUND

STATEMENT OF EXPENDITURES

A-3  
Sheet #11

Appropriation	Appropriations		Expended		Unexpended Balance Cancelled
	Adopted Budget	Budget as Modified	Paid or Charged	Reserved	
<b>DEFERRED CHARGES AND STATUTORY EXPENDITURES</b>					
Deferred Charges to Future Taxation Expenditures	\$ 6,509,843.00	\$ 5,888,843.00	\$ 5,097,047.78	\$ 791,795.22	\$
<b>TOTAL DEFERRED CHARGES AND STATUTORY EXPENDITURES</b>	<u>17,084,315.00</u>	<u>16,463,315.00</u>	<u>15,671,519.78</u>	<u>791,795.22</u>	
<b>TOTAL GENERAL APPROPRIATIONS</b>	<u>\$ 90,535,006.00</u>	<u>\$ 92,704,291.54</u>	<u>\$ 86,082,478.05</u>	<u>\$ 5,529,974.86</u>	<u>\$ 1,091,838.63</u>
		Below	Below	Δ	Reserve
	Ref.				
Adopted Budget	A-2	\$ 92,704,291.54			
Cancelled	Above	<u>(1,091,838.63)</u>			
	A-1	<u>\$ 91,612,452.91</u>			
<b>Analysis of Paid or Charged</b>					
Cash Disbursed	A-4		\$ 80,485,592.42		
Encumbered	A		884,876.09		
Reserve for Federal and State Grants	A-13		<u>4,712,009.54</u>		
	Above		<u>\$ 86,082,478.05</u>		

See accompanying notes to financial statements.

COUNTY OF HUNTERDON, NEW JERSEY  
TRUST FUND

COMPARATIVE BALANCE SHEETS

B  
Sheet #1

<u>ASSETS</u>	<u>Ref.</u>	<u>Balance Dec. 31, 2011</u>	<u>Balance Dec. 31, 2010</u>
<u>General Trust Fund</u>			
Cash	B-1	<u>\$ 2,750,733.60</u>	<u>\$ 3,498,718.95</u>
<u>Payroll Deduction Account</u>			
Cash	B-1	<u>229,736.70</u>	<u>197,721.50</u>
<u>Self-Insurance Trust Fund</u>			
Cash	B-1	<u>1,644,553.71</u>	<u>1,545,884.73</u>
<u>Open Space Trust</u>			
Cash	B-1	<u>13,209,189.32</u>	<u>15,536,168.59</u>
<u>Unemployment Insurance Fund</u>			
Cash	B-1	<u>443,938.28</u>	<u>561,669.76</u>
<u>Seized Assets Trust Account</u>			
Cash	B-1	20,408.49	19,474.58
Vehicles and Property		36,925.00	95,155.00
		<u>57,333.49</u>	<u>114,629.58</u>
<u>Law Enforcement Trust Fund</u>			
Cash	B-1	88,813.43	80,146.65
Due from Prosecutor's Federal Equitable Sharing Program		2,000.00	2,000.00
Vehicles and Property		19,000.00	74,900.00
		<u>109,813.43</u>	<u>157,046.65</u>
<u>Asset Maintenance Account</u>			
Cash	B-1	<u>7,408.80</u>	<u>7,204.59</u>
<u>Prosecutor's Federal Equitable Sharing Program</u>			
Cash	B-1	<u>415,816.91</u>	<u>506,432.88</u>
<u>Community Development Block Grant Fund</u>			
Cash	B-1	<u>412,043.51</u>	<u>292,776.21</u>
<u>Developer's Trust Fund</u>			
Cash	B-1	<u>213,799.26</u>	<u>213,721.58</u>
<u>Board of Recreation Commissioners Trust Fund</u>			
Cash	B-1	<u>31,478.53</u>	<u>38,443.58</u>
<u>Personal Attendant Service Program Trust Fund</u>			
Cash	B-1	<u>15,559.56</u>	<u>17,126.37</u>
<u>Sutton Escrow Fund</u>			
Cash	B-1	<u>14,885.70</u>	<u>14,866.96</u>
<u>AFLAC Fund</u>			
Cash	B-1	<u>23,970.92</u>	<u>32,293.63</u>
<b>TOTAL ASSETS</b>		<u><b>\$19,580,261.72</b></u>	<u><b>\$22,734,705.56</b></u>

COUNTY OF HUNTERDON, NEW JERSEY  
TRUST FUND

COMPARATIVE BALANCE SHEETS

B  
Sheet #2

<u>LIABILITIES AND RESERVES</u>	<u>Ref.</u>	<u>Balance Dec. 31, 2011</u>	<u>Balance Dec. 31, 2010</u>
<u>General Trust Fund</u>			
Disbursements	B-2	<u>\$ 2,750,733.60</u>	<u>\$ 3,498,718.95</u>
<u>Payroll Deduction Account</u>			
Deductions Payable	B-3	<u>229,736.70</u>	<u>197,721.50</u>
<u>Self-Insurance Trust</u>			
Reserves for Self-Insurance	B-4	<u>1,644,553.71</u>	<u>1,545,884.73</u>
<u>Open Space Trust</u>			
Reserve for Open Space	B-5	<u>13,209,189.32</u>	<u>15,536,168.59</u>
<u>Unemployment Insurance Fund</u>			
Reserve for Unemployment Compensation	B-6	<u>443,938.28</u>	<u>561,669.76</u>
<u>Seized Assets Trust Fund</u>			
Fund Balance	B-7	20,408.49	19,474.58
Reserve for Assets in Custodianship of the Prosecutor		<u>36,925.00</u>	<u>95,155.00</u>
		<u>57,333.49</u>	<u>114,629.58</u>
<u>Law Enforcement Trust Fund</u>			
Fund Balance	B-8	90,813.43	82,146.65
Reserve for Assets in Custodianship of the Prosecutor		<u>19,000.00</u>	<u>74,900.00</u>
		<u>109,813.43</u>	<u>157,046.65</u>
<u>Asset Maintenance Account</u>			
Fund Balance	B-9	<u>7,408.80</u>	<u>7,204.59</u>
<u>Prosecutor's Federal Equitable Sharing Program</u>			
Fund Balance	B-10	413,816.91	504,432.88
Due to Prosecutor's Law Enforcement Trust Fund		<u>2,000.00</u>	<u>2,000.00</u>
		<u>415,816.91</u>	<u>506,432.88</u>
<u>Community Development Block Grant Fund</u>			
Reserve for Loan Payments	B-11	<u>412,043.51</u>	<u>292,776.21</u>
<u>Developer's Trust Fund</u>			
Reserve for Developer's Trust Fund	B-12	<u>213,799.26</u>	<u>213,721.58</u>
<u>Board of Recreation Commissioners Trust Fund</u>			
Reserve for Board of Recreation Commissioners Trust Fund	B-13	<u>31,478.53</u>	<u>38,443.58</u>
<u>Personal Attendant Service Program Trust Fund</u>			
Reserve for Personal Attendant Service Program Trust	B-14	<u>15,559.56</u>	<u>17,126.37</u>
<u>Sutton Escrow Account</u>			
Reserve for Sutton Escrow Account	B-15	<u>14,885.70</u>	<u>14,866.96</u>
<u>AFLAC Fund</u>			
Reserve	B-16	<u>23,970.92</u>	<u>32,293.63</u>
<b>TOTAL LIABILITIES AND RESERVES</b>		<b><u><u>\$19,580,261.72</u></u></b>	<b><u><u>\$22,734,705.56</u></u></b>

COUNTY OF HUNTERDON, NEW JERSEY  
GENERAL CAPITAL FUND

COMPARATIVE BALANCE SHEETS

C

<u>ASSETS AND DEFERRED CHARGES</u>	<u>Ref.</u>	<u>Balance Dec. 31, 2011</u>	<u>Balance Dec. 31, 2010</u>
Cash	C-2	\$ 23,009,431.38	\$ 13,637,028.00
Investment	C-3	39,975.53	50,144.02
	C-4	<u>23,049,406.91</u>	<u>13,687,172.02</u>
Deferred Charges to Future Taxation:			
Funded	C-5	16,065,059.97	21,354,899.06
Unfunded	C-6	67,150,325.26	77,655,916.58
State Road Aid Allotments Receivable	C-7	<u>4,420,503.00</u>	<u>4,601,166.00</u>
		<u>\$ 110,685,295.14</u>	<u>\$ 117,299,153.66</u>
 <u>LIABILITIES, RESERVES AND FUND BALANCE</u>			
General Serial Bonds	C-8	\$ 12,575,000.00	\$ 17,300,000.00
Green Acres Loans Payable	C-9	3,490,059.97	4,054,899.06
Retained Percentages Due Contractors	C-10	142,214.97	205,377.32
Improvement Authorizations:			
Funded	C-11	20,947,903.05	18,829,335.51
Unfunded	C-11	58,348,686.53	62,232,420.96
Capital Improvement Fund	C-12	4,299,421.82	4,339,148.90
Various Reserves	C-14	6,261,892.81	7,141,234.06
Fund Balance	C-1	<u>4,620,115.99</u>	<u>3,196,737.85</u>
		<u>\$ 110,685,295.14</u>	<u>\$ 117,299,153.66</u>
 Bonds and Notes Authorized but Not Issued	 C-15	 <u>\$ 67,150,325.26</u>	 <u>\$ 77,655,916.58</u>

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See accompanying notes to financial statements.

COUNTY OF HUNTERDON, NEW JERSEY  
GENERAL CAPITAL FUND

STATEMENT OF CAPITAL FUND BALANCE

C-1

	<u>Ref.</u>		
Balance December 31, 2010	C		\$3,196,737.85
Increased by:			
Cash Receipts	C-2	\$ 11,400.07	
Cancellation of Improvement Authorizations	C-11	1,374,978.07	
Cancelled Reserve	C-14	<u>587,000.00</u>	
			<u>1,973,378.14</u>
			5,170,115.99
Decreased by:			
Appropriated to Finance Improvement Authorization	C-11		<u>550,000.00</u>
Balance December 31, 2011	C		<u><u>\$4,620,115.99</u></u>

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See accompanying notes to financial statements.

COUNTY OF HUNTERDON, NEW JERSEY  
COUNTY CLERK

COMPARATIVE BALANCE SHEETS

D

<u>ASSETS</u>	<u>Ref.</u>	Balance <u>Dec. 31, 2011</u>	Balance <u>Dec. 31, 2010</u>
Cash	D-1	\$ 42,886.21	\$ 46,223.96
Change Fund	D-5	50.00	50.00
Total Assets		\$ 42,936.21	\$ 46,273.96
<u>LIABILITIES AND RESERVES</u>			
Depositors' Accounts	D-2	\$ 42,834.21	\$ 46,171.96
Due to County Treasurer	D-3	52.00	52.00
Reserve for Change Fund	D-5	50.00	50.00
Total Liabilities and Reserves		\$ 42,936.21	\$ 46,273.96

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See accompanying notes to financial statements.

COUNTY OF HUNTERDON, NEW JERSEY  
PARKS AND RECREATION DEPARTMENT

COMPARATIVE BALANCE SHEETS

E

<u>ASSETS</u>	<u>Ref.</u>	Balance <u>Dec. 31, 2011</u>	Balance <u>Dec. 31, 2010</u>
Cash	E-1	<u>\$ 24,668.43</u>	<u>\$ 24,357.64</u>
Total Assets		<u><u>\$ 24,668.43</u></u>	<u><u>\$ 24,357.64</u></u>
<u>LIABILITIES AND RESERVES</u>			
Reserve for Recreation Fund	E-2	\$ 23,606.46	\$ 22,992.56
Reserve for Maintenance Fund	E-3	318.10	318.10
Reserve for Memorial Trust Fund	E-4	64.00	334.00
Reserve for Other Funds	E-5	<u>679.87</u>	<u>712.98</u>
Total Liabilities and Reserves		<u><u>\$ 24,668.43</u></u>	<u><u>\$ 24,357.64</u></u>

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See accompanying notes to financial statements.

COUNTY OF HUNTERDON, NEW JERSEY  
SHERIFF'S OFFICE

COMPARATIVE BALANCE SHEETS - REGULATORY BASIS

F

<u>ASSETS</u>	<u>Ref.</u>	<u>Balance Dec. 31, 2011</u>	<u>Balance Dec. 31, 2010</u>
<u>General Fund</u>			
Cash	F-1	<u>\$128,547.15</u>	<u>\$51,942.88</u>
Total Assets		<u>\$128,547.15</u>	<u>\$51,942.88</u>
 <u>LIABILITIES AND RESERVES</u>			
<u>General Fund</u>			
Reserve for Writ of Execution	F-2	429.67	847.96
Reserve for Chancery Sales	F-3	<u>128,117.48</u>	<u>51,094.92</u>
Total Liabilities and Reserves		<u>\$128,547.15</u>	<u>\$51,942.88</u>

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See accompanying notes to financial statements.

COUNTY OF HUNTERDON, NEW JERSEY  
WARDEN

COMPARATIVE BALANCE SHEETS

G

<u>ASSETS</u>	<u>Ref.</u>	Balance <u>Dec. 31, 2011</u>	Balance <u>Dec. 31, 2010</u>
Cash:			
Jail Commissary Account	G-1	\$ 40,005.33	\$ 15,533.01
Jail Inmate Fund Account	G-1	<u>12,513.65</u>	<u>11,451.98</u>
Total Assets		<u>\$ 52,518.98</u>	<u>\$ 26,984.99</u>
 <u>LIABILITIES AND RESERVES</u>			
Reserve for:			
Jail Commissary Account	G-2	\$ 40,005.33	\$ 15,533.01
Jail Inmate Fund Account	G-3	<u>12,513.65</u>	<u>11,451.98</u>
Total Liabilities and Reserves		<u>\$ 52,518.98</u>	<u>\$ 26,984.99</u>

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See accompanying notes to financial statements.

COUNTY OF HUNTERDON, NEW JERSEY  
SURROGATE

COMPARATIVE BALANCE SHEETS

H

<u>ASSETS</u>	<u>Ref.</u>	Balance <u>Dec. 31, 2011</u>	Balance <u>Dec. 31, 2010</u>
Cash - Guardianship Account	H-1	\$ 3,839,890.19	\$ 3,687,636.14
Cash - Surrogate Account	H-1	2,799.98	3,614.98
Change Fund	H-5	50.00	50.00
Total Assets		\$ 3,842,740.17	\$ 3,691,301.12
<u>LIABILITIES AND RESERVES</u>			
County Trustee Guardianship Accounts	H-2	\$ 3,839,890.19	\$ 3,687,636.14
Search Fees Payable	H-3	-	10.00
Attorney Deposits	H-4	2,799.98	3,604.98
Reserve for Change Fund	H-5	50.00	50.00
Total Liabilities and Reserves		\$ 3,842,740.17	\$ 3,691,301.12

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See accompanying notes to financial statements.

COUNTY OF HUNTERDON, NEW JERSEY  
ENGINEER

COMPARATIVE BALANCE SHEETS

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<u>ASSETS</u>	<u>Ref.</u>	<u>Balance Dec. 31, 2011</u>	<u>Balance Dec. 31, 2010</u>
Cash - Engineer Account	I-1	<u>\$ 55,255.21</u>	<u>\$ 24,466.30</u>
Total Assets		<u><u>\$ 55,255.21</u></u>	<u><u>\$ 24,466.30</u></u>
<u>LIABILITIES AND RESERVES</u>			
Due to Current Fund:			
Revenue Accounts Receivable:			
Engineering Fees		\$ 150.00	\$ 150.00
Sale of Scrap		320.40	320.40
Driveway Application		25.00	
Damage Reimbursement		7,527.90	5,065.28
Payment of Services		27,400.34	
Road Opening Applications		350.00	
Inspection Fees		359.00	
Miscellaneous		187.50	
Open Public Records Duplicating Fees		4.45	
Appropriation Credit		<u>18,930.62</u>	<u>18,930.62</u>
Total Liabilities and Reserves	I-2	<u><u>\$ 55,255.21</u></u>	<u><u>\$ 24,466.30</u></u>

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See accompanying notes to financial statements.

**COUNTY OF HUNTERDON, NEW JERSEY  
CONSOLIDATED TRANSPORTATION SYSTEM**

**COMPARATIVE BALANCE SHEETS**

K

<u>ASSETS</u>	<u>Ref.</u>	Balance <u>Dec. 31, 2011</u>	Balance <u>Dec. 31, 2010</u>
Cash	K-1	\$ 20,860.12	\$ 20,508.68
Accounts Receivable - Ticket Sales	K-2	5,641.92	6,442.26
Accounts Receivable - Agency Pass-Through	K-3	<u>91,753.66</u>	<u>73,165.57</u>
Total Assets		<u>\$ 118,255.70</u>	<u>\$ 100,116.51</u>
<u>LIABILITIES AND RESERVES</u>			
Due to County Treasurer	K-4	<u>\$ 118,255.70</u>	<u>\$ 100,116.51</u>
Total Liabilities and Reserves		<u>\$ 118,255.70</u>	<u>\$ 100,116.51</u>

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See accompanying notes to financial statements.

COUNTY OF HUNTERDON, NEW JERSEY  
GENERAL FIXED ASSETS

COMPARATIVE STATEMENTS OF GENERAL FIXED ASSETS - REGULATORY BASIS  
FOR THE YEAR ENDED DECEMBER 31, 2011

L

	<u>2011</u>	<u>2010</u>
General Fixed Assets:		
Land and Land Improvements	\$ 74,358,625.24	\$ 74,358,625.24
Buildings	80,545,733.00	80,054,645.00
Machinery and Equipment	<u>24,692,816.30</u>	<u>23,911,313.10</u>
	<u>\$179,597,174.54</u>	<u>\$178,324,583.34</u>
 Investment in Fixed Assets	 <u>\$179,597,174.54</u>	 <u>\$178,324,583.34</u>

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See accompanying notes to financial statements.

**NOTES TO FINANCIAL STATEMENTS**

COUNTY OF HUNTERDON, NEW JERSEY

NOTES TO FINANCIAL STATEMENTS  
YEAR ENDED DECEMBER 31, 2011

**1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles. The GASB Codification establishes seven fund types and two account groups 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 financial statements of the County of Hunterdon have been prepared in conformity with accounting principles and practices prescribed by the Division of Local Government Services, Department of Community Affairs, State of New Jersey (the "Division") which is a comprehensive basis of accounting other than accounting principles generally accepted in the United States of America. Such principles and practices are designed primarily for determining compliance with legal provisions and budgetary restrictions and as a means of reporting on the stewardship of public officials with respect to public funds. Under this method of accounting, the County accounts for its financial transactions through the following separate funds and account groups which differ from the fund structure required by GAAP.

**A. Reporting Entity**

The County of Hunterdon's financial statements include the operations of all organizations for which the Board of Chosen Freeholders exercises oversight responsibility except for the organizations identified below. Oversight responsibility is demonstrated by financial interdependence, selection of governing body, designation of management, ability to significantly influence operations and accountability for fiscal matters.

GASB has issued Statement No. 14 which requires the financial reporting entity to include both the primary government and those component units for which the primary government is financially accountable. Financial accountability is defined as appointment of a voting majority of the component unit's board, and either a) the ability to impose will be by the primary government, or b) the possibility that the component unit will provide a financial benefit to or impose a financial burden on the primary government.

However, 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. The financial statements contained herein include only those boards, bodies, officers or commissions as required by N.J.S. 40A:5-5. Accordingly, the County does not include the operations of the autonomous agencies including the following. Complete financial statements of the above components can be obtained by contacting the Treasurer of the respective entity.

The operations of the following entities have been excluded from the accompanying financial statements:

**1. Hunterdon County Board of Social Services**

The Board of Chosen Freeholders appoints all members to the Board of Social Services. Under the Old Age Assistance Statute, it is not required that the Board of Social Services records be part of the regular County audit. It is an option of the Board of Chosen Freeholders to direct that a separate audit be made. If the Board of Chosen Freeholders elects not to have the Board of Social Services audited by an independent accountant, the Division of Public Welfare will perform the audit. Since the Board of Chosen Freeholders has elected not to include the Board of Social Services in its regular audit, all applicable information, including information relating to federal and state grants received by the Board of Social Services, is not included.

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

A. Reporting Entity (Continued)

2. Hunterdon County Utilities Authority

The Board of Chosen Freeholders created the Utilities Authority. The members of the Board of Chosen Freeholders are individually members of the Utilities Authority along with two other individuals. The State of New Jersey Bureau of Authority Regulation requires a separate audit for all Utilities Authorities.

3. Hunterdon County Library Commission

The Board of Chosen Freeholders appoints all members to the Library Commission. Separate audited financial statements are prepared that reflect the results of operations of the Library Commission.

4. Hunterdon County Housing Agency

The Board of Chosen Freeholders appoints the Executive Director of the Housing Agency. It is an option of the Board of Chosen Freeholders to direct that a separate audit be made. Since the Board of Chosen Freeholders has elected not to include the Housing Agency in its regular audit, all applicable information, including information relating to federal and state grants received by the Housing Agency, is not included.

5. Hunterdon County Probation Department

In 1995, the entire Probation Department was transferred to the control of the State of New Jersey and is not covered by this audit.

6. Judicial Duties of County Clerk's Office

During 1994 and 1995, the State of New Jersey assumed control of the judicial part of the County Clerk's duties. These include the Small Claims and Special Civil Part of the Superior Court and collection and recording of Bail Funds. Consequently, these transactions are no longer included in this audit.

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

The County uses funds, as required by the Division, to report on its financial position and the results of its operations. Fund accounting is designed to demonstrate legal compliance and to aid financial administration by segregating transactions related to certain County functions or activities. An account group, on the other hand, is designed to provide accountability for certain assets and liabilities that are not recorded in those funds.

The County has the following funds and account group:

**Current Fund** - This fund is used to account for the resources and expenditures for governmental operations of a general nature, including Federal and State grants for operations.

**Trust Funds** - Trust Funds are used to account for assets held by the government in a trustee capacity. Funds held by the County as an agent for individual, private organizations or other governments are recorded in the Trust Funds.

**Other Trust Fund** - This fund is established to account for the assets and resources which are also held by the County as a trustee or agent for individuals, private organizations, other governments and/or other funds. These funds include dedicated fees/proceeds collected, developer deposits and deposited funds with the County as collateral.

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

B. Measurement Focus, Basis of Accounting and Basis of Presentation (Continued)

General Capital Fund - This fund is used to account for the receipts and disbursements of funds used for the acquisition or improvement of general capital facilities, other than those acquired in the Current Fund.

General Fixed Assets Account Group - To account for all fixed assets of the County. The County's infrastructure is not reported in the group.

Basis of Accounting

A modified accrual basis of accounting is followed by the County of Hunterdon. Under this method of accounting revenues are recognized when received and expenditures are recorded, when incurred. The accounting principles and practices prescribed for municipalities by the Division differ in certain respects from accounting principles generally accepted in the United States of America (GAAP) applicable to local government units.

Property Tax Revenues - Real property taxes are assessed to each municipality within the County, based upon a County-wide assessment at true equalized value. Taxes are payable in four quarterly installments on February 1, May 1, August 1 and November 1. The amounts of the first and second installments are determined as one-quarter of the total tax levied against the municipality for the preceding year. The installment due the third and fourth quarters is determined by taking the full tax as levied for the current year against the municipality, less the amount previously charged as the first and second installments, the remainder being divided equally. If unpaid on these dates, the amount due becomes delinquent and subject to interest at 6% per annum. In accordance with the accounting principles prescribed by the State of New Jersey, taxes receivable are realized as revenue when collected. Since delinquent taxes are fully reserved, no provision has been made to estimate that portion of the taxes receivable that are uncollectible. GAAP requires property tax revenues to be recognized in the account period when they become subsequent to accrual, reduced by an allowance for doubtful accounts.

Miscellaneous Revenues - Miscellaneous revenues are recognized on a cash basis. Receivables for the miscellaneous items that are susceptible to accrual are recorded with offsetting reserves on the balance sheet of the County's Current Fund. GAAP requires such revenues to be recognized in the accounting period when they become susceptible to accrual.

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.

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 per N.J.S.A. 40A:4 et seq.

The County is not required to adopt budgets for the following funds:

Trust Funds  
General Capital Fund

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

B. Measurement Focus, Basis of Accounting and Basis of Presentation (Continued)

Budgets and Budgetary Accounting (Continued)

The governing body shall introduce and approve the annual budget not later than January 26th of the fiscal year. The budget shall be adopted not later than February 25, and prior to adoption must be certified by the Division of Local Government Services, Department of Community Affairs, State of New Jersey. The Director of the Division of Local Government Services, with the approval of the Local Finance Board, may extend the introduction and approval and adoption dates of the municipal budget. The budget is prepared by fund, function, activity and line item (salary or other expense) and includes information of the previous year. The legal level of control for appropriations is exercised at the individual lien item level for all operating budgets adopted. Emergency appropriations, those made after the adoption of the budget and determination of the tax rate, may be authorized by the governing body of the municipality. During the last two months of the fiscal year, the governing body may, by a 2/3 vote, amend the budget through line item transfers. Management has no authority to amend the budget without the approval of the Governing Body. Expenditures may not legally exceed budgeted appropriations at the line item level.

**Expenditures** - Are recorded on the "budgetary" basis of accounting. Generally expenditures are recorded when an amount is encumbered for goods or services through the issuance of a purchase order in conjunction with an encumbrance accounting system. Outstanding encumbrances at December 31st are reported as a cash liability in the financial statements. Unexpended or uncommitted appropriations, at December 31st 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 outstanding at December 31st are reported as expenditures through the establishment of an encumbrance payable. 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.

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

**Self-Insurance Contributions** - Payments to self-insurance funds are charged to current budget appropriations. GAAP requires payments to be accounted for as an operating transfer and not as an expenditure.

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

**Inventories** - The costs of inventories of supplies for all funds are recorded as expenditures at the time individual items are purchased. The costs of inventories are not included on the various balance sheets.

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

B. Measurement Focus, Basis of Accounting and Basis of Presentation (Continued)

Cash and Investments - Cash includes amounts in demand deposits as well as short-term investments with a maturity date within one year of the date acquired by the government. Investments are stated at cost which approximates fair value and are limited by N.J.S.A. 40A:5-15.1 to bonds or obligations of, or guaranteed by, the Federal Government and bonds or other obligations of Federal or local units having a maturity date not more than twelve months from the date of purchase.

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 nonfunding 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 budget. As the funds are raised by taxation, the deferred charges are reduced.

General Fixed Assets - The County of Hunterdon has developed a capital fixed asset accounting and reporting system, as promulgated by the Division of Local Government Services, which differs in certain respects from generally accepted accounting principles.

Fixed assets used in governmental operations (capital 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.

Fixed assets purchased after December 31, 1989 are stated at cost.

Fixed assets purchased prior to December 31, 1989 are stated as follows:

Land	Assessed Value
Buildings	Fair Market Value (Replacement Cost at Time of Acquisition or Construction Completion)
Equipment:	
Acquired Prior to 12/31/85	Replacement Cost
Acquired After 12/31/85	Actual Cost Where Available or Estimated Replacement
Construction Work in Progress	Actual Cost

No depreciation has been provided for in the financial statements.

GAAP requires that fixed assets be capitalized at historical or estimated historical cost if actual historical cost is not available.

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

B. Measurement Focus, Basis of Accounting and Basis of Presentation (Continued)

Use of Estimates - The preparation of financial statements requires management of the County to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. Accordingly, actual results could differ from those estimates.

Comparative Data - Comparative data for the prior year has been presented in the accompanying financial statements in order to provide an understanding of changes in the County's financial position and operations. However, comparative data has not been presented in all statements because their inclusion would make certain statements unduly complex and difficult to understand.

C. Basic Financial Statements

The GASB Codification also defines the financial statements of a governmental unit to be presented in the general purpose financial statements to be in accordance with GAAP. The County presents the financial statements 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 the financial statements listed in the table of contents to be referenced to the supplementary schedules. This practice differs from GAAP.

2. CASH, CASH EQUIVALENTS AND INVESTMENTS

Cash

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's policy is based on New Jersey Statutes requiring cash to be deposited only in New Jersey based banking institutions that participate in New Jersey Governmental Depository Protection Act (GUDPA) or in qualified investments established in New Jersey Statute 40A:5-15.1(a) that are treated as cash equivalents. As of December 31, 2011, \$ - 0 - of the County's bank balance of \$79,212,577.04 was exposed to custodial credit risk.

Investments

Investment Rate Risk

The County does not have a formal investment policy that limits investment maturities as a means of managing its exposure to fair value losses arising from increasing interest rates. However, New Jersey Statute 40A:5-15.1(a) limits the length of time for most investments to 397 days.

Credit Risk

New Jersey Statute 40A:5-15.1(a) limits municipal investments to those specified in the Statute. The type of allowance investments are Bonds of the United States of America, bonds or other obligations of the towns or bonds or other obligations of the local unit or units within which the County is located: obligations of federal agencies not exceeding 397 days; government money market mutual funds; the State of New Jersey Cash Management Plan; local government investment pools; or repurchase of fully collateralized securities.

Concentration of Credit Risk

The County places no limit on the amount the County may invest in any one issuer.

### 3. COUNTY DEBT

Long-term debt as of December 31, 2011 consisted of the following:

	Balance <u>Dec. 31, 2010</u>	<u>Reductions</u>	Balance <u>Dec. 31, 2011</u>
Bonds Payable - General Obligation	\$ 17,300,000.00	\$ 4,725,000.00	\$ 12,575,000.00
New Jersey Green Trust Loan Payable	<u>4,054,899.06</u>	<u>564,839.09</u>	<u>3,490,059.97</u>
	<u>\$ 21,354,899.06</u>	<u>\$ 5,289,839.09</u>	<u>\$ 16,065,059.97</u>

The Local Bond Law governs the issuance of bonds and notes to finance general capital expenditures. All 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 which are issued to temporarily finance capital projects, must be paid off within ten years and five months or retired by the issuance of bonds.

#### Summary of County Debt

	<u>2011</u>	<u>2010</u>	<u>2009</u>
Issued:			
General:			
Bonded Debt	\$ 12,575,000.00	\$ 17,300,000.00	\$ 24,505,000.00
Green Acres Loans and Advances	3,490,059.97	4,054,899.06	4,620,859.93
Authorized but Not Issued:			
General:			
Bonds and Notes - Net	<u>67,150,325.26</u>	<u>77,655,916.58</u>	<u>86,006,605.55</u>
Total Bonds and Notes Issued and Authorized but Not Issued	<u>\$ 83,215,385.23</u>	<u>\$ 99,010,815.64</u>	<u>\$ 115,132,465.48</u>

#### Summary of Statutory Debt Condition - Annual Debt Statement

The summarized statement of debt condition which follows is prepared from the Revised Annual Debt Statement and indicates a statutory net debt of 0.36%:

	<u>Gross Debt</u>	<u>Deduction</u>	<u>Net Debt</u>
General Bonds and Notes Issued	\$ 12,575,000.00	\$	\$ 12,575,000.00
Green Acres Loans and Advances	3,490,059.97	39,975.53	3,450,084.44
General Bonds and Notes Authorized but Not Issued	<u>67,150,325.26</u>	<u>                    </u>	<u>67,150,325.26</u>
	<u>\$ 83,215,385.23</u>	<u>\$ 39,975.53</u>	<u>\$ 83,175,409.70</u>

Net debt \$83,175,409.70 divided by average equalized valuation basis per N.J.S.A. 40A:2-2 as amended, \$22,993,568,433.00 is 0.36%.

3. COUNTY DEBT (Continued)

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

2% of Equalized Valuation Basis (County)	\$ 459,871,368.66
Net Debt	<u>83,175,409.70</u>
Remaining Borrowing Power	<u>\$ 376,695,958.96</u>

The County's long-term debt consisted of the following at December 31, 2011:

General Obligation Bonds

\$11,000,000, 2002 Series Bonds, due in annual installments of \$600,000 to \$1,200,000 through December 1, 2014, interest at various rates from 3.375% to 4.00%	\$ 1,100,000.00
\$9,230,000, 2003 Series Bonds, due in annual installments of \$130,000 to \$1,190,000 through May 1, 2013, interest at various rates from 3.00% to 3.375%	2,405,000.00
\$2,935,000, 2003 Series Bonds, due in annual installments of \$175,000 to \$280,000 through May 1, 2013, interest at various rates from 4.40% to 4.95%	705,000.00
\$4,760,000, 2003 Series Bonds, due in annual installments of \$530,000 to \$690,000 through November 1, 2014, interest at various rates from 5.125% to 5.250%	1,985,000.00
\$10,385,000.00, 2010 Series Bonds, due in annual installments of \$150,000 to \$2,350,000 through May 1, 2014, interest at various rates from 3.00% to 4.00%	<u>6,380,000.00</u>
	<u>\$12,575,000.00</u>

Intergovernmental Loans Payable

The County has entered into a loan agreement with New Jersey Environmental Protection for the financing relating to the Uplands Reservation:

\$153,500.00, 1991 Loan due in semi-annual installments of \$3,237.56 to \$4,725.31 through December 1, 2010 at an interest rate of 2.00%

The County has entered into a loan agreement with New Jersey Environmental Protection for the financing relating to the Arboretum Extension:

\$118,432.50, 1993 Loan due in semi-annual installments of \$2,497.93 to \$3,645.80 through March 11, 2013 at an interest rate of 2.00%

The County has entered into a loan agreement with New Jersey Environmental Protection for the financing relating to the Echo Hill Development:

\$300,000.00, 1994 Loan due in semi-annual installments of \$6,327.48 to \$9,235.13 through July 11, 2014 at an interest rate of 2.00%

The County has entered into a loan agreement with New Jersey Environmental Protection for the financing relating to the Open Space Acquisition - Schick Farm:

\$1,500,000.00, 1997 Loan due in semi-annual installments of \$37,259.95 to \$51,742.53 through July 8, 2014 at an interest rate of 2.00%

### 3. COUNTY DEBT (Continued)

#### Intergovernmental Loans Payable (Continued)

The County has entered into a loan agreement with New Jersey Environmental Protection for the financing relating to the Musconectcong Watershed Preservation:

\$2,872,500.00, 1997 Loan due in semi-annual installments of \$68,950.58 to \$96,708.49 through March 6, 2015 at an interest rate of 2.00%

The County has entered into a loan agreement with New Jersey Environmental Protection for the financing relating to the Kuster Farm Acquisition:

\$2,000,000.00, 1997 Loan due in semi-annual installments of \$42,183.19 to \$61,567.52 through August 7, 2017 at an interest rate of 2.00%

The County has entered into a loan agreement with New Jersey Environmental Protection for the financing relating to the Arboretum and Headquarters:

\$15,000,000.00, 1999 Loan due in semi-annual installments of \$316.97 to \$461.76 through May 31, 2019 at an interest rate of 2.00%

The County has entered into a loan agreement with New Jersey Environmental Protection for the financing relating to the Open Space Acquisition - Hoffman Park and Lake Enterprises:

\$1,975,000.00, 2002 Loan due in semi-annual installments of \$42,978.95 to \$62,107.88 through July 5, 2021 at an interest rate of 2.00%

The County has entered into a loan agreement with New Jersey Environmental Protection for the financing related to the Round Mountain Res:

\$930,368.50, 2006 Loan due in semi-annual installments of \$33,239.69 through January 1, 2022 at an interest rate of 2.00%

3. COUNTY DEBT (Continued)

The County's principal and interest for long-term debt issued and outstanding at December 31, 2011 is as follows:

Calendar Year	Green Acres Loan		General Serial Bonds		Total	
	Principal	Interest	Principal	Interest	Principal	Interest
2012	\$ 576,192.35	\$ 66,934.56	\$ 4,720,000.00	\$ 545,316.25	\$ 5,296,192.35	\$ 612,250.81
2013	584,091.61	55,353.10	4,630,000.00	340,547.50	5,214,091.61	395,900.60
2013-2017	1,742,127.01	135,890.18	3,225,000.00	139,462.50	4,967,127.01	275,352.68
2018-2022	587,649.00	21,868.90			587,649.00	21,868.90
	<u>\$ 3,490,059.97</u>	<u>\$ 280,046.74</u>	<u>\$ 12,575,000.00</u>	<u>\$ 1,025,326.25</u>	<u>\$ 16,065,059.97</u>	<u>\$ 1,305,372.99</u>

**4. FIXED ASSETS**

The following is a summary of the General Fixed Assets Account Group as of December 31, 2010 and 2011:

	<u>Balance Dec. 31, 2010</u>	<u>Additions</u>	<u>Deletions</u>	<u>Balance Dec. 31, 2011</u>
Land	\$ 74,358,625.24	\$	\$	\$ 74,358,625.24
Building and Improvements	80,054,645.00	491,088.00		80,545,733.00
Vehicles, Equipment and Machinery, etc.	<u>23,911,313.10</u>	<u>781,503.20</u>	<u></u>	<u>24,692,816.30</u>
	<u>\$ 178,324,583.34</u>	<u>\$ 1,272,591.20</u>	<u>\$ -</u>	<u>\$ 179,597,174.54</u>

5. FUND BALANCE APPROPRIATED

Fund balances at December 31, 2011, which were appropriated and included as anticipated revenue in their own respective funds for the year ended December 31, 2012, were as follows:

<u>Fund Type</u>	<u>Balance Dec. 31, 2011</u>	<u>Amount Appropriated</u>
Current Fund	<u>\$ 25,608,562.89</u>	<u>\$ 13,000,000.00</u>

6. PENSION PLANS

Description of System

Substantially all of the County's employees participate in one of the following contributory defined benefit public employee retirement systems which have been established by state statute: the Police and Firemen's Retirement System (PFRS) or the Public Employees' Retirement System (PERS). These systems are sponsored and administered by the State of New Jersey. The Public Employees' Retirement System and the Police and Firemen's Retirement System (PFRS) are considered cost-sharing multiple-employer plans. According to the State of New Jersey Administrative Code, all obligations of the systems will be assumed by the State of New Jersey should the systems terminate.

*Public Employees' Retirement System (PERS):*

The Public Employees' Retirement System (PERS) was established in January, 1955 under the provisions of N.J.S.A. 43:15A to provide coverage including post-retirement health care to substantially all full-time employees of the State or any county, municipality, school district or public agency provided the employee is not a member of another State-administered retirement system. Membership is mandatory for such employees and vesting occurs after 8 to 10 years of service and 25 years for health care coverage. Members are eligible for retirement at age 60 with an annual benefit generally determined to be 1/55<sup>th</sup> of the average annual compensation for the highest three fiscal years' compensation for each year of membership during years of creditable service. Pension benefits for members enrolled in the system after May 21, 2011 would be based on 1/60<sup>th</sup> of the average annual compensation for the last five years of service or any five fiscal years of membership that provide the largest benefit to the member of the member's beneficiary. Early retirement is available to those under age 60 with 25 or more years of credited service. Anyone who retires early and is under age 55 receives retirement benefits as calculated in the above-mentioned formula but at a reduced rate (one quarter of one percent for each month the member lacks of attaining age 55).

*Police and Firemen's Retirement System (PFRS):*

The Police and Firemen's Retirement System (PFRS) was established in July, 1944 under the provisions of N.J.S.A. 43:16A to provide coverage to substantially all full-time county and municipal police or firemen and State firemen appointed after June 30, 1944. Membership is mandatory for such employees with vesting occurring after ten years of membership. A member may retire at age 55 with a benefit equal to 2 percent of average compensation for each year of creditable service up to 30 years, plus 1 percent for each year of creditable service in excess of 30 years.

The State of New Jersey, Department of Treasury, Division of Pensions and Benefits, issues publicly available financial reports that include the financial statements and required supplementary information for PERS and PFRS. The financial reports may be obtained by writing to the State of New Jersey, Department of the Treasury, Division of Pensions and Benefits, P.O. Box 295, Trenton, New Jersey 08625-0295.

## 6. PENSION PLANS (Continued)

### Contribution Requirements

The contribution policy is set by laws of the State of New Jersey and, in most retirement systems, contributions are required by active members and contributing employers. Plan members and employer contributions may be amended by the State of New Jersey legislation. The pension funds provide for employee contributions based on 5.5% for PERS and 8.5% for PFRS of the employees' annual compensation. Employers are required to contribute at an actuarially determined rate in all Funds except the SACT. The actuarially determined employer contribution includes funding for cost-of-living adjustments and noncontributory death benefits in the PERS and PFRS. In the PERS and PFRS, the employer contribution includes funding for post-retirement medical premiums.

The Division annually charges the County for its respective contribution to the plans based upon actuarial methods. A portion of the cost is contributed by the employees. The County's share of pension costs, which is based upon annual billings received from the State amounted to \$2,270,785.34 for 2011 for the Public Employees' Retirement System and \$930,996.00 for 2011 for the Police and Firemen's Retirement System. County employees are also covered by the Federal Insurance Contribution Act.

## 7. RISK MANAGEMENT

The County is exposed to various risks of loss related to general liability, automobile coverage, damage and destruction of assets; errors and omissions; injuries to employees; and natural disasters. The County has obtained insurance coverage to guard against these events which will provide minimum exposure to the County should they occur. During the 2011 calendar year, the County did not incur claims in excess of their coverage and the amount of coverage did not significantly decrease.

The County carries commercial insurance coverage for all risks of loss including employee health and accident insurance. The County has created a trust fund to pay for insurance deductibles.

## 8. LEASES

The County has not entered into any long-term leases for 2011.

## 9. POST-RETIREMENT BENEFITS

### A. Plan Overview

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

Hunterdon provides medical benefits to retirees and their covered eligible dependents. Hunterdon pays a portion of the cost for eligible retirees, spouses and dependents. All active employees who retire directly from Hunterdon and meet eligibility criteria may participate.

The summary below identifies the value of benefits at January 1, 2011 and costs for the 2011 Fiscal Year according to the accounting requirements of GASB 45 and summarizes the actuarial valuation results by Hunterdon's active and retired employee groups.

9. POST-RETIREMENT BENEFITS (Continued)

A. Plan Overview (Continued)

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

	<u>Jan. 1, 2011</u>
Present Value of Future Benefits:	
Actives	\$ 82,232,554
Retirees	33,808,756
Total	<u>116,041,310</u>
Actuarial Accrued Liability:	
Actives	40,331,038
Retirees	33,808,756
Total	<u>74,139,794</u>
GASB 45 Measures	<u>2011 FY</u>
Annual Required Contributions	\$ 7,597,948
Annual OPEB Cost	7,372,485
Employer Contributions, Reflecting Implicit Rate Subsidies	2,196,463
Employer Contributions (Pay-As-You-Go) <sup>1</sup>	1,947,405

1. Estimated annual employer contribution based on data received from Hunterdon.

B. Liabilities and Normal Cost

The Actuarial Accrued Liability is the liability or obligation for benefits earned through the valuation date, based on certain actuarial methods and assumptions. The Plan's Actuarial Accrued Liability (at January 1, 2011) is \$74,139,794. The Actuarial Accrued Liability represents approximately 63.89% of the present value of future benefits.

	<u>Jan. 1, 2011</u>
Liabilities and Normal Cost:	
Actuarial Accrued Liability	\$ 74,139,794
Plan Assets	<u>-</u>
Unfunded Actuarial Accrued Liability	<u>74,139,794</u>
Normal Cost	<u>\$ 2,821,600</u>

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

Normal Cost is the value of benefits expected to be earned during the year, again, based on certain actuarial methods and assumptions. The 2011 Fiscal Year Normal Cost is \$2,821,600

The results were calculated based upon plan provisions and census data, as provided by Hunterdon, along with certain demographic and economic assumptions as recommended by Granton Thornton LLP with guidance from the GASB statement and approved by Hunterdon.

9. POST-RETIREMENT BENEFITS (Continued)

C. Demographic Information (Continued)

Data was provided by Hunterdon County for the 2011 Fiscal Year:

	<u>2011 FY</u>
Participant Information:	
Active Participants	485
Inactive Participants	<u>193</u>
Total	<u>678</u>
	<u>2011 FY</u>
Employer Contributions:	
Expected OPEB Contributions:	
Active Participants	\$ -
Inactive Participants	<u>2,196,463</u>
Total	<u>\$ 2,196,463</u>

D. Funding Policy

Hunterdon County currently accounts for these post-retirement benefits in a pay-as-you-go basis.

E. Accounting and Actuarial Information

The effective date of the GASB OPEB Accounting Standard for Phase 1 employers is the Fiscal Year beginning after December 15, 2006. For Hunterdon County, this is the period from January 1, 2011 through December 31, 2011. The following exhibits show the Annual Required Contribution (ARC), Annual OPEB Cost (AOC), and projected December 31, 2011 Net OPEB Obligation (NOO), assuming the accounting standards were first adopted for the 2011 Fiscal Year:

1. Development of Normal Cost

The Unit Credit cost method was selected. The cumulative Normal Cost across all active participants is \$2,821,600.

2. Development of Annual Required Contribution

The Standard sets the method for determining Hunterdon's post-employment benefits accrual, the Annual Required Contribution (ARC), to include both the value of benefits earned during the year (Normal Cost) and a supplemental cost based on an amortization of the Unfunded Actuarial Accrued Liability. Accordingly, the following table shows Hunterdon's 2011 FY ARC based on a 30-year amortization of the Unfunded Actuarial Accrued Liability as a level dollar amount:

Fiscal Year Ending December 31, 2011

Preliminary ARC:	
a) Normal Cost	\$ 2,821,600
b) Amortization payment	<u>4,593,238</u>
c) Beginning of year contribution	<u>7,414,838</u>
d) Interest on contributions	<u>183,110</u>
e) Preliminary ARC	<u>\$ 7,597,948</u>

9. POST-RETIREMENT BENEFITS (Continued)

E. Accounting and Actuarial Information (Continued)

2. Development of Annual Required Contribution (Continued)

Fiscal Year Ending December 31, 2011

ARC reflecting maximum amortization period:	
a) Normal Cost	<u>\$ 2,821,600</u>
b) Unfunded Liability	<u>\$ 74,139,794</u>
c) Amortization payment using maximum amortization period	<u>\$ 4,593,238</u>
d) ARC reflecting maximum amortization period	<u>\$ 7,414,838</u>
e) Interest of contributions	<u>183,110</u>
f) ARC reflecting maximum amortization period adjusted for interest	<u>\$ 7,597,948</u>
Annual required contribution	<u>\$ 7,597,948</u>

3. Development and Annual OPEB Cost

If there is no OPEB obligation on Hunterdon's financial statements at transition, then the Annual OPEB Cost is equal to the Annual Required Contribution. However, if there is an initial liability at transition, the Annual OPEB Cost should reflect an adjustment for the transition obligation. Note that GASB 45, in general, directs plan sponsors to set their Initial OPEB Obligation to zero at transition.

The following table shows Hunterdon's Annual OPEB Cost projected to the end of the 2011 Fiscal Year:

<u>Fiscal Year Ending</u>	<u>Dec. 31, 2011</u>
Annual Required Contribution (ARC)	\$ 7,597,948
Interest on Net OPEB Obligation	836,056
Adjustment to Annual Required Contribution	<u>(1,061,519)</u>
Total Annual OPEB (AOC)	<u>\$ 7,372,485</u>

9. POST-RETIREMENT BENEFITS (Continued)

E. Accounting and Actuarial Information (Continued)

4. Development of Net OPEB Obligation

Assuming there is no transitional OPEB Obligation at adoption of GASB 45 for the 2011 Fiscal Year, the following table shows an estimated development of Hunterdon's Net OPEB Obligation as of the end of the 2011 Fiscal Year:

<u>Fiscal Year Ending</u>	<u>Dec. 31, 2011</u>
1. Net OPEB Obligation (NOO) as of January 1, 2011	\$16,721,121
2. Annual OPEB Cost	7,372,485
3. Annual Employer Contribution	<u>(2,196,463)</u>
4. Net OPEB Obligation as of December 31, 2011 (Estimated)	<u>\$21,897,143</u>

GASB 45 paragraph 26(a) requires the following elements to be listed in the report. Below is the projected schedule of funding progress:

<u>Valuation Date</u>	<u>Actuarial Value of Assets - Unit Credit</u> (a)	<u>Actuarial Accrued Liability</u> (b)	<u>Unfunded Actuarial Accrued Liability</u> (b) - (a)	<u>Funded Ratio</u> (a)/(b)	<u>Covered Payroll</u> (c)	<u>Accrued Liability as a Percentage of Covered Payroll</u> {(b)-(a)}/(c)
1/01/2007	0	\$ 65,691,094	\$ 65,691,094	0.00%	N/A	N/A
1/01/2009	0	63,663,899	63,663,899	0.00%	N/A	N/A
1/01/2011	0	74,139,794	74,139,794	0.00%	N/A	N/A

F. Plan Provisions

The following summary of plan provisions represents our understanding of Hunterdon County's substantive plan.

Employees who retire from Hunterdon may be eligible for post-employment medical benefits pursuant to the provisions below:

Eligibility

Current retirees are entitled to subsidized medical coverage if they retired with at least 25 years of service, or had at least 20 years of pensionable service as of June 28, 2011 and remain in pension system for 25 years, or age 62 with 15 years of pensionable service. Future retirees will pay a percentage of their premium cost per Chapter 78 regulations after attaining their 25 years of pensionable service. All other future retirees can elect coverage but will pay for all of the premiums.

Dependent Eligibility

Eligible dependents include the participant's:

- Spouse;
- Spouse's, or unmarried children - including legally adopted children and stepchildren;
- Child or relative who is eligible to participate in a County plan as a "dependent" but may not meet the definition of a federal tax dependent for federal income tax purposes.

## 9. POST-RETIREMENT BENEFITS (Continued)

### F. Plan Provisions (Continued)

#### Benefit Cessation

Coverage ends upon death.

#### Survivor Eligibility

Survivors are covered but pay for the full cost of coverage.

#### Types of Plans

Health Plan Options - provided by Horizon Blue Cross Blue Shield of New Jersey

- Hospital/Medical-Surgical/Major Medical Benefits (Traditional) - No longer offered to new hires
- Bluecard PPO Benefits (PPO)
- Horizon POS Benefits (POS)
- Horizon HMO Benefits (HMO)

#### Waiving Coverage

Any retired member can elect to waive coverage.

#### Benefits Not Valued

The retiree Vision and Dental plans were not valued because the retiree is responsible for 100% of the premium cost.

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

Information for this note was obtained from excerpts from Granton Thornton LLP's report dated August 4, 2008.

## 10. CONTINGENT LIABILITIES

### Arbitrage Rebate Calculation

In 1985, under the Tax Reform Act, the Arbitrage Rebate Law went into effect requiring issuers of tax exempt debt obligations to rebate to the Federal Government all of the earnings in excess of the yield on investments of proceeds of such debt issuances (the "rebate arbitrage"). The Rebate Regulations apply to obligations issued after August 31, 1986. The arbitrage rebate liability must be calculated every installment computation date (last day of the fifth bond year) or earlier if the bonds are retired, defeased or refunded and pay at least 90% of the rebatable arbitrage (plus any earnings thereon) within 60 days after such date.

## 10. CONTINGENT LIABILITIES (Continued)

### Litigation

There are three pending claims against the County, which involve significant potential liability on behalf of the County since liability is either not covered by insurance or the projected damages exceed the County insurance deductibles. Those matters are:

#### Fameski v. the County of Hunterdon - New Jersey District Court

This lawsuit involves a current prosecutor's office lieutenant who alleges discriminatory conduct and other torts by the prosecutor and members of the prosecutor's office. This case is scheduled for trial in early 2012 in District Court. The County is vigorously contesting the case.

#### Falat et al. v the County of Hunterdon; the Office of the Hunterdon County Prosecutor et al. - New Jersey District Court

This lawsuit involves a former elected Sheriff (who chose not to run for reelection) an undersheriff and one member of her office staff who are asserting claims against the County, Freeholders, former County Counsel and Prosecutor's Office for alleged discriminatory conduct, violations of the Conscientious Employees Protection Act among other torts. This suit was filed recently and as of this date no dispositive motions or answers have been filed, however the County intends to vigorously contest each claim. This is in New Jersey District Court.

#### Petrigliano v. the County of Hunterdon - Superior Court

This lawsuit involves a Prosecutor's office employee, Mr. Fameski and the County of Hunterdon. The plaintiff is asserting claims including sexual harassment by Mr. Fameski. This suit was filed recently and to date no dispositive motions have been filed, no answer has been filed and the County is awaiting its Reservation of Rights letter from the carrier which should be coming in the immediate future.

The claims for which the County has insurance coverage are being handled by its insurance carrier.

### Unasserted Possible Claims or Assessments

There are no unasserted possible claims or assessments of which we are aware which must be disclosed under the requirements of the Financial Accounting Standards No. 5.

The above was abstracted from the open litigation request prepared by the County of Hunterdon's County Counsel.

## 11. SECONDARY MARKET DISCLOSURE

Solely for purposes of complying with Rule 1602-12 of the Securities and Exchange Commission, as amended and interpreted from time to time (the "Rule"), and provided that the Bonds are not exempt from the Rule and provided that the Bonds are not exempt from the requirements in accordance with Paragraph (d) of the Rule, for so long as the Bonds remain outstanding (unless the Bonds have been wholly defeased), the municipality shall provide for the benefit of the holders of the Bonds and the beneficial owners thereof various financial documents relating to the financial condition of the Municipal Securities Rulemaking Board through the Electronic Municipal Access Data Port (the "MSRB").

## 12. SUBSEQUENT EVENT

The County of Hunterdon, New Jersey has evaluated subsequent events that occurred after the balance sheet date but before September 21, 2012. No items were determined to require disclosure.

COUNTY OF HUNTERDON, NEW JERSEY  
CURRENT FUND

CASH RECEIPTS AND DISBURSEMENTS

A-4

	<u>Ref.</u>	<u>Regular Fund</u>	<u>Federal and State Grant Fund</u>
Balance December 31, 2010	A	\$ 36,048,996.53	\$ 710,128.58
Increased by Receipts:			
Miscellaneous Revenue Not Anticipated	A-2	\$ 2,863,203.22	\$
County Tax Levy	A-5	66,446,992.48	
Revenue Accounts Receivable	A-6	8,963,410.97	
Various Receivables	A-7	85,773.11	
Interfunds	A-8	9,315,447.44	
Various Cash Liabilities and Reserves	A-10	4,145,484.17	
Grant Receivables	A-12		4,645,155.41
Current Fund - County Match	A-13		194,475.00
		91,820,311.39	4,839,630.41
		127,869,307.92	5,549,758.99
Decreased by Disbursements:			
2010 Appropriation Payable	A-3	80,485,592.42	
Various Receivables	A-7	85,871.26	
Interfunds	A-8,11	9,315,447.44	16,110.80
2009 Appropriation Reserves	A-9	1,547,887.18	
Various Cash Liabilities and Reserves	A-10	4,308,413.15	
Grant Reserves	A-13		5,186,337.52
		95,743,311.45	5,202,448.32
Balance December 31, 2011	A	\$ 32,125,996.47	\$ 347,310.67

COUNTY OF HUNTERDON, NEW JERSEY  
CURRENT FUND

COUNTY TAX LEVY RECEIVABLES  
CASH - CERTIFICATES OF DEPOSIT

A-5

	<u>Ref.</u>		
Balance December 31, 2010	A		\$ 320,992.48
Increased by:			
County Tax Levy	A-1	\$ 66,126,000.00	
County Tax Levy - Added and Omitted Taxes		<u>254,437.87</u>	
			<u>66,380,437.87</u>
			66,701,430.35
Decreased by:			
County Tax Levy	A-2	66,126,000.00	
Added and Omitted Taxes	A-2	<u>320,992.48</u>	
	A-4		<u>66,446,992.48</u>
Balance December 31, 2011	A		<u>\$ 254,437.87</u>

COUNTY OF HUNTERDON, NEW JERSEY  
CURRENT FUND

REVENUE ACCOUNTS RECEIVABLE

A-6

		Balance <u>Dec. 31, 2010</u>	<u>Accrued</u>	<u>Collected</u>	Balance <u>Dec. 31, 2011</u>
County Clerk:					
Fines and Fees	A-2	\$	\$ 596,263.72	\$ 596,263.72	\$
Realty Transfer Fees	A-2		735,812.00	735,812.00	
Surrogate Fees	A-2		81,245.25	81,245.25	
Sheriff Fees	A-2		76,028.88	76,028.88	
Interest on Investments and Deposits	A-2		107,423.35	107,423.35	
Rental on County Building	A-2		34,825.88	34,825.88	
County Planning Board Fees	A-2		5,031.00	5,031.00	
Health Department - Municipal Health Fees	A-2		168,216.25	168,216.25	
Hunterdon County Consolidated Transportation System	A-2	160,564.77	498,037.49	498,037.49	160,564.77
Golf Course	A-2	1,212,169.38	2,628,742.41	2,004,870.36	1,836,041.43
Adjuster	A-2		3,664.39	3,664.39	
Supplemental Social Security Income	A-2		218,311.00	218,311.00	
Division of Youth and Family Services (DYFS)	A-2		278,209.00	278,209.00	
Psychiatric Facilities:					
Maintenance of Patients in State Institutions for Mental Diseases	A-2		1,164,618.00	1,164,618.00	
Maintenance of Patients in State Institutions for Mentally Retarded	A-2		2,345,646.00	2,345,646.00	
Patients in University of Medicine and Dentistry of New Jersey	A-2		2,908.00	2,908.00	
Division of Developmental Disabilities	A-2		31,644.30	31,644.30	
Engineering Fees		24,466.30			24,466.30
N.J. - Reimbursement for Confinement of Prisoners	A-2		12,987.00	12,987.00	
Surrogate - Increased Fees	A-2		57,246.00	57,246.00	
County Clerk - Increased Fees	A-2		529,396.10	529,396.10	
Sheriff - Increased Fees	A-2		11,027.00	11,027.00	
		<u>\$ 1,397,200.45</u>	<u>\$ 9,587,283.02</u>	<u>\$ 8,963,410.97</u>	<u>\$ 2,021,072.50</u>
<u>Reference</u>		A	<u>Reserve</u>	A-4	A

COUNTY OF HUNTERDON, NEW JERSEY  
CURRENT FUND

REVENUE ACCOUNTS RECEIVABLE - AGENCY

A-7

<u>Agency</u>	<u>Balance</u> <u>Dec. 31, 2010</u>	<u>Increase</u>	<u>Decrease</u>	<u>Balance</u> <u>Dec. 31, 2011</u>
Golf Course	\$ 125,000.00	\$	\$	\$ 125,000.00
Welfare Board	975.89	15,633.03	15,249.08	1,359.84
State of New Jersey Courts	19,009.97	67,352.11	67,632.83	18,729.25
4-H Fair	14.08	1,298.12	1,303.20	9.00
PASP	-	1,588.00	1,588.00	-
	<u>\$144,999.94</u>	<u>\$85,871.26</u>	<u>\$85,773.11</u>	<u>\$145,098.09</u>

<u>Reference</u>	<u>A</u>	<u>A-4</u>	<u>A-4</u>	<u>A</u>
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Ref.

Analysis of Balance

December 31, 2011	Above		\$ 145,098.09
December 31, 2010	Above		<u>144,999.94</u>
Credit to Fund Balance	A-1		<u>\$ 98.15</u>

COUNTY OF HUNTERDON, NEW JERSEY  
CURRENT FUND

INTERFUNDS

A-8

<u>Fund</u>	<u>Increase</u>	<u>Decrease</u>
Trust Fund	\$ 45,447.44	\$ 45,447.44
General Capital Fund	8,500,000.00	8,500,000.00
Unemployment Trust Fund	<u>770,000.00</u>	<u>770,000.00</u>
	<u>\$9,315,447.44</u>	<u>\$9,315,447.44</u>
<u>Reference</u>	<u>A-4</u>	<u>A-4</u>

COUNTY OF HUNTERDON, NEW JERSEY  
CURRENT FUND

SCHEDULE OF APPROPRIATION RESERVES

A-9  
Sheet #1

	Balance <u>Dec. 31, 2010</u>	Balance After <u>Transfers</u>	Paid or <u>Charged</u>	Balance <u>Lapsed</u>
<b><u>General Government</u></b>				
Administration and Executive:				
Board of Chosen Freeholders:				
Salaries and Wages	\$ 7,744.97	\$ 7,744.97	\$ -	\$ 7,744.97
Other Expenses	95,810.68	95,810.68	3,398.53	92,412.15
Audit	7,750.00	7,750.00		7,750.00
Projects Administration:				
Salaries and Wages	2,577.95	2,577.95		2,577.95
Other Expenses	2,078.92	2,078.92		2,078.92
Department of Finance:				
County Treasurer's Office:				
Salaries and Wages	54,355.42	54,355.42		54,355.42
Other Expenses	3,930.14	7,930.14	7,239.92	690.22
Legal Department:				
County Counsel:				
Salaries and Wages	1,130.90	1,130.90		1,130.90
Other Expenses	264,254.69	264,254.69	68,721.30	195,533.39
County Adjuster's Office:				
Salaries and Wages	26.67	26.67		26.67
Other Expenses	2,756.26	2,756.26	40.00	2,716.26
Administration:				
Salaries and Wages	4,092.21	4,092.21		4,092.21
Other Expenses	1,545.97	1,545.97	22.77	1,523.20
Human Resources:				
Salaries and Wages	7,027.32	7,027.32		7,027.32
Other Expenses	13,469.42	13,469.42	2,313.23	11,156.19
County Clerk:				
Salaries and Wages	32,368.35	32,368.35		32,368.35
Other Expenses	9,963.97	9,963.97	7,382.07	2,581.90
Election Expense	10,581.15	10,581.15	362.25	10,218.90
Information Technology:				
Salaries and Wages	26,245.80	26,245.80		26,245.80
Other Expenses	58,032.02	58,032.02	19,123.01	38,909.01
Prosecutor's Office:				
Salaries and Wages	466,703.13	466,703.13	77,367.52	389,335.61
Other Expenses	111,752.63	111,752.63	31,604.28	80,148.35
Purchasing:				
Salaries and Wages	10,611.72	10,611.72		10,611.72
Other Expenses	11,752.30	11,752.30	1,742.92	10,009.38
Building and Grounds:				
Salaries and Wages	61,477.61	61,477.61	1,237.97	60,239.64
Other Expenses	311,898.93	311,898.93	35,458.18	276,440.75
Print Shop:				
Salaries and Wages	8,366.28	8,366.28		8,366.28
Other Expenses	60,463.75	60,463.75	7,663.64	52,800.11
Transportation:				
Other Expenses	45,760.68	95,760.68		95,760.68
Group Insurance	586,241.81	586,241.81	64,412.21	521,829.60
Worker's Compensation	24,317.52	24,317.52		24,317.52
Surety Bond Premiums	1,000.00	1,000.00		1,000.00
Other Insurance	31,320.00	31,320.00		31,320.00
<b>Total General Government</b>	<u>2,337,409.17</u>	<u>2,391,409.17</u>	<u>328,089.80</u>	<u>2,063,319.37</u>
<b><u>Judiciary</u></b>				
Surrogate:				
Salaries and Wages	13,838.88	13,838.88		13,838.88
Other Expenses	6,513.49	6,513.49	1,469.60	5,043.89
<b>Total Judiciary</b>	<u>20,352.37</u>	<u>20,352.37</u>	<u>1,469.60</u>	<u>18,882.77</u>

COUNTY OF HUNTERDON, NEW JERSEY  
CURRENT FUND

SCHEDULE OF APPROPRIATION RESERVES

A-9  
Sheet #2

	Balance <u>Dec. 31, 2010</u>	Balance After <u>Transfers</u>	Paid or <u>Charged</u>	Balance <u>Lapsed</u>
<b><u>Regulation</u></b>				
Sheriff's Office:				
Salaries and Wages	\$ 30,868.43	\$ 30,868.43	\$ 790.96	\$ 30,077.47
Other Expenses	19,762.18	19,762.18	3,997.19	15,764.99
Weights and Measures:				
Salaries and Wages	3,921.03	3,921.03		3,921.03
Other Expenses	686.72	686.72		686.72
Board of Taxation:				
Salaries and Wages	9,415.13	9,415.13		9,415.13
Other Expenses	11,622.70	11,622.70	4,697.13	6,925.57
County Medical Examiner:				
Other Expenses	10,000.00	10,000.00		10,000.00
Shade Tree Commission:				
Other Expenses	2,513.25	2,513.25	836.62	1,676.63
Board of Elections:				
Salaries and Wages	35,093.82	35,093.82		35,093.82
Other Expenses	11,522.41	11,522.41		11,522.41
Fire Marshall:				
Salaries and Wages	7,566.20	7,566.20		7,566.20
Other Expenses	234.00	234.00		234.00
Fire, Police and Rescue Training:				
Salaries and Wages	456.45	456.45		456.45
Other Expenses	34,486.15	46,486.15	43,815.59	2,670.56
Radio and Communications:				
Salaries and Wages	110,308.89	110,308.89	22,292.60	88,016.29
Other Expenses	147,380.30	147,380.30	53,283.31	94,096.99
Emergency Management:				
Salaries and Wages	23,767.66	23,767.66		23,767.66
Other Expenses	35,535.61	35,535.61	11,590.57	23,945.04
County Planning Board:				
Salaries and Wages	52,651.01	52,651.01		52,651.01
Other Expenses	40,921.29	40,921.29	290.85	40,630.44
Construction Board of Appeals (N.J.S.52:27D-127):				
Salaries and Wages	181.33	181.33		181.33
Other Expenses	5,670.01	5,670.01	2,381.20	3,288.81
<b>Total Regulation</b>	<u>594,564.57</u>	<u>606,564.57</u>	<u>143,976.02</u>	<u>462,588.55</u>
<b><u>Roads and Bridges</u></b>				
County Funds:				
Roads:				
Salaries and Wages	241,836.06	241,836.06	11,513.61	230,322.45
Other Expenses	482,981.59	482,981.59	181,272.56	301,709.03
Bridges:				
Salaries and Wages	58,300.74	58,300.74	3,138.60	55,162.14
Other Expenses	156,589.90	156,589.90	23,327.33	133,262.57
Engineering:				
Salaries and Wages	118,706.76	118,706.76		118,706.76
Other Expenses	98,819.05	98,819.05	1,492.40	97,326.65
Vehicle Services:				
Salaries and Wages	63,901.38	63,901.38	1,203.09	62,698.29
Other Expenses	165,417.79	165,417.79	45,042.76	120,375.03
<b>Total Roads and Bridges</b>	<u>1,386,553.27</u>	<u>1,386,553.27</u>	<u>266,990.35</u>	<u>1,119,562.92</u>

COUNTY OF HUNTERDON, NEW JERSEY  
CURRENT FUND

SCHEDULE OF APPROPRIATION RESERVES

A-9  
Sheet #3

	Balance Dec. 31, 2010	Balance After Transfers	Paid or Charged	Balance Lapsed
<b><u>Corrections</u></b>				
Jail:				
Salaries and Wages	\$ 306,924.83	\$ 306,924.83	\$ 19,358.94	\$ 287,565.89
Other Expenses	67,066.26	67,066.26	63,615.84	3,450.42
<b>Total Corrections</b>	<b>373,991.09</b>	<b>373,991.09</b>	<b>82,974.78</b>	<b>291,016.31</b>
<b><u>Health and Welfare</u></b>				
County Health Services:				
Interlocal Services ( N.J.S.A 40:80A-1):				
Salaries and Wages	6,334.73	6,334.73	451.01	5,883.72
Other Expenses	12,722.40	12,722.40	9,079.75	3,642.65
Vector Control:				
Salaries and Wages	13,238.39	13,238.39		13,238.39
Other Expenses	12,739.93	12,739.93	6,268.35	6,471.58
Public Health Nursing Contract:				
Other Expenses	197,672.64	197,672.64	166,666.68	31,005.96
Maintenance of Patient in State	1.00	1.00		1.00
Voucher Service	148,096.00	148,096.00		148,096.00
Senior Services:				
Salaries and Wages	1,399.19	1,399.19		1,399.19
Other Expenses	13,755.00	13,755.00	859.47	12,895.53
War Veterans:				
Other Expenses	252.40	252.40		252.40
Human Services Advisory Council:				
Salaries and Wages	10,028.71	10,028.71		10,028.71
Other Expenses	16,609.89	16,609.89	4,629.98	11,979.91
Juvenile/Family Crisis Intervention - Hunterdon Medical Center - Contractual (N.J.S.A 2A:4A-76-9)				
	59,167.25	59,167.25	59,167.25	-
Catholic Charities - Contractual (N.J.S.A. 40:5-29)				
	17,544.91	17,544.91	14,457.41	3,087.50
Easter Seal Society - Transitional Living Program Contractual (N.J.S.A 40:6-29)				
	11,819.75	11,819.75	11,819.75	-
Special Children Services (N.J.S.A.9:13-7.8)				
	9,365.03	9,365.03	8,433.03	932.00
Mental Health Program - Hunterdon Medical Center - Contractual (N.J.S.A 40:5-29)				
	30,963.40	30,963.40	30,963.40	-
Aid to Hunterdon County Unit - N.J. Association for Retarded Citizens - Contractual (N.J.S.A. 40:5-2.9)				
	38,914.89	38,914.89	34,915.89	3,999.00
Aid to Hunterdon Drug Awareness Program - Contractual (N.J.S.A 40:9B-4)				
	26,151.50	26,151.50	26,151.50	-
Brideside Adult Day Care - Contractual (N.J.S.A 44:12-2)				
	6,977.88	6,977.88	6,388.20	589.68
Aid to Hunterdon Helpline - Contractual (N.J.S.A. 44:12-2)				
	13,617.72	13,617.72	13,617.72	-
Ald to Big Brothers/Sisters Program - Contractual (N.J.S.A 44:12-2)				
	3,793.00	3,793.00	3,790.00	3.00
NORWESCAP				
	2,836.50	2,836.50	2,836.50	-
Safe In Hunterdon (N.J.S.A. 44:12-2)				
	16,323.22	16,323.22	9,465.74	6,857.48
North County Senior Center (N.J.S.A. 44:12-2)				
	2,629.88	2,629.88	2,629.88	-
Legal Aid to Indigent Poor - Contractual (N.J.S.A. 44:12-2)				
	9,504.00	9,504.00	9,504.00	-
Volunteer Guardianship				
	1,914.00	1,914.00	1,912.00	2.00
County Youth Facilities:				
Salaries and Wages	200,471.97	200,471.97		200,471.97
Other Expenses	63,319.75	63,319.75	3,000.00	60,319.75
Juveniles in Need of Supervision - Contractual (N.J.S.A. 40:23-8.19)				
	68,949.41	68,949.41	11,162.26	57,787.15
Somerset County COAH				
	2,154.00	2,154.00	2,154.00	-
Peach - Contractual (N.J.S.A. 44:12-2)				
	7,989.68	7,989.68	7,989.68	-
County Child Care Services				
	8,000.00	8,000.00		8,000.00
Aid to Women's Health Care - Contractual (N.J.S.A.44:12-2)				
	9,020.00	9,020.00	752.00	8,268.00
Meals on Wheels - Contractual (N.J.S.A. 44: 12-2)				
	5,319.81	5,319.81	4,675.55	644.26
Student Mentoring Program				
	5,000.00	5,000.00	5,000.00	-
United Cerebral Palsy				
	8,070.42	8,070.42	2,358.94	5,711.48
Human Services Initiatives - Contractual (N.J.S.A. 44:12-2)				
	25,000.00	25,000.00		25,000.00
Fleming Food Pantry (N.J.S.A 44:12-2)				
	6,032.44	6,032.44	5,146.93	885.51

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

A-9  
Sheet #4

	Balance Dec. 31, 2010	Balance After Transfers	Paid or Charged	Balance Lapsed
<b><u>Health and Welfare</u></b>				
Daytop Village Inc.	\$ 4,593.00	\$ 4,593.00	\$ 4,593.00	\$ -
Hunterdon Prevention Resources	22,576.32	22,576.32	22,576.32	-
Medication Access Program	5,850.00	5,850.00	5,850.00	-
<b>Total Health and Welfare</b>	<u>1,126,720.01</u>	<u>1,126,720.01</u>	<u>499,266.19</u>	<u>627,453.82</u>
<b><u>Educational</u></b>				
Superintendent of Schools:				
Salaries and Wages	10,089.93	10,089.93		10,089.93
Other Expenses	7,085.90	7,085.90	20.70	7,065.20
Rutgers Coop. Extension Services:				
Salaries and Wages	24,527.40	24,527.40		24,527.40
Other Expenses	4,244.54	4,244.54	1,075.87	3,168.67
Reimbursement for Residents Attending Out-of-County Vocational and Technical School (N.J.S.A. 18A:54-34.4)	31,120.00	31,120.00		31,120.00
Reimbursement for Residents Attending Out-of-County Two Year Colleges (N.J.S.A. 18A:64A-23)	20,075.20	20,075.20	3,379.25	16,695.95
Joint County College (N.J.S.A. 18A:64A-24)	215,134.66	215,134.66		215,134.66
Cultural and Heritage Commission:				
Salaries and Wages	2,385.40	2,385.40		2,385.40
Other Expenses	4,271.79	4,271.79	2,163.14	2,108.65
<b>Total Educational</b>	<u>318,934.82</u>	<u>318,934.82</u>	<u>6,638.96</u>	<u>312,295.86</u>
<b><u>Recreational</u></b>				
Parks and Recreation:				
Salaries and Wages	124,903.98	124,903.98	323.85	124,580.13
Other Expenses	95,794.34	95,794.34	6,351.47	89,442.87
Reserve for Golf Improvement	40,000.00	40,000.00		40,000.00
<b>Total Recreational</b>	<u>260,698.32</u>	<u>260,698.32</u>	<u>6,675.32</u>	<u>254,023.00</u>
<b><u>Unclassified</u></b>				
Other Expenses	75,000.00	75,000.00		75,000.00
Utilities:				
Gasoline	464,878.39	464,878.39	46,582.28	418,296.11
Telephone	204,854.04	204,854.04	53,471.26	151,382.78
Electricity	439,781.25	439,781.25	15,701.10	424,080.15
Natural Gas	274,209.05	274,209.05	36,115.11	238,093.94
Heating Oil	32,474.25	32,474.25	3,822.84	28,651.41
Water	3,061.20	3,061.20	1,200.48	1,860.72
Sewer	46,130.00	46,130.00		46,130.00
Disposal Service	95,425.85	95,425.85	8,331.78	87,094.07
Street Lighting	10,000.00	10,000.00		10,000.00
<b>Total Unclassified</b>	<u>1,845,814.03</u>	<u>1,845,814.03</u>	<u>165,224.85</u>	<u>1,480,589.18</u>
<b>Total Operations</b>	<u>8,065,037.65</u>	<u>8,131,037.65</u>	<u>1,501,305.87</u>	<u>6,629,731.78</u>
<b>Contingent</b>	<u>15,000.00</u>	<u>15,000.00</u>		<u>15,000.00</u>
<b>Total Operations Including Contingent</b>	<u>8,080,037.65</u>	<u>8,146,037.65</u>	<u>1,501,305.87</u>	<u>6,644,731.78</u>
<b><u>Deferred Charges and Statutory Expenditures</u></b>				
Statutory Expenditures:				
Contribution to:				
Public Employees' Retirement System	299,344.39	299,344.39	337.75	299,006.64
Social Security System (OAS)	791,391.04	725,391.04		725,391.04
Disability Insurance	46,770.84	46,770.84	46,343.58	427.28
<b>Total Deferred Charges and Statutory Expenditures</b>	<u>1,137,506.27</u>	<u>1,071,506.27</u>	<u>46,681.31</u>	<u>1,024,824.96</u>
<b>Total General Appropriations</b>	<u>\$ 9,217,543.92</u>	<u>\$ 9,217,543.92</u>	<u>\$ 1,547,987.18</u>	<u>\$ 7,669,556.74</u>

Reference

A

A-4

A-1

COUNTY OF HUNTERDON, NEW JERSEY  
CURRENT FUND

VARIOUS CASH LIABILITIES AND RESERVES

A-10

<u>Liabilities and Reserves</u>	<u>Balance Dec. 31, 2010</u>	<u>Increase</u>	<u>Decrease</u>	<u>Balance Dec. 31, 2011</u>
<b>Liabilities:</b>				
Due to State of N.J. - Realty Transfer Fees	\$	\$ 3,512,034.17	\$ 3,512,035.17	\$
Due to State of N.J. - Records Prevention		630,950.00	630,950.00	
Accounts Payable	45,242.63		2,660.00	42,582.63
<b>Reserve for:</b>				
Tri-Centennial	57,500.00	2,500.00		60,000.00
Golf Course Improvements	162,767.98		162,767.98	-
	<u>\$ 265,510.61</u>	<u>\$ 4,145,484.17</u>	<u>\$ 4,308,413.15</u>	<u>\$ 102,582.63</u>
<u>Reference</u>	<u>A</u>	<u>A-4</u>	<u>A-4</u>	<u>A</u>

COUNTY OF HUNTERDON, NEW JERSEY  
CURRENT FUND

FEDERAL AND STATE GRANT FUND

A-11

	<u>Ref.</u>		
Increased by:			
Federal and State Grant Fund Reserves Cancelled	A-13		\$172,698.64
Decreased by:			
Cash Disbursements	A-4	\$ 16,110.80	
Federal and State Grant Fund Receivables Cancelled	A-12	<u>156,587.84</u>	
			<u>172,698.64</u>
			<u>\$ -</u>

COUNTY OF HUNTERDON, NEW JERSEY  
CURRENT FUND

SCHEDULE OF FEDERAL AND STATE GRANTS RECEIVABLE

A-12  
Sheet #1

Grant	Balance Dec. 31, 2010	Budget Revenue	Received	Transfers To/From	Cancelled	Balance Dec. 31, 2011
<b>Federal Aid</b>						
U.S. Department of Health and Human Services:						
N.J. Department of Community Affairs:						
2008 Area Plan Grant	\$ 53,882.00	\$ -	\$ -	\$ -	\$ -	\$ 53,882.00
2009 Area Plan Grant	30,076.00					30,076.00
2010 Area Plan Grant	163,008.00		131,433.00		(6,314.00)	37,889.00
2011 Area Plan Grant		748,152.00	696,576.00			51,576.00
N.J. Department of Health and Senior Services:						
HIV Counseling and Testing	59,800.00		53,388.00		6,412.00	
2009 HIV Counseling and Testing	392.00				392.00	
2009-2010 Comprehensive Cancer Control Plan	22,842.00				22,842.00	
2010 Comprehensive Alcohol Program	74,947.00		53,103.00		21,844.00	
2011 Comprehensive Alcohol Program		222,397.00	90,308.00			132,089.00
2009 Comprehensive Alcohol Program	39.00				39.00	
U.S. Department of Labor:						
2011 Human Services Advisory Council		73,742.00	73,742.00			
U.S. Department of Transportation:						
2011-2012 FTA Section 5311		439,098.00				439,098.00
2009-2010 FTA Section 5311	5,430.50		5,430.50			
2010-2011 FTA Section 5311	203,655.00		142,782.98			60,872.02
Transportation/TIP		33,768.00	8,442.00			25,326.00
U. S. Department of Justice:						
NJ Department of Law and Public Safety:						
COPS Grant	250,000.00					250,000.00
2011-2012 Victims Assistance Grant		85,949.00				85,949.00
Victim Witness Advocacy		18,412.00	6,027.00			12,385.00
2010 Victims Assistance Grant	81,688.00		81,688.00			
2011-2012 Kids and Riding Safe		19,975.00				19,975.00
2009-2010 Kids are Riding Safe	5,905.00				5,905.00	
2010-2011 Kids are Riding Safe	18,000.00		17,810.00			190.00
Sexual Assault Nurse Examiner/Response:						
2010 SANE/SART	67,655.00		43,643.81			24,011.19
2011 SANE/SART		70,000.00				70,000.00
2009 -2010 SANE	21,603.14				21,603.14	
2010 Byrne Formula Grant (Multi-Jurisdictional Narcotics Task Force)	51,734.00		51,734.00			
2011 Byrne Formula Grant (Multi-Jurisdictional Narcotics Task Force)		49,434.00	29,542.00			19,892.00
North Jersey Transportation Planning Authority (NJTP):						
2009-2010 Subregional Transportation Planning	14,718.41		14,718.41			
2010-2011 Subregional Transportation Planning	80,161.02		72,031.54			8,129.48
2011-2012 Subregional Traffic Sign Inventory		133,000.00				133,000.00
2011-2012 Subregional Transportation Planning		51,904.00				51,904.00
N.J. Transit Corporation:						
2009 Job Access/Reverse Commute	62,678.79		62,678.79			
2010 Job Access/Reverse Commute	60,000.00		39,570.96			20,429.04
2011 Job Access/Reverse Commute		80,000.00				80,000.00
Department of Housing and Urban Development:						
2007 Small Cities Community Development	102,336.00		102,336.00			
2010 Small Cities Community Development	200,000.00		66,667.00			133,333.00
Housing Preservation Program	55,000.00					55,000.00
N.J. Department of Community Affairs:						
Low Income Heating and Energy Assistance Program		1,833.00	1,833.00			
U.S. Department of Homeland Security:						
2007 Homeland Security	223,015.52		68,431.73			154,583.79
2008 Homeland Security	236,618.41		117,618.46			118,997.95
2009 Homeland Security	548,702.46	65,000.00				613,702.46
2010 Homeland Security	468,116.67					468,116.67
2011 Homeland Security		228,461.83				228,461.83
NJDEX		134,500.00	134,500.00			
Buffer Zone Protection Program	174,500.00		107,567.69			66,932.31
2011 Juvenile Accountability Incentive		8,065.00				8,065.00
2010 Juvenile Accountability Incentive	4,969.18		4,833.38			335.80
Farmer's Market Nutrition Program		1,000.00	1,000.00			
FEMA Performance Grant		100,000.00	50,000.00			50,000.00
Federal Center for Disease Control:						
2010-2011 State Health Services	446,239.00	10,000.00	439,985.00			16,254.00
2011-2012 State Health Services		308,814.00				308,814.00
2009-2010 State Health Services	36,020.00				36,020.00	
<b>Total Federal Aid</b>	<b>3,823,730.10</b>	<b>2,879,504.83</b>	<b>2,789,222.25</b>	<b>-</b>	<b>108,743.14</b>	<b>3,825,289.54</b>

COUNTY OF HUNTERDON, NEW JERSEY  
CURRENT FUND

SCHEDULE OF FEDERAL AND STATE GRANTS RECEIVABLE

A-12  
Sheet #2

Grant	Balance Dec. 31, 2010	Budget Revenue	Received	Transfer To/From	Cancelled	Balance Dec. 31, 2011
<b>State Aid</b>						
N.J. Department of Community Affairs:						
2010 Handicapped Persons' Recreation	\$ 1,100.00	\$ -	\$ 1,094.50	\$ -	\$ 5.50	\$ -
2011 Universal Service Fund		987.00	987.00			
Office of the Governor:						
2011 Municipal Alliance Program		161,502.00	61,689.06			99,812.94
2010 Municipal Alliance Program	105,202.87		97,260.72		7,942.15	
N.J. Department of Health and Senior Services:						
Health Service Contract:						
2010 Right-to-Know	4,809.00		4,809.00			
2011 Right-to-Know		9,618.00	7,213.50			2,404.50
2011 SSH (HOMELESS)		57,378.00	55,378.00			2,000.00
2010-11 SSH (HOMELESS)	1.00				1.00	
HIV Counseling and Testing		59,800.00				59,800.00
SHJIP Program		27,000.00	6,782.00			20,218.00
N.J. Juvenile Justice Commission:						
2011 Juvenile Justice		191,117.00	43,581.68			147,535.32
2011 S.S.B.G./Family Court		97,157.00	20,749.00			76,408.00
2010 S.S.B.G./Family Court	53,428.36		53,428.36			
2009 S.S.B.G./Family Court	20.00				20.00	
N.J. Department of Human Services:						
2010-2011 Special Initiatives/Transportation	11,239.00		17,702.00	6,887.00	424.00	
Special Initiatives/Transportation	16,658.00			(6,887.00)	9,771.00	
N.J. Department of State:						
2011 State Council on Arts		60,049.00	51,042.00			9,007.00
2010 State Council on Arts	8,340.00		8,340.00			
N.J. Historical Commission:						
2009-2010 Historic Commission General Operating	1,973.30		1,973.30			
2010-2011 N.J. Historical Commission GOS		13,146.00	11,174.10			1,971.90
Senior Citizen and Disabled Resident:						
2011 Transportation Assistance (Casino Revenue)		499,630.00	311,447.40	31,720.81		219,903.41
2010 Transportation Assistance (Casino Revenue)	100,089.12		79,863.57			20,225.55
2009 Casino Revenue	31,720.81			(31,720.81)		
N.J. Department of Environmental Protection:						
Clean Communities		62,831.86	62,831.86			
2009 County Environmental Health Act	4,413.00		873.00		3,540.00	
2010 County Environmental Health Act	90,036.00		86,994.00		3,042.00	
2011 County Environmental Health Act		134,200.00	60,849.00			73,351.00
Solid Waste Service Tax:						
Recycling Enhancement		282,000.00	282,000.00			
Community Forestry Program	7,000.00		7,000.00			
N.J. Juvenile Justice Commission:						
2010 State/Community Partnership Grant	128,414.00		128,414.00			
2009 State/Community Partnership Grant	23,099.05				23,099.05	
N.J. Supply Authority:						
Water Quality Management Plan	42,604.11		42,604.11			
U.S. Department of Transportation:						
2009-2010 FTA 5311:						
State Share	2,715.25		2,715.25			
County Share	2,715.26		2,715.26			
2010-2011 FTA 5311:						
State Share	101,827.50		71,391.49			30,436.01
County Share	101,827.50		71,391.49			30,436.01
N.J. Department of State:						
2007 PARIS Grant	260,106.33					260,106.33
PARIS Grant	153,448.25					153,448.25
N.J. Highlands Water Protection and Planning Council:						
Highlands Assessment Plan	20,000.00					20,000.00
Highlands Sustainable Agriculture	75,000.00					75,000.00
Highlands Ag Market Development	40,000.00		40,000.00			
State of N.J. Office of the Attorney General:						
Personal Assistance Service Program (PASP)		28,798.00	28,798.00			
Personal Assistance Service Program (PASP)	4,799.66		4,799.66			
2011 Title XX Transportation:		133,463.00	133,463.00			
State Share		8,827.85	8,827.85			
Body Armor Program			750.00			2,988.25
Wildlife Habitat Incentive Program	3,738.25					
<b>Total State Aid</b>	<b>1,396,325.62</b>	<b>1,827,504.71</b>	<b>1,870,933.16</b>		<b>47,844.70</b>	<b>1,305,052.47</b>
<b>Local Programs</b>						
MRC Capacity Building Award		5,000.00	5,000.00			
<b>Total Local Programs</b>		<b>5,000.00</b>	<b>5,000.00</b>			
<b>Grand Total</b>	<b>\$ 5,220,055.72</b>	<b>\$ 4,712,009.54</b>	<b>\$ 4,645,155.41</b>	<b>\$ -</b>	<b>\$ 156,587.84</b>	<b>\$ 5,130,322.01</b>
	<b>A</b>	<b>A-2</b>	<b>A-4</b>	<b>Reserve</b>	<b>A-11</b>	<b>A</b>

COUNTY OF HUNTERDON, NEW JERSEY  
FEDERAL AND STATE GRANT FUND

SCHEDULE OF FEDERAL AND STATE GRANT RESERVES

A-13  
Sheet #1

<u>Grant</u>	<u>Balance Dec. 31, 2010</u>	<u>Transfer from 2011 Budget</u>	<u>Expended</u>	<u>Cancelled</u>	<u>Transfers To/From</u>	<u>Balance Dec. 31, 2011</u>
<b>Federal Aid</b>						
<b>U.S. Department of Health and Human Services:</b>						
<b>N.J. Department of Community Affairs:</b>						
2007 Area Plan Grant	\$ 50,550.61	\$ -	\$ -	\$ -	\$ -	\$ 50,550.61
2008 Area Plan Grant	26,112.60					26,112.60
2009 Area Plan Grant	40,374.09					40,374.09
2010 Area Plan Grant	171,592.24		160,698.91			10,893.33
2011 Area Plan Grant		748,152.00	461,368.89			286,783.11
<b>U.S. Department of Labor:</b>						
<b>2010 Human Services Advisory Council:</b>						
Federal Share	5,682.99		3,664.80	2,018.19		
<b>2011 Human Services Advisory Council:</b>						
Federal Share		89,147.00	87,252.39			1,894.61
<b>U.S. Department of Transportation:</b>						
<b>FTA 5311:</b>						
Federal Share	1,301.25		1,301.25			-
<b>2009 FTA 5311:</b>						
Federal Share	271,540.00		271,540.00			-
<b>2011 FTA 5311:</b>						
Federal Share		585,464.00				585,464.00
<b>U.S. Department of Health and Senior Services:</b>						
<b>N.J. Department of Community Affairs:</b>						
2009 HIV Counseling and Testing	392.17			392.17		-
2010 HIV Counseling and Testing	45,626.23		39,203.46	6,422.77		
2011 HIV Counseling and Testing		59,800.00	388.12			59,411.88
2009 Comprehensive Alcohol Program	19.88			19.88		-
2010 Comprehensive Alcohol Program	42,929.00		21,083.00	21,846.00		-
2011 Comprehensive Alcohol Program		222,397.00	196,655.28			25,741.72
2009-2010 Comprehensive Cancer Plan	22,842.57			22,842.57		-
<b>U.S. Department of Justice:</b>						
<b>N.J. Department of Law and Public Safety:</b>						
2011-2012 Victim Assistance Grant		85,949.00	22,048.00			63,901.00
2010-2011 Victim Assistance Grant	66,392.00		66,392.00			-
<b>Byrne Formula Grant (Multi-Jurisdictional Narcotics Task Force):</b>						
2010:	51,734.00		51,734.00			-
<b>North Jersey Transportation Planning Authority (NJIT):</b>						
2010-2011 Subregional Transportation Planning	47,902.06		39,772.58			8,129.48
Subregional Transportation Planning		51,904.00	12,408.95			39,495.05
Subregional Traffic Sign		133,000.00				133,000.00

COUNTY OF HUNTERDON, NEW JERSEY  
FEDERAL AND STATE GRANT FUND

SCHEDULE OF FEDERAL AND STATE GRANT RESERVES

A-13  
Sheet #2

<u>Grant</u>	<u>Balance Dec. 31, 2010</u>	<u>Transfer from 2010 Budget</u>	<u>Expended</u>	<u>Cancelled</u>	<u>Transfers To/From</u>	<u>Balance Dec. 31, 2011</u>
<b>Federal Aid</b>						
N.J. Department of Community Affairs:						
Low Income Heating and Energy Assistance Program	\$	\$ 1,833.00	\$ 1,833.00	\$ -	\$ -	\$
N.J. Transit Corporation:						
2009 Job Access/Reverse Commute	36,111.27		36,111.27			-
2010 Job Access/Reverse Commute	60,000.00		39,570.96			20,429.04
2011-2012 Job Access/Reverse Commute		80,000.00				80,000.00
Department of Housing and Urban Development:						
Small Cities Community Development	189,755.00		67,193.77			122,561.23
2010 Small Cities Community Development	34,197.91		34,197.91			-
Housing Preservation Program	55,000.00					55,000.00
COPS Grant	242,755.00		35,410.50			207,344.50
Homeland Security:						
2007 Homeland Security	51,061.82		50,203.02			858.80
2008 Homeland Security	330,524.66		200,121.44			130,403.22
2009 Homeland Security	548,702.46	65,000.00	12,980.60			600,721.86
2010 Homeland Security	468,116.67		22,667.13			445,449.54
2011 Homeland Security		226,461.83				226,461.83
NJ DEX		134,500.00	134,500.00			-
Buffer Zone Protection Program	172,100.00		149,066.32			23,033.68
2009-2010 Kids are Riding Safe	5,905.00			5,905.00		-
2010-2011 Kids are Riding Safe	15,000.00		14,810.00			190.00
2011-2012 Kids are Riding Safe		19,975.00	4,050.00			15,925.00
2009-2010 SANE/SART	21,603.14			21,603.14		-
2010-2011 SANE/SART	55,957.95		31,946.76			24,011.19
2011-2012 SANE/SART		70,000.00	10,471.00			59,529.00
2010 Juvenile Accountability Incentive	4,969.18		4,633.38			335.80
2011 Juvenile Accountability Incentive		8,065.00	6,451.51			1,613.49
FEMA Performance Grant		100,000.00	50,000.00			50,000.00
Federal Center for Disease Control:						
2011-2012 State Health Services		306,814.00	36,410.58			270,403.42
2010-2011 State Health Services	402,991.86	10,000.00	392,490.53			20,501.33
2009-2010 State Health Services	36,108.98		88.98	36,020.00		-
<b>Total Federal Aid</b>	<u>3,575,852.59</u>	<u>2,998,461.83</u>	<u>2,770,720.29</u>	<u>117,069.72</u>	<u>-</u>	<u>3,686,524.41</u>

COUNTY OF HUNTERDON, NEW JERSEY  
FEDERAL AND STATE GRANT FUND

SCHEDULE OF FEDERAL AND STATE GRANT RESERVES

A-13  
Sheet #3

<u>Grant</u>	<u>Balance Dec. 31, 2010</u>	<u>Transfer from 2011 Budget</u>	<u>Expended</u>	<u>Cancelled</u>	<u>Transfer To/From</u>	<u>Balance Dec. 31, 2011</u>
<b>State Aid</b>						
<b>N.J. Department of Community Affairs:</b>						
2010 Handicapped Recreational Opportunities Act	\$ 6.60	\$ -	\$ -	\$ 6.60	\$ -	\$ -
Hurricane and Flood Assistance	87,153.43		87,153.43			-
<b>Office of the Governor:</b>						
2011 Municipal Alliance Program		161,502.00	117,752.00			43,750.00
2010 Municipal Alliance Program	41,850.00		33,907.85	7,942.15		
<b>N.J. Department of Health and Senior Services:</b>						
<b>Health Service Contract:</b>						
2011 Right-to-Know		9,618.00	9,547.60			70.40
<b>N.J. Juvenile Justice Commission:</b>						
2011 Juvenile Justice		191,117.00	155,567.82			35,549.18
2011 SSBG/Family Court		97,157.00	73,885.59			23,271.41
2010 SSBG/Family Court	38,773.56		38,773.56			-
2009 SSBG/Family Court	20.00			20.00		-
<b>N.J. Department of Environmental Protection:</b>						
2006 Solid Waste Services Tax Entitlement	6,998.20		7,508.86		6,910.60	6,399.94
2011 Solid Waste Services Tax Entitlement		282,000.00	134,805.00			147,195.00
2010 Solid Waste Services Tax Entitlement	119,964.00		107,114.25		(6,910.60)	5,939.15
<b>Body Armor Program:</b>						
2008 Body Armor Program	3,468.78		2,369.31			1,099.47
2009 Body Armor Program	12,215.00		698.19			11,516.81
2011 Body Armor Program		8,827.85				8,827.85
<b>N.J. Department of State:</b>						
2011 State Council on Arts		60,049.00	49,905.56			10,143.44
2010 State Council on Arts	2,165.08		2,165.08			-
Transportation/TIP		33,768.00				33,768.00
<b>N.J. Historical Commission:</b>						
2010-2011 Historic Commission General Operating	13,161.00		13,161.00			-
N.J. Historic Commission GOS		13,146.00				13,146.00
<b>N.J. Transit Corporation:</b>						
<b>FTA 5311:</b>						
State Share	134,468.50		134,468.50			-
County Share	135,770.25		135,770.25			-
<b>2010 Title XX Transportation:</b>						
County Match	162,152.00		162,152.00			-

COUNTY OF HUNTERDON, NEW JERSEY  
FEDERAL AND STATE GRANT FUND

SCHEDULE OF FEDERAL AND STATE GRANT RESERVES

A-13  
Sheet #4

Grant	Balance Dec. 31, 2010	Transfer from 2011 Budget	Expended	Cancelled	Transfer To/From	Balance Dec. 31, 2011
<b>N.J. Department of Human Services:</b>						
2009-2010 Special Initiatives/Transportation	\$ 9,771.00	\$ -	\$ -	\$ 9,771.00	\$ -	\$ -
2010-2011 Special Initiatives/Transportation	33,768.00		33,344.00	424.00		-
2011 Special Initiatives/Transportation		166,167.00	4,015.00			162,152.00
2010 Personal Assistance Services Program	28,798.00		23,163.00	5,635.00		-
2011 Personal Assistance Services Program		28,798.00				28,798.00
2010 SSH Homeless	69,602.25		67,452.25	2,150.00		-
2011 SSH Homeless		57,378.00				57,378.00
2011 SHIP Program		27,000.00	18,892.50			8,107.50
<b>Senior Citizen and Disabled Resident:</b>						
2011 Transportation Assistance (Casino Revenue)		499,630.00	311,447.40		31,720.81	219,903.41
2010 Transportation Assistance (Casino Revenue)	60,786.81		40,561.26			20,225.55
2009 Transportation Assistance (Casino Revenue)	31,720.81				(31,720.81)	-
<b>N.J. Department of Environmental Protection:</b>						
Community Forestry Program	7,000.00		7,000.00			-
2011 Clean Communities		62,831.86	44,076.10			18,755.76
2010 Clean Communities	10,970.15		10,970.15			-
2011 CEHA		134,200.00	95,100.79			39,099.21
2010 CEHA	86,649.15		83,607.46	3,041.69		-
2009 CEHA	4,412.43		873.00	3,539.43		-
<b>N.J. Juvenile Justice Commission:</b>						
2010 State/Community Partnership Grant	56,158.00		56,158.00			-
2009 State/Community Partnership Grant	23,099.05			23,099.05		-
<b>N.J. Department of Law and Public Safety:</b>						
Victim Witness Advocacy		6,027.00	6,027.00			-
Victim Witness Advocacy - Supplement		12,385.00				12,385.00
Narcotics Task Force		49,434.00	37,012.00			12,422.00
<b>N.J. Supply Authority:</b>						
Water Quality Management Plan	94,377.94		94,377.94			-
<b>N.J. Department of Community Affairs:</b>						
Universal Service Fund CWA Administration		987.00	987.00			-
<b>N.J. Department of State:</b>						
2007-2008 Public Archives and Records Infrastructure	295,803.26		27,089.78			268,713.48
2009-2010 PARIS Grant	583,124.02		126,374.75			456,749.27
<b>U.S. Department of Agriculture:</b>						
Wildlife Habitat Incentive	3,738.25					3,738.25
Farm Market Nutrition Program		1,000.00	1,000.00			-
<b>N.J. Highlands Water Protection and Planning Council:</b>						
Highlands Assessment Plan	35,000.00					35,000.00
Highlands Ag Market Development	40,000.00		40,000.00			-
Highlands Sustainable Agriculture	75,000.00					75,000.00
Enhanced 911 General Assistance	4,479.96					4,479.96
2007 Enhanced 911 General Assistance	7,341.01					7,341.01
2008 Enhanced 911 General Assistance	10,612.30					10,612.30
<b>Total State Aid</b>	<u>2,330,378.79</u>	<u>1,903,022.71</u>	<u>2,396,235.23</u>	<u>55,628.92</u>	<u>-</u>	<u>1,781,537.35</u>

COUNTY OF HUNTERDON, NEW JERSEY  
FEDERAL AND STATE GRANT FUND

SCHEDULE OF FEDERAL AND STATE GRANT RESERVES

A-13  
Sheet #5

<u>Grant</u>	<u>Balance Dec. 31, 2010</u>	<u>Transfer from 2011 Budget</u>	<u>Expended</u>	<u>Cancelled</u>	<u>Transfer To/From</u>	<u>Balance Dec. 31, 2011</u>
<b><u>Local Programs</u></b>						
2010 Delta Dental Plan of N.J.	\$ 9,883.00	\$ -	\$ 9,883.00	\$ -	\$ -	\$ -
Delta Dental Plan of N.J.	19.00		19.00			-
2011 MRC Capacity Building Award		5,000.00				5,000.00
2010 MRC Capacity Building Award	4,050.92		30.00			4,020.92
2008 MRC Capacity Building Award	10,000.00		9,450.00			550.00
<b>Total Local Programs</b>	<b>23,952.92</b>	<b>5,000.00</b>	<b>19,382.00</b>	<b>-</b>	<b>-</b>	<b>9,570.92</b>
<b>Grand Totals</b>	<b>\$ 5,930,184.30</b>	<b>\$ 4,906,484.54</b>	<b>\$ 5,186,337.52</b>	<b>\$ 172,698.64</b>	<b>\$ -</b>	<b>\$ 5,477,632.68</b>
	<u>A</u>	<u>Below</u>	<u>A-4</u>	<u>A-11</u>	<u>A-11</u>	<u>A</u>
	<u>Ref.</u>					
Federal/State Grant Fund	A-3	\$ 4,712,009.54				
County Matching	A-4	194,475.00				
	Above	<u>\$ 4,906,484.54</u>				

COUNTY OF HUNTERDON, NEW JERSEY  
TRUST FUND

SCHEDULE OF CASH RECEIPTS AND DISBURSEMENTS

B-1

	<u>Ref.</u>		
Cash Balance December 31, 2010	B -		\$ 22,562,650.56
<b>Cash Receipts:</b>			
General Trust	B-2	\$ 1,561,837.32	
Payroll Deduction Account	B-3	17,232,391.15	
Self-Insurance	B-4	258,987.67	
Open Space	B-5	17,693,131.58	
Unemployment Insurance	B-6	191,244.19	
Seized Assets Trust Fund	B-7	46,303.59	
Law Enforcement Trust Fund	B-8	38,015.07	
Asset Maintenance Account	B-9	386.95	
Federal Equitable Sharing Program	B-10	34,374.83	
Community Development Block Grant	B-11	119,267.30	
Developer's Trust	B-12	106.88	
Board of Recreation Commissioners	B-13	20.70	
Personal Attendant Service Program	B-14	21.19	
Sutton Escrow	B-15	18.74	
AFLAC	B-16	59,437.96	
		59,437.96	
			37,235,545.12
			59,798,195.68
<b>Cash Disbursements:</b>			
General Trust	B-2	2,309,822.67	
Payroll Deduction Account	B-3	17,200,375.95	
Self-Insurance	B-4	160,318.69	
Open Space	B-5	20,020,110.85	
Unemployment Insurance	B-6	308,975.67	
Seized Asset Trust Fund	B-7	45,369.68	
Law Enforcement Trust Fund	B-8	29,348.29	
Asset Maintenance Account	B-9	182.74	
Federal Equitable Sharing Program	B-10	124,990.80	
Developer's Trust	B-12	29.20	
Board of Recreation Commissioners	B-13	6,985.75	
Personal Attendant Service Program	B-14	1,588.00	
AFLAC	B-16	67,760.67	
		67,760.67	
			40,275,858.96
Cash Balance December 31, 2011	B		\$ 19,522,336.72

COUNTY OF HUNTERDON, NEW JERSEY  
TRUST FUND

SCHEDULE OF RECEIPTS AND DISBURSEMENTS  
GENERAL TRUST FUND

B-2

	<u>Balance</u> <u>Dec. 31, 2010</u>	<u>Increase</u>	<u>Decrease</u>	<u>Balance</u> <u>Dec. 31, 2011</u>
Reserve for:				
Motor Vehicle Fines Pledged to Road Maintenance and Construction	\$ 1,134,016.31	\$ 897,283.33	\$ 1,129,560.56	\$ 901,739.08
Road Opening Deposits	128,609.57	500.00	23,630.00	105,479.57
Road Maintenance and Performance Bonds	294,498.13	3,750.00		298,248.13
Bid Deposits Refundable	10,930.63	30,000.00	34,234.03	6,696.60
Special Activities - Senior Services	273,317.32	148,325.73	266,734.56	154,908.49
Recreational Memorial Gifts	20,925.66	5,912.25	12,261.02	14,576.89
Special Recreation Trust	517,566.32	311,236.63	277,033.02	551,769.93
Board of Taxation Appeal Fees	194,474.82	36,610.00	9,815.80	221,269.02
Driveway Performance Bonds	95,500.00	4,500.00	6,500.00	93,500.00
Document Fee Account - Surrogate	29,259.31	3,840.00		33,099.31
Document Fee Account - County Clerk	418,999.17	14,880.00	433,879.17	-
Environmental Quality and Enforcement	62,952.94	9,368.48	2,433.41	69,888.01
Senior Health Services	105,065.62	71,216.50	31,798.01	144,484.11
Sheriff's Trust	35,439.31	7,512.00	6,739.95	36,211.36
Link Advertising	13,040.07		13,040.07	-
Cultural and Heritage	23,684.15	1,236.90	5,333.12	19,587.93
Weights and Measures	132,570.12	14,539.00	50,000.00	97,109.12
Sheriff's Project Lifesaver Program	1,997.12	1,026.50	1,682.57	1,341.05
Planning Board Developer's Escrow	5,147.38		5,147.38	-
Attorney ID Program	725.00	100.00		825.00
	<u>\$ 3,498,718.95</u>	<u>\$ 1,561,837.32</u>	<u>\$ 2,309,822.67</u>	<u>\$ 2,750,733.60</u>
<u>Reference</u>	<u>B</u>	<u>B-1</u>	<u>B-1</u>	<u>B</u>

COUNTY OF HUNTERDON, NEW JERSEY  
TRUST FUND

SCHEDULE OF RECEIPTS AND DISBURSEMENTS  
PAYROLL DEDUCTION ACCOUNT

B-3

	<u>Balance</u> <u>Dec. 31, 2010</u>	<u>Increase</u>	<u>Decrease</u>	<u>Balance</u> <u>Dec. 31, 2011</u>
F.I.C.A.	\$ 821.92	\$ 3,818,858.88	\$ 3,818,809.54	\$ 871.26
P.E.R.S.	166,450.33	5,577,476.41	5,529,798.81	214,127.93
Contributory Insurance	10,177.93	103,439.91	104,126.00	9,491.84
Savings Bonds	470.00	235.00	580.00	125.00
Employee Council Dues	14.65	219,140.52	219,140.52	14.65
Probation - Support		102,047.96	102,047.68	0.28
Federal Withholding Tax	1,572.93	3,506,265.80	3,506,175.53	1,663.20
Pennsylvania Withholding		69,266.97	69,266.97	
New Jersey Gross Income Tax		732,279.58	732,269.33	10.25
Unemployment and Disability	17,152.57	184,549.69	199,549.69	2,152.57
Deferred Compensation		522,345.28	522,345.28	
MET Life	320.96	3,363.36	3,363.36	320.96
M/S Life	203.82	24,871.50	24,924.87	150.45
Private Disability Insurance Flex	336.45	19,980.74	19,953.67	363.52
AFLAC Dental	150.11			150.11
AFLAC Vision		25,722.25	25,477.40	244.85
Pre-Tax Health Insurance		87,935.29	87,935.29	
COPE CWA		48.00	48.00	
Cancer Care	49.80	4,980.80	4,980.80	49.80
Medical Flex		44,319.84	44,319.84	
Dependent Care	0.03	15,081.89	15,081.89	0.03
DELTA Dental		192,579.71	192,579.71	
AFLAC Life		1,161.52	1,161.52	
Credit Union		1,002,897.55	1,002,897.55	
H.M.O.		183,429.16	183,429.16	
Garnishments		20,113.54	20,113.54	
Due To/From Current		770,000.00	770,000.00	
	<u>\$ 197,721.50</u>	<u>\$ 17,232,391.15</u>	<u>\$ 17,200,375.95</u>	<u>\$ 229,736.70</u>

Reference

B

B-1

B-1

B

COUNTY OF HUNTERDON, NEW JERSEY  
TRUST FUND

SCHEDULE OF RESERVE FOR SELF-INSURANCE TRUST  
SELF-INSURANCE TRUST FUND

B-4

	<u>Ref.</u>	
Balance December 31, 2010	B	\$1,545,884.73
Increased by:		
Interest Earned		\$ 1,885.85
Current Fund		250,000.00
Recoveries on Claims		<u>7,101.82</u>
	B-1	<u>258,987.67</u>
		<u>1,804,872.40</u>
Decreased by:		
Claims and Insurance Premiums Paid by Self-Insurance Trust Fund	B-1	<u>160,318.69</u>
Balance December 31, 2011	B	<u><u>\$1,644,553.71</u></u>

COUNTY OF HUNTERDON, NEW JERSEY  
TRUST FUND

SCHEDULE OF RESERVE FOR OPEN SPACE

B-5

	<u>Ref.</u>	
Balance December 31, 2010	B	\$15,536,168.59
Increased by:		
Open Space Tax - 2011 Levy		\$ 6,901,000.00
Open Space Tax - Added and Omitted		33,682.34
Interest Earned		74,359.82
Capital Account		6,513,963.90
State Aid		<u>4,170,125.52</u>
	B-1	17,693,131.58
		<u>33,229,300.17</u>
Decreased by:		
Open Space Expenditures	B-1	<u>20,020,110.85</u>
Balance December 31, 2011	B	<u><u>\$13,209,189.32</u></u>

COUNTY OF HUNTERDON, NEW JERSEY  
TRUST FUND

SCHEDULE OF RESERVE FOR UNEMPLOYMENT COMPENSATION

B-6

	<u>Ref.</u>	
Balance December 31, 2010	B	\$ 561,669.76
Increased by:		
Interest		\$127,225.37
Current Account		47,273.20
Receipts		<u>16,745.62</u>
	B-1	<u>191,244.19</u>
		<u>752,913.95</u>
Decreased by:		
Disbursements	B-1	<u>308,975.67</u>
Balance December 31, 2011	B	<u><u>\$ 443,938.28</u></u>

COUNTY OF HUNTERDON, NEW JERSEY  
TRUST FUND

SCHEDULE OF FUND BALANCE FOR SEIZED ASSETS TRUST FUND

B-7

	<u>Ref.</u>	
Balance December 31, 2010	B	\$19,474.58
Increased by:		
Interest	B-1	<u>46,303.59</u>
		65,778.17
Decreased by:		
Transfer to Asset Maintenance Account	B-1	<u>45,369.68</u>
Balance December 31, 2011	B	<u><u>\$20,408.49</u></u>

COUNTY OF HUNTERDON, NEW JERSEY  
TRUST FUND

SCHEDULE OF FUND BALANCE FOR LAW ENFORCEMENT TRUST FUND

B-8

	<u>Ref.</u>	
Balance December 31, 2010	B	\$ 82,146.65
Increased by:		
Receipts	B-1	<u>38,015.07</u> 120,161.72
Decreased by:		
Disbursements	B-1	<u>29,348.29</u>
Balance December 31, 2011	B	<u><u>\$ 90,813.43</u></u>

SCHEDULE OF FUND BALANCE FOR ASSET MAINTENANCE ACCOUNT

B-9

	<u>Ref.</u>	
Balance December 31, 2010	B	\$ 7,204.59
Increased by:		
Receipts	B-1	<u>386.95</u> 7,591.54
Decreased by:		
Disbursements	B-1	<u>182.74</u>
Balance December 31, 2011	B	<u><u>\$ 7,408.80</u></u>

COUNTY OF HUNTERDON, NEW JERSEY  
TRUST FUND

SCHEDULE OF FUND BALANCE FOR PROSECUTOR'S FEDERAL  
EQUITABLE SHARING PROGRAM

B-10

	<u>Ref.</u>	
Balance December 31, 2010	B	\$ 504,432.88
Increased by:		
Receipts	B-1	<u>34,374.83</u>
		538,807.71
Decreased by:		
Disbursements	B-1	<u>124,990.80</u>
Balance December 31, 2011	B	<u>\$ 413,816.91</u>

COUNTY OF HUNTERDON, NEW JERSEY  
TRUST FUND

SCHEDULE OF RESERVES FOR COMMUNITY DEVELOPMENT BLOCK GRANT

B-11

	<u>Ref.</u>	
Balance December 31, 2010	B	\$292,776.21
Increased by:		
Interest	B-1	<u>119,267.30</u>
Balance December 31, 2011	B	<u><u>\$412,043.51</u></u>

SCHEDULE OF RESERVES FOR DEVELOPER'S TRUST FUND

B-12

	<u>Ref.</u>	
Balance December 31, 2010	B	\$213,721.58
Increased by:		
Interest	B-1	<u>106.88</u>
		<u>213,828.46</u>
Decreased by:		
Disbursements	B-1	<u>29.20</u>
Balance December 31, 2011	B	<u><u>\$213,799.26</u></u>

COUNTY OF HUNTERDON, NEW JERSEY  
TRUST FUND

SCHEDULE OF RESERVES FOR BOARD OF RECREATION COMMISSIONERS

B-13

	<u>Ref.</u>	
Balance December 31, 2010	B	\$ 38,443.58
Increased by:		
Receipts	B-1	20.70
		<u>38,464.28</u>
Decreased by:		
Disbursements	B-1	6,985.75
Balance December 31, 2011	B	<u>\$ 31,478.53</u>

SCHEDULE OF RESERVE FOR PERSONAL ATTENDANT SERVICE PROGRAM

B-14

	<u>Ref.</u>	
Balance December 31, 2010	B	\$ 17,126.37
Increased by:		
Receipts	B-1	21.19
		<u>17,147.56</u>
Decreased by:		
Disbursements	B-1	1,588.00
Balance December 31, 2011	B	<u>\$ 15,559.56</u>

COUNTY OF HUNTERDON, NEW JERSEY  
TRUST FUND

SCHEDULE OF RESERVE FOR SUTTON ESCROW FUND

B-15

	<u>Ref.</u>	
Balance December 31, 2010	B	\$ 14,866.96
Increased by:		
Receipts	B-1	<u>18.74</u>
Balance December 31, 2011	B	<u>\$ 14,885.70</u>

SCHEDULE OF RESERVE FOR AFLAC FUND

B-16

	<u>Ref.</u>	
Balance December 31, 2010	B	\$ 32,293.63
Increased by:		
Receipts	B-1	<u>59,437.96</u>
		91,731.59
Decreased by:		
Disbursements	B-1	<u>67,760.67</u>
Balance December 31, 2011	B	<u>\$ 23,970.92</u>

COUNTY OF HUNTERDON, NEW JERSEY  
GENERAL CAPITAL FUND

GENERAL CAPITAL CASH - TREASURER

C-2

	<u>Ref.</u>		
Balance December 31, 2010	C		\$13,637,028.00
Increased by Receipts:			
Fund Balance	C-1	\$ 11,400.07	
Deferred Charges to Future Taxation - Unfunded	C-6	17,317,077.07	
Capital Improvement Fund	C-12	5,150,000.00	
Various Reserves	C-14	<u>10,014.00</u>	
			<u>22,488,491.14</u>
			<u>36,125,519.14</u>
Decreased by Disbursements:			
Retained Percentage of Contracts	C-10	164,140.66	
Improvement Authorizations	C-11	12,840,423.34	
Due to Open Space Trust Fund	C-13	13,000.00	
Various Reserves	C-14	<u>98,523.76</u>	
			<u>13,116,087.76</u>
Balance December 31, 2011	C		<u><u>\$23,009,431.38</u></u>

COUNTY OF HUNTERDON, NEW JERSEY  
GENERAL CAPITAL FUND

SCHEDULE OF INVESTMENT - TREASURER  
GENERAL CAPITAL CASH - TREASURER

C-3

	<u>Ref.</u>	
Balance December 31, 2010	C	\$ 50,144.02
Increased by:		
Market Value Adjustment	C-14	<u>668.35</u>
		50,812.37
Decreased by:		
Cash Disbursements	C-14	<u>10,836.84</u>
Balance December 31, 2011	C	<u>\$ 39,975.53</u>

COUNTY OF HUNTERDON, NEW JERSEY  
GENERAL CAPITAL FUND

ANALYSIS OF CASH AND INVESTMENTS

C-4  
Sheet #1

Description	Date	Ordinance Number	Balance Dec. 31, 2010	Cash Receipts	Cash Disbursements	Transfers		Balance Dec. 31, 2011
						From	To	
Fund Balance			\$ 3,198,737.85	\$ 11,400.07	\$ -	\$ 550,000.00	\$ 1,961,978.07	\$ 4,820,115.89
Capital Improvement Fund			4,339,148.90	5,150,000.00		5,475,000.00	265,272.92	4,299,421.82
Retained Percentages Due Contractors			205,377.32		164,140.66		100,978.31	142,214.97
Reserve for Acquisition of Parkland			6,000.00					6,000.00
Reserve for Preliminary Costs			224,183.89		57,908.16			166,255.53
Reserve for Refunding Bond Costs			4,646.49					4,646.49
Reserve for Improvements:								
Senior Center			600,000.00			600,000.00		-
Payment In Lieu of Improvements			1,255,113.86	10,014.00	40,615.60			1,224,512.26
Reserve to Pay Green Acres Loans			50,144.02	688.35	10,836.84			39,975.53
4-H Fairgrounds			400,000.00					400,000.00
Due to Open Space Trust Fund					13,000.00		13,000.00	-
<b>Improvement Authorizations</b>								
Construction of New County Administration Building	12/28/1990	25-90	0.63					0.63
Construction of the County Justice Center	4/12/1994	01-94	41,437.56		22,248.00		1,155.80	20,345.36
Various Road, Bridges and Culvert Improvements	5/23/1995	10-95	(482.70)					(482.70)
Various Road, Bridges and Culvert Improvements	5/28/1996	03-98	482.70					482.70
Records Retention and Warehouse Facility	4/5/1997	02-97	0.26					0.26
Construction of a New South County Garage Facility	5/12/1998	03-98	21,924.80			21,924.80		-
Replacement of Underground Tanks	5/12/1998	06-98	43,870.22					43,870.22
Various Road, Bridges and Culvert Improvements	5/11/1999	05-99	110,866.93		110,866.93			-
Various Road Improvements	5/23/2000	05-00	140,955.75					140,955.75
Various Road, Bridges and Culvert Improvements	5/23/2000	08-00	26,756.58	25,056.17	51,813.73			(1.00)
Acquisition of Agricultural Easements	9/12/2000	15-00	0.10					0.10
Acquisition of Real Property for Parks/Recreation	2/13/2001	01-01	0.07					0.07
Various Highway and Road Improvements	5/08/2001	02-01	324,342.66					324,342.66
Improvement of Various County Facilities	5/22/2001	07-01	121,082.99					121,082.99
Renovation and Addition to Library Headquarters	2/05/2002	01-02	(0.06)					(0.06)
Various Road Improvements	4/23/2002	02-02	714,615.75		191.00			714,424.75
Various Bridge and Culvert Improvements	4/23/2002	03-02	244,909.59	401,641.70	376,365.46			270,185.83
Acquisition of Greenhouse Facility	5/14/2002	07-02	54,251.00			54,251.00		-
Acquisition of Agriculture Easements	10/22/2002	21-02	45,729.52	200,000.00	196,659.37			49,070.15
Acquisition of Land and Improvements (Hunterdon Central)	12/10/2002	22-02	58,362.60		(14,444.79)	72,807.39		-
Acquisition and Replacement of Equipment and Renovation of Correction Facility	5/27/2003	09-03	88,825.33					88,825.33
Improvement to the Emergency Services Training Center	5/27/2003	10-03	19,812.45		8,054.50			11,757.95
Reconstruction and Construction, Improvement of Various Public Highways and Roads	5/27/2003	12-03	552,462.83		5,685.80			546,777.23
Construction and Reconstruction of Various Bridges and Culverts	6/27/2003	13-03	73,019.89	337,828.62	28,564.59			382,263.92
Phase II of the Improvements of Real Property and Construction at County 4-H Fairground	5/27/2003	14-03	2,940.82		9,884.07			(6,943.25)
Landscaping at Heron Golf Course	8/26/2003	16-03	23,996.84		9,353.19			14,643.45
Acquisition of Development Easements on Agricultural Land	10/26/2003	18-03	283,581.90		5,902.26	210,000.00		67,879.64
Repairs and Improvements at Heron Glen Golf Course	12/09/2003	22-03	32,655.45		3,249.20			29,406.25

COUNTY OF HUNTERDON, NEW JERSEY  
GENERAL CAPITAL FUND

ANALYSIS OF CASH AND INVESTMENTS

C-4  
Sheet #2

Description	Date	Ordinance Number	Balance Dec. 31, 2010	Cash Receipts	Cash Disbursements	Transfers		Balance Dec. 31, 2011
						From	To	
<b>Improvement Authorizations</b>								
Various Road Improvements	5/11/2004	06-04	\$ 67,886.85	\$	\$			\$ 67,886.85
Acquisition of Heavy Public Works Equipment	12/14/2004	10-04	146,262.00			146,262.00		-
HVAC Improvements and Repair (County Justice Center)	12/14/2004	11-04	239,997.00					239,997.00
Improvement to Various County Parking Facilities	12/14/2004	12-04	197,516.21				0.01	197,516.22
Construction of Emergency Response Building	12/14/2004	13-04	66,791.24					66,791.24
Acquisition of Agriculture Easements	12/14/2004	14-04	357,676.54		140,647.35			217,029.19
Various Road Improvements	4/26/2005	04-05	(4,601,624.37)	5,045,272.00	136,425.55			307,222.08
Acquisition of Heavy Public Works Equipment	4/26/2005	06-05	47,892.94			47,892.94		-
Demolition of Various Buildings and Structures	5/24/2005	08-05	78,445.25					78,445.25
Addition to and Renovation to Emergency Services Building	6/28/2005	09-05	(79,391.30)	400,000.00	320,608.70			-
Upgrade and Replacement of Communications Equipment	7/12/2005	10-05	159,893.51					159,893.51
Improvement to Park Facilities	12/13/2005	12-05	42,568.76					42,568.76
Acquisition of Development and Farmland Preservation	12/13/2005	13-05	62,482.09	156,500.00	1,058.97	194,102.37		23,820.75
Acquisition of Property for Public Park and Recreation Facilities	12/27/2005	14-05	142,245.21			142,245.21		-
Expansion and Renovation to Rt. 12 Fleet Maintenance Facilities	2/14/2006	01-06				15,000.67	15,000.67	-
Acquisition of Computer Equipment	4/25/2006	04-06	137,439.35		28,022.66			109,416.69
Maintenance and Replacement of Emergency Services Facilities	4/25/2006	05-06	3,156.14		3,156.14			-
Improvement of Various Public Highway, Roads and Streets	4/25/2006	06-06	(3,495,403.94)	3,682,000.00	918,859.05	7,975.75		(740,238.74)
Various Bridges and Culvert Improvements	4/25/2006	07-06	(3,401,923.05)	1,250,000.00	34,502.15			(2,186,425.20)
Acquisition of Public Works Machinery, Equipments and Trucks	4/25/2006	08-06	205,134.98					205,134.98
Replacement of Roofs on Various County Buildings	5/07/2006	09-06	190,750.00		29,485.00			161,265.00
Improvements and Renovation to Southard Building and Hall of Records	6/27/2006	10-06	27,657.79	47,200.00	40,000.00			34,857.79
Conversion and Renovations to Arboretum Greenhouse	8/08/2006	11-06	36,866.98			36,866.98		-
Echo Hill Pedestrian Bridge Study and Design	12/12/2006	13-06	39,871.67					39,871.67
Refund PFRS or PERS Early Retirement	9/26/2006	R6-01	60,873.90					60,873.90
Acquisition of Development Easements on Agricultural Land	4/10/2007	01-07	309,671.43		24,799.19			478,974.61
Upgrade and Replacement of Communications Equipment	2/27/2007	03-07	27,682.12		10,975.86		194,102.37	16,706.26
Acquisition of Office Furniture, Fixtures and Business Equipment	5/08/2007	04-07	105,542.99		48,615.80			56,927.19
Acquisition of Vehicles	5/08/2007	05-07	81,405.39		45,626.00			35,779.39
Acquisition of Computer Equipment	5/08/2007	06-07	12,073.88		3,783.00			8,290.88
Improvements and Expansion of Everittstown Garage	5/08/2007	07-07	279,998.08		23,760.00	2,640.00		253,598.08
Acquisition of Heavy Equipment and Trucks	5/08/2007	08-07	669,647.24		293,965.06			375,682.18
Improvement and Renovations to Various County Facilities	5/08/2007	09-07	799,697.80		43,067.19			756,630.61
Various Road Improvements	5/08/2007	10-07	(900,380.25)		731,970.14	20,058.64		(1,652,409.03)
Various Bridges and Culvert Improvements	5/08/2007	11-07	(1,420,635.13)	14,717.34	8,037.41			(1,413,955.20)
Acquisition of UHF Base Station Equipment	5/08/2007	12-07	125,371.28					125,371.28
Acquisition of Vehicles	4/01/2008	01-08	47,020.31					47,020.31
Acquisition of Office Furniture, Fixtures and Business Equipment	5/20/2008	02-08	64,347.00		9,132.00			55,215.00
Acquisition of Computer Equipment	5/20/2008	03-08	14,870.45		2,442.20			12,428.25
Upgrade of Countrywide Network for Various Campuses	7/01/2008	04-08	999,240.68		3,253.30	900,000.00		95,987.38
Acquisition of Equipment for County Parks and Recreation Department	8/03/2008	05-08	9,800.59					9,800.59
Improvement of Various Public Highways, Road and Streets	5/20/2008	06-08	(586,183.43)		610,287.47	11,747.68		(1,208,218.58)
Improvement of Various Bridges and Culverts	5/20/2008	07-08	50,828.14		14,051.85			36,776.49
Improvement and Expansion of Everittstown Garage Storage Facility	5/20/2008	08-08	450,000.00					450,000.00
Acquisition of Heavy Public Works Machinery, Equipment and Trucks	5/20/2008	09-08	662,250.08		287,250.08			375,000.00
Upgrade and Replacement of Various Communication Equipment	5/20/2008	10-08	210,864.72		26,393.00			184,471.72

COUNTY OF HUNTERDON, NEW JERSEY  
GENERAL CAPITAL FUND

ANALYSIS OF CASH AND INVESTMENTS

C-4  
Sheet #3

Description	Date	Ordinance Number	Balance Dec. 31, 2010	Cash Receipts	Cash Disbursements	Transfers		Balance Dec. 31, 2011
						From	To	
<b>Improvement Authorizations</b>								
Acquisition of Computer Equipment and Furniture for Prosecutor's Office	6/20/2008	11-08	\$ 5,153.96	\$ -	\$ (728.50)	\$ -	\$ -	\$ 5,882.46
Repairs and Improvement at Heron Glen Golf Course	7/15/2008	12-08	177,000.00					177,000.00
Demolition of Various County Buildings and Structures	12/02/2008	13-08	52,423.52		5,752.08			48,671.48
Acquisition of Development Easements on Agriculture Land	12/02/2008	14-08	351,959.56	1,600,000.00	1,077,375.07			874,584.49
Acquisition of Real Property for Open Space, Park and Recreation	12/02/2008	15-08	100,000.00	400,000.00	500,000.00			-
Construction of an Addition to the Records Retention Center	12/02/2008	18-08	125,653.72		1,881,780.40	34,322.05		(1,590,448.73)
Resurfacing of Various Roads	5/05/2009	02-09	(937,954.15)	1,465,207.31	29,579.93			497,873.23
Acquisition of Real Property for Open Space Parks and Recreation	5/05/2009	03-09	100,000.00	400,000.00	500,000.00			-
Various Road Improvements	7/07/2009	04-09	1,588,278.67	8,037.29	6,598.00			1,588,718.96
Various Bridge and Culvert Improvements	7/07/2009	05-09	307,648.69	453,377.28	437,428.62	6,698.57		316,901.76
Acquisition of Furniture, Fixtures and Equipment	7/07/2009	06-09	87,588.57		4,402.00			63,167.57
Acquisition of Heavy Public Works Equipment	7/07/2009	07-09	177,687.12		15,578.89			162,098.43
Acquisition of Computer Equipment	7/07/2009	08-09	93,050.18		528.59			92,523.59
Repairs and Improvements to Heron Golf Course	11/04/2009	09-09	170,000.00					170,000.00
Improvements and Renovations at Various County Facilities	11/04/2009	10-09	141,900.00		1,400.00			140,500.00
Acquisition of Development Easements and Farmland Preservation	11/17/2009	11-09	1,303,259.99		58,079.43			1,245,180.56
Acquisition of Office Furniture	05/18/2010	01-10	99,032.00		99,032.00			-
Acquisition of Heavy Public Works Machinery, Equipment and Trucks	05/18/2010	02-10	465,000.00					465,000.00
Acquisition of Computer Equipment	05/18/2010	03-10	75,000.00		15,598.39			59,401.61
Acquisition of Vehicles	05/18/2010	04-10	50,000.00					50,000.00
Improvements to Various Bridges and Culverts	07/06/2010	05-10	33,703.99	1,008,654.30	538,854.63	8,310.71		495,192.95
Various Road Improvements	07/06/2010	06-10	2,088,909.71		865,882.93	17,119.95		1,205,898.83
Acquisition of Real Property for Open Space Parks and Recreation	07/20/2010	08-10	1,000,000.00		798,383.28			203,818.74
Acquisition of Heavy Public Works Machinery, Equipment and Trucks	08/21/2011	01-11			18,079.00		550,000.00	531,921.00
Improvements to Various Bridges and Culverts	08/21/2011	02-11		423,585.08	525,099.31	8,261.44	500,000.00	390,224.33
Various Road Improvements	08/21/2011	03-11					660,000.00	660,000.00
Acquisition of Development Easements and Farmland Preservation	08/21/2011	04-11					1,500,000.00	1,500,000.00
Acquisition of Computer Equipment	08/21/2011	05-11			34,311.00		65,000.00	30,889.00
Acquisition of Real Property for Open Space Parks and Recreation	08/21/2011	06-11			737,000.00	13,000.00	750,000.00	-
Acquisition of Real Property for Open Space Parks and Recreation	08/21/2011	07-11			237,816.50		2,000,000.00	1,762,183.50
			<u>\$ 13,687,172.02</u>	<u>\$ 22,489,159.49</u>	<u>\$ 13,126,924.60</u>	<u>\$ 8,590,488.15</u>	<u>\$ 8,598,468.15</u>	<u>\$ 23,049,408.91</u>
	Reference		C					C

COUNTY OF HUNTERDON, NEW JERSEY  
GENERAL CAPITAL FUND

SCHEDULE OF DEFERRED CHARGES TO FUTURE TAXATION - FUNDED

C-5

	<u>Ref.</u>		
Balance December 31, 2010	C		\$ 21,354,899.06
Decreased by:			
Payment of Serial Bonds	C-8	\$ 4,725,000.00	
Green Acres Loan Payable	C-9	<u>564,839.09</u>	
			<u>5,289,839.09</u>
Balance December 31, 2011	C		<u><u>\$ 16,065,059.97</u></u>

COUNTY OF HUNTERDON, NEW JERSEY  
GENERAL CAPITAL FUND

SCHEDULE OF DEFERRED CHARGES TO FUTURE TAXATION - UNFUNDED

C-8

Ordinance Number	Date	Improvement Description	Balance Dec. 31, 2010	2011 Authorizations	Paid by 2011 Budget Appropriation	Paid By Open Space Trust	Cancelled	Grant and Other Aid Received	Balance Dec. 31, 2011	Analysis of Balance Dec. 31, 2011	
										Expenditures	Unexpended Improvement Authorizations
11-06	12/10/1998	Improvement to Deer Path Park	\$ 388,230.01	\$	\$	\$	\$	\$	\$ 388,230.01	\$ -	\$ 388,230.01
05-00	5/23/2000	Various Road Improvements	886,030.09						886,030.09		886,030.09
09-00	5/23/2000	Various Bridges and Culvert Improvements	25,056.17					25,056.17	-		-
02-01	8/08-2001	Various Highway and Road Improvements	19,169.31						19,169.31		19,169.31
02-02	4/23/2002	Various Road Improvements	479,237.78						479,237.78		479,237.78
03-02	4/23/2002	Various Bridges and Culvert Improvements	1,153,212.82		200,000.00			201,641.70	751,671.12	3,000.00	748,571.12
21-02	10/22/2002	Acquisition of Agricultural Easements	550,000.05			200,000.00			350,000.05		350,000.05
22-02	12/10/2002	Acquisition of Land and Improvements (Hunterdon Central)	50,842.16				50,842.16		-		-
13-03	5/27/2003	Construction and Reconstruction of Various Bridges and Culverts	907,530.40		200,000.00			137,828.62	569,701.78		569,701.78
14-03	5/27/2003	Phase II of the Improvements of Real Property and Construction at County 4-H Fairgrounds	531,250.00						531,250.00	6,943.25	524,306.75
14-04	12/14/2004	Acquisition of Agricultural Easements	2,700,000.00						2,700,000.00		2,700,000.00
04-05	4/28/2005	Various Road Improvements	5,245,272.00		5,045,272.00				200,000.00		200,000.00
09-06	6/28/2005	Addition to and Renovation to Emergency Services Building	400,000.00		400,000.00				-		-
13-08	12/13/2006	Acquisition of Development Easements and Farmland Preservation	1,608,600.00				1,350,000.00	158,600.00	-		-
14-05	12/27/2006	Acquisition of Property for Public Park and Recreational Facilities	1,840,672.10				1,840,672.10		-		-
06-06	4/25/2006	Improvement of Various Public Highways, Roads and Streets	8,682,000.00		3,882,000.00				6,000,000.00	740,238.74	4,259,761.26
07-06	4/25/2006	Various Bridges and Culvert Improvements	6,030,000.00		1,000,000.00			250,000.00	4,780,000.00	2,186,425.20	2,593,574.80
10-06	6/27/2006	Improvement and Renovation to Southard Building and Hall of Records	647,200.00		47,200.00		600,000.00		-		-
01-07	4/10/2007	Acquisition of Development Easements on Agricultural Land	3,000,000.00						3,000,000.00		3,000,000.00
10-07	5/08/2007	Various Road Improvements	5,138,750.00						5,138,750.00	1,652,409.03	3,486,340.97
11-07	5/08/2007	Various Bridges and Culvert Improvements	3,444,000.00					14,717.34	3,429,282.66	1,413,956.20	2,015,326.46
06-08	5/20/2008	Improvement of Various Public Highways, Roads and Streets	7,288,500.00						7,288,500.00	1,208,218.66	6,080,281.34
07-08	5/20/2008	Improvement of Various Bridges and Culverts	2,650,750.00						2,350,750.00		2,650,750.00
14-08	12/02/2008	Acquisition of Development Easements on Agricultural Land	1,600,000.00			1,600,000.00			-		-
15-08	12/02/2008	Acquisition of Real Property for Open Space, Park and Recreation	1,900,000.00			400,000.00			1,500,000.00		1,500,000.00
18-08	12/02/2008	Construction of an Addition to the Records Retention Center	2,612,500.00						2,612,500.00	1,690,448.73	1,022,051.27
02-09	5/05/2009	Resurfacing of Various Roads	2,434,000.00					1,465,207.31	968,792.69		968,792.69
03-09	5/05/2009	Acquisition of Real Property for Open Space Parks and Recreation	1,900,000.00			400,000.00			1,500,000.00		1,500,000.00
04-09	7/07/2009	Various Road Improvements	2,362,772.16					8,037.29	2,378,734.88		2,378,734.88
06-09	7/07/2009	Various Bridge and Culvert Improvements	6,376,981.47					453,377.28	5,923,184.21		5,923,184.21
11-09	11/17/2009	Acquisition of Development Easements and Farmland Preservation	1,820,000.00						1,820,000.00		1,820,000.00
05-10	07/06/10	Various Bridge and Culvert Improvements	2,728,379.18					1,008,654.30	1,719,724.88		1,719,724.88
06-10	07/06/10	Various Road Improvements	464,500.00						464,500.00		464,500.00
02-11	06/21/2011	Improvements to Various Bridges and Culverts		4,595,000.00				423,585.08	4,171,414.92		4,171,414.92
03-11	06/21/2011	Various Road Improvements		8,058,000.00					8,058,000.00		8,058,000.00
			<u>\$ 77,655,916.58</u>	<u>\$ 10,653,000.00</u>	<u>\$ 10,674,472.00</u>	<u>\$ 2,800,000.00</u>	<u>\$ 3,641,614.25</u>	<u>\$ 4,142,805.07</u>	<u>\$ 87,160,325.26</u>	<u>\$ 8,801,638.73</u>	<u>\$ 58,348,686.53</u>
	Reference		Q	C-11	C-2	C-2	C-11	C-2	Q	C-4	C-11

COUNTY OF HUNTERDON, NEW JERSEY  
GENERAL CAPITAL FUND

SCHEDULE OF STATE ROAD AID ALLOTMENTS RECEIVABLE

C-7

	<u>Ref.</u>	
Balance December 31, 2010	C	\$4,601,166.00
Decreased by:		
State Aid Received	C-14	<u>180,663.00</u>
Balance December 31, 2011	C	<u>\$4,420,503.00</u>

COUNTY OF HUNTERDON, NEW JERSEY  
GENERAL CAPITAL FUND

SCHEDULE OF GENERAL SERIAL BONDS

C-8

Purpose	Original Issue		Maturities of Bonds Outstanding Dec. 31, 2011		Interest Rate	Balance Dec. 31, 2010	Decrease	Balance Dec. 31, 2011
	Date	Amount	Date	Amount				
General Improvement	12/01/2002	\$ 11,000,000.00	12/01/2012	\$ 1,100,000.00	3.750 %	\$ 2,200,000.00	\$ 1,100,000.00	\$ 1,100,000.00
Refunding - Series 2003A	5/07/2003	2,935,000.00	5/01/2012	425,000.00	4.850	1,110,000.00	405,000.00	705,000.00
			5/01/2013	280,000.00	4.950			
Refunding - Series 2003B	5/07/2003	9,230,000.00	5/01/2012	1,215,000.00	3.250	3,645,000.00	1,240,000.00	2,405,000.00
			5/01/2013	1,190,000.00	3.375			
Refunding - Series 2003B	1/12/2007	4,760,000.00	11/01/2012	635,000.00	5.250	2,590,000.00	605,000.00	1,985,000.00
			11/01/2013	660,000.00	5.250			
			11/01/2014	690,000.00	5.250			
Refunding - Series 2003B	1/28/2010	10,385,000.00	5/01/2012	1,345,000.00	3.000	7,755,000.00	1,375,000.00	6,380,000.00
			5/01/2013	150,000.00	3.000			
			5/01/2013	2,350,000.00	4.000			
			5/01/2014	1,025,000.00	3.000			
			5/01/2014	1,510,000.00	4.000			
						<u>7,755,000.00</u>	<u>1,375,000.00</u>	<u>6,380,000.00</u>
						<u>\$ 17,300,000.00</u>	<u>\$ 4,725,000.00</u>	<u>\$ 12,575,000.00</u>
					Reference	Ⓞ	C-5	Ⓞ

COUNTY OF HUNTERDON, NEW JERSEY  
GENERAL CAPITAL FUND

SCHEDULE OF GREEN ACRES LOANS PAYABLE

C-9

	<u>Ref.</u>	
Balance December 31, 2010	C	\$ 4,054,899.06
Decreased by:		
Budget Appropriations	C-5	<u>564,839.09</u>
Balance December 31, 2011	C	<u><u>\$ 3,490,059.97</u></u>

SCHEDULE OF RETAINED PERCENTAGES DUE CONTRACTORS

C-10

	<u>Ref.</u>	
Balance December 31, 2010	C	\$ 205,377.32
Increased by:		
Retained Percentage of Contracts	C-11	<u>100,978.31</u> 306,355.63
Decreased by:		
Cash Disbursements	C-2	<u>164,140.66</u>
Balance December 31, 2011	C	<u><u>\$ 142,214.97</u></u>

COUNTY OF HUNTERDON, NEW JERSEY  
GENERAL CAPITAL FUND

SCHEDULE OF IMPROVEMENT AUTHORIZATIONS

C-11  
Sheet #1

Improvement Description	Ordinance		Balance		2011 Authorizations	Paid or Committed	Cancelled	Balance	
	Number	Date	Amount	Dec. 31, 2010				Funded	Unfunded
Construction of County Justice Center	01-84	4/12/1994	\$ 18,800,000.00	\$ 41,437.56	\$ -	\$ -	\$ -	\$ 20,345.36	\$ -
Improvements to Deer Path Park	11-96	12/10/1996	750,000.00	-	-	-	-	-	-
Construction of New South County Garage Facility	03-98	5/12/1998	2,000,000.00	21,924.80	-	-	-	-	368,230.91
Replacement of Underground Tanks	06-98	5/12/1998	100,000.00	43,870.22	-	-	21,924.80	-	-
Various Bridge and Culvert Improvements	05-99	5/11/1999	2,085,000.00	110,886.93	-	-	-	43,870.22	-
Various Road Improvements	05-00	5/23/2000	5,835,000.00	140,955.75	888,030.09	-	110,886.93	-	-
Various Bridge and Culvert Improvements	06-00	5/23/2000	2,360,000.00	26,737.56	-	51,813.73	-	140,955.75	888,030.09
Various Highway and Road Improvements	02-01	5/08/2001	3,925,000.00	324,342.06	-	-	-	-	-
Improvements to Various County Facilities	07-01	5/22/2001	224,000.00	121,082.89	-	-	-	-	19,169.31
Various Road Improvements	02-02	4/23/2002	6,170,000.00	714,815.78	478,237.78	-	-	324,342.06	10,169.31
Various Bridge and Culvert Improvements	03-02	4/23/2002	9,830,000.00	244,809.58	1,153,212.62	-	-	121,082.89	-
Acquisition of Greenhouse Facility	07-02	5/14/2002	60,000.00	64,251.00	-	-	-	191.00	-
Acquisition of Agricultural Easements	21-02	10/22/2002	4,200,000.00	48,729.82	550,000.05	-	54,251.00	48,070.15	-
Acquisition of Land and Improvements (Hunterdon Central)	22-02	12/10/2002	6,600,000.00	58,382.60	80,842.16	-	-	196,859.37	350,000.05
Acquisition and Replacement of Equipment and Renovation of Correctional Facility	09-03	5/27/2003	180,000.00	88,825.33	-	(14,444.79)	123,649.54	-	-
Improvement to the Emergency Services Training Center	10-03	8/27/2003	60,000.00	18,812.48	-	-	-	68,825.33	-
Reconstruction, Construction and Improvements of Various Public Highways and Roads	12-03	5/27/2003	6,570,000.00	662,482.83	-	-	8,054.50	11,757.95	-
Construction and Reconstruction of Various Bridges and Culvert	13-03	5/27/2003	2,490,000.00	73,019.88	-	-	5,885.60	548,777.23	-
Phase II - Improvements of Real Property and Construction of County 4-H Fair Site	14-03	5/27/2003	875,000.00	2,940.82	907,530.40	-	-	28,584.69	-
Landscape of Heron Golf Course	18-03	8/28/2003	85,000.00	23,898.64	531,250.00	-	-	9,684.07	569,701.78
Acquisition of Development Easements on Agricultural Land	18-03	10/28/2003	4,200,000.00	283,581.90	-	-	-	14,843.45	-
Repairs and Improvements to Heron Golf Course	22-03	12/29/2003	67,500.00	32,655.45	-	-	210,000.00	67,879.84	-
Various Road Improvements	08-04	5/11/2004	5,235,000.00	67,888.85	-	-	-	29,408.25	-
Acquisition of Heavy Public Works Equipment	10-04	12/14/2004	640,000.00	146,282.00	-	-	148,282.00	67,888.85	-
HVAC Improvements and Repairs (County Justice Center)	11-04	12/14/2004	250,000.00	239,997.00	-	-	-	-	-
Improvements to Various County Parking Facilities	12-04	12/14/2004	350,000.00	197,318.21	-	(0.01)	-	239,997.00	-
Construction of Emergency Response Building	13-04	12/14/2004	80,000.00	68,791.24	-	-	-	197,510.22	-
Acquisition of Agricultural Easements	14-04	12/14/2004	4,200,000.00	357,876.54	2,700,000.00	-	-	88,791.24	-
Various Road Improvements	04-05	4/28/2005	9,400,000.00	643,647.63	-	-	140,847.35	217,029.19	2,700,000.00
Acquisition of Heavy Public Works Equipment	06-05	4/28/2005	1,119,800.00	47,892.84	-	-	138,425.55	307,222.08	200,000.00
Demolition of Various County Buildings and Structures	06-05	5/24/2005	300,000.00	78,445.25	-	-	-	-	-
Addition and Renovation to Emergency Services Building	09-05	8/28/2005	4,500,000.00	-	320,608.70	-	47,892.84	78,445.25	-
Upgrade and Replacement of Communication Equipment	10-05	7/12/2005	270,900.00	158,803.81	-	-	320,608.70	-	-
Improvements to Parks Facilities	12-05	12/13/2005	50,000.00	42,568.78	-	-	-	159,893.51	-
Acquisition of Development Easements and Farmland Preservation	13-05	12/13/2005	4,270,000.00	62,482.09	-	-	-	42,568.78	-
Acquisition of Property for Public Park and Recreational Facility	14-05	12/27/2005	9,038,000.00	1,840,872.10	1,508,500.00	-	105,161.34	23,820.75	-
Refunding PFRS and PERS Early Retirement	03-01	9/28/2006	5,000,000.00	60,873.90	-	-	1,882,917.31	-	-
Expansion and Renovation of Rt. 12 Fleet Maintenance Facility	01-06	2/14/2006	4,800,000.00	-	-	-	-	60,873.90	-
Acquisition of Computer Equipment	04-06	4/25/2006	244,000.00	137,439.35	-	-	(15,000.87)	-	-
Maintenance and Replacement of Emergency Services Facility	05-06	4/25/2006	240,000.00	3,156.14	-	-	-	28,022.85	-
Various Road Improvements	06-06	4/25/2006	11,055,000.00	6,188,598.08	-	-	3,156.14	103,415.69	-
Various Bridge and Culvert Improvements	07-06	4/25/2006	7,150,000.00	2,628,078.95	-	-	6,188,598.08	-	4,259,781.26
Acquisition of Public Works Machinery, Equipment and Trucks	06-06	4/25/2006	1,478,500.00	205,134.88	-	-	34,502.15	-	2,593,574.80
Replacement of Roofs on Various County Buildings	08-06	5/07/2006	300,000.00	190,750.00	-	-	-	205,134.88	-
Improvements and Renovations to Southard Building and Hall of Records	10-06	8/27/2006	4,250,000.00	27,857.79	-	-	29,485.00	161,265.00	-
Conversion and Renovation to Arboretum Greenhouse	11-06	8/08/2006	350,000.00	38,888.98	647,200.00	-	40,000.00	34,857.79	-
Echo Hill Pedestrian Bridge Study and Design	13-06	12/12/2006	125,000.00	39,871.87	-	-	38,888.98	-	-
Acquisition of Development Easements on Agricultural Land	01-07	4/10/2007	5,600,000.00	309,871.43	3,000,000.00	-	-	39,871.87	-
Upgrade and Replacement of Communication Equipment	03-07	2/27/2007	625,000.00	27,882.12	-	-	(169,303.18)	478,974.61	3,000,000.00
Acquisition of Furniture, Fixtures and Equipment	04-07	5/08/2007	247,080.00	105,542.99	-	-	-	10,975.86	-
Acquisition of Vehicles	05-07	8/08/2007	450,000.00	81,405.39	-	-	-	18,708.26	-
Acquisition of Computer Equipment	06-07	5/08/2007	450,000.00	12,073.88	-	-	-	58,927.19	-
Improvements and Expansion of Everittstown Garage	07-07	5/08/2007	550,000.00	279,998.08	-	-	3,783.00	35,779.38	-
Acquisition of Heavy Equipment and Trucks	08-07	5/08/2007	1,132,800.00	689,047.24	-	-	28,400.00	8,290.86	-
							283,965.08	253,598.08	
								375,882.18	

COUNTY OF HUNTERDON, NEW JERSEY  
GENERAL CAPITAL FUND  
SCHEDULE OF IMPROVEMENT AUTHORIZATIONS

C-11  
Sheet #2

Improvement Description	Ordinance Number	Date	Amount	Balance Dec. 31, 2010		2011 Authorizations	Paid or Expended	Cancelled	Balance Dec. 31, 2011	
				Funded	Unfunded				Funded	Unfunded
Improvements and Renovations at Various County Facilities	09-07	5/08/2007	\$ 1,060,000.00	\$ 799,697.80	\$ -	\$ -	\$ 43,087.19	\$ -	\$ 799,630.81	\$ -
Various Road Improvements	10-07	5/08/2007	9,105,000.00		4,238,369.75		752,028.78			3,486,340.97
Various Bridge and Culvert Improvements	11-07	8/08/2007	3,980,000.00		2,020,364.67		8,037.41			2,012,327.46
Acquisition of UHF Base Station Equipment	12-07	5/08/2007	300,000.00	125,371.28					125,371.28	
Acquisition of Vehicles	01-08	4/01/2008	284,500.00	47,020.31						
Acquisition of Furniture, Fixtures and Equipment	02-08	5/20/2008	80,500.00	84,347.00			9,132.00			55,215.00
Acquisition of Computer Equipment	03-08	5/20/2008	138,100.00	14,670.45			2,442.20			12,428.25
Upgrade of Countywide Network for Various Campuses	04-08	7/01/2008	1,000,000.00	999,240.88			3,253.30	900,000.00		85,987.38
Acquisition of Equipment for County Parks and Recreation Departments	05-08	8/03/2008	32,500.00	9,800.59						9,800.59
Various Road Improvements	06-08	5/20/2008	8,050,000.00		6,700,318.57		622,035.15			6,078,281.42
Various Bridge and Culvert Improvements	07-08	5/20/2008	2,685,000.00	60,828.14	2,550,750.00		14,051.86			2,550,750.00
Improvements and Expansion of Everettsown Garage	06-08	5/20/2008	450,000.00	450,000.00						450,000.00
Acquisition of Public Works Machinery, Equipment and Trucks	08-08	5/20/2008	960,000.00	662,250.08			287,250.08			375,000.00
Upgrade and Replacement of Communication Equipment	10-08	5/20/2008	273,000.00	210,864.72			26,393.00			184,471.72
Acquisition of Computer Equipment and Furniture for Prosecutor's Office	11-08	6/20/2008	25,000.00	5,163.98			(728.50)			5,882.46
Repairs and Improvements to Heron Golf Course	12-08	7/15/2008	177,000.00	177,000.00						177,000.00
Demolition of Various County Buildings and Structures	13-08	12/02/2008	200,000.00	52,423.52			5,752.06			40,071.46
Acquisition of Development Easements on Agricultural Land	14-08	12/02/2008	2,000,000.00	351,958.68	1,600,000.00		1,077,375.07			874,584.49
Acquisition of Real Property for Open Space Parks and Recreator	15-08	12/02/2008	2,000,000.00	100,000.00	1,900,000.00		500,000.00			1,500,000.00
Addition to the Records Retention Center	16-08	12/02/2008	2,750,000.00	125,653.72	2,612,500.00		1,718,102.45			1,022,051.27
Resurfacing of Various Roads	02-09	5/05/2009	3,720,000.00		1,498,045.88		29,579.93			958,702.69
Acquisition of Real Property for Open Space Parks and Recreator	03-09	5/05/2009	2,000,000.00	100,000.00	1,900,000.00		500,000.00			1,500,000.00
Various Road Improvements	04-09	7/07/2009	4,220,000.00	1,686,279.87	2,382,772.15		6,598.00		1,585,718.96	2,376,734.86
Various Bridge and Culvert Improvements	05-09	7/07/2009	8,395,000.00	307,849.89	6,376,561.47		444,125.19			5,923,184.21
Acquisition of Furniture, Fixtures and Equipment	06-09	7/07/2009	100,000.00	87,569.57			4,402.00			93,167.57
Acquisition of Heavy Public Works Equipment	07-09	7/07/2009	231,000.00	177,667.12			15,578.69			162,090.43
Acquisition of Computer Equipment	08-09	7/07/2009	115,500.00	93,050.18			528.59			82,523.59
Repairs and Improvements to Heron Golf Course	08-09	11/04/2009	170,000.00	170,000.00						170,000.00
Improvements and Renovations at Various County Facilities	10-09	11/04/2009	150,000.00	141,900.00			1,400.00			140,500.00
Acquisition of Development Easements and Farmland Preservation	11-09	11/17/2009	3,600,000.00	1,303,259.88	1,620,000.00		58,079.43		1,245,180.66	1,820,000.00
Acquisition of Office Furniture	01-10	05/18/2010	110,000.00	89,032.00			89,032.00			
Acquisition of Heavy Public Works Machinery, Equipment and Trucks	02-10	05/18/2010	485,000.00	485,000.00						485,000.00
Acquisition of Computer Equipment	03-10	05/18/2010	75,000.00	75,000.00			15,598.39			59,401.61
Acquisition of Vehicles	04-10	05/18/2010	50,000.00	50,000.00						50,000.00
Improvements to Various Bridges and Culverts	05-10	07/08/2010	3,300,000.00	33,703.99	2,728,379.18		547,165.34			1,719,724.86
Various Road Improvements	06-10	07/08/2010	3,150,000.00	2,086,909.71	484,500.00		663,012.88		1,205,898.83	484,500.00
Acquisition of Real Property for Open Space Parks and Recreator	08-10	07/20/2010	1,780,000.00	1,000,000.00			798,383.28			203,616.74
Acquisition of Heavy Public Works Machinery, Equipment and Trucks	01-11	09/21/2011	560,000.00			550,000.00	18,079.00			531,921.00
Improvements to Various Bridges and Culverts	02-11	06/21/2011	5,085,000.00			5,095,000.00	533,360.75			390,224.33
Various Road Improvements	03-11	06/21/2011	6,718,000.00			6,718,000.00				680,000.00
Acquisition of Development Easements and Farmland Preservation	04-11	06/21/2011	1,500,000.00			1,500,000.00				1,500,000.00
Acquisition of Computer Equipment	05-11	06/21/2011	65,000.00			65,000.00	34,311.00			30,689.00
Acquisition of Real Property for Open Space Parks and Recreator	06-11	06/21/2011	750,000.00			750,000.00	737,000.00	13,000.00		
Acquisition of Real Property for Open Space Parks and Recreator	07-11	09/21/2011	2,000,000.00			2,000,000.00	237,819.50			1,762,183.50
				\$ 16,829,335.51	\$ 82,232,420.86	\$ 18,678,000.00	\$ 12,941,401.65	\$ 5,501,765.24	\$ 20,944,903.06	\$ 58,351,686.53
			Reference	C	C	Below	Below	Below	C	C
						Ref.				
Fund Balance					C-1	\$ 550,000.00	\$ -	\$ 1,374,978.07		
Cash					C-2		12,840,423.34			
Deferred Charges - Unfunded					C-6	10,853,000.00		3,641,514.25		
Retained Percentage Due to Contractor					C-10		100,978.31			
Capital Improvement Fund					C-12	5,475,000.00		285,272.92		
					Above	\$ 16,678,000.00	\$ 12,941,401.65	\$ 5,501,765.24		

COUNTY OF HUNTERDON, NEW JERSEY  
GENERAL CAPITAL FUND

SCHEDULE OF CAPITAL IMPROVEMENT FUND

C-12

	<u>Ref.</u>		
Balance December 31, 2010	C		\$ 4,339,148.90
Increased by:			
Budget Appropriations	C-2	\$ 5,150,000.00	
Cancellation of Improvement Authorization	C-11	<u>285,272.92</u>	
			<u>5,435,272.92</u>
			<u>9,774,421.82</u>
Decreased by:			
Appropriated to Finance Improvement Authorizations	C-11		<u>5,475,000.00</u>
Balance December 31, 2011	C		<u><u>\$ 4,299,421.82</u></u>

COUNTY OF HUNTERDON, NEW JERSEY  
GENERAL CAPITAL FUND

SCHEDULE DUE TO OPEN SPACE TRUST FUND

C-13

	<u>Ref.</u>	
Increased by:		
Transferred from:		
Reserve for Senior Center	C-14	\$13,000.00
Decreased by:		
Cash Disbursements	C-2	<u>13,000.00</u>
		<u>\$ -</u>

COUNTY OF HUNTERDON, NEW JERSEY  
GENERAL CAPITAL FUND

SCHEDULE OF VARIOUS RESERVES

C-14

	Balance <u>Dec. 31, 2010</u>	<u>Increase</u>	<u>Decrease</u>	Balance <u>Dec. 31, 2011</u>
Park Acquisition	\$ 6,000.00	\$	\$	\$ 6,000.00
Senior Center	600,000.00		600,000.00	
4-H Fairgrounds	400,000.00			400,000.00
Reserve for Refunding Bond Costs	4,646.49			4,646.49
Preliminary Improvement Authorization Costs	224,163.69		57,908.16	166,255.53
Payment of Green Acres Loan Payable	50,144.02	668.35	10,836.84	39,975.53
Payment in Lieu of Improvements	1,255,113.86	10,014.00	40,615.60	1,224,512.26
Reserve for State Aid Road Allotments	4,601,166.00		180,663.00	4,420,503.00
	<u>\$7,141,234.06</u>	<u>\$10,682.35</u>	<u>\$890,023.60</u>	<u>\$6,261,892.81</u>

Reference

C

Below

Below

C

Ref.

Fund Balance	C-1	\$ -	\$587,000.00	
Cash Receipts	C-2	10,014.00		
Cash Disbursements	C-2		98,523.76	
Investments	C-3	668.35	10,836.84	
State Aid Receivable	C-7		180,663.00	
Due to Open Space	C-13		13,000.00	
	<u>Above</u>	<u>\$10,682.35</u>	<u>\$890,023.60</u>	

COUNTY OF HUNTERDON, NEW JERSEY  
GENERAL CAPITAL FUND

BONDS AND NOTES AUTHORIZED BUT NOT ISSUED

C-15

<u>Improvement Description</u>	<u>Ordinance Number</u>	<u>Balance Dec. 31, 2011</u>	<u>2011 Authorization</u>	<u>Funded by Budget Appropriations</u>	<u>Funded by Open Space Trust</u>	<u>Cancelled</u>	<u>Grants and Aid Received</u>	<u>Balance Dec. 31, 2011</u>
Improvements to Deer Path Park	11-96	\$ 366,230.91	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 366,230.91
Various Road Improvements	05-00	886,030.09						886,030.09
Various Bridge and Culvert Improvements	06-00	25,056.17					25,056.17	-
Various Highway and Road Improvements	02-01	19,169.31						19,169.31
Various Road Improvements	02-02	479,237.78						479,237.78
Various Bridge and Culvert Improvements	03-02	1,153,212.82		200,000.00			201,641.70	751,571.12
Acquisition of Agricultural Easements	21-02	550,000.05			200,000.00			350,000.05
Acquisition of Land and Improvements (Hunterdon Central)	22-02	50,842.15				50,842.15		-
Construction and Reconstruction of Various Bridges and Culverts	13-03	907,530.40		200,000.00			137,828.62	569,701.78
Phase II - Improvements of Real Property and Construction of County 4-H Fair Site	14-03	531,250.00						531,250.00
Acquisition of Agricultural Easements	14-04	2,700,000.00						2,700,000.00
Various Road Improvements	04-05	5,245,272.00		5,045,272.00				200,000.00
Additon and Renovation to Emergency Services Building	09-05	400,000.00		400,000.00				-
Acquisition of Development Easements and Farmland Preservation	13-05	1,508,500.00				1,350,000.00	158,500.00	-
Acquisition of Property for Public Park and Recreational Facility	14-05	1,840,672.10				1,840,672.10		-
Various Road Improvements	08-08	8,682,000.00		3,682,000.00				5,000,000.00
Various Bridge and Culvert Improvements	07-08	6,030,000.00		1,000,000.00			250,000.00	4,780,000.00
Improvements and Renovations to Southard Building and Hall of Records	10-06	647,200.00		47,200.00		600,000.00		-
Acquisition of Development Easements on Agricultural Land	01-07	3,000,000.00						3,000,000.00
Various Road Improvements	10-07	5,138,750.00						5,138,750.00
Various Bridge and Culvert Improvements	11-07	3,441,000.00					14,717.34	3,426,282.66
Various Road Improvements	08-08	7,286,500.00						7,286,500.00
Various Bridge and Culvert Improvements	07-08	2,550,750.00						2,550,750.00
Acquisition of Development Easements on Agricultural Land	14-08	1,600,000.00			1,600,000.00			-
Acquisition of Real Property for Open Space Parks and Recreation	15-08	1,900,000.00			400,000.00			1,500,000.00
Addition to the Records Retention Center	16-08	2,612,500.00						2,612,500.00
Resurfacing of Various Roads	02-09	2,434,000.00					1,465,207.31	968,792.69
Acquisition of Real Property for Open Space Parks and Recreation	03-09	1,900,000.00			400,000.00			1,500,000.00
Various Road Improvements	04-09	2,382,772.15					6,037.29	2,376,734.86
Various Bridge and Culvert Improvements	05-09	6,376,561.47					453,377.26	5,923,184.21
Acquisition of Development Easements and Farmland Preservation	11-09	1,820,000.00						1,820,000.00
Improvements to Various Bridges and Culverts	05-10	2,728,379.18					1,008,654.30	1,719,724.88
Various Road Improvements	08-10	464,500.00						464,500.00
Improvements to Various Bridges and Culverts	02-11		4,595,000.00				423,585.08	4,171,414.92
Various Road Improvements	03-11		6,058,000.00					6,058,000.00
		<u>\$77,655,918.58</u>	<u>\$ 10,653,000.00</u>	<u>\$ 10,574,472.00</u>	<u>\$ 2,600,000.00</u>	<u>\$ 3,841,514.25</u>	<u>\$ 4,142,605.07</u>	<u>\$67,150,325.26</u>

Reference

C

C

COUNTY OF HUNTERDON, NEW JERSEY  
COUNTY CLERK

SCHEDULE OF CASH RECEIPTS AND DISBURSEMENTS

D-1

	<u>Ref.</u>		
Cash Balance December 31, 2010	D		\$ 46,223.96
Cash Receipts:			
Depositors' Accounts	D-2	\$ 136,746.50	
Due to County Treasurer:			
County Treasurer		1,810,357.32	
County Realty		766,818.00	
Miscellaneous Account		<u>5,600.74</u>	
	D-3	<u>2,582,776.06</u>	
Due to State Treasurer:			
State Realty		2,299,744.22	
EAA Realty		636,335.45	
NJAHFT Realty		575,954.50	
State Trade Names		<u>3,198.00</u>	
	D-4	<u>3,515,232.17</u>	
			<u>6,234,754.73</u>
			6,280,978.69
Cash Disbursements:			
Depositors' Accounts	D-2	140,084.25	
Due to County Treasurer:			
County Treasurer		1,810,357.32	
County Realty		766,818.00	
Miscellaneous Account		<u>5,600.74</u>	
	D-3	<u>2,582,776.06</u>	
Due to State Treasurer:			
State Realty		2,299,744.22	
EAA Realty		636,335.45	
NJAHFT Realty		575,954.50	
State Trade Names		<u>3,198.00</u>	
	D-4	<u>3,515,232.17</u>	
			<u>6,238,092.48</u>
Cash Balance December 31, 2011	D		<u>\$ 42,886.21</u>

COUNTY OF HUNTERDON, NEW JERSEY  
COUNTY CLERK

SCHEDULE OF DEPOSITORS' ACCOUNTS

D-2

	<u>Ref.</u>	
Balance December 31, 2010	D	\$ 46,171.96
Increased by:		
Receipts	D-1	<u>136,746.50</u>
		182,918.46
Decreased by:		
Disbursements	D-1	<u>140,084.25</u>
Balance December 31, 2011	D	<u><u>\$ 42,834.21</u></u>

COUNTY OF HUNTERDON, NEW JERSEY  
COUNTY CLERK

SCHEDULE OF DUE TO/FROM COUNTY TREASURER

D-3

	<u>Ref.</u>	
Balance December 31, 2010		\$ 52.00
Increased by:		
Due to County - Clerk Revenues:		
Trust Fund	\$ 54,340.00	
Current Fund	1,756,017.32	
Due to County - Realty Fees	766,818.00	
Miscellaneous Account	3,125.84	
Paid to County - Interest	<u>2,474.90</u>	
	D-1	2,582,776.06
Decreased by:		
Due to County - Clerk Revenues:		
Trust Fund	54,340.00	
Current Fund	1,756,017.32	
Interest	2,474.90	
Miscellaneous Account	3,125.84	
County Realty Fees	<u>766,818.00</u>	
	D-1	<u>2,582,776.06</u>
Balance December 31, 2011	D	<u><u>\$ 52.00</u></u>

COUNTY OF HUNTERDON, NEW JERSEY  
COUNTY CLERK

SCHEDULE OF DUE TO/(FROM) STATE TREASURER

D-4

	<u>Ref.</u>		
Increased by:			
Receipts:			
State Realty Fees		\$2,299,744.22	
Records Preservation		1,212,289.95	
Trade Names		<u>3,198.00</u>	
	D-1		\$3,515,232.17
Decreased by:			
Disbursements:			
State Realty Fees		2,299,744.22	
Records Preservation		1,212,289.95	
Trade Names		<u>3,198.00</u>	
	D-1		<u>3,515,232.17</u>
			<u>\$ -</u>

COUNTY OF HUNTERDON, NEW JERSEY  
COUNTY CLERK

SCHEDULE OF RESERVE FOR CHANGE FUND

D-5

	<u>Ref.</u>	
Balance December 31, 2010	D	<u>\$50.00</u>
Balance December 31, 2011	D	<u><u>\$50.00</u></u>

COUNTY OF HUNTERDON, NEW JERSEY  
PARKS AND RECREATION DEPARTMENT

SCHEDULE OF CASH RECEIPTS AND DISBURSEMENTS

E-1

	<u>Ref.</u>		
Cash Balance December 31, 2010	E		\$ 24,357.64
Cash Receipts:			
Recreation Fund	E-2	\$ 311,850.53	
Maintenance Fund	E-3	29,306.00	
Memorial Trust Fund	E-4	5,642.25	
Refunds	E-5	9,445.80	
Other	E-5	<u>900.74</u>	
			<u>357,145.32</u>
			381,502.96
Cash Disbursements:			
Recreation Trust	E-2	311,236.63	
Maintenance Fund	E-3	29,306.00	
Memorial Trust Fund	E-4	5,912.25	
Refunds	E-5	9,475.80	
Other	E-5	<u>903.85</u>	
			<u>356,834.53</u>
Cash Balance December 31, 2011	E		<u>\$ 24,668.43</u>

COUNTY OF HUNTERDON, NEW JERSEY  
PARKS AND RECREATION DEPARTMENT

SCHEDULE OF RESERVE FOR RECREATION FUND

E-2

	<u>Ref.</u>	
Balance December 31, 2010	E	\$ 22,992.56
Increased by:		
Receipts	E-1	<u>311,850.53</u>
		334,843.09
Decreased by:		
Disbursements	E-1	<u>311,236.63</u>
Balance December 31, 2011	E	<u><u>\$ 23,606.46</u></u>

COUNTY OF HUNTERDON, NEW JERSEY  
PARKS AND RECREATION DEPARTMENT

SCHEDULE OF RESERVE FOR MAINTENANCE FUND

E-3

	<u>Ref.</u>	
Balance December 31, 2010	E	\$ 318.10
Increased by:		
Maintenance	E-1	<u>29,306.00</u>
		29,624.10
Decreased by:		
Maintenance	E-1	<u>29,306.00</u>
Balance December 31, 2011	E	<u><u>\$ 318.10</u></u>

COUNTY OF HUNTERDON, NEW JERSEY  
PARKS AND RECREATION DEPARTMENT

SCHEDULE OF RESERVE FOR MEMORIAL TRUST FUND

E-4

	<u>Ref.</u>	
Balance December 31, 2010	E	\$ 334.00
Increased by:		
Memorial Trust Fund	E-1	<u>5,642.25</u>
		5,976.25
Decreased by:		
Memorial Trust Fund	E-1	<u>5,912.25</u>
Balance December 31, 2011	E	<u><u>\$ 64.00</u></u>

COUNTY OF HUNTERDON, NEW JERSEY  
PARKS AND RECREATION DEPARTMENT

SCHEDULE OF RESERVE FOR REFUNDS AND OTHER FUNDS

E-5

	<u>Ref.</u>		
Balance December 31, 2010	E		\$ 712.98
Increased by:			
Refunds	E-1	\$9,445.80	
Other	E-1	<u>900.74</u>	
			<u>10,346.54</u>
			11,059.52
Decreased by:			
Refunds	E-1	9,475.80	
Other	E-1	<u>903.85</u>	
			<u>10,379.65</u>
Balance December 31, 2011	E		<u><u>\$ 679.87</u></u>

COUNTY OF HUNTERDON, NEW JERSEY  
SHERIFF'S OFFICE

SCHEDULE OF CASH RECEIPTS AND DISBURSEMENTS

F-1

	<u>Ref.</u>		
Balance December 31, 2010	F		\$ 51,942.88
Cash Receipts:			
Writs of Execution:			
Sales		\$ 418,022.17	
Interest		66.58	
Due to County:			
Current Fund		33,523.63	
Other Trust Fund		3,850.00	
	F-2	455,462.38	\$ 455,462.38
Chancery Sales:			
Sales		148,225.91	
Due to County:			
Current Fund		35,456.15	
Other Trust Fund		646.00	
	F-3	184,328.06	
Summons and Complaints:			
Due to County:			
Current Fund		18,094.31	
Other Trust Fund		3,016.00	
	F-4	21,110.31	
			660,900.75
			712,843.63
Cash Disbursements:			
Writs of Execution:			
Sales		418,507.04	
Due to County:			
Current Fund		33,523.63	
Other Trust Fund		3,850.00	
	F-2	455,880.67	
Chancery Sales:			
Sales		71,203.35	
Due to County:			
Current Fund		35,456.15	
Other Trust Fund		646.00	
	F-3	107,305.50	
Summons and Complaints:			
Due to County:			
Current Fund		18,094.31	
Other Trust Fund		3,016.00	
	F-4	21,110.31	
			584,296.48
Balance December 31, 2011	F		\$ 128,547.15

COUNTY OF HUNTERDON, NEW JERSEY  
SHERIFF'S OFFICE

SCHEDULE OF RESERVE FOR WRITS OF EXECUTION

F-2

	<u>Ref.</u>		
Balance December 31, 2010			\$ 847.96
Increased by:			
Receipts		\$418,022.17	
Interest		66.58	
Fees Due County:			
Current Fund	\$33,523.63		
Other Trust Fund	<u>3,850.00</u>		
		<u>37,373.63</u>	
	F-1		<u>455,462.38</u>
			<u>456,310.34</u>
Decreased by:			
Disbursements		418,507.04	
Interest			
Fees Due County:			
Current Fund	33,523.63		
Other Trust Fund	<u>3,850.00</u>		
		<u>37,373.63</u>	
	F-1		<u>455,880.67</u>
Balance December 31, 2011	F		<u>\$ 429.67</u>

COUNTY OF HUNTERDON, NEW JERSEY  
SHERIFF'S OFFICE

RESERVE FOR CHANCERY SALES

F-3

	<u>Ref.</u>		
Balance December 31, 2010	F		\$ 51,094.92
Increased by:			
Sales		\$148,225.91	
Fees Due County:			
Current Fund		\$35,456.15	
Other Trust Fund		<u>646.00</u>	
		<u>36,102.15</u>	
	F-1		<u>184,328.06</u>
			<u>235,422.98</u>
Decreased by:			
Sales		71,203.35	
Fees Due County:			
Current Fund		35,456.15	
Other Trust Fund		<u>646.00</u>	
		<u>36,102.15</u>	
	F-1		<u>107,305.50</u>
Balance December 31, 2011	F		<u><u>\$128,117.48</u></u>

COUNTY OF HUNTERDON, NEW JERSEY  
SHERIFF'S OFFICE

RESERVE FOR SUMMONS AND COMPLAINTS

F-4

	<u>Ref.</u>		
<b>Increased by:</b>			
Fees Due County:			
Current Fund		\$18,094.31	
Other Trust Fund		<u>3,016.00</u>	
	F-1		\$21,110.31
<b>Decreased by:</b>			
Fees Due County:			
Current Fund		18,094.31	
Other Trust Fund		<u>3,016.00</u>	
	F-1		<u>21,110.31</u>
			<u>\$ -</u>

COUNTY OF HUNTERDON, NEW JERSEY  
WARDEN

SCHEDULE OF CASH RECEIPTS AND DISBURSEMENTS

G-1

	<u>Ref.</u>	<u>Jail Commissary Account</u>	<u>Jail Inmate Fund</u>
Balance December 31, 2010	G	<u>\$ 15,533.01</u>	<u>\$ 11,451.98</u>
Cash Receipts:			
Jail Commissary Account	G-2	33,738.30	
Jail Inmate Fund	G-3		<u>473,476.48</u>
		<u>33,738.30</u>	<u>473,476.48</u>
		<u>49,271.31</u>	<u>484,928.46</u>
Cash Disbursements:			
Jail Commissary Account	G-2	9,265.98	
Jail Inmate Fund	G-3		<u>472,414.81</u>
		<u>9,265.98</u>	<u>472,414.81</u>
Balance December 31, 2011	G	<u><u>\$ 40,005.33</u></u>	<u><u>\$ 12,513.65</u></u>

COUNTY OF HUNTERDON, NEW JERSEY  
WARDEN

SCHEDULE OF RESERVE FOR JAIL COMMISSARY ACCOUNT

G-2

	<u>Ref.</u>	
Balance December 31, 2010	G	\$ 15,533.01
Increased by:		
Receipts	G-1	<u>33,738.30</u>
		49,271.31
Decreased by:		
Disbursements	G-1	<u>9,265.98</u>
Balance December 31, 2011	G	<u>\$ 40,005.33</u>

COUNTY OF HUNTERDON, NEW JERSEY  
WARDEN

SCHEDULE OF RESERVE FOR JAIL INMATE FUND

G-3

	<u>Ref.</u>	
Balance December 31, 2010	G	\$ 11,451.98
Increased by:		
Receipts	G-1	<u>473,476.48</u>
		484,928.46
Decreased by:		
Disbursements	G-1	<u>472,414.81</u>
Balance December 31, 2011	G	<u>\$ 12,513.65</u>

COUNTY OF HUNTERDON, NEW JERSEY  
SURROGATE

SCHEDULE OF CASH RECEIPTS AND DISBURSEMENTS

H-1

	<u>Ref.</u>	<u>Surrogate</u>	<u>Guardianship</u>
Cash Balance December 31, 2010	H	<u>\$ 3,614.98</u>	<u>\$3,687,636.14</u>
Cash Receipts:			
New Deposits	H-2		2,315,671.25
Search Fees	H-3	180.00	
Attorney Receipts	H-4	1,106.00	
County Receipts	H-6	138,491.25	
Trust Receipts	H-7	3,840.00	
		<u>143,617.25</u>	<u>2,315,671.25</u>
		<u>147,232.23</u>	<u>6,003,307.39</u>
Cash Disbursements:			
Withdrawals	H-2		2,163,417.20
Search Fees	H-3	190.00	
Attorney Withdrawals	H-4	1,911.00	
Fees Paid to County	H-6	138,491.25	
Trust Receipts Paid to County	H-7	3,840.00	
		<u>144,432.25</u>	<u>2,163,417.20</u>
Cash Balance December 31, 2011	H	<u><u>\$ 2,799.98</u></u>	<u><u>\$3,839,890.19</u></u>

COUNTY OF HUNTERDON, NEW JERSEY  
SURROGATE

SCHEDULE OF COUNTY TRUSTEE GUARDIANSHIP ACCOUNTS

H-2

	<u>Ref.</u>	
Balance December 31, 2010	H	\$ 3,687,636.14
Increased by:		
New Deposits	H-1	<u>2,315,671.25</u>
		6,003,307.39
Decreased by:		
Disbursements	H-1	<u>2,163,417.20</u>
Balance December 31, 2011	H	<u><u>\$ 3,839,890.19</u></u>

COUNTY OF HUNTERDON, NEW JERSEY  
SURROGATE

SCHEDULE OF SEARCH FEES PAYABLE

H-3

	<u>Ref.</u>	
Balance December 31, 2010	H	\$ 10.00
Increased by:		
Receipts	H-1	<u>180.00</u>
		190.00
Decreased by:		
Disbursements	H-1	<u>190.00</u>
		<u><u>\$ -</u></u>

COUNTY OF HUNTERDON, NEW JERSEY  
SURROGATE

SCHEDULE OF ATTORNEY DEPOSITS

H-4

	<u>Ref.</u>		
Balance December 31, 2010	H		\$ 3,604.98
Increased by:			
Receipts	H-1		<u>1,106.00</u>
			4,710.98
Decreased by:			
Due to County		\$1,797.00	
Due to Trust		<u>114.00</u>	
	H-1		<u>1,911.00</u>
Balance December 31, 2011	H		<u><u>\$ 2,799.98</u></u>

COUNTY OF HUNTERDON, NEW JERSEY  
SURROGATE

SCHEDULE OF RESERVE FOR CHANGE FUND

H-5

	<u>Ref.</u>	
Balance December 31, 2010	H	<u>\$50.00</u>
Balance December 31, 2011	H	<u>\$ 50.00</u>

COUNTY OF HUNTERDON, NEW JERSEY  
SURROGATE

SCHEDULE OF DUE TO COUNTY CURRENT FUND

H-6

	<u>Ref.</u>		
Increased by:			
Receipts		\$136,694.25	
Receipts from Attorney Deposits		<u>1,797.00</u>	
	H-1		\$ 138,491.25
Decreased by:			
Disbursements	H-1		<u>138,491.25</u>
			<u>\$ -</u>

SCHEDULE OF DUE TO COUNTY TRUST FUND

H-7

	<u>Ref.</u>		
Increased by:			
Receipts		\$ 3,726.00	
Receipts from Attorney Deposits		<u>114.00</u>	
	H-1		\$ 3,840.00
Decreased by:			
Disbursements	H-1		<u>3,840.00</u>
			<u>\$ -</u>

COUNTY OF HUNTERDON, NEW JERSEY  
ENGINEER

SCHEDULE OF CASH RECEIPTS AND DISBURSEMENTS

I-1

	<u>Ref.</u>		
Balance December 31, 2010	I		\$ 24,466.30
Cash Receipts:			
Interfund - Current Fund	I-2	\$ 406,735.69	
Interfund - General Capital Fund	I-3	10,014.00	
Interfund - Trust Fund	I-4	<u>6,889.97</u>	
			<u>423,639.66</u>
			448,105.96
Cash Disbursements:			
Fees to Current Fund	I-2	375,946.78	
Capital Ordinance Reimbursements	I-3	10,014.00	
Performance Bond to Trust Fund	I-4	<u>6,889.97</u>	
			<u>392,850.75</u>
Balance December 31, 2011	I		<u><u>\$ 55,255.21</u></u>

COUNTY OF HUNTERDON, NEW JERSEY  
ENGINEER

SCHEDULE OF INTERFUND - CURRENT FUND

I-2

	<u>Ref.</u>	
Balance December 31, 2010	I	\$ 24,466.30
Increased by:		
Receipts:		
Scraps		\$ 14,515.00
Payment of Services		344,011.77
Inspection Fees		359.00
Road Opening Application Fees		3,900.00
Driveway Application Fees		425.00
Damage Reimbursement		38,649.67
Miscellaneous		4,848.60
Open Public Records Duplicating Fees		<u>26.65</u>
	I-1	<u>406,735.69</u>
		431,201.99
Decreased by:		
Disbursements	I-1	<u>375,946.78</u>
Balance December 31, 2011	I	<u><u>\$ 55,255.21</u></u>

COUNTY OF HUNTERDON, NEW JERSEY  
ENGINEER

SCHEDULE OF INTERFUND - GENERAL CAPITAL

I-3

	<u>Ref.</u>	
Increased by:		
Receipts:		
Payment in Lieu/Off Tract	I-1	\$ 10,014.00
Decreased by:		
Disbursements	I-1	<u>10,014.00</u>
		<u>\$ -</u>

COUNTY OF HUNTERDON, NEW JERSEY  
ENGINEER

SCHEDULE OF CASH RECEIPTS AND DISBURSEMENTS

I-4

	<u>Ref.</u>	
Increased by:		
Receipts:		
Performance Bond for Road		
Opening	I-1	\$6,889.97
Decreased by:		
Disbursements	I-1	<u>6,889.97</u>
		<u>\$ -</u>

COUNTY OF HUNTERDON, NEW JERSEY  
CONSOLIDATED TRANSPORTATION SYSTEM

SCHEDULE OF CASH RECEIPTS AND DISBURSEMENTS

K-1

	<u>Ref.</u>	
Balance December 31, 2010	K	\$ 20,508.68
Cash Receipts:		
Fares and Ticket Sales	K-4	<u>118,255.70</u>
		138,764.38
Cash Disbursements:		
Interfund - Current Fund	K-4	<u>117,904.26</u>
Balance December 31, 2011	K	<u>\$ 20,860.12</u>

COUNTY OF HUNTERDON, NEW JERSEY  
CONSOLIDATED TRANSPORTATION SYSTEM

SCHEDULE OF ACCOUNTS RECEIVABLE - TICKET SALES

K-2

	<u>Ref.</u>	
Balance December 31, 2010	K	\$ 6,442.26
Increased by:		
Ticket Sales	K-4	<u>37,725.32</u>
		44,167.58
Decreased by:		
Interfund - Current Fund	K-4	<u>38,525.66</u>
Balance December 31, 2011	K	<u>\$ 5,641.92</u>

COUNTY OF HUNTERDON, NEW JERSEY  
CONSOLIDATED TRANSPORTATION SYSTEM

SCHEDULE OF ACCOUNTS RECEIVABLE - AGENCY PASS-THROUGH

K-3

	<u>Ref.</u>	
Balance December 31, 2010	K	\$ 73,165.57
Increased by:		
Receipts	K-4	<u>725,520.39</u>
		798,685.96
Decreased by:		
Interfund - Current Fund	K-4	<u>706,932.30</u>
Balance December 31, 2011	K	<u><u>\$ 91,753.66</u></u>

COUNTY OF HUNTERDON, NEW JERSEY  
 CONSOLIDATED TRANSPORTATION SYSTEM

INTERFUND - CURRENT FUND

K-4

	<u>Ref.</u>		
Balance December 31, 2010	K		\$100,116.51
Increased by:			
Cash Receipts:			
Fares and Ticket Sales	K-1	\$118,255.70	
Accounts Receivable:			
Ticket Sales	K-2	37,725.32	
Agency Pass-Through	K-3	<u>725,520.39</u>	
			<u>881,501.41</u>
			981,617.92
Decreased by:			
Cash Disbursements			
Accounts Receivable:	K-1	117,904.26	
Ticket Sales	K-2	38,525.66	
Agency Pass-Through	K-3	<u>706,932.30</u>	
			<u>863,362.22</u>
Balance December 31, 2011	K		<u><u>\$118,255.70</u></u>

**PART II**  
**SINGLE AUDIT ATTACHMENTS**  
**ROSTER OF OFFICIALS**  
**COMMENTS AND RECOMMENDATIONS**  
**DECEMBER 31, 2011**

**SAMUEL KLEIN AND COMPANY**  
CERTIFIED PUBLIC ACCOUNTANTS

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**REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE  
AND OTHER MATTERS BASED ON AN AUDIT OF STATUTORY BASIS FINANCIAL STATEMENTS  
PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS**

Honorable Members of the Board of  
Chosen Freeholders  
County of Hunterdon  
Flemington, New Jersey 08822

We have audited the statutory basis financial statements of the various funds and account groups of the County of Hunterdon, as of and for the year ended December 31, 2011, and have issued our report thereon dated September 21, 2012, which was qualified as a result of the County's policy to prepare its financial statements on the basis of accounting prescribed by the Division of Local Government Services, Department of Community Affairs, State of New Jersey, that demonstrates compliance with the modified accrual basis, with certain exceptions, and the budget laws of New Jersey, which is a comprehensive basis of accounting other than accounting principles generally accepted in the United States of America. 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; and audit requirements as prescribed by the Division of Local Government Services, Department of Community Affairs, State of New Jersey.

**Internal Control Over Financial Reporting**

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

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent or detect and correct misstatements on a timely basis. A material weakness is a deficiency, or a combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis.

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

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the County's financial statements are free of material 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*. We noted certain matters, however, that we have reported and described in Part II of the accompanying "Report on Examination of Accounts".

This report is intended solely for the information and use of the County's management and Freeholder members, appropriate State and Federal awarding agencies and the Division of Local Government Services, Department of Community Affairs, State of New Jersey and pass-through entities and is not intended to be and should not be used by anyone other than these specified parties. However, this report is a matter of public record and its distribution is not limited.



SAMUEL KLEIN AND COMPANY  
CERTIFIED PUBLIC ACCOUNTANTS

Newark, New Jersey  
September 21, 2012

**SAMUEL KLEIN AND COMPANY**  
CERTIFIED PUBLIC ACCOUNTANTS

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**REPORT ON COMPLIANCE WITH REQUIREMENTS THAT COULD HAVE A DIRECT  
AND MATERIAL EFFECT ON EACH MAJOR PROGRAM AND ON INTERNAL CONTROL  
OVER COMPLIANCE IN ACCORDANCE WITH FEDERAL OMB CIRCULAR A-133  
AND STATE CIRCULAR LETTER 04-04 OMB**

Honorable Members of the Board of  
Chosen Freeholders  
County of Hunterdon  
Flemington, New Jersey 08822

**Compliance**

We have audited the compliance of the County of Hunterdon, State of New Jersey, with the types of compliance requirements described in the *U.S. Office of Management and Budget (OMB) Circular A-133 Compliance Supplement*, and the *New Jersey State Aid/Grant Compliance Supplement* that could have a direct and material effect on each of its major federal and state programs for the year ended December 31, 2011. The County of Hunterdon's major federal and state programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs. Compliance with the requirements of laws, regulations, contracts and grants applicable to each of its major federal and state programs is the responsibility of the County of Hunterdon's management. Our responsibility is to express an opinion on the County of Hunterdon's compliance based on our audit.

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; audit requirements as prescribed by the Division of Local Government Services, Department of Community Affairs, State of New Jersey; OMB Circular A-133, *Audits of State, Local Governments, and Nonprofit Organizations*; and New Jersey OMB's Circular 04-04, *Single Audit Policy for Recipients of Federal Grants, State Grants and State Aid*. Those standards, Federal OMB Circular A-133 and New Jersey OMB Circular 04-04, require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal or state program occurred. An audit includes examining, on a test basis, evidence about the County of Hunterdon's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances. We believe that our audit provides a reasonable basis for our opinion. Our audit does not provide a legal determination of the County of Hunterdon's compliance with those requirements.

In our opinion, the County of Hunterdon, State of New Jersey, complied in all material respects, with the requirements referred to above that could have a direct and material effect on each of its major federal and state programs for the year ended December 31, 2011.

### Internal Control Over Compliance

The management of the County of Hunterdon is responsible for establishing and maintaining effective internal control over compliance with requirements of laws, regulations, contracts, and grants applicable to federal programs. In planning and performing our audit, we considered the County of Hunterdon's internal control over compliance with the requirements that could have a direct and material effect on each major program in order to determine our auditing procedures for the purpose of expressing our opinion on compliance and to test and report on internal control over compliance in accordance with OMB Circular A-133 and New Jersey State Treasury Circular Letter 04-04 OMB, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly we do not express an opinion on the effectiveness of the County of Hunterdon's internal control over compliance.

Our consideration of internal control over compliance was for the limited purpose described in the preceding paragraph and would not necessarily identify all deficiencies in the entity's internal control that might be significant deficiencies or material weaknesses as defined below.

A *control deficiency* in an entity's internal control over compliance 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 noncompliance with a type of compliance requirement of a federal program on a timely basis. A *significant deficiency* is a control deficiency, or combination of control deficiencies, that adversely affects the entity's ability to administer a federal program such that there is more than a remote likelihood that noncompliance with a type of compliance requirement of a federal program that is more than inconsequential will not be prevented or detected by the entity's internal control.

A material weakness is a significant deficiency, or combination of significant deficiencies, that results in more than a remote likelihood that material noncompliance with a type of compliance requirement of a federal program will not be prevented or detected by the entity's internal control. We did not consider any of the deficiencies described in the accompanying schedule of findings and questioned costs to be material weaknesses.

### Schedule of Expenditures of Federal Awards and State Financial Assistance

We have audited the financial statements of the County of Hunterdon as of and for the year ended December 31, 2011, and have issued our report thereon dated September 21, 2012. Our audit was performed for the purpose of forming our opinions on the financial statements that collectively comprise the County's basic financial statements. The accompanying Schedules of Expenditures of Federal Awards and State Financial Assistance are presented for purposes of additional analysis as required by OMB Circular A-133 and State of New Jersey Circular 04-04 and is not a required part of the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and, in our opinion, is fairly stated in all material respects, in relation to the basic financial statements taken as a whole.

This report is intended solely for the information and use of the audit committee, management, the County of Hunterdon, the Division of Local Government Services, Department of Community Affairs, State of New Jersey and other federal and state awarding agencies and pass-through entities and is not intended to be and should not be used by anyone other than these specified parties.



SAMUEL KLEIN AND COMPANY  
CERTIFIED PUBLIC ACCOUNTANTS

Newark, New Jersey  
September 21, 2012

COUNTY OF HUNTERDON, NEW JERSEY  
 SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
 FOR THE YEAR ENDED DECEMBER 31, 2011

Schedule A  
 Sheet #1

<u>Department or Division</u>	<u>Programs</u>	<u>Catalog Number</u>	<u>2011 Cash Received</u>	<u>2011 Program Expenditures</u>	<u>Total Expenditures</u>
Health and Human Services					
2008	Area Plan	93.044	\$ -	\$ -	\$ 159,207.75
2009	Area Plan	93.044			764,611.91
2010	Area Plan	93.044	131,433.00	160,698.91	792,364.67
2011	Area Plan	93.044	696,576.00	461,368.89	461,368.89
	Total Area Plan		<u>828,009.00</u>	<u>622,067.80</u>	<u>2,177,553.22</u>
2008	HIV Counseling and Testing	93.917			5,686.00
2009	HIV Counseling and Testing	93.917			59,407.83
2010	HIV Counseling and Testing	93.917	53,388.00	39,203.46	53,377.23
2011	HIV Counseling and Testing	93.917		388.12	388.12
	Total HIV Counseling and Testing		<u>53,388.00</u>	<u>39,591.58</u>	<u>118,859.18</u>
2008	Low Income Energy Assistance	93.568			1,190.00
2009	Low Income Energy Assistance	93.568			1,110.00
2010	Low Income Energy Assistance	93.568			1,110.00
2011	Low Income Energy Assistance	93.568	1,833.00	1,833.00	1,833.00
	Total Low Income Energy Assistance		<u>1,833.00</u>	<u>1,833.00</u>	<u>5,243.00</u>
2011	Farm Market Nutrition Program	10.576	1,000.00	1,000.00	2,200.00
2008	Juvenile Accountability Program	16.523			5,348.00
2007	Juvenile Accountability Program	16.523			5,299.00
2009	Juvenile Accountability Program	16.523			5,538.00
2010	Juvenile Accountability Program	16.523	4,633.38	4,633.38	5,985.20
2011	Juvenile Accountability Program	16.523		6,451.51	6,451.51
	Total Juvenile Accountability Program		<u>4,633.38</u>	<u>11,084.89</u>	<u>28,621.71</u>
2007	State Health Services	93.069			
2008	State Health Services	93.069			380,691.09
2009	State Health Services	93.069		88.98	605,657.00
2010	State Health Services	93.069	439,985.00	392,490.53	435,737.67
2011	State Health Services	93.069		36,410.58	36,410.58
	Total State Health Services		<u>439,985.00</u>	<u>428,990.09</u>	<u>1,458,496.34</u>
	Total Health and Human Services		<u>1,328,848.38</u>	<u>1,104,567.36</u>	<u>3,790,973.45</u>

COUNTY OF HUNTERDON, NEW JERSEY  
 SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
 FOR THE YEAR ENDED DECEMBER 31, 2011

Schedule A  
 Sheet #2

<u>Department or Division</u>	<u>Programs</u>	<u>Catalog Number</u>	<u>2011 Cash Received</u>	<u>2011 Program Expenditures</u>	<u>Total Expenditures</u>
<b>Transportation</b>					
2008	Sub-Regional Transportation	20.205	\$ -	\$ -	\$ 74,512.53
2009	Sub-Regional Transportation	20.205			67,416.38
2010	Sub-Regional Transportation	20.205	14,718.41	39,772.58	80,974.52
2011	Sub-Regional Transportation	20.205	72,031.54	12,408.95	12,408.95
	Total Sub-Regional Transportation		<u>86,749.95</u>	<u>52,181.53</u>	<u>235,312.38</u>
2008	Job Access/Reserve Commute	20.516			156,000.00
2009	Job Access/Reserve Commute	20.516	62,678.79	39,570.96	168,252.69
2010	Job Access/Reserve Commute	20.516	39,570.96	36,111.27	36,111.27
	Total Job Access/Reserve Commute		<u>102,249.75</u>	<u>75,682.23</u>	<u>360,363.96</u>
2008	FTA Section 5311	20.509			307,775.06
2009	FTA Section 5311	20.509	10,861.01		348,023.71
2010	FTA Section 5311	20.509	285,565.96	543,080.00	543,080.00
	Total FTA Section 5311		<u>296,426.97</u>	<u>543,080.00</u>	<u>1,198,878.77</u>
	Total Transportation		<u>485,426.67</u>	<u>670,943.76</u>	<u>1,794,555.11</u>
<b>Labor</b>					
2008	Human Services Advisory Council	93.558			5,895.95
2009	Human Services Advisory Council	93.558			398,939.39
2010	Human Services Advisory Council	93.558		3,664.80	87,128.81
2011	Human Services Advisory Council	93.558	73,742.00	87,252.39	87,252.39
	Total Human Services Advisory Council		<u>73,742.00</u>	<u>90,917.19</u>	<u>579,216.54</u>
	Total Labor		<u>73,742.00</u>	<u>90,917.19</u>	<u>579,216.54</u>
<b>Housing and Urban Development</b>					
2007	Small Cities CDBG	14.228	102,336.00	34,197.91	386,890.15
2010	Small Cities CDBG	14.228	66,667.00	67,193.77	77,438.77
	Total Housing and Urban Development		<u>169,003.00</u>	<u>101,391.68</u>	<u>464,328.92</u>

COUNTY OF HUNTERDON, NEW JERSEY  
 SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
 FOR THE YEAR ENDED DECEMBER 31, 2011

Schedule A  
Sheet #3

<u>Department or Division</u>	<u>Programs</u>	<u>Catalog Number</u>	2011 <u>Cash Received</u>	2011 <u>Program Expenditures</u>	<u>Total Expenditures</u>
<b>Law and Public Safety</b>					
	2008 Kids are Riding Safe	20.613	\$ -	\$	\$ 36,728.16
	2009 Kids are Riding Safe	20.613			41,900.00
	2010 Kids are Riding Safe	20.613	17,810.00	14,810.00	17,810.00
	2011 Kids are Riding Safe	20.613		4,050.00	4,050.00
	Total Kids are Riding Safe		<u>17,810.00</u>	<u>18,860.00</u>	<u>100,488.16</u>
	2009 COPS Grant	16.710		35,410.50	42,655.50
	2010 Narcotics Task Force	16.738	51,734.00	51,734.00	92,006.00
	2011 Narcotics Task Force	16.738	29,542.00	37,012.00	37,012.00
	Total Narcotics Task Force		<u>81,276.00</u>	<u>88,746.00</u>	<u>129,018.00</u>
	2010 SANE	16.582	43,643.81	31,946.76	43,643.81
	2009 SANE	16.582			46,051.86
	2011 SANE/SART	16.582		10,471.00	125,224.22
	Total SANE/SART		<u>43,643.81</u>	<u>42,417.76</u>	<u>214,919.89</u>
	2012 Victim Witness Advocacy		<u>6,027.00</u>	<u>6,027.00</u>	<u>6,027.00</u>
	2008 Victim Assistance	16.575			212,381.00
	2009 Victim Assistance	16.575			72,456.00
	2010 Victim Assistance	16.575	81,688.00	66,392.00	81,688.00
	2011 Victim Assistance	16.575		22,048.00	22,048.00
	Total Victim Assistance		<u>81,688.00</u>	<u>88,440.00</u>	<u>388,573.00</u>
	Total Health and Human Services		<u>230,444.81</u>	<u>279,901.26</u>	<u>881,681.55</u>
<b>Homeland Security</b>					
	FEMA Performance Grant		50,000.00	50,000.00	50,000.00
	1999 Hurricane Flood Relief			87,153.43	87,153.43
	2006 Homeland Security	97.067			247,492.63
	2007 Homeland Security	97.067	68,431.73	50,203.02	479,947.22
	2008 Homeland Security	97.067	117,618.46	200,121.44	502,730.27
	2009 Homeland Security	97.067		12,980.60	12,980.60
	2010 Homeland Security	97.067		22,667.13	22,667.13
	Total Homeland Security		<u>236,050.19</u>	<u>423,125.62</u>	<u>1,402,971.28</u>
	Total Expenditures of Federal Awards		<u>\$ 2,523,515.05</u>	<u>\$ 2,670,846.87</u>	<u>\$ 8,913,726.85</u>

The accompanying notes are an integral part of this schedule.

## COUNTY OF HUNTERDON, NEW JERSEY

### FEDERAL AWARDS

The Single Audit Act of 1984, P.L. 98-502, pertains to reporting financial and compliance aspects of Federal Funds received by the County of Hunterdon, whether such funds emanate directly from the Federal Government or as a "pass-through" from the State. The Single Audit requirements include development of tests which must be approved by the cognizant Federal Agencies. On April 12, 1985, the Federal Office of Management and Budget (OMB) issued Circular No. A-128, which superseded Attachment P to Circular A-128, covering single audit requirements for local government units. Effective July 1, 1990 OMB issued Circular No. A-133 which requires that all nonprofit organizations receiving grant funds in excess of \$25,000.00 have a single audit performed. In June 1996, the Federal Office of Management and Budget (OMB) issued a revised Circular A-133, which eliminated A-128. Under this new circular, which became applicable for fiscal years ending after December 31, 2003, all organizations, whether governmental or nonprofit, are required to have a single audit performed if they expend in excess of \$500,000.00 of grant funds.

A single audit of all Federal Programs is required to be undertaken by the County of Hunterdon. The single audit is performed to determine and report whether:

- a) The financial statements of the Grantee present fairly the financial position in accordance with accounting principles generally accepted in the United States of America;
- b) The Grantee has complied with laws and regulations;
- c) The Grantee has internal control systems to provide reasonable assurance that its management of Federal programs is in compliance with laws and regulations.

The single audit law requires:

- a) That any entity expending in excess of \$500,000.00 of Federal assistance shall conduct a single financial audit covering all of its funds;
- b) The total amounts of Federal expenditures by the entity shall be used to determine the dollar threshold for a major program;
- c) Major programs which were previously audited and in which the audit reflected no findings or questioned costs are not required to be audited for the following two years.

The level to be selected in a single financial audit is three percent of the entities' total Federal expenditures or \$300,000.00, whichever is greater.

COUNTY OF HUNTERDON, NEW JERSEY  
 SCHEDULE OF EXPENDITURES OF STATE FINANCIAL ASSISTANCE  
 FOR THE YEAR ENDED DECEMBER 31, 2011

Schedule B  
 Sheet #1

State Funding Department or Division	Program	Account Number	2011 Cash Receipts	Total Award	Grant Period		2011 Program Expenditures
					From	To	
Agriculture	Wildlife Habitat Incentive	722B295A260	\$ 750.00	\$	2006	2007	\$ -
	Total Agriculture		750.00				-
Community Affairs	Handicapped Recreation	8050-100-022-8050-035	1,094.50	1,100.00	2010	2011	
	Universal Service Fund	08-100-022-8050-182-CTYA-6110	987.00	1,110.00	2010	2011	987.00
	Total Community Affairs		2,081.50	24,502.00			987.00
Homeland Security	NJ Historical Commission GOS	2540-100-074-2540-105	11,174.10	13,148.00	2011	2012	
	NJ Historical Commission GOS	2540-100-074-2540-105	1,973.30		2010	2011	13,161.00
	Total NJ Historical Commission GOS		13,147.40	25,098.00			13,161.00
Human Services	Municipal Alliance	2000-100-082-001-044	97,280.72	161,502.00	2010	2011	33,907.85
	Municipal Alliance	2000-100-082-001-044	61,889.08	161,502.00	2011	2012	117,752.00
	CEHA	4840-100-042-4840-094	873.00	150,025.00	2009	2010	873.00
	CEHA	4840-100-042-4840-094	86,894.00	143,078.00	2010	2011	83,607.46
	CEHA	4840-100-042-4840-094	80,849.00	134,200.00	2011	2012	95,100.79
	Casino Revenue	2010-491-078-6050-001	79,863.57	519,101.00	2010	2011	40,581.28
	Casino Revenue	2010-491-078-6050-001	311,447.40	499,630.00	2011	2012	311,447.40
	State/Community Partnership	1500-100-066-1500-007	128,414.00	191,117.00	2010	2011	56,158.00
	State/Community Partnership	1500-100-066-1500-007	43,581.66	191,117.00	2011	2012	155,567.82
	Title XX Transportation	1610-100-16-1610-39-MMMM-6130		166,167.00	2010	2011	162,152.00
	Title XX Transportation	1610-100-16-1610-39-MMMM-6130		133,463.00	2011	2012	4,015.00
	Transportation TIP		8,442.00	33,768.00			
	FTA Section 5311			404,993.00	2009	2010	
	FTA Section 5311	N/A		158,830.00	2008	2009	
	Comprehensive Alcohol	4240-780-046-4219-001-J002-6110	53,103.00		2010	2011	21,083.00
	Comprehensive Alcohol	4240-780-046-4219-001-J002-6110	90,308.00	222,387.00	2011	2012	198,655.28
	SSH (Homeless)	7550-100-54-7550-72-LLLL-6030			2008	2009	
	Personal Assistance Services Program	08APKC		33,300.00	2008	2009	
	Personal Assistance Services Program	10APKC		4,799.66	2010	2011	23,163.00
	Personal Assistance Services Program			28,798.00	2011	2012	
	Special Initiatives/Transportation	7550-100-054-7550-327		85,326.00	2008	2009	
	Special Initiatives/Transportation	7550-100-054-7550-327			2009	2010	
	Special Initiatives/Transportation	7550-100-054-7550-327		17,702.00	2010	2011	33,344.00
	SSH (Homeless)	7550-100-54-7550-72-LLLL-6030			2010	2011	67,452.25
	SSH (Homeless)	7550-100-54-7550-72-LLLL-6030		53,378.00	2011	2012	
	Family Court	1500-100-066-1500-021		53,428.38	2010	2011	38,773.56
	Family Court	1500-100-066-1500-021		20,749.00	2011	2012	73,885.59
Right-to-Know	4230-100-046-4771-105		4,809.00	2010	2011		
Right-to-Know	4230-100-046-4771-105		7,213.50	2011	2012	9,547.60	
Total Human Services			1,349,165.95	6,450,882.00			1,525,048.88

COUNTY OF HUNTERDON, NEW JERSEY  
 SCHEDULE OF EXPENDITURES OF STATE FINANCIAL ASSISTANCE  
 FOR THE YEAR ENDED DECEMBER 31, 2011

Schedule B  
 Sheet #2

State Funding Department or Division	Program	Account Number	2011 Cash Receipts	Total Award	Grant Period		2011 Program Expenditures
					From	To	
Justice	Body Armor	1020-718-066-1020-001	\$ -	\$ 17,933.30	2008	2009	\$ 2,389.31
	Body Armor	1020-718-066-1020-001			2009	2010	698.19
	Body Armor	1020-718-066-1020-001	8,827.85	8,827.85	2011	2012	
	<b>Total Justice</b>		<u>8,827.85</u>	<u>26,761.15</u>			<u>3,087.50</u>
Environmental Protection	Buffer Zone Protection Program		107,567.69	174,500.00	2010	2011	149,068.32
	NJ DEX		134,500.00	134,500.00	2011	2012	134,500.00
	Clean Communities	4900-765-042-4900-005	62,831.88	62,831.88	2011	2012	44,076.10
	Clean Communities	4900-765-042-4900-005		61,000.52	2009	2010	
	Clean Communities	4900-765-042-4900-005		83,590.59	2010	2011	10,970.15
	Clean Communities	4900-765-042-4900-005		47,885.75	2008	2009	
	Highlands Agriculture Market Development	08-100-082-2078-032	40,000.00		2009	2010	40,000.00
	Human Forestry Program		7,000.00		2009	2010	7,000.00
	Solid Waste Service Tax	4900-758-42-4900-5-V42Y-6010			2009	2010	7,508.88
	Solid Waste Service Tax	4900-758-42-4900-5-V42Y-6010		120,000.00	2010	2011	107,114.25
	Solid Waste Service Tax	4900-758-42-4900-5-V42Y-6010	282,000.00	282,000.00	2011	2012	134,805.00
<b>Total Environmental Protection</b>		<u>633,899.55</u>	<u>1,498,280.24</u>			<u>635,040.68</u>	
Department of State	Public Archives and Records	2545-100-074-2545-033		1,046,915.00	2007	2008	27,089.78
	Public Archives and Records	2545-100-074-2545-033		1,100,000.00	2008	2009	
	PARIS Grant	2545-100-074-2545-033			2009	2010	126,374.75
	<b>Total Department of State</b>		<u>-</u>	<u>2,146,915.00</u>			<u>153,464.53</u>
Planning	Waste Water Management Plan	09-100-042-4650-118-6110	42,604.11	143,289.99			94,377.94
Cultural and Heritage	State Council on the Arts	2530-100-074-2530-032	51,042.00	60,049.00	2011	2012	49,905.56
	State Council on the Arts	2530-100-074-2530-032	8,340.00	55,601.00	2010	2011	2,165.08
	<b>Total Cultural and Heritage</b>		<u>59,382.00</u>	<u>115,650.00</u>			<u>52,070.64</u>
Health and Senior Services	SHIP Program		6,782.00	27,000.00	2011	2012	18,892.50
	Comprehensive Cancer Plan	10-100-046-4559-434-J002-6120		65,139.00	2009	2010	
	<b>Total Expenditures of State Awards</b>		<u>\$ 2,116,640.38</u>	<u>\$ 10,510,351.38</u>			<u>\$ 2,496,108.65</u>

The accompanying notes are an integral part of this schedule.

**COUNTY OF HUNTERDON, NEW JERSEY**

**STATE FINANCIAL ASSISTANCE**

Effective July 1, 1992, the State of New Jersey issued from the New Jersey State Office of Management and Budget 98-05 Circular Letter "Single Audit Policy for Recipients of Federal Grants, State Grants and State Aid". The Circular Letter adopted the same requirements for a single audit as the Federal Circular A-128, and Circular A-133. Effective July 1, 1997, the State of New Jersey issued from the New Jersey State Office of Management and Budget 04-04 Circular Letter "Single Audit Policy for Recipients of Federal Grants, State Grants and State Aid". The Circular Letter adopted the same requirements for a single audit as the revised Federal Circular A-133.

COUNTY OF HUNTERDON, NEW JERSEY

NOTES TO THE SCHEDULES OF EXPENDITURES  
OF FEDERAL AWARDS AND STATE FINANCIAL ASSISTANCE  
FOR THE YEAR ENDED DECEMBER 31, 2011

**NOTE 1 - GENERAL**

The accompanying Schedules of Expenditures of Federal Awards and State Financial Assistance present the activity of all federal and state financial assistance programs of the County of Hunterdon. The County is defined in Note 1A to the County's financial statements. All federal financial assistance received directly from federal agencies, as well as federal financial assistance passed-through other government agencies is included on the schedule of expenditures of awards.

**NOTE 2 - BASIS OF ACCOUNTING**

The accompanying Schedules of Expenditures of awards are presented using the modified accrual basis of accounting as prescribed for counties by the Division of Local Government Services, Department of Community Affairs, State of New Jersey which differ in certain respects from generally accepted accounting principles (GAAP) applicable to local government units. This basis of accounting is described in Note 1(B) to the County's financial statements.

**NOTE 3 - RELATIONSHIP TO FINANCIAL STATEMENTS**

Amounts reported in the accompanying schedules agree with amounts reported in the County's financial statements. Financial assistance awards are reported in the County's financial statements on a basis of accounting described above as follows:

	<u>Federal</u>	<u>State</u>	<u>Total</u>
Federal and State Grant Fund	<u>\$ 2,670,846.87</u>	<u>\$ 2,496,108.65</u>	<u>\$ 5,166,955.52</u>

**NOTE 4 - RELATIONSHIP TO FEDERAL AND STATE FINANCIAL REPORTS**

Amounts reported in the accompanying schedules agree, in all material respects, with the amounts reported in the related federal and state financial reports.

**NOTE 5 - AREA PLAN GRANT**

The County has contracted with other independent auditors to perform certain procedures on the Area Plan Grant (both a Federal and State Program) and, accordingly it has been excluded from the determination of programs to be audited as major.

COUNTY OF HUNTERDON, NEW JERSEY

NOTES TO THE SCHEDULES OF EXPENDITURES  
OF FEDERAL AWARDS AND STATE FINANCIAL ASSISTANCE  
FOR THE YEAR ENDED DECEMBER 31, 2011  
(Continued)

**NOTE 6 - ADJUSTMENTS**

Amounts reported in the accompanying schedules were adjusted to report the financial assistance awards as described in Note 2, Basis of Accounting.

**NOTE 7 - FEDERAL AND STATE LOAN OUTSTANDING**

The County's federal and state loans outstanding at December 31, 2011, which are not required to be reported on the Schedule of Expenditures of Federal and State Awards, are as follows:

<u>Loan Program</u>	<u>Total</u>
State of New Jersey Green Acres Bond Act	<u>\$3,490,059.97</u>

## GENERAL COMMENTS

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

N.J.S.A. 40A:11-4a states "Every contract awarded by the contracting agent for the provision or performance of any goods or services, the cost of which in the aggregate exceeds the bid threshold, shall be awarded only by resolution of the governing body of the contracting unit to the lowest responsible bidder after public advertising for bids and bidding therefor, except as is provided otherwise in this act or specifically by any other law. The governing body of a contracting unit may, by resolution approved by a majority of the governing body, disqualify a bidder who would otherwise be determined to be the lowest responsible bidder, if the governing body finds that it has had prior negative experience with the bidder."

It is pointed out that County Administration has the responsibility of determining whether the expenditures in any category will exceed the threshold set for the fiscal year and, where question arises as to whether any contract or agreement might result in violation of the statute, the opinion of the County Counsel should be sought before a commitment is made.

The statutory bidding threshold for the period under review was \$29,000.00 based on the appointment of a qualified purchasing agent.

P.L. 2005, Chapter 51 and N.J.S.A. 19:44A-20.5, known as the "Pay to Play Law", however provides that a municipality or county is prohibited from executing any contract in excess of \$17,500.00, on or after January 1, 2006, to a business entity that made certain reportable contributions to any municipal committee of a political party if a member of that party is in office as a member of the governing body of the municipality when the contract is awarded unless proposals or qualifications are solicited through a fair and open process.

It is further noted, that contracts between \$17,500.00 and the municipal bidding threshold, known as "window contracts", can be awarded by resolution of the governing body without competitive bidding if a non-fair and open process is implemented, which prohibits reportable contributions by the business entity.

The provisions of N.J.S.A. 40A:11-3c directs the Governor of the State, in consultation with the Department of the Treasury, to adjust the threshold in direct proportion to the rise or fall of the area consumer price index as reported by the United States Department of Labor. Adjusted thresholds become effective on July 1<sup>st</sup> of every fifth year.

The records of the Office of Purchasing and General Services indicate that bids were requested by public advertising for the following items:

#### Service Contracts

Golf Course Management  
Turn Key Closed Circuit Video Systems CCVS  
License to Hunt  
Food Services and Commissary Services  
Operation of the H.C. Transportation System (LINK)  
Automated Data Processing Services

#### General Equipment, Materials and Supplies

Furnish and Deliver M & R Materials  
Furnish and Deliver Inmate Prescription Services  
Furnish and Deliver Long Life Epoxy Traffic Resin  
Furnish and Deliver One (1) NIJ Level Ballastic Shield  
Furnish and Deliver One (1) 2011 Case 590 Super N 4 Wheel Drive Loader/Backhoe  
Furnish and Deliver Eighteen (18) TAIT TB8100 Series VHF Base Stations/Repeaters  
Furnish and Deliver Bucyrus Snow Plow Shoes

General Equipment, Materials and Supplies (Continued)

Chiller Replacement at the H.C. Justice Center  
Furnish and Deliver Audio/Visual Control Parts  
Furnish and Deliver 87 Octane Gasoline  
Furnishing and Post Precast Concrete Culvert A-31  
Furnish and Deliver IAS Voting Receivers  
Furnish and Deliver Snow and Ice Control  
Noptic Thermal Imaging System

Construction and Repair Contracts

Painting of Various Bridges  
Resurfacing and Surface Treatment of Various County Road  
Resurfacing of County Route 519  
Resurfacing and Safety Improvement of County Routes 523 and 517  
Reconstruction of County Bridge W-124  
Reconstruction and Drainage Improvements for County Route 619  
Drainage and Improvement Routes 513, 519, 601

Proposals were solicited for professional services in accordance with N.J.S.A. 19:44A-20.5.

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

Revenue Collecting Officials

County Jail - Inmate Account:

*\*Finding 2011-1:*

*Condition:*

The bank reconciliations were not prepared properly and the receipts and disbursements were not accurately maintained.

*Recommendation:*

That accurate monthly reports be prepared to reconcile bank accounts and that the outstanding check list needs to be adjusted monthly to reflect which checks have cleared and which are still outstanding.

Library:

*Finding 2011-2:*

*Condition:*

We were unable to perform a test on the fees because we did not know what fines were charged per customer.

*Criteria:*

The client should keep records of fines charged to customers.

*Recommendation:*

That the client needs to maintain a log book for the fines.

\*Repeated from prior year's audit.

### Corrective Action Plan

In accordance with regulations promulgated by the Single Audit Act and the Division of Local Government Services, all Counties are required to prepare and submit to the Division of Local Government Services, a Corrective Action Plan with regard to audit deficiencies. This plan must be approved by formal resolution of the Governing Body and submitted within 60 days from the date the audit is received.

A Corrective Action Plan was prepared for 2010 audit deficiencies, approved by resolution of the Board of Freeholders, and submitted to the Division of Local Government Services.

### Status of Prior Years' Audit Recommendations

A review was performed on all prior year recommendations and corrective action was taken on all with the exception of those indicated with an asterisk.

### Miscellaneous

The details of separate Trust Accounts, established for the Workers' Compensation Self-Insurance Trust Fund and Employees' Retirement System, are reflected in the Trust Fund section herein.

No responsibility for reporting is assumed for liabilities arising from matters in litigation, contingent liabilities or from projects funded by Federal, State or other sources that may not be included in the County Budget as adopted or amended; not subjected to County ordinance or resolution; and, not recorded on the general books and records of the County.

In verifying expenditures, computations were tested on the basis of a statistical sample of claims approved and paid. No attempt was made in this connection to establish proof of rendition, character or extent of services, nor quantities, nature, propriety of prices or receipt of materials, these elements being left necessarily to internal review in connection with approval of claims.

Revenue and receipts were established and verified as to source and amount only insofar as the local records permitted.

Petty cash funds were verified by counts during the course of audit on a test basis.

The propriety of deductions from employees' individual gross salaries for pensions, withholding tax, social security and other purposes were tested as part of the examination.

An exit conference was held with the Director of Finance.

A copy of this report was filed with the State of New Jersey, Director of the Division of Local Government Services, Department of Community Affairs.

A summary or synopsis of this report was prepared for publication and filed with the Clerk of the Board of Chosen Freeholders.

RECOMMENDATIONS

Page  
Number

Revenue Collecting Officials

County Jail - Inmate Account:

\*That accurate monthly reports be prepared to reconcile bank accounts and that the outstanding check list needs to be adjusted monthly to reflect which checks have cleared and which are still outstanding.

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Library:

That the client needs to maintain a log book for the fines.

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Asterisked (\*) recommendations are repeated from prior year's Report of Audit. Page numbers refer to related comments or discussions appearing herein.

The comments and resulting recommendations are indicative of an ongoing need for improvement in the areas discussed herein and for administrative action of the County Executive and the Board of Chosen Freeholders. They are not of sufficient materiality whereby they would affect our ability to express an opinion on the financial statements taken as a whole.

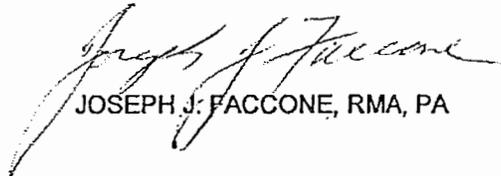
We shall be pleased to confer with the members of the Board of Chosen Freeholders and the County Executive on questions that might arise with respect to any matters in this report and to assist in the implementation of recommendations.

We desire to express our appreciation for the assistance and courtesies rendered by the Officials and employees of the County of Hunterdon during the course of our audit.

Respectfully submitted,

A handwritten signature in cursive script that reads "Samuel Klein and Company".

SAMUEL KLEIN AND COMPANY  
CERTIFIED PUBLIC ACCOUNTANTS

A handwritten signature in cursive script that reads "Joseph J. Faccione".

JOSEPH J. FACCONI, RMA, PA

Newark, New Jersey  
September 21, 2012

