

Report of Audit

on the

Financial Statements

of the

County of Somerset

for the

Year Ended
December 31, 2013

COUNTY OF SOMERSET

I N D E X

	<u>PAGES</u>
<u>PART I</u>	
Independent Auditor's Report	1-3

EXHIBITS

Financial Statements - Regulatory Basis

Current Fund:

Balance Sheets - Regulatory Basis	"A"
Statements of Operations and Change in Fund Balance - Regulatory Basis	"A-1"
Statement of Revenues - Regulatory Basis - Year Ended December 31, 2013	"A-2"
Statement of Expenditures - Regulatory Basis - Year Ended December 31, 2013	"A-3"

Trust Fund:

Balance Sheets - Regulatory Basis	"B"
-----------------------------------	-----

General Capital Fund:

Balance Sheets - Regulatory Basis	"C"
Statement of Fund Balance - Regulatory Basis - Year Ended December 31, 2013	"C-1"

General Fixed Assets Account Group:

Balance Sheets - Regulatory Basis	"D"
-----------------------------------	-----

PAGES

Notes to Financial Statements	4-26
-------------------------------	------

COUNTY OF SOMERSET

I N D E X (CONTINUED)

EXHIBITS

Supplementary Schedules - All Funds

Current Fund:

Schedule of Cash-Collector-Treasurer	"A-4"
Schedule of Change Funds	"A-5"
Schedule of Petty Cash	"A-6"
Schedule of Analysis of Tax Yield	"A-7"
Schedule of Revenue Accounts Receivable	"A-8"
Schedule of Grant Receivables - Grant Fund	"A-9"
Schedule of Grant Reserves - Grant Fund	"A-10"
Schedule of Due to State of New Jersey - County Clerk	"A-11"
Schedule of Reserve for Accounts Payable	"A-12"
Schedule of Reserve for FEMA	"A-13"
Schedule of Guidance Center Charges Receivable	"A-14"
Schedule of 2012 Appropriation Reserves	"A-15"
Schedule of Reserve for Tax Appeals	"A-16"
Schedule of Due Trust Other Fund	"A-17"
Schedule of Encumbrances Payable	"A-18"
Schedule of Reserve for Grants Unappropriated - Grant Fund	"A-19"
Schedule of Due Grant Fund	"A-20"
Schedule of Due Current Fund - Grant Fund	"A-21"
Schedule of Reserve for Emergency Note Payable	"A-22"
Schedule of Due General Capital Fund - Grant Fund	"A-23"
Schedule of Special Election Receivable	"A-24"
Schedule of Deferred Charges	"A-25"

Trust Fund:

Schedule of Cash-Treasurer	"B-1"
Schedule of Housing and Community Development Act Receivable	"B-2"
Schedule of Housing and Community Development Act Reserve Accounts	"B-3"
Schedule of Reserve Accounts	"B-4"
Schedule of Encumbrances Payable - Trust Other Fund	"B-5"
Schedule of Reserve for Prosecutors' Funds	"B-6"
Schedule of Reserve for County Library Expenditures	"B-7"
Schedule of Analysis of Tax Yield	"B-8"
Schedule of Reserve for County Open Space, Recreation, Farmland and Historic Preservation Trust Fund Expenditures	"B-9"
Schedule of Analysis of Tax Yield	"B-10"
Schedule of Encumbrances Payable - Open Space Trust Fund	"B-11"
Schedule of Due Current Fund - Trust Other Fund	"B-12"

COUNTY OF SOMERSET

I N D E X (CONTINUED)

EXHIBITS

General Capital Fund:

Schedule of General Capital Cash - Treasurer	"C-2"
Analysis of Capital Cash	"C-3"
Schedule of Deferred Charges to Future Taxation - Funded	"C-4"
Schedule of Deferred Charges to Future Taxation - Unfunded	"C-5"
Schedule of Due From State of New Jersey	"C-6"
Schedule of Capital Improvement Fund	"C-7"
Schedule of Improvement Authorizations	"C-8"
Schedule of Serial Bonds Payable	"C-9"
Schedule of Encumbrances Payable	"C-10"
Schedule of Green Acres Loan Payable	"C-11"
Schedule of Due Open Space Trust Fund	"C-12"
Schedule of Due Grant Fund	"C-13"
Schedule of Bonds and Notes Authorized But Not Issued	"C-14"

Jail Warden:

Schedule of Assets and Liabilities - Prisoners' Funds	"E"
Schedule of Cash - Jail Warden - All Funds	"E-1"

County Clerk:

Schedule of Assets and Liabilities	"F"
Schedule of Cash	"F-1"
Schedule of Lawyers' Deposits	"F-2"
Schedule of Interest on Deposits Due to County	"F-3"
Schedule of Due Secretary of State	"F-4"
Schedule of Fees Due to County	"F-5"

Sheriff's Department:

Schedule of Assets and Liabilities	"G"
Schedule of Cash	"G-1"
Schedule of Sundry Accounts Payable	"G-2"
Schedule of Due to County of Somerset	"G-3"
Schedule of Reserve for Jury Payroll	"G-4"

COUNTY OF SOMERSET

I N D E X (CONTINUED)

	<u>PAGES</u>
<u>PART II</u>	
Independent Auditor's Report on Internal Control Over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with Government Auditing Standards	27-28
Independent Auditor's Report on Compliance with Requirements Applicable to Major Federal and State Financial Assistance Programs and Internal Control Over Compliance in Accordance with U.S. OMB Circular A-133 and New Jersey OMB Circular 04-04	29-30
Schedule of Expenditures of Federal Awards - Year Ended December 31, 2013	31-36
Schedule of Expenditures of State Financial Assistance - Year Ended December 31, 2013	37-42
Notes to the Schedules of Expenditures of Federal Awards and State Financial Assistance - Year Ended December 31, 2013	43-44
Schedule of Findings and Questioned Costs for the Year Ended December 31, 2013	45-47
<u>PART III</u>	
Statistical Data	48-51
Officials in Office and Surety Bonds	52-53
Comments and Recommendations	54-59

COUNTY OF SOMERSET

PART I

INDEPENDENT AUDITOR'S REPORT ON
AUDIT OF FINANCIAL STATEMENTS
AND SUPPLEMENTARY SCHEDULES AND DATA

FINANCIAL STATEMENTS – REGULATORY BASIS – ALL FUNDS

NOTES TO FINANCIAL STATEMENTS – REGULATORY BASIS

SUPPLEMENTARY SCHEDULES – ALL FUNDS

YEAR ENDED DECEMBER 31, 2013



SUPLEE, CLOONEY & COMPANY

CERTIFIED PUBLIC ACCOUNTANTS

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

Telephone 908-789-9300

Fax 908-789-8535

E-mail info@scnco.com

INDEPENDENT AUDITOR'S REPORT

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

Report on the Financial Statements

We have audited the accompanying balance sheets - regulatory basis of the various individual funds and account group of the County of Somerset, as of December 31, 2013 and 2012, the related statement of operations and changes in fund balance - regulatory basis for the years then ended, and the related statement of revenues - regulatory basis and statement of expenditures - regulatory basis of the various individual funds for the year ended December 31, 2013, and the related notes to the financial statements, which collectively comprise the County's regulatory financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

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

Auditor's Responsibility

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

SUPLEE, CLOONEY & COMPANY

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

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

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

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

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

Adverse Opinion on U.S. Generally Accepted Accounting Principles

In our opinion, because of the significance of the matter discussed in the "Basis for Adverse Opinion on U.S Generally Accepted Accounting Principles" paragraph, the financial statements referred to above do not present fairly, in accordance with accounting principles generally accepted in the United States of America, the financial position of the various individual funds and account group of the County of Somerset as of December 31, 2013 and 2012, or the results of its operations and changes in fund balance for the years then ended of the revenues or expenditures for the year ended December 31, 2013.

Opinion on Regulatory Basis of Accounting

In our opinion, the regulatory financial statements referred to above present fairly, in all material respects, the regulatory basis balances sheets of the various individual funds and account group as of December 31, 2013 and 2012, the regulatory basis statement of operations and changes in fund balance for the years then ended and the regulatory basis statement of revenues and expenditures and changes in fund balance for the year ended December 31, 2013 in accordance with the basis of financial reporting prescribed by the Division of Local Government Services, Department of Community Affairs, State of New Jersey as described in Note 1.

Other Matters

Other Information

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

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

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated July 25, 2014 on our consideration of the County of Somerset's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the County of Somerset's internal control over financial reporting and compliance.


CERTIFIED PUBLIC ACCOUNTANTS


REGISTERED MUNICIPAL ACCOUNTANT NO. 50

July 25, 2014

CURRENT FUND

COUNTY OF SOMERSET

CURRENT FUND

BALANCE SHEETS - REGULATORY BASIS

	<u>REF.</u>	<u>BALANCE DECEMBER 31, 2013</u>	<u>BALANCE DECEMBER 31, 2012</u>
<u>ASSETS</u>			
Current Fund:			
Cash - Regular		\$ 39,048,247.82	\$ 36,340,033.23
Investments		11,570,000.00	11,925,000.00
	A-4	\$ 50,618,247.82	\$ 48,265,033.23
Change Fund	A-5	440.00	440.00
		\$ 50,618,687.82	\$ 48,265,473.23
Special Elections Receivable	A-24	\$ 669,915.00	\$
Receivables and Other Assets with Full Reserves:			
Revenue Accounts Receivable	A-8	\$ 468,621.19	\$ 551,201.32
Due Trust Other Fund	A-17		10.00
Guidance Center Charges Receivable	A-14	2,459,819.52	2,125,163.78
	A	\$ 2,928,440.71	\$ 2,676,375.10
Deferred Charges	A-25	\$ 3,370,719.54	\$ 5,704,184.54
	A	\$ 57,587,763.07	\$ 56,646,032.87
Grant Fund:			
Grants Receivable	A-9	\$ 90,955,838.66	\$ 118,468,274.96
	A	\$ 90,955,838.66	\$ 118,468,274.96
	A	\$ 148,543,601.73	\$ 175,114,307.83

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

COUNTY OF SOMERSET

CURRENT FUND

BALANCE SHEETS - REGULATORY BASIS

	<u>REF.</u>	<u>BALANCE DECEMBER 31, 2013</u>	<u>BALANCE DECEMBER 31, 2012</u>
<u>LIABILITIES, RESERVES AND FUND BALANCE</u>			
Current Fund:			
Liabilities:			
Appropriation Reserves	A-3:A-15	\$ 12,197,975.46	\$ 8,736,589.01
Accounts Payable	A-12	1,144,624.85	972,489.75
Encumbrances Payable	A-18	3,312,763.14	3,986,879.11
Reserve for Tax Appeals	A-16	394,245.66	344,333.36
Reserve for FEMA	A-13	1,793,836.26	
Emergency Note Payable	A-22	3,370,719.54	5,704,184.54
		<u>\$ 22,214,164.91</u>	<u>\$ 19,744,475.77</u>
 Reserve for Receivables and Other Assets	 A	 2,928,440.71	 2,676,375.10
Fund Balance	A-1	<u>32,445,157.45</u>	<u>34,225,182.03</u>
	A	<u>\$ 57,587,763.07</u>	<u>\$ 56,646,032.90</u>
 Grant Fund:			
Encumbrances Payable	A-18	\$ 32,648,459.12	\$ 65,037,566.20
Due General Capital Fund	A-23	5,312,032.46	6,307,306.07
Reserve for Grants Appropriated	A-10	51,949,862.75	46,938,507.19
Reserve for Grants Unappropriated	A-19	<u>1,045,484.33</u>	<u>184,895.50</u>
	A	<u>\$ 90,955,838.66</u>	<u>\$ 118,468,274.96</u>
	A	<u>\$ 148,543,601.73</u>	<u>\$ 175,114,307.86</u>

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

COUNTY OF SOMERSET

CURRENT FUND

STATEMENTS OF OPERATIONS
AND CHANGE IN FUND BALANCE - REGULATORY BASIS

	<u>REF.</u>	<u>YEAR 2013</u>	<u>YEAR 2012</u>
<u>REVENUE AND OTHER INCOME REALIZED</u>			
Fund Balance Utilized	A-1:A-2	\$ 16,056,199.00	\$ 18,415,175.00
Miscellaneous Revenue Anticipated	A-2	53,406,614.37	48,968,500.66
Receipts From Current Taxes	A-2	174,280,456.00	170,913,462.00
Non-Budget Revenue	A-2	6,597,941.52	8,504,093.87
Other Credits to Income:			
Unexpended Balance of Appropriation Reserves	A-15	6,023,323.82	4,821,466.82
Canceled Grant Reserves	A-10	337,181.37	635,943.52
Interfunds Returned		10.00	
<u>Total Income</u>		<u>\$ 256,701,726.08</u>	<u>\$ 252,258,641.87</u>
<u>EXPENDITURES</u>			
Budget Appropriations:			
Operations	A-3	\$ 196,316,824.80	\$ 192,319,299.44
Capital Improvements	A-3	6,865,000.00	6,943,000.00
Debt Service	A-3	19,538,843.49	17,901,584.92
Deferred Charges and Statutory Expenditures	A-3	19,367,702.00	18,390,064.00
Canceled Grant Receivables	A-9	337,181.37	635,943.52
<u>Total Expenditures</u>		<u>\$ 242,425,551.66</u>	<u>\$ 236,189,891.88</u>
Excess in Revenue		\$ 14,276,174.42	\$ 16,068,749.99
Adjustments to Income Before Fund Balance:			
Expenditures Included Above Which are by Statute			
Deferred Charges to Budget of Succeeding Year			750,000.00
Statutory Excess to Fund Balance		\$ 14,276,174.42	\$ 16,818,749.99
<u>FUND BALANCE</u>			
Balance, January 1	A	34,225,182.03	35,821,607.04
		<u>\$ 48,501,356.45</u>	<u>\$ 52,640,357.03</u>
Decreased by:			
Utilization as Anticipated Revenue	A-1:A-2	<u>16,056,199.00</u>	<u>18,415,175.00</u>
Balance, December 31	A	<u>\$ 32,445,157.45</u>	<u>\$ 34,225,182.03</u>

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

COUNTY OF SOMERSET

CURRENT FUND

STATEMENT OF REVENUES - REGULATORY BASIS

YEAR ENDED DECEMBER 31, 2013

	REF.	ANTICIPATED		REALIZED	EXCESS OR (DEFICIT)
		BUDGET	N.J.S. 40A:4-87		
Fund Balance Anticipated	A-1	\$ 16,056,199.00		\$ 16,056,199.00	
Miscellaneous Revenues:					
Fees:					
County Clerk	A-8	\$ 4,670,000.00		\$ 5,018,398.38	\$ 348,398.38
Surrogate	A-8	190,000.00		267,944.43	77,944.43
Sheriff	A-2	420,000.00		252,307.97	(167,692.03)
Guidance Center	A-2	1,160,000.00		1,383,784.99	223,784.99
Recycling	A-8	500,000.00		500,000.00	
Interest on Investments and Deposits	A-8	700,000.00		488,935.95	(211,064.05)
Social and Welfare Services (c.66.P.L. 1990):					
Supplemental Social Security Income	A-8	726,808.00		774,197.00	47,389.00
Division of Youth and Family Services	A-8	1,107,985.00		1,107,985.00	
Psychiatric Facilities (c.73. P.L. 1990):					
Maintenance of Patients in State Institutions for Mental Diseases	A-8	2,695,936.00		2,695,936.00	
Maintenance of Patients in State Institutions for Developmentally Disabled	A-8	7,491,974.00		7,491,974.00	
Board of County Patients in State and Other Institutions	A-8	33,423.00		33,423.00	
Area Plan Grant	A-8	1,025,000.00		1,041,687.81	16,687.81
State Homeland Security Grant Program	A-9		177,336.17	177,336.17	
Comprehensive Highway Traffic	A-9		156,390.00	156,390.00	
High Risk Rural Roads - Burnt Mills Road CR 620	A-9		3,564,000.00	3,564,000.00	
Highway Rail Grade Crossing	A-9		160,960.59	160,960.59	
Clean Communities Program	A-9		71,497.67	71,497.67	
County Environmental Health Act	A-9	173,630.00	80,000.00	253,630.00	
Solid Waste - REA	A-9		225,500.00	225,500.00	
State Criminal Alien Grant	A-9	153,104.00		153,104.00	
PESS Expansion	A-9	1,087,241.00		1,087,241.00	
Psychiatric Advance Nurse Practitioner	A-9	166,434.00		166,434.00	
PATH - Services to the Homeless	A-9	124,992.00		124,992.00	
Supported Employment Program	A-9	159,817.00		159,817.00	
Bilingual Clinician	A-9	75,000.00		75,000.00	
Social Services for Homeless	A-9	168,120.00		168,120.00	
Personal Assistance Service	A-9		57,885.80	57,885.80	
Escort Transportation	A-9	38,001.00		38,001.00	
Human Service Planning and Implementation	A-9	69,373.00		69,373.00	
Family Crisis Intervention	A-9	30,353.00		30,353.00	
Family Development Special Initiative	A-9		42,271.00	42,271.00	
Comprehensive Alcoholism and Drug Abuse Program	A-9	496,733.00		496,733.00	
Social Services for the Homeless - SHRAP	A-9		108,000.00	108,000.00	
Youth Incentive Program: Community Development	A-9		128,669.00	128,669.00	
CIACC	A-9	38,359.00		38,359.00	
Youth Case Management	A-9	118,374.00		118,374.00	
Alliance to Prevent Alcoholism and Drug Abuse	A-9	314,549.00		314,549.00	
Adult Protective Services	A-9		110,165.00	110,165.00	
Family Caregiver	A-9	142,436.00		142,436.00	
State Home Delivered Meals	A-9	15,851.00		15,851.00	
Care Coordination	A-9	23,810.00		23,810.00	
State Health Insurance Program	A-9		29,000.00	29,000.00	
Social Services Block Grant	A-9	297,344.00		297,344.00	
Right to Know	A-9	5,816.00	5,816.00	11,632.00	
Comprehensive Cancer Control Plan	A-9		130,800.00	130,800.00	
Local Core Capacity for Public Health Emergency Preparedness	A-9		330,715.00	330,715.00	
Regional Tuberculosis Clinic	A-9		79,086.00	79,086.00	
Medicaid Match	A-9	11,454.00		11,454.00	
NJ DOT County Aid	A-9	2,532,500.00		2,532,500.00	
New Centre Rd CR 627	A-9	490,948.00		490,948.00	
North Bridge/Cliff St	A-9	174,779.00		174,779.00	
Veterans Transportation Grant	A-9		28,000.00	28,000.00	
Local Bridges Future Need Program - Pleasant Run	A-9		1,000,000.00	1,000,000.00	
Local Safety Improvement Program 2014	A-9		400,000.00	400,000.00	
Route 22/Chimney Rock Road Design and Right-of-Way	A-9	983,233.00	839,404.00	1,822,637.00	
Subregional Transportation Planning Program	A-9		59,886.00	59,886.00	
Subregional Studied Phase 2	A-9		240,000.00	240,000.00	

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

COUNTY OF SOMERSET

CURRENT FUND

STATEMENT OF REVENUES - REGULATORY BASIS

YEAR ENDED DECEMBER 31, 2013

	REF.	ANTICIPATED		REALIZED	EXCESS OR (DEFICIT)	
		BUDGET	SPECIAL N.J.S. 40A:4-87			
Miscellaneous Revenues (Continued):						
Local Safety Program - Chimney Rock Road	A-9	\$	\$ 311,000.00	\$ 311,000.00	\$	
River Road CR 625	A-9		300,000.00	300,000.00		
Local Safety Program - Promenade Blvd CR 685	A-9		450,000.00	450,000.00		
Senior Citizen and Disabled Resident Transportation	A-9			715,512.00		
Community Shuttle (SCOOT)	A-9			200,000.00		
Section 5311 Non - Urbanized Area Formula Program	A-9		103,491.00	103,491.00		
Law Enforcement Agency Security Enhancement	A-9			94,085.00		
Law Enforcement Officers Training and Equipment Fund	A-9			17,277.00		
Multi-Jurisdictional Narcotics Enforcement Task Program	A-9			56,189.00		
Juvenile Accountability Incentive Block Grant	A-9			10,072.00		
Victim Assistance Supplement (VOCA)	A-9		12,194.00	12,194.00		
Insurance Fraud Reimbursement '09	A-9		248,999.00	248,999.00		
Family Court	A-9			144,481.00		
State/Community Partnership Program- Management Grant	A-9			55,550.00		
State/Community Partnership Program- Service Grant	A-9			188,385.00		
Victim Assistance Program (VOCA)	A-9		106,965.00	106,965.00		
SANE/SART	A-9		63,234.00	63,234.00		
Local Law Enforcement Block Grant	A-9		5,360.00	5,360.00		
Drunk Driving Enforcement Fund	A-9			25,000.00		
Child Passenger Safety	A-9			3,000.00		
Juvenile Detention Alternatives Initiative - Innovations	A-9			120,000.00		
Stop Violence Against Women	A-9		11,475.00	11,475.00		
Local Arts Program	A-9		68,904.00	68,904.00		
Retired Senior Volunteer Program	A-9			49,566.00		
Workforce Investment Act - Stimulus Youth Employment & Training	A-9			3,163,843.00		
Workforce Investment Act - ARRA	A-9		525,520.00	525,520.00		
2013 Special Election Fund for Office of US Senate	A-24			669,915.00		
Section 5317 New Freedom Capital Agreement	A-9			339,013.00		
Consecration Resources Inc. - 3M Project	A-9			94,067.70		
Traumatic Loss Interventions for Youth	A-9			12,000.00		
Rocky Hill Health Services	A-9		11,924.00	11,924.00		
Far Hills Health Services	A-9		12,484.00	12,484.00		
Franklin Township Senior Citizen Transportation	A-9			63,492.37		
Somerset Hills Adult Day Care	A-9			49,000.00		
ARC Transportation	A-9			392,992.00		
Bedminster Health Services	A-9		55,829.00	55,829.00		
North Plainfield Health Services	A-9		115,416.00	115,416.00		
Warren Township Senior Citizen Transportation	A-9			17,368.00		
Franklin Health Services	A-9		592,825.00	592,825.00		
Raritan Health Services	A-9			62,761.48		
Manville Health Services	A-9			72,831.52		
Somerville Health Services	A-9			101,412.50		
Parents as Teachers	A-9		25,600.00	25,600.00		
Montgomery Twp Transportation	A-9			68,228.00		
National Association of County Health Officers (NACCHO)	A-9			4,000.00		
NJDOT Raritan River Greenway/Bikeway	A-9			350,000.00		
Mental Health Transformation	A-9		327,208.00	654,416.00		
Manville High School Milling and Resurfacing	A-9		250,000.00	250,000.00		
Interoperable Emergency Communication	A-9		2,000.00	2,000.00		
Hazardous Discharge Site Remediation	A-9			75,284.00		
State Aid - Community Mental Service Act	A-8		500,000.00	593,433.86	93,433.86	
Shared Services Revenues	A-8		1,190,000.00	1,552,426.66	362,426.66	
State Reimbursement of Election Expenses	A-8		175,000.00	237,254.00	62,254.00	
Increased Fees as a Result of Chapter 370:						
County Clerk	A-8		850,000.00	1,501,569.50	651,569.50	
County Surrogate	A-8		75,000.00	75,000.00		
Sheriff	A-8		20,000.00	169,761.02	149,761.02	
Pension Reimbursement	A-8		886,000.00	886,000.00		
Debt Service Reimbursement	A-8		274,000.00	274,000.00		
	A-1	\$	35,872,805.00	\$ 15,878,915.80	\$ 53,406,614.37	\$ 1,654,893.57
Amount to be Raised by Taxation						
County Purpose Tax	A-7:A-1	\$	174,280,456.00	\$ 174,280,456.00	\$	
Budget Totals		\$	226,209,460.00	\$ 15,878,915.80	\$ 243,743,269.37	\$ 1,654,893.57
Non-Budget Revenue	A-1:A-2				6,597,941.52	6,597,941.52
		\$	226,209,460.00	\$ 15,878,915.80	\$ 250,341,210.89	\$ 8,252,835.09

COUNTY OF SOMERSET

CURRENT FUND

STATEMENT OF REVENUES - REGULATORY BASIS

YEAR ENDED DECEMBER 31, 2013

	<u>REF.</u>	
Guidance Center	A-8	\$ 1,391,693.98
Less: Refunds	A-4	<u>7,908.99</u>
	A-2	<u>\$ 1,383,784.99</u>
Sheriff	A-8	\$ 270,589.97
Less: Transfer to Trust	A-4	<u>18,282.00</u>
	A-2	<u>\$ 252,307.97</u>
<u>MISCELLANEOUS REVENUE NOT ANTICIPATED</u>		
Adjuster Fees		\$ 5,727.62
Added Taxes Per Chapter 397, P.L. 1941		872,990.17
Prior Year Refunds		1,020.63
Non Refundable Inspections		110,127.35
Bail Bond Forfeitures		63,825.00
Telephone Commission		86,700.66
Debt Service - State of NJ		1,827,606.67
Sale of County Property		183,943.81
Damage to County Property		74,262.68
Fringe Benefits		1,032,175.80
Prosecutors Administration Reimbursements		56,579.59
Miscellaneous		356,229.21
Rent of Somerset County Property		135,580.19
Fines Probation Title 40		3,480.40
Construction Appeals		2,300.00
Land Development Digital Submit		52,558.00
Soil Conservation Reimbursement		158,079.00
Transportation Services		1,638.78
Office on Aging - Meals		104,845.73
Hunterdon County College Debt		425,271.12
Family Crisis Intervention		4,582.00
Court Reimbursement		235,756.31
Jail Processing Fees		55,151.81
Indirect Costs		191,484.15
Vending Machine Fees		8,271.80
Care and Maintenance Contribution		184,150.27
Social Security Administration Wires		9,600.00
Joint Insurance Fund Dividends		410,148.00
Sale of Maps and Documents		307.50
Sheriff's Office		<u>59,162.56</u>
	A-4	\$ 6,713,556.81
Less: Refunds	A-4	<u>115,615.29</u>
	A-2	<u>\$ 6,597,941.52</u>

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

COUNTY OF SOMERSET

CURRENT FUND

STATEMENT OF EXPENDITURES - REGULATORY BASIS

YEAR ENDED DECEMBER 31, 2013

	APPROPRIATIONS		EXPENDED		CANCELED
	BUDGET	BUDGET AFTER MODIFICATION	PAID OR CHARGED	RESERVED	
<u>GENERAL GOVERNMENT</u>					
Administrative and Executive:					
Board of Chosen Freeholders:					
Salaries and Wages	\$ 112,720.00	\$ 112,720.00	\$ 110,510.00	\$ 2,210.00	\$
County Administrator's Office:					
Salaries and Wages	431,683.00	431,683.00	429,976.72	1,706.28	
Other Expenses	250,902.00	150,902.00	74,885.01	76,016.99	
Clerk of the Board:					
Salaries and Wages	195,090.00	205,590.00	205,282.50	307.50	
Other Expenses	47,143.00	36,643.00	34,580.66	2,062.34	
Public Information Office:					
Salaries and Wages	498,055.00	498,055.00	486,971.20	11,083.80	
Other Expenses	75,950.00	75,950.00	62,675.47	13,274.53	
Telephone Service:					
Salaries and Wages	98,660.00	98,660.00	96,839.00	1,821.00	
Other Expenses	442,677.00	512,677.00	473,820.04	38,856.96	
Records Management:					
Salaries and Wages	234,582.00	234,582.00	230,893.70	3,688.30	
Other Expenses	73,936.00	73,936.00	69,223.91	4,712.09	
Department of Finance:					
Data Processing Department:					
Salaries and Wages	1,324,258.00	1,332,258.00	1,331,810.58	447.42	
Other Expenses	59,801.00	51,801.00	47,460.78	4,340.22	
County Treasurer's Office:					
Salaries and Wages	1,001,681.00	1,041,681.00	1,034,731.05	6,949.95	
Other Expenses	114,753.00	194,753.00	167,143.45	27,609.55	
Audit Fee	125,000.00	125,000.00		125,000.00	
Bond Registration Fees-Chapter 243-Law of 1983	2,500.00	2,500.00		2,500.00	
Legal Department:					
County Counsel:					
Other Expenses	1,087,300.00	1,012,300.00	730,039.30	282,260.70	
Labor Negotiations	170,000.00	170,000.00	147,909.49	22,090.51	
Police Academy:					
Salaries and Wages	129,289.00	129,289.00	129,288.59	0.41	
County Adjuster's Office:					
Salaries and Wages	217,872.00	217,872.00	210,755.61	7,116.39	
Other Expenses	151,761.00	151,761.00	99,873.26	51,887.74	
Personnel Office:					
Salaries and Wages	648,240.00	655,240.00	654,621.54	618.46	
Other Expenses	247,652.00	240,652.00	168,899.99	71,752.01	
Veteran's Services:					
Salaries and Wages	105,760.00	105,760.00	105,760.00		
Other Expenses	16,046.00	16,046.00	12,297.51	3,748.49	
County Clerk:					
Salaries and Wages	942,995.00	942,995.00	890,690.68	52,304.32	
Other Expenses	89,417.00	89,417.00	75,002.59	14,414.41	
Prosecutor's Office:					
Salaries and Wages	10,430,242.00	10,600,242.00	10,464,488.84	135,753.16	
Other Expenses	1,019,704.00	869,704.00	734,572.71	135,131.29	
Purchasing Department:					
Salaries and Wages	408,680.00	408,680.00	408,680.00		
Other Expenses	31,000.00	31,000.00	11,372.74	19,627.26	
Facilities and Services:					
Salaries and Wages	1,900,410.00	1,700,410.00	1,604,458.92	95,951.08	
Other Expenses	6,799,069.00	6,649,069.00	6,510,883.65	138,185.35	
Library Expense - Reimbursement to Bridgewater:					
Joint Facility	335,450.00	335,450.00	335,449.50	0.50	
Industrial and Economic Development (R.S. 40:23-5.1):					
Salaries and Wages	94,415.00	94,415.00	94,415.00		
Other Expenses	255,246.00	255,246.00	255,246.00		
Contribution to Soil Conservation District (R.S. 4:24-22 (I)):					
Salaries and Wages	203,196.00	203,196.00	186,746.00	16,450.00	
Other Expenses	450.00	450.00		450.00	
Insurance:					
Group Insurance Plan for Employees	21,500,000.00	21,500,000.00	15,341,347.19	6,158,652.81	
Other Insurance Premiums	5,881,337.00	5,881,337.00	5,872,638.57	8,698.43	
Reserve for Sick and Vacation Pay	150,000.00	150,000.00		150,000.00	
TOTAL GENERAL GOVERNMENT	\$ 57,904,922.00	\$ 57,589,922.00	\$ 49,902,241.75	\$ 7,687,680.25	\$

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

COUNTY OF SOMERSET
CURRENT FUND
STATEMENT OF EXPENDITURES- REGULATORY BASIS
YEAR ENDED DECEMBER 31, 2013

	<u>APPROPRIATIONS</u>		<u>EXPENDED</u>		<u>CANCELED</u>
	<u>BUDGET</u>	<u>BUDGET AFTER MODIFICATION</u>	<u>PAID OR CHARGED</u>	<u>RESERVED</u>	
<u>JUDICIARY</u>					
County Surrogate:					
Salaries and Wages	\$ 390,158.00	\$ 390,158.00	\$ 383,154.52	\$ 7,003.48	\$
Other Expenses	38,600.00	38,600.00	24,443.73	14,156.27	
	<u>428,758.00</u>	<u>428,758.00</u>	<u>407,598.25</u>	<u>21,159.75</u>	
<u>TOTAL JUDICIARY</u>	<u>\$ 428,758.00</u>	<u>\$ 428,758.00</u>	<u>\$ 407,598.25</u>	<u>\$ 21,159.75</u>	
 <u>REGULATION</u>					
Sheriff's Office:					
Salaries and Wages	\$ 6,787,781.00	\$ 6,792,781.00	\$ 6,683,091.03	\$ 109,689.97	\$
Other Expenses	216,495.00	216,495.00	204,203.24	12,291.76	
Board of Taxation:					
Salaries and Wages	244,460.00	244,460.00	228,043.54	16,416.46	
Other Expenses	198,660.00	198,660.00	189,719.89	8,940.11	
County Medical Examiner:					
Other Expenses	695,000.00	756,000.00	461,123.65	294,876.35	
Board of Elections:					
Salaries and Wages	646,434.00	646,434.00	605,179.33	41,254.67	
Other Expenses (NJSA-40A: +\$669,915)	579,385.00	1,249,300.00	1,173,610.74	75,689.26	
Election - County Clerk:					
Salaries and Wages	77,556.00	77,556.00	43,639.88	33,916.12	
Other Expenses	170,228.00	170,228.00	153,549.32	16,678.68	
Emergency Management:					
Salaries and Wages	138,866.00	141,866.00	140,386.93	1,479.07	
Other Expenses	72,570.00	69,570.00	50,677.76	18,892.24	
County Public Safety Radio:					
Salaries and Wages	2,877,587.00	2,807,587.00	2,737,952.74	69,634.26	
Other Expenses	915,700.00	1,035,700.00	1,028,200.14	7,499.86	
County Planning Board (R.S. 40:27:3):					
Salaries and Wages	1,016,391.00	1,016,391.00	990,095.11	26,295.89	
Other Expenses	162,679.00	162,679.00	93,986.66	68,692.34	
Office of Consumer Affairs:					
Salaries and Wages	4,262.00	4,262.00	4,262.00		
Other Expenses	50.00	50.00	50.00		
Weights and Measures:					
Salaries and Wages	4,221.00	4,221.00	4,221.00		
Construction Board of Appeals:					
Other Expenses	3,000.00	3,000.00	342.51	2,657.49	
	<u>14,811,325.00</u>	<u>15,597,240.00</u>	<u>14,792,335.47</u>	<u>804,904.53</u>	
<u>TOTAL REGULATION</u>	<u>\$ 14,811,325.00</u>	<u>\$ 15,597,240.00</u>	<u>\$ 14,792,335.47</u>	<u>\$ 804,904.53</u>	
 <u>ROADS AND BRIDGES</u>					
County Funds:					
Vehicle Maintenance:					
Salaries and Wages	\$ 1,364,526.00	\$ 1,374,526.00	\$ 1,374,526.00	\$	\$
Miscellaneous - Other Expenses	665,776.00	655,776.00	537,820.55	117,955.45	
Other Expenses - Gasoline	1,470,405.00	1,920,405.00	1,914,661.98	5,743.02	
Roads:					
Salaries and Wages	2,805,814.00	3,355,814.00	3,354,491.46	1,322.54	
Other Expenses	629,098.00	629,098.00	148,336.67	480,761.33	
Bridges:					
Salaries and Wages	1,238,074.00	1,238,074.00	1,172,595.93	65,478.07	
Other Expenses	41,325.00	41,325.00	17,309.54	24,015.46	
Engineering Department:					
Salaries and Wages	3,070,304.00	2,436,304.00	2,377,409.40	58,894.60	
Other Expenses	303,881.00	173,881.00	160,179.08	13,701.92	
	<u>11,589,203.00</u>	<u>11,825,203.00</u>	<u>11,057,330.61</u>	<u>767,872.39</u>	
<u>TOTAL ROADS AND BRIDGES</u>	<u>\$ 11,589,203.00</u>	<u>\$ 11,825,203.00</u>	<u>\$ 11,057,330.61</u>	<u>\$ 767,872.39</u>	
 <u>CORRECTIONAL AND PENAL</u>					
Jail:					
Salaries and Wages	\$ 13,674,071.00	\$ 13,674,071.00	\$ 13,578,757.39	\$ 95,313.61	\$
Other Expenses	1,741,276.00	1,741,276.00	1,370,435.62	370,840.38	
Youth Receiving Center:					
Salaries and Wages	246,602.00	246,602.00	216,275.32	30,326.68	
Other Expenses	941,106.00	941,106.00	849,199.79	91,906.21	
	<u>16,603,055.00</u>	<u>16,603,055.00</u>	<u>16,014,668.12</u>	<u>588,386.88</u>	
<u>TOTAL CORRECTIONAL AND PENAL</u>	<u>\$ 16,603,055.00</u>	<u>\$ 16,603,055.00</u>	<u>\$ 16,014,668.12</u>	<u>\$ 588,386.88</u>	

COUNTY OF SOMERSET

CURRENT FUND

STATEMENT OF EXPENDITURES- REGULATORY BASIS

YEAR ENDED DECEMBER 31, 2013

	APPROPRIATIONS		EXPENDED		CANCELED
	BUDGET	BUDGET AFTER MODIFICATION	PAID OR CHARGED	RESERVED	
<u>HEALTH AND WELFARE</u>					
Crippled Children	\$ 77,750.00	\$ 77,750.00	\$ 77,749.00	\$ 1.00	\$
Mental Health Board (R.S. 30:9A-3):					
Salaries and Wages	795,749.00	795,749.00	740,915.23	54,833.77	
Other Expenses	1,458,435.00	1,458,435.00	1,256,698.83	201,736.17	
Mental Health Program (R.S. 40:5-2.9):					
Salaries and Wages	4,365,065.00	4,365,065.00	4,224,386.63	140,678.37	
Other Expenses	1,056,093.00	1,056,093.00	860,542.03	195,550.97	
Maintenance of Patients in State and Other Institutions for Mental Diseases:					
State Share	10,956,822.00	10,956,822.00	10,956,822.00		
County Social Services Board:					
Administration	6,568,869.00	6,568,869.00	6,548,552.10	20,316.90	
Assistance for Dependent Children	251,578.00	251,578.00	251,578.00		
Supplemental Security Income	726,808.00	726,808.00	726,808.00		
New Jersey Bureau of Children's Services	1,107,985.00	1,107,985.00	1,107,985.00		
Somerset County Transportation Department:					
Salaries and Wages	3,608,767.00	3,608,767.00	3,113,998.28	494,768.72	
Other Expenses	168,860.00	168,860.00	165,437.32	3,422.68	
Aid to Somerset Home for Temporarily Displaced Dependent Children	150,000.00	150,000.00	148,010.04	1,989.96	
Aid to Somerset County Unit of New Jersey Association of Retarded Citizens (R.S.40:23-8.11)	66,077.00	66,077.00	66,077.00		
Health Department:					
Salaries and Wages	267,831.00	267,831.00	266,985.80	845.20	
Other Expenses	222,772.00	222,772.00	131,886.68	90,885.32	
Solid Waste Planning:					
Salaries and Wages	140,098.00	140,098.00	139,498.00	600.00	
Other Expenses					
Aid to Day Care Centers (Contractual): (R.S. 40:23-8.9)	337,250.00	337,250.00	337,250.00		
County Support (Federal Home Program):					
Other Expenses	9,495.00	9,495.00	4,084.23	5,410.77	
Aid to Volunteer Ambulance and Rescue Squads (R.S. 40:5-2)	68,000.00	68,000.00	68,000.00		
Family Crisis Intervention:					
Salaries and Wages	619,074.00	619,074.00	561,319.49	57,754.51	
Other Expenses	21,810.00	21,810.00	4,821.59	16,988.41	
Somerset County Recycling:					
Salaries and Wages	2,064,161.00	2,064,161.00	2,040,735.78	23,425.22	
Other Expenses	71,237.00	71,237.00	9,348.86	61,888.14	
<u>TOTAL HEALTH AND WELFARE</u>	<u>\$ 35,180,586.00</u>	<u>\$ 35,180,586.00</u>	<u>\$ 33,809,489.89</u>	<u>\$ 1,371,096.11</u>	<u>\$</u>
<u>EDUCATIONAL</u>					
Office County Superintendent of Schools:					
Salaries and Wages	\$ 217,141.00	\$ 217,141.00	\$ 216,640.00	\$ 501.00	\$
Other Expenses	20,257.00	20,257.00	11,049.89	9,207.11	
Vocational Schools:	10,758,956.00	10,758,956.00	10,758,956.00		
County Extension Service - Rutgers Cooperative Extension:					
Salaries and Wages	528,737.00	528,737.00	477,381.48	51,355.52	
Other Expenses	190,277.00	190,277.00	189,658.07	618.93	
Cultural and Heritage Commission:					
Salaries and Wages	120,785.00	120,785.00	105,904.56	14,880.44	
Other Expenses	13,087.00	13,087.00	10,510.33	2,576.67	
County College	9,180,456.00	9,180,456.00	9,180,456.00		
Reimbursement for Residents Attending Out-of-County:					
Two Year College	180,000.00	180,000.00	150,429.43	29,570.57	
Fire School:					
Salaries and Wages	185,087.00	185,087.00	185,087.00		
Other Expenses	84,631.00	134,631.00	117,216.92	17,414.08	
<u>TOTAL EDUCATIONAL</u>	<u>\$ 21,479,414.00</u>	<u>\$ 21,529,414.00</u>	<u>\$ 21,403,289.68</u>	<u>\$ 126,124.32</u>	<u>\$</u>
<u>RECREATIONAL</u>					
Park Commission (R.S. 40:37-95.1)	\$ 8,000,000.00	\$ 8,000,000.00	\$ 8,000,000.00	\$	\$
<u>TOTAL RECREATIONAL</u>	<u>\$ 8,000,000.00</u>	<u>\$ 8,000,000.00</u>	<u>\$ 8,000,000.00</u>	<u>\$</u>	<u>\$</u>

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

COUNTY OF SOMERSET

CURRENT FUND

STATEMENT OF EXPENDITURES - REGULATORY BASIS

YEAR ENDED DECEMBER 31, 2013

	APPROPRIATIONS		EXPENDED		CANCELED
	BUDGET	BUDGET AFTER MODIFICATION	PAID OR CHARGED	RESERVED	
STATE AND FEDERAL PROGRAMS OFF-SET BY REVENUES					
New Jersey Department of Community Affairs:					
Office on Aging Title III - Area Plan	\$ 1,155,109.00	\$ 1,155,109.00	\$ 822,291.94	\$ 332,817.06	\$
Somerset County Nutrition Title IIIB, IIIC-2 and D	1,766,858.00	1,766,858.00	1,715,824.36	51,033.64	
Department of Health and Senior Services:					
Local Core Capacity for Public Hlth Emrg. Ppd. Grant (NJSA-40A: +\$330,715)		330,715.00	330,715.00		
Family Caregiver	142,436.00	142,436.00	142,436.00		
Adult Protective Services (NJSA-40A: +\$110,165)		110,165.00	110,165.00		
Comprehensive Cancer Coalition (NJSA-40A: +\$130,800)		130,800.00	130,800.00		
Care Coordination	23,810.00	23,810.00	23,810.00		
SHIP (NJSA-40A: +\$29,000)		29,000.00	29,000.00		
State Home Delivered Meals	15,851.00	15,851.00	15,851.00		
Social Services Block Grant	297,344.00	297,344.00	297,344.00		
Medicaid Match	11,454.00	11,454.00	11,454.00		
Hazardous Discharge Site Remediation (NJSA-40A: +\$75,284)		75,284.00	75,284.00		
Right to Know (NJSA-40A: +\$5,816)	5,816.00	11,632.00	11,632.00		
Tuberculosis Control Program (NJSA-40A: +\$79,086)		79,086.00	79,086.00		
Governors Council on Alcoholism and Drug Abuse:					
Alliance to Prevent Alcoholism and Drug Abuse	314,549.00	314,549.00	314,549.00		
New Jersey Division of Mental Health Services:					
Mental Health Homeless - PATH	124,992.00	124,992.00	124,992.00		
Psychiatric Advanced Nurse Practitioner	166,434.00	166,434.00	166,434.00		
Bilingual Clinician	75,000.00	75,000.00	75,000.00		
Department of Human Services:					
Support Employment Program (COLA)	159,817.00	159,817.00	159,817.00		
DYFS, Escort Transportation	38,001.00	38,001.00	38,001.00		
Family Crisis Intervention Unit	30,353.00	30,353.00	30,353.00		
CIACC (10ASTC)	38,359.00	38,359.00	38,359.00		
Youth Case Manager	118,374.00	118,374.00	118,374.00		
Social Services for Homeless	168,120.00	168,120.00	168,120.00		
Personal Attendant Services (NJSA-40A: +\$57,885.80)		57,885.80	57,885.80		
Human Services Planning and Implementation	69,373.00	69,373.00	69,373.00		
PESS Expansion	1,087,241.00	1,087,241.00	1,087,241.00		
Comprehensive Alcohol and Drug Abuse Ch. 51 Funding	496,733.00	496,733.00	496,733.00		
Social Services for the Homeless - SHRAP (NJSA-40A: +\$108,000)		108,000.00	108,000.00		
Family Development Special Initiative (NJSA-40A: +\$42,271)		42,271.00	42,271.00		
New Jersey Transit Corporation:					
Senior Citizen and Disabled Transportation (NJSA-40A: +\$715,512)		715,512.00	715,512.00		
Community Shuttle (SCOOT) (NJSA-40A: +\$200,000)		200,000.00	200,000.00		
Section 5311 Non-Urbanized Area Formula Program	103,491.00	103,491.00	103,491.00		
New Jersey Dept. of Environmental Protection and Energy:					
Clean Communities Program (NJSA-40A: +\$71,497.67)		71,497.67	71,497.67		
County Environmental Health Act (NJSA-40A: +\$80,000)	173,630.00	253,630.00	253,630.00		
Solid Waste Services Tax Fund (NJSA-40A: +\$225,500)		225,500.00	225,500.00		
New Jersey Agricultural Development Committee:					
Open Space (NJSA-40A: +\$94,067.70)		94,067.70	94,067.70		
New Jersey Department of Law and Public Safety:					
Victim Assistance Program	106,965.00	106,965.00	106,965.00		
Insurance Fraud Reimbursement	248,999.00	248,999.00	248,999.00		
Juvenile Accountability Incentive Block Grant (NJSA-40A: +\$10,072)		10,072.00	10,072.00		
Match	1,119.00	1,119.00	1,119.00		
Juvenile Detention Alternatives Initiative-Innovations (NJSA-40A: +\$120,000)		120,000.00	120,000.00		
Multi-Narcotics Task Force (NJSA-40A: +\$56,189)		56,189.00	56,189.00		
Law Enfor. Officers Training and Equipment Fund (NJSA-40A: +\$17,277)		17,277.00	17,277.00		
State/Community Partnership (Program Services) (NJSA-40A: +\$188,385)		188,385.00	188,385.00		
State/Community Partnership (Program Management) (NJSA-40A: +\$55,550)		55,550.00	55,550.00		
DYFS Family Court (NJSA-40A: +\$144,481)		144,481.00	144,481.00		
Victim Assistance Supplement	12,194.00	12,194.00	12,194.00		
Drunk Driving Enforcement Fund (NJSA-40A: +\$25,000)		25,000.00	25,000.00		
Child Passenger Safety (NJSA-40A: +\$3,000)		3,000.00	3,000.00		

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

COUNTY OF SOMERSET

CURRENT FUND

STATEMENT OF EXPENDITURES- REGULATORY BASIS

YEAR ENDED DECEMBER 31, 2013

	APPROPRIATIONS		EXPENDED		CANCELED
	BUDGET	BUDGET AFTER MODIFICATION	PAID OR CHARGED	RESERVED	
STATE AND FEDERAL PROGRAMS					
<u>OFF-SET BY REVENUES (CONTINUED)</u>					
New Jersey Department of Law and Public Safety (Continued):					
Local Law Enforcement Block Grant	\$ 5,360.00	\$ 5,360.00	\$ 5,360.00	\$	\$
SANE/SART	63,234.00	63,234.00	63,234.00		
Stop Violence Against Women	11,475.00	11,475.00	11,475.00		
US Department of Justice:					
State Criminal Alien Grant	153,104.00	153,104.00	153,104.00		
University of Medicine & Dentistry of New Jersey:					
Traumatic Loss Coalition Youth Project (NJSA-40A: +\$12,000)		12,000.00	12,000.00		
NJ Department of Transportation:					
ARC Transportation (NJSA-40A: +\$392,992)		392,992.00	392,992.00		
Comprehensive Highway Traffic (NJSA-40A: +\$156,390)		156,390.00	156,390.00		
Local Bridges Future Needs Program - Pleasant Run (NJSA-40A: +\$1,000,000)		1,000,000.00	1,000,000.00		
New Centre Road	490,948.00	490,948.00	490,948.00		
North Bridge/Cliff St.	174,779.00	174,779.00	174,779.00		
Highway Rail Grade Crossing (NJSA-40A: +\$160,960.59)		160,960.59	160,960.59		
North Jersey Transportation Planning Authority:					
Sub-Regional Transportation Planning Program (NJSA-40A: +\$59,866)		59,866.00	59,866.00		
Rte. 22/Chimney Rock Road (NJSA-40A: +\$839,404)	983,233.00	1,822,637.00	1,822,637.00		
Local Safety Improvement Program 2014 (NJSA-40A: +\$400,000)		400,000.00	400,000.00		
High Risk Rural Roads - Burnt Mills Road CR (NJSA-40A: +\$3,564,000)		3,564,000.00	3,564,000.00		
Sub-Regional Studies Phase 2 (NJSA-40A: +\$240,000)		240,000.00	240,000.00		
River Road CR625	300,000.00	300,000.00	300,000.00		
Local Safety Program - Promenade Blvd. CR685	450,000.00	450,000.00	450,000.00		
Local Safety Program - Chimney Rock Road (NJSA-40A: +\$311,000)		311,000.00	311,000.00		
NJ Transportation Trust Fund Authority Act:					
NJ DOT County Aid	2,532,500.00	2,532,500.00	2,532,500.00		
New Jersey Motor Vehicle Commission:					
Law Enforcement Agency Security Enhancement (NJSA-40A: +\$94,085)		94,085.00	94,085.00		
National Association of County & City Health Officials:					
NACCHO Medical Reserve Corps (NJSA-40A: +\$4,000)		4,000.00	4,000.00		
New Jersey Department of State:					
Warren Township: Senior Citizen Transportation 09 (NJSA-40A: +\$17,368)		17,368.00	17,368.00		
Franklin Township: Senior Citizen Transportation (NJSA-40A: +\$63,492.37)		63,492.37	63,492.37		
Somerset Hills Adult Day Care Center (NJSA-40A: +\$49,000)		49,000.00	49,000.00		
North Plainfield Health Services	115,416.00	115,416.00	115,416.00		
Bedminster Health Services	55,829.00	55,829.00	55,829.00		
Far Hills Health Services	12,484.00	12,484.00	12,484.00		
Rocky Hill Health Services	11,924.00	11,924.00	11,924.00		
Franklin Health Services	592,825.00	592,825.00	592,825.00		
Raritan Health Services (NJSA-40A: +\$62,761.48)		62,761.48	62,761.48		
Manville Health Services (NJSA-40A: +\$72,831.52)		72,831.52	72,831.52		
Somerville Health Services (NJSA-40A: +\$101,412.50)		101,412.50	101,412.50		
Mental Health Transformation (NJSA-40A: +\$327,208)	327,208.00	654,416.00	654,416.00		
Parents as Teachers	25,600.00	25,600.00	25,600.00		
Montgomery Twp Transportation (NJSA-40A: +\$68,228)		68,228.00	68,228.00		
NJ Division of Children & Families:					
YIP Community Development Fund (NJSA-40A: +\$128,689)		128,689.00	128,689.00		
NJ Office of Homeland Security & Preparedness:					
State Homeland Security Grant Program (NJSA-40A: +\$177,336.17)		177,336.17	177,336.17		
NJ Council on the Arts:					
Local Arts Program	68,904.00	68,904.00	68,904.00		
Corporation for National Community Service:					
Retired Senior Volunteer Program (NJSA-40A: +\$49,566)	12,629.00	62,195.00	62,195.00		
Match	25,248.00	25,248.00	25,248.00		
New Jersey Department of Labor and Workforce Development:					
Workforce Invest. Act 2010 (NJSA-40A: +\$3,163,843)		3,163,843.00	3,163,843.00		
Workforce Invest. Act Stim. Adult & Disloc. Workers	525,520.00	525,520.00	525,520.00		
Department of Military and Veterans Affairs:					
Veterans Transportation Grant (NJSA-40A: +\$28,000)		28,000.00	28,000.00		
Manville High School Milling and Resurfacing	250,000.00	250,000.00	250,000.00		
Interoperable Emergency Communication	2,000.00	2,000.00	2,000.00		
NJDOT Raritan River Greenway/Bikeway (NJSA-40A: +\$350,000)		350,000.00	350,000.00		
Section 5317 - New Freedom Capital Agreement (NJSA-40A: +\$339,013)		339,013.00	339,013.00		
Matching Funds for Grants	111,004.00	111,004.00		111,004.00	
TOTAL STATE AND FEDERAL PROGRAMS					
<u>OFF-SET BY REVENUES</u>	\$ 14,253,646.00	\$ 29,462,646.80	\$ 28,967,792.10	\$ 494,854.70	\$

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

COUNTY OF SOMERSET

CURRENT FUND

STATEMENT OF EXPENDITURES- REGULATORY BASIS

YEAR ENDED DECEMBER 31, 2013

	APPROPRIATIONS		EXPENDED		CANCELED
	BUDGET	BUDGET AFTER MODIFICATION	PAID OR CHARGED	RESERVED	
TOTAL OPERATIONS	\$ 180,250,909.00	\$ 196,216,824.80	\$ 184,354,745.87	\$ 11,862,078.93	\$
Contingent	\$ 100,000.00	\$ 100,000.00		\$ 100,000.00	\$
TOTAL OPERATIONS INCLUDING CONTINGENT	\$ 180,350,909.00	\$ 196,316,824.80	\$ 184,354,745.87	\$ 11,962,078.93	\$
CAPITAL IMPROVEMENTS					
Capital Improvement Fund	6,405,000.00	6,405,000.00	6,405,000.00		\$
Purchase of Office and Other Equipment	600,000.00	460,000.00	380,615.54	79,384.46	
TOTAL CAPITAL IMPROVEMENTS	\$ 7,005,000.00	\$ 6,865,000.00	\$ 6,785,615.54	\$ 79,384.46	\$
DEBT SERVICE					
Payment of Bond Principal:					
County College Bonds	\$ 3,070,001.00	\$ 3,070,002.00	\$ 3,070,000.00		\$ 2.00
Other Bonds	11,946,686.00	11,946,686.00	11,946,685.00		1.00
Interest on Bonds:					
County College Bonds	585,215.00	585,214.00	585,213.34		0.66
Other Bonds	2,571,668.00	2,571,667.00	2,571,666.10		0.90
Interest on Notes:					
Somerset County Obligations	511,955.00	511,955.00	511,954.05		0.95
Capital Lease Program Obligations:					
Loan Repayments for Principal and Interest	853,325.00	853,325.00	853,325.00		
TOTAL DEBT SERVICE	\$ 19,538,850.00	\$ 19,538,849.00	\$ 19,538,843.49	\$	\$ 5.51
DEFERRED CHARGES					
Special Emergency Auth. - 5 Years	\$ 2,333,465.00	\$ 2,333,465.00	\$ 2,333,465.00		\$
TOTAL DEFERRED CHARGES	\$ 2,333,465.00	\$ 2,333,465.00	\$ 2,333,465.00		\$
Contributions to:					
Public Employees Retirement System	\$ 7,464,005.00	\$ 7,464,005.00	\$ 7,464,005.00		\$
Police and Fire Retirement System	4,173,437.00	4,173,437.00	4,173,437.00		
DCRP/Other	50,000.00	103,000.00	95,081.63	7,918.37	
Social Security (A.A.S.I.)	5,293,794.00	5,293,795.00	5,145,201.30	148,593.70	
TOTAL STATUTORY EXPENDITURES	\$ 16,981,236.00	\$ 17,034,237.00	\$ 16,877,724.93	\$ 156,512.07	\$
TOTAL DEFERRED CHARGES AND STATUTORY EXPENDITURES	\$ 19,314,701.00	\$ 19,367,702.00	\$ 19,211,189.93	\$ 156,512.07	\$
TOTAL GENERAL APPROPRIATIONS	\$ 226,209,460.00	\$ 242,088,375.80	\$ 229,890,394.83	\$ 12,197,975.46	\$ 5.51
	REF.	A-2	A-1	A:A-1	
Budget	A-3	\$ 226,209,460.00			
Appropriation by 40A:4-87	A-2	15,878,915.80			
		\$ 242,088,375.80			
Reserve for Grants Appropriated	A-10		\$ 26,390,679.80		
Deferred Charges	A-25		2,333,465.00		
Encumbrances Payable	A-18		81,359,642.78		
Disbursements	A-4		131,026,427.80		
			\$ 241,110,215.38		
Less: Appropriation Refunds	A-4		11,219,820.55		
			\$ 229,890,394.83		

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

THIS PAGE INTENTIONALLY LEFT BLANK

TRUST FUND

"B"

COUNTY OF SOMERSET

TRUST FUND

BALANCE SHEETS - REGULATORY BASIS

	<u>REF.</u>	<u>BALANCE DECEMBER 31, 2013</u>	<u>BALANCE DECEMBER 31, 2012</u>
<u>ASSETS</u>			
Trust-Other Fund:			
Cash		\$ 20,696,465.37	\$ 20,915,978.44
Investments		2,500,000.00	2,500,000.00
	B-1	<u>\$ 23,196,465.37</u>	<u>\$ 23,415,978.44</u>
Housing and Community Development Act Grant Receivable	B-2	\$ 3,677,811.50	\$ 4,298,829.27
	B	<u>\$ 26,874,276.87</u>	<u>\$ 27,714,807.71</u>
Library Fund:			
Cash	B:B-1	\$ 1,723,177.72	\$ 2,154,887.85
Open Space, Recreation, Farmland and Preservation Trust Fund:			
Cash		\$ 9,931,067.07	\$ 10,719,230.24
Investments		27,474,134.72	31,704,386.54
	B:B-1	<u>\$ 37,405,201.79</u>	<u>\$ 42,423,616.78</u>
		<u>\$ 66,002,656.38</u>	<u>\$ 72,293,312.34</u>
<u>LIABILITIES, RESERVES AND FUND BALANCES</u>			
Trust-Other Fund:			
Due Current Fund	B-12	\$	\$ 10.00
Reserve for:			
Housing and Community Development Act	B-3	2,018,363.65	1,863,641.28
Prosecutors Funds	B-6	1,021,313.98	611,113.23
Miscellaneous Reserve Accounts	B-4	20,314,971.12	20,350,917.51
Encumbrances Payable	B-5	3,519,628.12	4,889,125.69
	B	<u>\$ 26,874,276.87</u>	<u>\$ 27,714,807.71</u>
Library Fund:			
Reserve for County Library Expenditures	B:B-7	\$ 1,723,177.72	\$ 2,154,887.85
Open Space, Recreation, Farmland and Preservation Trust Fund:			
Reserve for Open Space, Recreation, Farmland and Preservation Expenditures	B-9	\$ 29,085,575.94	\$ 25,996,536.01
Encumbrances Payable	B-11	8,319,625.85	16,427,080.77
	B	<u>\$ 37,405,201.79</u>	<u>\$ 42,423,616.78</u>
		<u>\$ 66,002,656.38</u>	<u>\$ 72,293,312.34</u>

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

GENERAL CAPITAL FUND

"C"

COUNTY OF SOMERSET

GENERAL CAPITAL FUND

BALANCE SHEETS - REGULATORY BASIS

	<u>REF.</u>	<u>BALANCE DECEMBER 31, 2013</u>	<u>BALANCE DECEMBER 31, 2012</u>
<u>ASSETS</u>			
Cash		\$ 23,417,852.43	\$ 25,371,867.37
Investments		27,141,532.19	28,304,798.19
	C-2:C-3	\$ 50,559,384.62	\$ 53,676,665.56
Deferred Charges to Future Taxation:			
Funded	C-4	173,349,714.15	175,769,815.65
Unfunded	C-5	58,351,629.45	59,251,000.00
Due From State of New Jersey	C-6	230,359.77	230,359.77
Due Grant Fund	C-13	5,312,032.46	6,307,306.07
		\$ <u>287,803,120.45</u>	\$ <u>295,235,147.05</u>
<u>LIABILITIES AND FUND BALANCE</u>			
Serial Bonds Payable	C-9	\$ 171,488,000.00	\$ 173,663,000.00
Green Acres Loan Payable	C-11	1,861,714.15	2,106,815.65
Improvement Authorizations:			
Funded	C-8	27,219,628.41	32,895,884.41
Unfunded	C-8	49,053,864.31	46,613,856.13
Encumbrances Payable	C-10	37,505,973.25	39,001,907.52
Capital Improvement Fund	C-7	290,114.03	244,955.33
Fund Balance	C-1	383,826.30	708,728.01
		\$ <u>287,803,120.45</u>	\$ <u>295,235,147.05</u>

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

COUNTY OF SOMERSET
GENERAL CAPITAL FUND
STATEMENT OF FUND BALANCE - REGULATORY BASIS
YEAR ENDED DECEMBER 31, 2013

	<u>REF.</u>		
Balance, December 31, 2012	C		\$ 708,728.01
Increased by:			
Receipts-Premium on Sale of Bonds	C-2	\$ 360,000.00	
Canceled Ordinances		<u>142,089.66</u>	
			<u>502,089.66</u>
			\$ <u>1,210,817.67</u>
Decreased by:			
Disbursements-Premium Due to State of New Jersey	C-2	\$ 26,991.37	
Improvement Authorizations - Funded	C-8	<u>800,000.00</u>	
			<u>826,991.37</u>
Balance, December 31, 2013	C		\$ <u><u>383,826.30</u></u>

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

THIS PAGE INTENTIONALLY LEFT BLANK

GENERAL FIXED ASSETS ACCOUNT GROUP

"D"

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

	BALANCE DECEMBER <u>31, 2013</u>	BALANCE DECEMBER <u>31, 2012</u>
<u>FIXED ASSETS:</u>		
Land and Land Improvements	\$ 252,592,800.05	\$ 243,113,821.49
Buildings	174,423,720.21	173,967,819.23
Machinery and Equipment	45,604,601.22	43,806,352.32
Construction in Progress	<u>29,444,271.14</u>	<u>28,408,482.31</u>
<u>TOTAL FIXED ASSETS</u>	<u>\$ 502,065,392.62</u>	<u>\$ 489,296,475.35</u>
 <u>RESERVE:</u>		
Investment in Fixed Assets	<u>\$ 502,065,392.62</u>	<u>\$ 489,296,475.35</u>

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

NOTES TO FINANCIAL STATEMENTS

COUNTY OF SOMERSET

NOTES TO FINANCIAL STATEMENTS
YEAR ENDED DECEMBER 31, 2013 AND 2012

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. Reporting Entity

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

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

B. Description of Funds

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

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

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICES (CONTINUED)

B. Description of Funds (Continued)

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

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

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

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

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

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

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

C. Basis of Accounting

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

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

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

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

C. Basis of Accounting (Continued)

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

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

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

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

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

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

C. Basis of Accounting (Continued)

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

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

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

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

D. Basic Financial Statements

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

NOTE 2: CASH AND CASH EQUIVALENTS

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

A. Deposits

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

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

The County of Somerset had the following cash and cash equivalents at December 31, 2013:

	<u>Change Fund</u>	<u>Cash in Bank</u>	<u>Additions</u>	<u>Deletions</u>	<u>Reconciled Balance</u>
Current Fund	\$440.00	\$50,745,183.18	\$696,970.48	\$823,905.84	\$50,618,247.82
Trust Other Fund		23,194,843.06	\$10,344.09	8,721.78	23,196,465.37
Library Trust Fund		1,723,178.28		0.56	1,723,177.72
Open Space Trust Fund		37,405,254.61		52.82	37,405,201.79
General Capital Fund		50,559,964.48		579.86	50,559,384.62
	<u>\$440.00</u>	<u>\$163,628,423.61</u>	<u>\$707,314.57</u>	<u>\$833,260.86</u>	<u>\$163,502,477.32</u>

Custodial Credit Risk-Deposits - Custodial credit risk is the risk that in the event of a bank failure, the deposits may not be returned. The Township does not have a specific deposit policy for custodial credit risk other than those policies that adhere to the requirements of statute. As of December 31, 2013, based upon the coverage provided by FDIC and NJ GUDPA, no amount of the bank balance was exposed to custodial credit risk. Of the cash on balance in the bank \$250,000.00 was covered by Federal Depository Insurance and \$98,056,901.45 was covered by NJ GUDPA. The New Jersey Cash Management Fund is an investment pool and is not insured by either FDIC or GUDPA.

NOTE 2: CASH AND CASH EQUIVALENTS (CONTINUED)

B. Investments

The purchase of investments by the County are strictly limited by the express authority of the New Jersey Local Fiscal Affairs Law, N.J.S.A. 40A:5-15.1. Permitted investments include any of the following type of securities:

1. Bonds or other obligations of the United States of America or obligations guaranteed by the United States of America;
2. Government money market mutual funds which are purchased from an investment company or investment trust which is registered with the Securities and Exchange Commission under the "Investment Company Act of 1940," 15 U.S.C. 80a-1 et seq., and operated in accordance with 17 C.F.R. § 270.2a-7 and which portfolio is limited to U.S. Government securities that meet the definition of an eligible security pursuant to 17 C.F.R. § 270.2a-7 and repurchase agreements that are collateralized by such U.S. Government securities in which direct investment may be made pursuant to paragraphs (1) and (3) of N.J.S.A. 5-15.1. These funds are also required to be rated by a nationally recognized statistical rating organization;
3. Any obligation that a federal agency or a federal instrumentality has issued in accordance with an act of Congress, which security has a maturity date not greater than 397 days from the date of purchase, provided that such obligation bears a fixed rate of interest not dependent on any index or other external factor;
4. Bonds or other obligations of the Local Unit or bonds or other obligations of school districts of which the Local Unit is a part or within which the school district is located;
5. Bonds or other obligations, having a maturity date not more than 397 days from date of purchase, approved by the Division of Investment of the Department of Treasury for investment by Local Units;
6. Local government investment pools that are fully invested in U.S. Government securities that meet the definition of eligible security pursuant to 17 C.F.R. § 270a-7 and repurchase agreements that are collateralized by such U.S. Government securities in which direct investment may be made pursuant to paragraphs (1) and (3) of N.J.S.A. 5-15.1. This type of investment is also required to be rated in the highest category by a nationally recognized statistical rating organization;

NOTE 2: CASH AND CASH EQUIVALENTS (CONTINUED)

B. Investments (Continued)

7. Deposits with the State of New Jersey Cash Management Fund established pursuant to section 1 of P.L. 1977, c.281 (C. 52:18A-90.4); or
8. Agreements for the repurchase of fully collateralized securities if:
 - a. the underlying securities are permitted investments pursuant to paragraphs (1) and (3) of this subsection;
 - b. the custody of collateral is transferred to a third party;
 - c. the maturity of the agreement is not more than 30 days;
 - d. the underlying securities are purchased through a public depository as defined in section 1 of P.L. 1970, c.236 (C. 17:19-41); and
 - e. a master repurchase agreement providing for the custody and security of collateral is executed.

As of December 31, 2013, the County has \$19,012,205.19 on deposit with the New Jersey Cash Management Fund. Based upon limitations set forth by New Jersey Statutes 40A:5-15.1 and existing investment practices of the Investment Council of the New Jersey Cash Management Fund, the County is generally not exposed to credit risks, custodial credit risks, concentration of credit risks and interest rate risks of its investments nor is it exposed to foreign currency risk for its deposits and investments.

In addition, the County has \$68,685,719.73 in investments that are in accordance with the above statute.

NOTE 3: LONG-TERM DEBT

The Local Bond Law, Chapter 40A:2, governs the issuance of bonds to finance general municipal capital expenditures. All bonds are retired in annual installments within the statutory period of usefulness. All bonds issued by the County are general obligation bonds, backed by the full faith and credit of the County. Bond Anticipation Notes, which are issued to temporarily finance capital projects, shall mature and be paid off within ten years or financed by the issuance of bonds.

SUMMARY OF MUNICIPAL DEBT

	<u>YEAR 2013</u>	<u>YEAR 2012</u>	<u>YEAR 2011</u>
Issued:			
General:			
Bonds and Loans- County	\$ 173,349,714.15	\$ 175,769,815.65	\$ 155,920,087.69
Bonds - Guaranteed by County	<u>152,550,027.00</u>	<u>154,945,180.00</u>	<u>169,638,992.00</u>
	325,899,741.15	330,714,995.65	325,559,079.69
Less: Due from State of			
New Jersey	7,741,500.00	8,526,500.00	6,271,500.00
Bonds/Notes Issued by			
Another Public Body			
Guaranteed by			
the County	152,550,027.00	154,945,180.00	169,638,992.00
Bonds to be Paid			
by Open Space			
Trust Funds	61,093,250.00	66,291,565.00	46,148,780.00
Green Acres Loans to			
be Paid by Open			
Space Funds	<u>1,861,714.15</u>	<u>2,106,815.65</u>	<u>2,347,087.69</u>
	<u>223,246,491.15</u>	<u>231,870,060.65</u>	<u>224,406,359.69</u>
<u>Net Debt Issued</u>	<u>\$ 102,653,250.00</u>	<u>\$ 98,844,935.00</u>	<u>\$ 101,152,720.00</u>
Authorized But Not			
Issued:			
General:			
Bonds and Notes	<u>\$ 58,360,500.00</u>	<u>\$ 59,251,000.00</u>	<u>\$ 73,601,000.00</u>
 NET BONDS AND NOTES ISSUED AND AUTHORIZED BUT NOT ISSUED	 <u>\$ 161,013,750.00</u>	 <u>\$ 158,095,935.00</u>	 <u>\$ 174,753,720.00</u>

NOTE 3: LONG-TERM DEBT (CONTINUED)

SUMMARY OF STATUTORY DEBT CONDITION (ANNUAL DEBT STATEMENT)

The summarized statement of debt condition which follows is prepared in accordance with the required method of setting up the Annual Debt Statement and indicates a statutory net debt of .277%.

	<u>GROSS DEBT</u>	<u>DEDUCTIONS</u>	<u>NET DEBT</u>
General Debt	<u>\$384,260,241.15</u>	<u>\$223,246,491.15</u>	<u>\$161,013,750.00</u>

NET DEBT \$161,013,750.00 DIVIDED BY EQUALIZED VALUATION BASIS PER N.J.S.40A:2-2, AS AMENDED, \$58,102,769,755.33 EQUALS .277%.

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

Equalized Valuation Basis, December 31, 2013	<u>\$ 58,102,769,755.33</u>
2% of Equalized Valuation Basis (County)	\$ 1,162,055,395.11
Net Debt	<u>161,013,750.00</u>
Remaining Borrowing Power	<u>\$ 1,001,041,645.11</u>

Equalized Valuation Basis is the average of the equalized valuations of Real Estate, including improvements, and the assessed valuation of Class II Rail Road Property of the County for the last three (3) preceding years.

NOTE 3: LONG-TERM DEBT (CONTINUED)

<u>LONG-TERM DEBT</u>	Principal Balance <u>12/31/13</u>
General Serial Bonds:	
\$18,000,000.00 Bonds of 2013 due in annual installments of \$150,000.00 to \$1,100,000.00 at a variable interest rate.	\$ 18,000,000.00
\$38,100,000.00 Bonds of 2012 due in annual installments of \$190,000.00 to \$1,070,000.00 at a variable interest rate.	35,800,000.00
\$18,085,000.00 Bonds of 2011 due in annual installments of \$1,205,000.00 to \$1,215,000.00 at a variable interest rate.	15,675,000.00
\$16,275,000 Refunding Bonds of 2011 due in annual installments of \$20,000.00 to \$1,360,000.00 at a variable interest rate.	14,815,000.00
\$55,000,000.00 Bonds of 2009 due in annual installments of \$96,500.00 to \$1,700,000.00 at a variable interest rate.	43,593,000.00
\$9,665,000 Refunding Bonds of 2009 due in annual installments of \$630,000.00 to \$1,540,000.00 at a variable interest rate.	3,370,000.00
\$27,600,000.00 Bonds of 2008 due in annual installments of \$105,000.00 to \$1,700,000.00 at a variable interest rate.	18,050,000.00
\$17,000,000.00 Bonds of 2006 due in annual installments of \$320,000.00 to \$1,060,000.00 at a variable interest rate.	5,100,000.00
\$43,100,000.00 Bonds of 2005 due in annual installments of \$500,000.00 to \$3,810,000.00 at a variable interest rate.	12,660,000.00
\$9,395,000 Refunding Bonds of 2005 due in annual installments of \$30,000.00 to \$1,800,000.00 at a variable interest rate.	<u>4,425,000.00</u>
Total Bonds	<u>\$ 171,488,000.00</u>

NOTE 3: LONG-TERM DEBT (CONTINUED)

Loans:

\$2,250,000.00 Green Acres Loans of 2000 due in semi-annual installments of \$69,956.08 at an interest rate of 2.00%.	\$	848,828.96
\$2,250,000.00 Green Acres Loans of 2002 due in semi-annual installments of \$73,053.12 at an interest rate of 2.00%.		<u>1,012,885.19</u>
Total Loans	\$	<u>1,861,714.15</u>

SCHEDULE OF ANNUAL DEBT SERVICE FOR PRINCIPAL AND INTEREST FOR BONDED DEBT ISSUED AND OUTSTANDING DECEMBER 31, 2013

<u>DATE DUE</u>	<u>PRINCIPAL</u>	<u>INTEREST</u>	<u>TOTAL</u>
2014	\$19,385,000.00	\$5,071,544.68	\$24,456,544.68
2015	19,325,000.00	4,571,951.28	23,896,951.28
2016	16,020,000.00	3,986,451.28	20,006,451.28
2017	14,295,000.00	3,534,901.28	17,829,901.28
2018	12,945,000.00	3,139,726.26	16,084,726.26
2019	11,983,000.00	2,755,576.26	14,738,576.26
2020	11,015,000.00	2,383,911.26	13,398,911.26
2021	11,010,000.00	2,048,036.26	13,058,036.26
2022	11,010,000.00	1,727,423.76	12,737,423.76
2023	10,975,000.00	1,398,698.76	12,373,698.76
2024	8,205,000.00	1,050,748.76	9,255,748.76
2025	6,605,000.00	802,548.76	7,407,548.76
2026	6,115,000.00	602,542.50	6,717,542.50
2027	4,750,000.00	412,555.00	5,162,555.00
2028	3,350,000.00	267,250.00	3,617,250.00
2029	2,250,000.00	150,000.00	2,400,000.00
2030	750,000.00	67,500.00	817,500.00
2031	750,000.00	45,000.00	795,000.00
2032	750,000.00	22,500.00	772,500.00
	<u>\$171,488,000.00</u>	<u>\$34,038,866.10</u>	<u>\$205,526,866.10</u>

NOTE 3: LONG-TERM DEBT (CONTINUED)

SCHEDULE OF OUTSTANDING ANNUAL DEBT SERVICE FOR GREEN ACRES PROGRAM

<u>DATE DUE</u>	<u>PRINCIPAL</u>	<u>INTEREST</u>	<u>TOTAL</u>
03/29/14	\$61,467.80	\$8,488.29	\$69,956.09
05/22/14	62,924.26	10,128.85	73,053.11
09/29/14	62,082.48	7,873.61	69,956.09
11/22/14	63,553.50	9,499.61	73,053.11
03/29/15	62,703.30	7,252.79	69,956.09
05/22/15	64,189.04	8,864.07	73,053.11
09/29/15	63,330.33	6,625.75	69,956.08
11/22/15	64,830.93	8,222.18	73,053.11
03/29/16	63,963.64	5,992.45	69,956.09
05/22/16	65,479.24	7,573.87	73,053.11
09/29/16	64,603.27	5,352.81	69,956.08
11/22/16	66,134.03	6,919.08	73,053.11
03/29/17	65,249.31	4,706.78	69,956.09
05/22/17	66,795.37	6,257.74	73,053.11
09/29/17	65,901.80	4,054.29	69,956.09
11/22/17	67,463.32	5,589.79	73,053.11
03/29/18	66,560.82	3,395.27	69,956.09
05/22/18	68,137.96	4,915.16	73,053.12
09/29/18	67,226.43	2,729.66	69,956.09
11/22/18	68,819.33	4,233.78	73,053.11
03/29/19	67,898.69	2,057.40	69,956.09
05/22/19	69,507.53	3,545.58	73,053.11
09/29/19	68,577.68	1,378.41	69,956.09
11/22/19	70,202.60	2,850.51	73,053.11
03/29/20	69,263.41	692.63	69,956.04
05/22/20	70,904.63	2,148.48	73,053.11
11/22/20	71,613.68	1,439.43	73,053.11
03/29/21	72,329.77	723.30	73,053.07
	<u>\$1,861,714.15</u>	<u>\$143,511.57</u>	<u>\$2,005,225.72</u>

NOTE 3: LONG-TERM DEBT (CONTINUED)

The County of Somerset has entered into an agreement with the County of Middlesex for a cost sharing renovation and expansion of the Middlesex County Juvenile Detention Center. The County of Somerset has agreed to pay 67% of the first five million, five hundred thousand dollars of project costs and 50% of the next five million dollars. Somerset County's outstanding share of bonds and interest issued on November 1, 1998 are as follows:

<u>PAYMENT DATE</u>	<u>PRINCIPAL AND INTEREST</u>
05/01/14	\$487,274.20
11/01/14	24,906.03
05/01/15	498,469.64
11/01/15	12,770.97
05/01/16	511,150.13
	<u>\$1,534,570.97</u>

OTHER INVESTMENTS

The County had purchased the following investments as of December 31, 2013:

Somerset County Improvement Authority Project Notes Series 2012 with a maturity date of March 23, 2015 at an interest rate of 0.50%	\$17,000,000.00
Somerset County Improvement Authority Project Notes Series 2011 with a maturity date of May 30, 2014 at an interest rate of .50%	12,000,000.00
Somerset County Improvement Authority Project Notes Series 2011 with a maturity date of March 28, 2014 at an interest rate of 2.00%	4,000,000.00
Somerset County Improvement Authority Revenue Bonds with principal repayments due through 2014 with variable interest rates	80,000.19
Somerset County Improvement Authority Project Notes Series 2005	2,500,000.00

NOTE 3: LONG-TERM DEBT (CONTINUED)

OTHER INVESTMENTS (CONTINUED)

The County had purchased the following investments as of December 31, 2013(Continued):

Somerset County Improvement Authority Project Notes Series 2011 with a maturity date of May 30, 2014 at an interest rate of .50%	3,000,000.00
Somerset County Improvement Authority Revenue Bonds Series 2009 with principal payments at \$200,000.00 through 2039 at variable interest rates	5,200,000.00
County of Somerset Emergency Note with annual principal payments of \$150,000.00	600,000.00
County of Somerset Emergency Note with annual principal payments of \$153,266.00	306,532.00
County of Somerset Emergency Note with annual principal payments of \$1,123,600.00	2,464,187.54
Somerset County Improvement Authority Revenue Bonds Series 2007 due in installments \$314,000.00 to \$940,000.00 through 2032 at variable interest rates	11,570,000.00
Somerset County Improvement Authority Renewable Energy Bonds Series 2010 due in various installments through 2026 at variable interest rates	4,505,000.00
Somerset County Improvement Authority Renewable Energy Bonds Series 2012 with a maturity date of September 15, 2014 at an interest rate of 1.03%	810,000.00
Somerset County Improvement Authority Revenue Bonds Series 2011 due in installments \$16,450.22 to \$27,290.89 from 2016 through 2050 at variable interest rate of 1.50%	750,000.00
Somerset County Improvement Authority Project Notes Series 2012 with a maturity date of December 11, 2014 at an interest rate of 1.00%	1,900,000.00
Somerset County Improvement Authority Construction Loan Series 2010 with principal payments due in installments of \$43,867.26 to \$72,775.62 through 2051 at an interest rate of 1.50%	<u>2,000,000.00</u>
	<u>\$68,685,719.73</u>

NOTE 4: FUND BALANCE APPROPRIATED

Fund Balance at December 31, 2013, which was appropriated and included as anticipated revenue in the County budget for the year ending December 31, 2014, was as follows:

Current Fund	\$ <u>15,900,000.00</u>
--------------	-------------------------

NOTE 5: PENSIONS

Substantially all eligible employees participate in the Public Employees' Retirement System (PERS), or the Police, Firemen's Retirement System (PFRS) or the Defined Contribution Retirement System (DCRP), which have been established by state statute and are administered by the New Jersey Division of Pensions and Benefits. The Division issues a publicly available financial report that includes the financial statements and required supplementary information for the Public Employees Retirement System, Police and Fireman's Retirement System and Consolidated Police and Firemen's Pension Fund. These reports may be obtained by writing to the Division of Pensions and Benefits, P.O. Box 295, Trenton, New Jersey, 08625 or are available online at www.nj.gov/treasury/pensions/annrpts.shtml.

Plan Descriptions

Public Employees' Retirement System (PERS) - The Public Employees' Retirement System (PERS) was established as of January 1, 1955, under the provisions of N.J.S.A. 43:15A, to provide retirement, death, disability and medical benefits to certain qualified members. The PERS is a cost-sharing multiple employer plan. Membership is mandatory for substantially, all full-time employees of the State of New Jersey or any county, municipality, school district or public agency, provided the employee is not required to be a member of another state-administered retirement system or other state pension fund or local jurisdiction's pension fund.

Police and Fireman's Retirement System (PFRS) - The Police and Fireman's Retirement System (PFRS) was established as of July 1, 1944, under the provisions of N.J.S.A. 43:16A, to provide retirement, death, and disability benefits to its members. The PFRS is a cost-sharing multiple-employer plan. Membership is mandatory for substantially, all full-time county and municipal police or firemen or officer employees with police powers appointed after June 30, 1944.

Defined Contribution Retirement Program (DCRP) - The Defined Contribution Retirement Program (DCRP) was established July 1, 2007, under the provisions of Chapter 92, P.L. 2007 and Chapter 103, P.L. 2007, and was expanded under the provisions of Chapter 89, P.L. 2009. The DCRP provides eligible employees and their beneficiaries with a tax-sheltered, defined contribution retirement benefit, along with life insurance coverage and disability coverage.

NOTE 5: PENSIONS (CONTINUED)

Vesting and Benefit Provisions

The vesting and benefit provisions for PERS are set by N.J.S.A. 43:15A and 43:36. All benefits vest after ten years of service, except for medical benefits, which vest after 25 years of service. Members may seek early retirement after achieving 25 years of service credit or they may elect deferred retirement after achieving ten years of service credit, in which case, benefits would begin the first day of the month after the member attains normal retirement age.

The vesting and benefit provisions for PFRS are set by N.J.S.A. 43:16A and 43:36. All benefits vest after ten years of service, except for disability benefits, which vest after four years of service. Retirement benefits for age and service are available at age 55. Members may seek special retirement after achieving 25 years of creditable service or they may elect deferred retirement after achieving ten years of service.

Newly elected or appointed officials that have an existing DCRP account, or are a member of another State-administered retirement system are immediately invested in the DCRP. For newly elected or appointed officials that do not qualify for immediate vesting in the DCRP, employee and employer contributions are held during the initial year of membership. Upon commencing the second year of DCRP membership, the member is fully invested. However, if a member is not eligible to continue in the DCRP for a second year of membership, the member may apply for a refund of the employee contributions from the DCRP, while the employer contributions will revert back to the employer. Employees are required to contribute 5.5% of their base salary and employers contribute 3.0%.

Funding Policy

The contribution policy is set by New Jersey State Statutes and contributions are required by active members and contributing employers. Plan members and employer contributions may be amended by State of New Jersey legislation. During 2012 PERS provides for employee contributions of 6.5% of employees' annual compensation. Employers are required to contribute at an actuarially determined rate. The actuarially determined contribution includes funding for cost-of-living adjustments, noncontributory death benefits, and post-retirement medical premiums.

The contribution policy for PFRS is set by N.J.S.A. 43: 16A and requires contributions by active members and contributing employers. Plan member and employer contributions *may* be amended by State of New Jersey legislation. Employers are required to contribute at an actuarially determined rate. The annual employer contribution includes funding for basic retirement allowances, cost-of-living adjustments and noncontributory death benefits. During 2012, members contributed at a uniform rate of 10.00% of base salary.

NOTE 5: PENSIONS (CONTINUED)

Funding Policy (Continued)

Certain portions of the costs are contributed by the employees. The County's share of PERS and PFRS pension costs, which is based upon the annual billings received from the State, amounted to \$11,637,442.00 for 2013, \$10,826,862.00 for 2012 and \$11,561,521.00 for 2011.

The County's share for DCRP amounted to \$95,081.63 for 2013 and \$86,630.19 for 2012.

All contributions were equal to the required contributions for each of the three years, respectively.

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

NOTE 6: LEASES

The County has entered into a long-term lease agreement with the Township of Bridgewater for the housing and maintenance of the County Library. The agreement calls for the County and Township to share debt service and operating costs on a percentage basis.

NOTE 7: COMPENSATED ABSENCES

The County has permitted employees to accumulate unused vacation and sick pay, which may be taken as time off or paid under certain circumstances. Management has estimated, at December 31, 2013 that the accumulated cost of such unpaid compensation would approximate \$10,812,969.61 for unused sick and vacation days. Under existing accounting principles and practices prescribed by the Division of Local Government Services, the amounts required to be paid in any fiscal year for the above mentioned compensation are raised in that year's budget and no liability is required to be accrued or reported in the financial statements at December 31, 2013. The County has reserved \$4,096,886.62 at December 31, 2013.

NOTE 8: LITIGATION

The County counsel's letter did not indicate any litigation, claims or contingent liabilities which would materially affect the financial statements of the County.

NOTE 9: RELATED PARTIES

During 2013, the County of Somerset provided operating or capital funding to the following Somerset County Governmental Units:

Raritan Valley Community College
Park Commission
Vocational and Technical Schools

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

NOTE 10: RISK MANAGEMENT

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

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

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

<u>Year</u>	<u>Interest Earned and County Contributions</u>	<u>Employee Contributions</u>	<u>Amount Reimbursed</u>	<u>Ending Balance</u>
2013	\$ 110,017.13	\$ 141,171.33	\$ 243,650.82	\$ 8,440.41
2012	50,009.12	174,989.50	233,539.79	902.77
2011	69.16	190,211.84	191,470.23	9,443.94

NOTE 11: DEFERRED COMPENSATION PLAN

The County offers its employees a deferred compensation plan created in accordance with Internal Revenue Code Section 457. The Plan, available to all County employees, permits them to defer a portion of their salaries until future years. The County does not make any contribution to the Plan. The deferred compensation is not available to employees until retirement, death, disability, termination or financial hardships.

In accordance with the requirements of the Small Business Job Protection Act of 1996 and the funding requirements of Internal Revenue Code Section 457(g), the County's Plan was amended to require that all amounts of compensation deferred under the Plan are held for the exclusive benefits of plan participants and beneficiaries. All assets and income under the Plan are held in trust, in annuity contracts or custodial accounts.

The Plan is administered by the Nationwide Insurance Company.

The accompanying financial statements do not include the County's Deferred Compensation Plan activities. The County's Deferred Compensation Plan financial statements are contained in a separate review report.

NOTE 12: CONTINGENT LIABILITIES

The County participates in many financial assistance grant programs. Entitlement to the funds is generally conditional upon compliance with terms and conditions of the grant agreements and applicable regulations, including the expenditure of funds for eligible purposes. The state and federal grants received and expended in 2013 were subject to the Single Audit Act Amendment of 1996 and State of New Jersey OMB Circular 04-04 which mandates that grants revenues and expenditures be audited in conjunction with the County's annual audit. Findings and questioned costs, if any, relative to federal and state financial assistance programs will be discussed in detail in Part II Single Audit Section of the 2013 audit. In addition, these programs are also subject to compliance and financial audits by the grantors or their representatives. As of December 31, 2013 the County does not believe that any material liabilities will result from such audit.

NOTE 15: GASB 45: OTHER POST-EMPLOYMENT BENEFITS

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

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

Plan Description

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

SUMMARY OF RETIREE BENEFITS

A. Plan Overview

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

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

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

A. Plan Overview (Continued)

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

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

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

A. Plan Overview (Continued)

DEVELOPMENT OF THE SEPTEMBER 30, 2012 NET OPEB OBLIGATION

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

GASB 45 SCHEDULE OF FUNDING PROGRESS

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

GASB 45 SCHEDULE OF EMPLOYER CONTRIBUTIONS

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

COUNTY OF SOMERSET

SUPPLEMENTARY SCHEDULES – ALL FUNDS

YEAR ENDED DECEMBER 31, 2013

COUNTY OF SOMERSET

CURRENT FUND

SCHEDULE OF CASH - COLLECTOR-TREASURER

	<u>REF.</u>	<u>CURRENT FUND</u>	<u>GRANT FUND</u>
Balance, December 31, 2012	A	\$ 48,265,033.23	\$
Taxes Receivable	A-7	\$ 174,280,456.00	\$
Miscellaneous Revenue Not Anticipated	A-2	6,713,556.81	
Revenue Accounts Receivable	A-8	26,372,210.56	
Reserve for Tax Appeals	A-16	67,677.87	
Appropriation Refunds	A-3	11,219,820.55	
Appropriation Reserve Refunds	A-15	95,103.78	
Due to State of New Jersey-County Clerk Fees	A-11	22,679,148.10	
Grants Receivable	A-9		53,395,993.23
Reserve for Petty Cash	A-6	5,300.00	
Reserve for Grants Unappropriated	A-19		1,030,530.33
Reserve for Grants Appropriated	A-10		38,996.00
Due Trust Other Fund	A-17	10.00	
Due General Capital Fund	A-23		5,312,032.46
Reserve for FEMA	A-13	<u>1,878,687.26</u>	
		<u>243,311,970.93</u>	<u>59,777,552.02</u>
		\$ <u>291,577,004.16</u>	\$ <u>59,777,552.02</u>
Decreased by Disbursements:			
Encumbrances Payable	A-18	\$ 78,556,351.23	\$
Accounts Payable	A-12	67,075.40	
2013 Appropriations	A-3	131,026,427.80	
2012 Appropriation Reserves	A-15	6,049,662.36	
Reserve for Tax Appeals	A-16	14,669.17	
Due to State of New Jersey-County Clerk Fees	A-11	22,679,148.10	
MRA - Refund Sheriff	A-2	18,282.00	
MRA - Refund Guidance Center	A-2	7,908.99	
Refunds of Miscellaneous Revenue Not Anticipated	A-2	115,615.29	
Reserve for Petty Cash	A-6	5,300.00	
Reserve for Grants Appropriated	A-10		53,470,245.95
Reserve for Emergency Note Payable	A-22	2,333,465.00	
Reserve for FEMA	A-13	84,851.00	
Due General Capital Fund	A-23	<u></u>	<u>6,307,306.07</u>
		<u>240,958,756.34</u>	<u>59,777,552.02</u>
Balance, December 31, 2013	A	\$ <u><u>50,618,247.82</u></u>	\$ <u><u></u></u>

"A-5"

COUNTY OF SOMERSET
CURRENT FUND
SCHEDULE OF CHANGE FUNDS

	BALANCE DECEMBER 31, <u>2012 AND 2013</u>	
County Clerk	\$	290.00
Surrogate		<u>150.00</u>
	\$	<u><u>440.00</u></u>
<u>REF.</u>		A

"A-6"

SCHEDULE OF PETTY CASH

	<u>RECEIPTS</u>	<u>DISBURSEMENTS</u>
County Clerk	\$ 150.00	\$ 150.00
Finance	750.00	750.00
Guidance Center	400.00	400.00
Office on Aging	500.00	500.00
Prosecutor	750.00	750.00
Roads	1,000.00	1,000.00
Victim Witness (Sheriff)	1,000.00	1,000.00
Vehicle Maintenance	500.00	500.00
Election Board	<u>250.00</u>	<u>250.00</u>
	\$ <u><u>5,300.00</u></u>	\$ <u><u>5,300.00</u></u>
<u>REF.</u>	A-4	A-4

COUNTY OF SOMERSET

CURRENT FUND

SCHEDULE OF ANALYSIS OF TAX YIELD

REF.

Property Taxes Required to be Levied A-2 \$ 174,280,456.00

DETAIL OF PROPERTY TAXES FROM MUNICIPALITIES

	<u>LEVIED</u>	<u>COLLECTED</u>
Bedminster	\$ 7,388,942.46	\$ 7,388,942.46
Bernards	20,211,729.71	20,211,729.71
Bernardsville	7,183,091.53	7,183,091.53
Bound Brook	2,442,754.64	2,442,754.64
Branchburg	8,695,606.21	8,695,606.21
Bridgewater	26,511,910.92	26,511,910.92
Far Hills	1,341,974.06	1,341,974.06
Franklin	27,019,237.41	27,019,237.41
Green Brook	4,237,849.23	4,237,849.23
Hillsborough	18,538,186.06	18,538,186.06
Manville	2,987,830.03	2,987,830.03
Millstone	167,979.33	167,979.33
Montgomery	14,119,097.21	14,119,097.21
North Plainfield	4,753,484.47	4,753,484.47
Peapack-Gladstone	2,160,986.48	2,160,986.48
Raritan	3,650,168.29	3,650,168.29
Rocky Hill	389,252.75	389,252.75
Somerville	3,698,846.49	3,698,846.49
South Bound Brook	904,178.32	904,178.32
Warren	12,852,454.85	12,852,454.85
Watchung	5,024,895.55	5,024,895.55
	<u>\$ 174,280,456.00</u>	<u>\$ 174,280,456.00</u>

REF.

A-2:A-4

COUNTY OF SOMERSET

CURRENT FUND

SCHEDULE OF REVENUE ACCOUNTS RECEIVABLE

REF.	BALANCE DECEMBER 31, 2012	ACCRUED IN 2013	COLLECTED	BALANCE DECEMBER 31, 2013
Fees:				
County Clerk	\$ 508,091.46	\$ 4,949,956.40	\$ 5,018,398.38	\$ 439,649.48
Surrogate	29,107.35	263,469.42	267,944.43	24,632.34
Sheriff	6,717.62	263,956.19	270,589.97	83.84
Guidance Center	6,518.40	1,388,567.26	1,391,693.98	3,391.68
Interest on Investments and Deposits	766.49	489,033.31	488,935.95	863.85
Recycling Center		500,000.00	500,000.00	
Social and Welfare Services (C.66 P.L.1990):				
Supplemental Social Security Income		774,197.00	774,197.00	
Division of Youth and Family Services		1,107,985.00	1,107,985.00	
Psychiatric Facilities (C.73 P.L.1990):				
Maintenance of Patients in State Institutions		2,695,936.00	2,695,936.00	
for Mental Diseases				
Maintenance of Patients in State Institutions		7,491,974.00	7,491,974.00	
for Developmentally Disabled		33,423.00	33,423.00	
Board of County Patients in State and Other Institutions		1,041,687.81	1,041,687.81	
Area Plan Grant		593,433.86	593,433.86	
State Aid - Community Mental Service Act: N.J.S.A. 30:9A-9		1,552,426.66	1,552,426.66	
Shared Services Revenues		237,254.00	237,254.00	
State Reimbursement of Election Expenses		886,000.00	886,000.00	
Pension Reimbursement		274,000.00	274,000.00	
Debt Service Reimbursement				
Increased Fees as a Result of Chapter 370:				
County Clerk		1,501,569.50	1,501,569.50	
County Surrogate		75,000.00	75,000.00	
Sheriff		169,761.02	169,761.02	
	\$ 551,201.32	\$ 26,289,630.43	\$ 26,372,210.56	\$ 468,621.19

REF.

A

A-4

A

COUNTY OF SOMERSET

GRANT FUND

SCHEDULE OF GRANT RECEIVABLES

PURPOSE	BALANCE DECEMBER 31, 2012	2013 REVENUE	RECEIPTS	UNAPPROPRIATED APPLIED	BUDGET REDUCTION/ CANCELED	BALANCE DECEMBER 31, 2013
	\$	\$	\$	\$	\$	\$
RIGHT TO KNOW (Q301)	5,816.00	5,816.00	5,816.00			5,816.00
RIGHT TO KNOW (Q301)	4,042.57	5,816.00	5,816.00			4,042.57
BULLETPROOF VEST - PROSECUTOR (Q303)	2,067.47		2,067.47			427.84
BULLETPROOF VEST - PROSECUTOR (Q303)	428.00		0.16			527.60
BULLETPROOF VEST - PROSECUTOR (Q303)	527.60	94,067.70	94,067.70			
OPEN SPACE (Q306)		5,360.00	5,360.00			
LOC LAW ENF BL GR MEGANS LAW (Q307)	10,759.00					10,759.00
SEXUAL ASSAULT NURSE GRANT (Q310)	331.70					331.70
SEXUAL ASSAULT NURSE GRANT (Q310)	17,930.50		17,345.74			584.76
SEXUAL ASSAULT NURSE GRANT (Q310)		63,234.00	62,292.92			941.08
SEXUAL ASSAULT NURSE GRANT (Q310)	30,532.17					30,532.17
VICTIM ASSISTANCE (Q311)	1,673.60					1,673.60
VICTIM ASSISTANCE (Q311)	45,995.07	106,965.00	26,121.80			19,873.27
VICTIM ASSISTANCE (Q311)		17,277.00	17,277.00			106,965.00
LAW ENFORCEMENT TRAINING EQUIP (Q314)	0.07					0.07
BODY ARMOR - PROS (Q316)	139,590.17					139,590.17
INSURANCE FRAUD REIMBURSEMENT (Q317)	13,374.44					13,374.44
INSURANCE FRAUD REIMBURSEMENT (Q317)	66,181.80	248,999.00	43,099.50			23,082.30
INSURANCE FRAUD REIMBURSEMENT (Q317)	41,138.00		186,749.25			62,249.75
MULTI-NARCOTICS TASK FORCE (Q320)		56,189.00	41,138.00			
MULTI-NARCOTICS TASK FORCE (Q320)	159.22		23,410.00			32,779.00
SUB REGIONAL TRANSP (Q323)	86.47					159.22
SUB REGIONAL TRANSP (Q323)	247.20					86.47
SUB REGIONAL TRANSP (Q323)	44,854.70		44,854.70			247.20
SUB REGIONAL TRANSP (Q323)	1.00	59,866.00	16,843.18			43,022.82
BODY ARMOR - JAIL (Q325)	130,439.00					1.00
ALCOHOL & DRUG ABUSE PREVENTIO (Q327)	36,120.25	496,733.00	130,439.00			237,084.00
ALCOHOL & DRUG ABUSE PREVENTIO (Q327)	144,481.00		259,649.00			
FAMILY COURT (Q332)			36,120.25			
FAMILY COURT (Q332)			144,481.00			
FAMILY COURT (Q332)		144,481.00	72,240.56			72,240.44
HUMAN SERVICE PLANNING (Q333)	2,169.87	69,373.00	69,373.00			2,169.87
MUNICIPAL ALLIANCE (Q334)	7,466.00					7,466.00
MUNICIPAL ALLIANCE (Q334)	27,702.14					27,702.14
MUNICIPAL ALLIANCE (Q334)	12,025.91					12,025.91
MUNICIPAL ALLIANCE (Q334)	17,607.00		800.00			16,807.00
MUNICIPAL ALLIANCE (Q334)	283,925.13		256,086.43			27,838.70
MUNICIPAL ALLIANCE (Q334)		314,549.00	61,105.18			253,443.82
PERSONAL ATTENDANT SERVICES (Q337)	16,405.38					16,405.38
PERSONAL ATTENDANT SERVICES (Q337)	29,818.38					29,818.38
PERSONAL ATTENDANT SERVICES (Q337)	267,582.26					267,582.26
PERSONAL ATTENDANT SERVICES (Q337)		57,885.80	57,885.80			57,885.80
PERSONAL ATTENDANT SERVICES (Q337)					227,445.00	40,137.26

COUNTY OF SOMERSET

GRANT FUND

SCHEDULE OF GRANT RECEIVABLES

PURPOSE	BALANCE DECEMBER 31, 2012	2013 REVENUE	RECEIPTS	UNAPPROPRIATED APPLIED	BUDGET REDUCTION/ CANCELED	BALANCE DECEMBER 31, 2013
	\$	\$	\$	\$	\$	\$
SOCIAL SVS FOR THE HOMELESS (Q338)	7,293.00	168,120.00	7,293.00			145.00
SOCIAL SVS FOR THE HOMELESS (Q338)	50,000.00		134,375.00		33,600.00	50,000.00
ROUTE 28 STRATEGIC NEEDS ASMT (Q342)		159,817.00				
SUPPORT EMPLOYMENT (Q350)	15,861.00	124,992.00	159,817.00			
PATH MENTAL HEALTH HOMELESS (Q351)		166,434.00	124,992.00			
PSYCHIATRIC ADV NURSE PRAC (Q353)			15,861.00			
PSYCHIATRIC ADV NURSE PRAC (Q353)			166,434.00			
NVAG SUPPORTIVE SERVICES (Q355)						
FAMILY CAREGIVER (Q357)	30,958.00					30,958.00
FAMILY CAREGIVER (Q357)	14,870.00					14,870.00
FAMILY CAREGIVER (Q357)	22,078.00					22,078.00
FAMILY CAREGIVER (Q357)	13,357.00					13,357.00
FAMILY CAREGIVER (Q357)	26,471.00					26,471.00
FAMILY CAREGIVER (Q357)		142,436.00				142,436.00
ADULT PROTECTIVE SERVICES (Q358)		110,165.00				110,165.00
SHIP (Q359)	13,495.00					13,495.00
SHIP (Q359)	3,149.07					3,149.07
SHIP (Q359)	29,000.00	29,000.00	17,400.00			11,600.00
SHIP (Q359)			29,000.00			
TRAUMATIC LOSS INTERVENTION (Q362)	1,000.00		8,000.00			1,000.00
TRAUMATIC LOSS INTERVENTION (Q362)	8,000.00					
TRAUMATIC LOSS INTERVENTION (Q362)		12,000.00				12,000.00
RETIRE SENIOR VOLUNTEER (Q363)	1,037.00					1,037.00
RETIRE SENIOR VOLUNTEER (Q363)	24,033.00		24,033.00			
RETIRE SENIOR VOLUNTEER (Q363)		49,566.00	24,033.00			25,533.00
SOCIAL SERVICE BLOCK GRANT (Q366)	8,594.19		8,594.19			
SOCIAL SERVICE BLOCK GRANT (Q366)		297,344.00				297,344.00
FRANKLIN SENIOR CENTER TRNASP (Q367)	10,588.00		0.06			10,587.94
FRANKLIN SENIOR CENTER TRNASP (Q367)	15,638.44		15,638.44			
FRANKLIN SENIOR CENTER TRNASP (Q367)		63,492.37	58,201.33			5,291.04
FRANKLIN SENIOR CENTER TRNASP (Q367)		38,001.00	38,001.00			
ESCORT TRANSPORTATION (Q368)	13,890.00					13,890.00
CARE COORDINATION (Q370)	4,021.00					4,021.00
CARE COORDINATION (Q370)		23,810.00				23,810.00
STATE HOME DELIVERED MEALS (Q371)		15,851.00				4,021.00
STATE HOME DELIVERED MEALS (Q371)						15,851.00
WORKFORCE INVESTMENTS (Q373)	10,111.00		32,622.20			10,111.00
WORKFORCE INVESTMENTS (Q373)	36,234.00		144,247.00			3,611.80
WORKFORCE INVESTMENTS (Q373)	144,247.00		215,649.00			132,300.00
WORKFORCE INVESTMENTS (Q373)	347,949.00		55,729.00			414,706.00
WORKFORCE INVESTMENTS (Q373)	194,437.00	470,435.00	194,437.00			
WORKFORCE INVESTMENTS (Q373)	328,525.00		290,921.00			37,604.00
WORKFORCE INVESTMENTS (Q373)		455,618.00	49,639.00			405,979.00
WORKFORCE INVESTMENTS (Q373)	451,830.00		(56,998.00)			56,998.00
WORKFORCE INVESTMENTS (Q373)	796,532.00		451,830.00			300,593.00
WORKFORCE INVESTMENTS (Q373)		995,729.00	495,939.00			896,334.00
WORKFORCE INVESTMENTS (Q373)	151,739.50		99,395.00			151,739.50
WORKFORCE INVESTMENTS (Q373)	13,641.00					13,641.00

COUNTY OF SOMERSET

GRANT FUND

SCHEDULE OF GRANT RECEIVABLES

PURPOSE	BALANCE DECEMBER 31, 2012	2013 REVENUE	RECEIPTS	UNAPPROPRIATED APPLIED	BUDGET REDUCTION/ CANCELED	BALANCE DECEMBER 31, 2013
	\$	\$	\$	\$	\$	\$
WORKFORCE INVESTMENTS (Q373)	418,193.00		(18,251.00)		18,251.00	1,034.00
WORKFORCE INVESTMENTS (Q373)		462,139.00	469,461.00		(52,302.00)	453,511.00
WORKFORCE INVESTMENTS (Q373)	13,986.00		8,628.00			4,920.00
WORKFORCE INVESTMENTS (Q373)	25,046.00		9,066.00			1,946.00
WORKFORCE INVESTMENTS (Q373)	25,509.00		23,100.00			
WORKFORCE INVESTMENTS (Q373)	83,416.00		16,252.00		9,257.00	20,175.00
WORKFORCE INVESTMENTS (Q373)		94,655.00	90,939.00		(27,698.00)	92,547.00
WORKFORCE INVESTMENTS (Q373)	35,983.00		2,108.00			35,983.00
WORKFORCE INVESTMENTS (Q373)	180,142.00					180,142.00
WORKFORCE INVESTMENTS (Q373)	49,858.00					49,858.00
WORKFORCE INVESTMENTS (Q373)	190.00					190.00
WORKFORCE INVESTMENTS (Q373)	60,796.00					60,796.00
WORKFORCE INVESTMENTS (Q373)	24,375.80		24,375.80			1,545.00
WORKFORCE INVESTMENTS (Q373)	1,545.00		35,126.00			42,993.00
WORKFORCE INVESTMENTS (Q373)	35,126.00		85,073.00			152,051.00
WORKFORCE INVESTMENTS (Q373)	128,066.00		61,480.00			38,771.51
WORKFORCE INVESTMENTS (Q373)	38,771.51	213,531.00				140,281.00
WORKFORCE INVESTMENTS (Q373)	140,281.00					57.00
WORKFORCE INVESTMENTS (Q373)	61,000.00					61,000.00
WORKFORCE INVESTMENTS (Q373)		75,000.00	34,000.00			41,000.00
WORKFORCE INVESTMENTS (Q373)	7,087.20					7,087.20
WORKFORCE INVESTMENTS (Q373)	5,176.80					5,176.80
WORKFORCE INVESTMENTS (Q373)	9,919.00					9,919.00
WORKFORCE INVESTMENTS (Q373)	8,327.00					
WORKFORCE INVESTMENTS (Q373)	11,264.00		(3,233.00)		11,560.00	
WORKFORCE INVESTMENTS (Q373)	18,879.00		1,281.00		11,264.00	
WORKFORCE INVESTMENTS (Q373)		19,998.00				17,598.00
WORKFORCE INVESTMENTS (Q373)	5,914.00					19,998.00
WORKFORCE INVESTMENTS (Q373)	27,301.00					5,914.00
WORKFORCE INVESTMENTS (Q373)	13,266.00					27,301.00
WORKFORCE INVESTMENTS (Q373)	210.00	3,210.00	13,265.00		3,210.00	1.00
WORKFORCE INVESTMENTS (Q373)	0.40					0.40
WORKFORCE INVESTMENTS (Q373)	41,654.00					41,654.00
WORKFORCE INVESTMENTS (Q373)	13,607.50					11,525.50
WORKFORCE INVESTMENTS (Q373)	3,939.00					
WORKFORCE INVESTMENTS (Q373)	38,947.00					
WORKFORCE INVESTMENTS (Q373)		82,248.00	28,947.00		4,848.00	77,064.00
WORKFORCE INVESTMENTS (Q373)	8,410.00		5,184.00			
WORKFORCE INVESTMENTS (Q373)	24,009.00		8,126.00		10,000.00	
WORKFORCE INVESTMENTS (Q373)		8,890.00	22,318.00		284.00	
WORKFORCE INVESTMENTS (Q373)	5,197.00		140.00			1,691.00
WORKFORCE INVESTMENTS (Q373)	348,913.00					8,750.00
WORKFORCE INVESTMENTS (Q373)	163.00					5,197.00
WORKFORCE INVESTMENTS (Q373)	51,501.00		163.00			348,913.00
WORKFORCE INVESTMENTS (Q373)			51,501.00			

COUNTY OF SOMERSET

GRANT FUND

SCHEDULE OF GRANT RECEIVABLES

PURPOSE	BALANCE DECEMBER 31, 2012	2013 REVENUE	RECEIPTS	UNAPPROPRIATED APPLIED	BUDGET REDUCTION/ CANCELED	BALANCE DECEMBER 31, 2013
	\$	\$	\$	\$	\$	\$
WORKFORCE INVESTMENTS (Q373)	9,865.00	83,185.00	25,523.00			57,662.00
WORKFORCE INVESTMENTS (Q373)			9,861.00			4.00
WORKFORCE INVESTMENTS (Q373)	20,833.00	17,038.00	2,636.00			14,402.00
WORKFORCE INVESTMENTS (Q373)	15,695.00					20,833.00
WORKFORCE INVESTMENTS (Q373)		15,695.00	15,695.00			15,695.00
WORKFORCE INVESTMENTS (Q373)	945.00					832.00
WORKFORCE INVESTMENTS (Q373)	4,105.00		113.00			
WORKFORCE INVESTMENTS (Q373)		4,105.00	4,105.00			4,105.00
WORKFORCE INVESTMENTS (Q373)	3,165.00					3,165.00
WORKFORCE INVESTMENTS (Q373)	3,232.00		3,232.00			
WORKFORCE INVESTMENTS (Q373)	8,548.00					8,548.00
WORKFORCE INVESTMENTS (Q373)	6,571.00		6,571.00			
WORKFORCE INVESTMENTS (Q373)	8,951.00					8,951.00
WORKFORCE INVESTMENTS (Q373)	2,666.00		2,665.00			1.00
WORKFORCE INVESTMENTS (Q373)	69,415.00					69,415.00
WORKFORCE INVESTMENTS (Q373)	11,024.00		11,024.00			
WORKFORCE INVESTMENTS (Q373)	387,341.00					3,900.00
WORKFORCE INVESTMENTS (Q373)	10,451.00		373,334.00			14,007.00
WORKFORCE INVESTMENTS (Q373)		17,284.00	10,451.00			14,519.00
WORKFORCE INVESTMENTS (Q373)	4,246.00		2,765.00			
WORKFORCE INVESTMENTS (Q373)	6,418.00		4,245.00			1.00
WORKFORCE INVESTMENTS (Q373)	60,811.00	13,304.00	7,423.00			5,881.00
WORKFORCE INVESTMENTS (Q373)			6,418.00			
WORKFORCE INVESTMENTS (Q373)		54,219.00	70,790.00		(10,000.00)	52,493.00
WORKFORCE INVESTMENTS (Q373)			1,726.00			21.00
WORKFORCE INVESTMENTS (Q373)	6,755.00		6,755.00			
WORKFORCE INVESTMENTS (Q373)	24,286.00		34,286.00		(10,000.00)	17,992.00
WORKFORCE INVESTMENTS (Q373)		20,035.00	2,043.00			
WORKFORCE INVESTMENTS (Q373)	7,742.00		7,742.00			
WORKFORCE INVESTMENTS (Q373)		13,758.00	786.00			12,972.00
WORKFORCE INVESTMENTS (Q373)	2,109.00		2,109.00			
WORKFORCE INVESTMENTS (Q373)	40,091.00		33,159.00			34,636.00
WORKFORCE INVESTMENTS (Q373)	20,359.00		20,359.00		6,932.00	
WORKFORCE INVESTMENTS (Q373)		35,991.00	1,355.00			
WORKFORCE INVESTMENTS (Q373)	7,225.00		7,225.00			6.00
WORKFORCE INVESTMENTS (Q373)	42,400.00		42,394.00			40,779.00
WORKFORCE INVESTMENTS (Q373)		44,986.00	4,207.00			30,000.00
WORKFORCE INVESTMENTS (Q373)	30,000.00					26,303.00
WORKFORCE INVESTMENTS (Q373)		36,171.00	9,868.00			216,000.00
WORKFORCE INVESTMENTS (Q373)	216,000.00					55,578.00
WORKFORCE INVESTMENTS (Q373)		316,497.00	260,919.00			54,000.00
WORKFORCE INVESTMENTS (Q373)	54,000.00					135,642.00
WORKFORCE INVESTMENTS (Q373)		135,642.00				
WORKFORCE INVESTMENTS (Q373)	40,000.00				40,000.00	
WORKFORCE INVESTMENTS (Q373)	40,000.00				40,000.00	
WORKFORCE INVESTMENTS (Q373)	10,000.00				10,000.00	
WORKFORCE INVESTMENTS (Q373)	10,000.00				10,000.00	

COUNTY OF SOMERSET

GRANT FUND

SCHEDULE OF GRANT RECEIVABLES

PURPOSE	BALANCE DECEMBER 31, 2012	2013 REVENUE	RECEIPTS	UNAPPROPRIATED APPLIED	BUDGET REDUCTION/ CANCELED	BALANCE DECEMBER 31, 2013
	\$	\$	\$	\$	\$	\$
WORKFORCE INVESTMENTS (Q373)	490,000.00		116,625.00			373,375.00
ARC TRANSPORTATION (Q375)	36,884.50					36,884.50
ARC TRANSPORTATION (Q375)	305,978.40	392,992.00	305,978.40			
ARC TRANSPORTATION (Q375)	3,470.64		141,943.82			251,048.18
SECTION 5311 SMALL URBAN & RUR (Q377)	1,507.46		1,507.46			3,470.64
SECTION 5311 SMALL URBAN & RUR (Q377)		103,491.00	103,491.00			
SECTION 5311 SMALL URBAN & RUR (Q377)	173,668.21		173,668.21			
SENIOR CITIZEN & DISABLED RESI (Q378)		715,512.00	620,241.31			95,270.69
SENIOR CITIZEN & DISABLED RESI (Q378)	10,500.00		10,500.00			
VETERANS TRANSPORTATION (Q381)	16,194.44	28,000.00	28,000.00			
VETERANS TRANSPORTATION (Q381)	16,194.44		16,194.44			
LOCAL SHUTTLE MOTOR BUS (Q383)		200,000.00	182,111.41			17,888.59
LOCAL SHUTTLE MOTOR BUS (Q383)	4,022.84		4,022.84			
SOMERSET HILLS ADLT DY CR TRNS (Q384)		49,000.00	44,916.34			4,083.66
SOMERSET HILLS ADLT DY CR TRNS (Q384)	264.96					264.96
WARREN TWP SENIOR TRANSP (Q385)	1,456.66					1,456.66
WARREN TWP SENIOR TRANSP (Q385)	747.98					747.98
WARREN TWP SENIOR TRANSP (Q385)	326.23		112.45			213.78
WARREN TWP SENIOR TRANSP (Q385)	16,699.10	17,368.00	16,699.10			
WARREN TWP SENIOR TRANSP (Q385)		71,497.67	71,497.67			17,368.00
CLEAN COMMUNITIES (Q387)						
STATE HOMELAND SECURITY (Q388)	60,372.65					60,372.65
STATE HOMELAND SECURITY (Q388)	355,933.75		354,031.40			1,902.35
STATE HOMELAND SECURITY (Q388)	355,809.76		256,878.69			98,931.07
STATE HOMELAND SECURITY (Q388)	188,525.03		55,050.76			133,474.27
STATE HOMELAND SECURITY (Q388)		177,336.17	177,336.17			177,336.17
SOLID WASTE SERVICE TAX (Q390)		225,500.00	225,500.00			
COUNTY ENVIRONMENTAL HEALTH (Q394)	750.30					750.30
COUNTY ENVIRONMENTAL HEALTH (Q394)	1,509.50					1,509.50
COUNTY ENVIRONMENTAL HEALTH (Q394)	55,051.56		55,051.56			
COUNTY ENVIRONMENTAL HEALTH (Q394)	70,614.88		69,761.76			183,868.24
COUNTY ENVIRONMENTAL HEALTH (Q394)	49,050.00	253,630.00	69,761.76			70,614.88
COUNTY ENVIRONMENTAL HEALTH (Q394)	50.00					49,050.00
BIOTERRORISM RESPONSE (Q396)	10,794.00		104,736.00			50.00
BIOTERRORISM RESPONSE (Q396)	104,736.00		355,932.00			10,794.00
BIOTERRORISM RESPONSE (Q396)	356,306.00					10,794.00
BIOTERRORISM RESPONSE (Q396)	16,476.00	330,715.00	16,476.00			374.00
JUVENILE ACCT INCENTIVE BLKGR (Q401)		10,072.00	5,036.00			330,715.00
JUVENILE ACCT INCENTIVE BLKGR (Q401)	502.30					5,036.00
JAIBG FALL CONFERENCE (Q402)						
FAMILY CRISIS INTERVENTION (Q403)		30,353.00	30,353.00			
ST/COMM PARTNERSHIP PGM MNGMT (Q404)	13,887.50		13,887.50			
ST/COMM PARTNERSHIP PGM MNGMT (Q404)	55,550.00		55,550.00			
ST/COMM PARTNERSHIP PGM MNGMT (Q404)		55,550.00	13,887.50			41,662.50
ST/COMM PARTNERSHIP PGM MNGMT (Q404)	47,096.75		47,096.75			
ST/COMM PARTNERSHIP PGM SVS (Q405)	188,385.00		188,385.00			

COUNTY OF SOMERSET

GRANT FUND

SCHEDULE OF GRANT RECEIVABLES

PURPOSE	BALANCE	2013	RECEIPTS	UNAPPROPRIATED	BUDGET	BALANCE
	DECEMBER 31, 2012	REVENUE	2013	APPLIED	REDUCTION/ CANCELED	DECEMBER 31, 2013
	\$	\$	\$	\$	\$	\$
ST/COMM PARTNERSHIP PGM SVS (Q405)	50,000.00		44,643.75			143,741.25
COUNTY CHILDREN'S INTERAGENCY (Q406)	14,380.53	38,359.00	38,359.00			50,000.00
COUNTY CHILDREN'S INTERAGENCY (Q406)	10,101.35					14,380.53
UPWP TECH STUDIES I287 (Q409)	9,669.00		9,669.00			10,101.35
LOCAL ARTS PROGRAM (Q415)	68,904.00		58,568.00			10,335.00
LOCAL ARTS PROGRAM (Q415)		68,904.00	58,568.00			10,336.00
LOCAL ARTS PROGRAM (Q415)	130,226.65					130,226.65
SCOPING BR18D0907 CR614 (Q417)	41,988.80					41,988.80
AMWELL ROAD RT 514 (Q420)	38,213.94					38,213.94
BELLE MEAD BRIDGE (Q421)	150,255.80					150,255.80
CHERRY HILL ROAD (Q425)	10,253.02					10,253.02
CHERRY HILL ROAD (Q425)	20,307.15					20,307.15
CHIMNEY ROCK ROAD (Q426)	138,865.98					138,865.98
CLINTON AVE BRIDGE M0901 (Q428)	14,926.39					14,926.39
CLINTON AVE BRIDGE M0901 (Q428)	56,680.09					56,680.09
DOCK WATCH HOLLOW BRIDGE (Q430)	189,485.49					189,485.49
PED OVERPASS CLOVERLEAF DR (Q431)	118,336.37					118,336.37
FY 2001 LOCAL LEAD PROGRAM (Q433)	4,272.82					4,272.82
FY 2001 LOCAL LEAD PROGRAM (Q433)	2,477,000.00	2,532,500.00	582,597.16			1,894,402.84
NJ DOT COUNTY AID (Q434)						2,532,500.00
NJ DOT COUNTY AID (Q434)	6,713.05					6,713.05
FIBER OPTIC MN FINDERNE (Q436)	67,751.40					67,751.40
FY03 LOCAL LEAD CR527 MAIN ST (Q437)	31,269.85					31,269.85
DUER ST BR LOC SCOP M1001 (Q438)	372,817.18					372,817.18
DUER ST BR LOC SCOP M1001 (Q438)	76,908.66					76,908.66
FRANKLIN BLVD (RT 617) (Q440)	123,193.18					123,193.18
GERAUD AVE BRIDGE M0903 (Q443)	188,829.67					188,829.67
LOCAL LAND TRANSP (Q449)	344,623.78					344,623.78
OLD STIRLING ROAD BRIDGE L1013 (Q454)	31,069.91					31,069.91
OPIE/RIVER ROAD BRIDGE C0607 (Q456)	858,924.35					858,924.35
RESURFACING ROADS (Q459)	6,440.61					6,440.61
STUDDIFORD DRIVE BRIDGE #D0702 (Q462)	716,114.24					716,114.24
STUDDIFORD DRIVE BRIDGE #D0702 (Q462)	16,432.87					16,432.87
STIRLING ROAD BRIDGE (Q463)	22,061.48					22,061.48
TRANSP ENG DOCKWATCH (Q466)	187,754.34					187,754.34
TRANSP ENG EASTON AVE (Q467)	231,036.60					231,036.60
TRANSP ENG MAIN ST (Q468)	191,185.69					191,185.69
TRANSP ENG WATCH HOLLOW (Q469)	0.04					0.04
LEASE PROGRAM 2004 (Q470)	65,797.90					65,797.90
LEASE PROGRAM 2004 (Q470)		94,085.00				10,914.96
LEASE PROGRAM 2004 (Q470)	97,314.27					62,723.32
VALLEY BRIDGE E0604 (Q471)	14,507.32					97,314.27
WEST END AVE BRIDGE (Q473)	50,955.90					14,507.32
WOODFERN BRIDGE B0510/11/12 (Q474)	0.11					50,955.90
LOCAL LEAD PROG.-OPIE RIVER BR (Q475)	378,442.41					378,442.41
LOCAL LEAD PROG.-WOODFERN BRID (Q476)	92,982.51					92,982.51
PEAPACK ROAD BRIDGE (Q477)						

COUNTY OF SOMERSET

GRANT FUND

SCHEDULE OF GRANT RECEIVABLES

PURPOSE	BALANCE DECEMBER 31, 2012	2013 REVENUE	RECEIPTS	UNAPPROPRIATED APPLIED	BUDGET REDUCTION/ CANCELED	BALANCE DECEMBER 31, 2013
	\$	\$	\$	\$	\$	\$
MEDICAID MATCH (Q549)	491.74					491.74
MEDICAID MATCH (Q549)	700.43	11,454.00				11,454.00
FORENSIC SCIENCE IMPROVEMENT (Q551)	36,300.00					700.43
AMWELL WATER MAIN IMPROVEMENT (Q554)	297,000.00		239,991.97			36,300.00
ECONOMIC DEVELOPMENT INITIATIV (Q555)	147.20					57,008.03
STUDY SCRC PED/BIKE/GREENWAY (Q556)	1,272.39		1,272.39			147.20
BULLETPROOF VEST - SHERIFF (Q560)	536.00					536.00
BULLETPROOF VEST - SHERIFF (Q560)	659.50					659.50
BULLETPROOF VEST - JAIL (Q561)	636.20		636.20			
BULLETPROOF VEST - JAIL (Q561)	1,713.77					1,713.77
BULLETPROOF VEST - JAIL (Q561)	2,638.02					2,638.02
AMWELL ROAD BRIDGE (Q563)	637,416.69					637,416.69
DEAD TREE RUN BRIDGE (Q564)	10,359.14					10,359.14
MH COUNTY DISASTER LIAISON (Q565)	2,500.00					2,500.00
WASHINGTON AVENUE BRIDGE (Q568)	251,725.00					251,725.00
WASHINGTON AVENUE BRIDGE (Q568)	750,000.00					750,000.00
BEDMINISTER HEALTH SERVICES (Q569)	0.01					0.01
BEDMINISTER HEALTH SERVICES (Q569)	1,459.04					1,459.04
BEDMINISTER HEALTH SERVICES (Q569)	4,559.13					9.00
BEDMINISTER HEALTH SERVICES (Q569)		55,829.00	4,550.13			4,652.38
STIRLING ROAD BRIDGE L1010 (Q571)	1,263,557.91		51,176.62			1,263,557.91
ROUTE 22 SUSTAINABLE CORRIDOR (Q572)	555,862.29		47,561.58			508,300.71
VICTIM WITNESS SUPPLEMENT (Q573)	3,888.09		3,888.09			
VICTIM WITNESS SUPPLEMENT (Q573)		12,194.00				12,194.00
FAR HILLS HEALTH SERVICES (Q574)	1,883.40					1,883.40
FAR HILLS HEALTH SERVICES (Q574)	1,020.00		1,020.00			
FAR HILLS HEALTH SERVICES (Q574)		12,484.00	12,484.00			
FAR HILLS HEALTH SERVICES (Q574)			867,319.99			
ARRA MILLING & RESURFACING (Q575)	1,868,526.14					1,001,206.15
ARRA HOME DELIVERED MEALS (Q579)	15,508.00					15,508.00
LOGISTICS & COMMODITIES DIST. (Q581)	11,560.24					11,560.24
EASTON AVE CORRIDOR STUDY (Q583)	104.37					104.37
NACCHO (Q587)		4,000.00	4,000.00			
ROCKY HILL HEALTH SERVICES (Q588)	0.34					0.34
ROCKY HILL HEALTH SERVICES (Q588)	0.04					0.04
ROCKY HILL HEALTH SERVICES (Q588)	19.05		19.05			
ROCKY HILL HEALTH SERVICES (Q588)		11,924.00	11,885.49			38.51
HEALTH EASE- SCADD (Q589)	17,399.00		17,399.00			
ARRA CLARK WOOD PEDESTRIAN BRD (Q591)	1,087,024.38		1,087,024.38			
ARRA CLARK WOOD PEDESTRIAN BRD (Q591)	1,600,000.00		886,480.16			713,519.84
ARRA BYRNE JAG LOCAL SOLICIT (Q592)	8,107.22					8,107.22
GSA DEPOT (Q595)	11,874,122.53			153,104.00		11,874,122.53
STATE CRIMINAL ALIEN ASSIST (Q596)		153,104.00				
FRANKLIN HEALTH SERVICES (Q597)	0.01					0.01
FRANKLIN HEALTH SERVICES (Q597)	40,608.34		40,608.34			
FRANKLIN HEALTH SERVICES (Q597)		592,825.00	561,248.07			41,576.93
FRANKLIN HEALTH SERVICES (Q597)			75,000.00			
EMERGENCY PERFORMANCE MGMT (Q598)	75,000.00					
ARRA SUPPLEMENTAL STAFF (Q599)	2,536.48					2,536.48

COUNTY OF SOMERSET

GRANT FUND

SCHEDULE OF GRANT RECEIVABLES

PURPOSE	BALANCE DECEMBER 31, 2012	2013 REVENUE	RECEIPTS	UNAPPROPRIATED APPLIED	BUDGET REDUCTION/ CANCELED	BALANCE DECEMBER 31, 2013
USDOE-CDP-RENEWABLE ENERGY (Q637)	\$ 2,000,000.00	\$ 11,475.00	\$ 2,000,000.00	\$	\$	\$ 11,475.00
STOP VIOLENCE AGAINST WOMEN (Q638)	10,597.00		10,597.00			20,212.86
STOP VIOLENCE AGAINST WOMEN (Q638)	85,600.00	156,390.00	65,387.14			156,390.00
COMPREHENSIVE HIGHWAY TRAFFIC (Q640)	700,000.00		525,000.00			175,000.00
COMPREHENSIVE HIGHWAY TRAFFIC (Q640)	1,000,000.00					1,000,000.00
RIVER RD BRIDGE E1104 BEDMIN. (Q641)						
MAIN ST BRIDGE G0703 BRDGW/TR (Q642)	225,000.00	490,948.00	225,000.00			388,475.20
MILLING & RESURFACE WHALEN STS (Q643)		300,000.00	102,472.80			300,000.00
NEW CENTRE RD CR 627 (Q644)		174,779.00				65,782.65
RIVER ROAD CR 625 (Q645)		450,000.00				450,000.00
NORTH BRIDGE ST. / CLIFF ST. (Q646)		250,000.00	228,660.54			21,339.46
PROMENADE BLVD CR 685 - SAFETY (Q647)		2,000.00	2,000.00			
MANVILLE HS MILLING & RESURFAC (Q648)		339,013.00				279,672.48
INTEROPERABLE EMERGENCY COMMUN (Q649)		240,000.00	59,340.52			72,935.11
SECTION 5317 NEW FREEDOM (Q650)		1,000,000.00	167,064.89			1,000,000.00
SUB REGIONAL STUDIES PHASE 2 (Q651)		3,564,000.00				3,564,000.00
BRIDGE C0606 PLEASANT RUN (Q652)		400,000.00				400,000.00
HIGH RISK RURAL ROADS (Q653)		311,000.00				311,000.00
CHIMNEY ROCK ROAD LSP (Q654)		75,284.00				400,000.00
MOUNTAIN AVENUE LSP (Q655)		160,960.59				75,284.00
HAZARDOUS DISCHARGE SITE REMED (Q656)		3,000.00	2,985.92			160,960.59
HIGHWAY RAIL GRADE CROSSING (Q657)		108,000.00	27,000.00			14.08
CHILD PASSENGER SAFETY (Q658)		26,390,679.80	53,395,993.23			81,000.00
SHRAP-SANDY HOME/RENT ASSIST (Q659)						
	\$ 118,468,274.96	\$ 26,390,679.80	\$ 53,395,993.23	\$ 169,941.50	\$ 337,181.37	\$ 90,955,838.66
	A	A-2	A-4	A-19	A-1	A

REF.

COUNTY OF SOMERSET

GRANT FUND

SCHEDULE OF GRANT RESERVES

PURPOSE	BALANCE DECEMBER 31, 2012	TRANSFERRED FROM BUDGET APPROPRIATION	DISBURSEMENTS	ENCUMBRANCES	CANCELED ENCUMBRANCES	BUDGET REDUCTION/ CANCELED	BALANCE DECEMBER 31, 2013
RIGHT TO KNOW (G301)	\$ 4,465.32	\$	\$ 5,278.32	\$	\$ 813.00	\$	\$ 230.62
RIGHT TO KNOW (G301)	2,846.20		4,350.58		1,735.00		3,810.26
RIGHT TO KNOW (G301)	11,632.00		7,396.74	425.00			11,632.00
RIGHT TO KNOW (G301)		11,632.00					8,085.14
BULLETPROOF VEST- PROSECUTOR (G303)	8,085.14		527.60				8,085.14
BULLETPROOF VEST- PROSECUTOR (G303)	1,965.32		94,067.70				1,965.32
BULLETPROOF VEST- PROSECUTOR (G303)	527.60		5,360.00				
OPEN SPACE (G306)							
LOC LAW ENF BL GR MEGANS LAW (G307)							
SEXUAL ASSAULT NURSE GRANT (G310)	10,759.00		8,137.30				10,759.00
SEXUAL ASSAULT NURSE GRANT (G310)	27,032.26						18,894.96
SEXUAL ASSAULT NURSE GRANT (G310)	5,710.77						5,710.77
SEXUAL ASSAULT NURSE GRANT (G310)	1,727.76		203.95		258.95		1,782.76
SEXUAL ASSAULT NURSE GRANT (G310)	30,532.17	63,234.00	57,207.92	675.00			30,532.17
VICTIM ASSISTANCE (G311)	2,430.31						2,430.31
VICTIM ASSISTANCE (G311)	38,843.06		4,571.15				34,271.91
VICTIM ASSISTANCE (G311)		106,965.00	106,965.00				
LAW ENFORCEMENT TRAINING EQUIP (G314)	4,611.76						4,611.76
LAW ENFORCEMENT TRAINING EQUIP (G314)	27,390.00						27,390.00
LAW ENFORCEMENT TRAINING EQUIP (G314)	24,990.00						24,990.00
LAW ENFORCEMENT TRAINING EQUIP (G314)	23,960.00						23,960.00
LAW ENFORCEMENT TRAINING EQUIP (G314)	38,455.00						38,455.00
LAW ENFORCEMENT TRAINING EQUIP (G314)	33,540.00						33,540.00
LAW ENFORCEMENT TRAINING EQUIP (G314)	27,525.00						27,525.00
LAW ENFORCEMENT TRAINING EQUIP (G314)	22,316.00						22,316.00
LAW ENFORCEMENT TRAINING EQUIP (G314)	53,515.00						53,515.00
LAW ENFORCEMENT TRAINING EQUIP (G314)	39,429.00						39,429.00
LAW ENFORCEMENT TRAINING EQUIP (G314)		17,277.00					17,277.00
BODY ARMOR - PROS (G316)	0.07						0.07
BODY ARMOR - PROS (G316)	1,867.40						1,867.40
BODY ARMOR - PROS (G316)	0.01						0.01
BODY ARMOR - PROS (G316)	5,403.68		5,403.68				
INSURANCE FRAUD REIMBURSEMENT (G317)	163,603.93						163,603.93
INSURANCE FRAUD REIMBURSEMENT (G317)	13,374.44						13,374.44
INSURANCE FRAUD REIMBURSEMENT (G317)	31,869.79						31,869.79
INSURANCE FRAUD REIMBURSEMENT (G317)		248,999.00	248,999.00				
MULTI-NARCOTICS TASK FORCE (G320)	19,555.00						19,555.00
MULTI-NARCOTICS TASK FORCE (G320)		56,189.00	35,296.00				
BODY ARMOR - SHERIFF (G321)	1,511.58						1,511.58
BODY ARMOR - SHERIFF (G321)	2,997.05		2,997.05				
BODY ARMOR - SHERIFF (G321)	5,101.20		5,101.20				
BODY ARMOR - SHERIFF (G321)	5,228.55		5,195.25				33.30

COUNTY OF SOMERSET

GRANT FUND

SCHEDULE OF GRANT RESERVES

PURPOSE	BALANCE DECEMBER 31, 2012	TRANSFERRED FROM BUDGET APPROPRIATION	DISBURSEMENTS	ENCUMBRANCES	CANCELED ENCUMBRANCES	BUDGET REDUCTION/ CANCELED	BALANCE DECEMBER 31, 2013
	\$	\$	\$	\$	\$	\$	\$
SUB REGIONAL TRANSP (G323)	7.51						7.51
SUB REGIONAL TRANSP (G323)	353.68						353.68
SUB REGIONAL TRANSP (G323)	815.58						815.58
SUB REGIONAL TRANSP (G323)	59,866.00						59,866.00
SUB REGIONAL TRANSP (G323)	17,366.00						17,366.00
SUB REGIONAL TRANSP (G323)	159.22						159.22
SUB REGIONAL TRANSP (G323)	6,182.23						6,182.23
SUB REGIONAL TRANSP (G323)	3,343.92						3,343.92
SUB REGIONAL TRANSP (G323)	59,866.00	59,866.00					59,866.00
SUB REGIONAL TRANSP (G323)							895.45
BODY ARMOR - JAIL (G325)	895.45						895.45
BODY ARMOR - JAIL (G325)	6,138.94			6,138.94			6,138.94
BODY ARMOR - JAIL (G325)	10,469.28			1,805.54			8,663.74
BODY ARMOR - JAIL (G325)	10,745.19						10,745.19
BODY ARMOR - JAIL (G325)	5,000.00						5,000.00
BODY ARMOR - JAIL (G325)	1,503.00						1,503.00
UPPER RARITAN WASTEWATER MNGMT (G326)			92,150.00				92,150.00
ALCOHOL & DRUG ABUSE PREVENT (G327)		496,733.00	411,638.00	80,424.50	90,647.00		4,670.50
ALCOHOL & DRUG ABUSE PREVENT (G327)			60.00				1,239.72
RIGHT TO FARM (G328)	1,299.72						1,239.72
RIGHT TO FARM (G328)	4,072.97						4,072.97
FAMILY COURT (G332)			186.00		186.00		
FAMILY COURT (G332)			22,422.75		22,422.75		
FAMILY COURT (G332)		144,481.00	122,513.36	21,967.64			
FAMILY COURT (G332)							
HUMAN SERVICE PLANNING (G333)	6,848.00	69,373.00	69,373.00				6,848.00
HUMAN SERVICE PLANNING (G333)	6,233.00						6,233.00
HUMAN SERVICE PLANNING (G333)							10,181.57
MUNICIPAL ALLIANCE (G334)	10,181.57						26,752.00
MUNICIPAL ALLIANCE (G334)	26,752.00						27,714.14
MUNICIPAL ALLIANCE (G334)	27,714.14						13,916.42
MUNICIPAL ALLIANCE (G334)	13,807.91						16,807.00
MUNICIPAL ALLIANCE (G334)	17,607.00		800.00				27,913.70
MUNICIPAL ALLIANCE (G334)		314,549.00	180,352.56	146,529.84	208,374.77	108.51	0.44
MUNICIPAL ALLIANCE (G334)			168,018.72				16,405.38
PERSONAL ATTENDANT SERVICES (G337)	16,405.38						47,081.62
PERSONAL ATTENDANT SERVICES (G337)	47,081.62						6,493.21
PERSONAL ATTENDANT SERVICES (G337)	6,493.21						63,659.40
PERSONAL ATTENDANT SERVICES (G337)	63,659.40						3,892.75
PERSONAL ATTENDANT SERVICES (G337)		57,885.80	18,293.92		6,623.28		50,000.00
SOCIAL SERVICES FOR HOMELESS (G338)		168,120.00	54,000.00		238,227.32		56,147.80
SMART GROWTH PLANNING GRANT (G340)			134,375.00	145.00			3,885.80
ROUTE 28 STRATEGIC NEEDS ASMT (G342)							33,600.00
SUPPORT EMPLOYMENT (G350)							
SUPPORT EMPLOYMENT (G350)		159,817.00	1,170.81		496.14		3,892.75
SUPPORT EMPLOYMENT (G350)			159,695.77	121.23			50,000.00
SUPPORT EMPLOYMENT (G350)							67,923.86
SUPPORT EMPLOYMENT (G350)							6,847.65
PATH MENTAL HEALTH HOMELESS (G351)	20,000.00						20,000.00
PATH MENTAL HEALTH HOMELESS (G351)	48,501.12		121.17				48,379.95
PATH MENTAL HEALTH HOMELESS (G351)	220.78		121.17				
PATH MENTAL HEALTH HOMELESS (G351)	220.78		124,992.00				
PATH MENTAL HEALTH HOMELESS (G351)		124,992.00	166,434.00				
PSYCHIATRIC ADV NURSE PRAC. (G353)							
NAVIG SUPPORTIVE SERVICES (G355)	30,958.00						30,958.00

COUNTY OF SOMERSET

GRANT FUND

SCHEDULE OF GRANT RESERVES

PURPOSE	BALANCE DECEMBER 31, 2012	TRANSFERRED FROM BUDGET APPROPRIATION	DISBURSEMENTS	ENCUMBRANCES	CANCELED ENCUMBRANCES	BUDGET REDUCTION/ CANCELED	BALANCE DECEMBER 31, 2013
	\$	\$	\$	\$	\$	\$	\$
FAMILY CAREGIVER (G357)	22,701.00						22,701.00
FAMILY CAREGIVER (G357)	22,078.00						22,078.00
FAMILY CAREGIVER (G357)	45,271.22						45,271.22
FAMILY CAREGIVER (G357)	97,572.78						97,572.78
FAMILY CAREGIVER (G357)	33,682.15						33,682.15
FAMILY CAREGIVER (G357)	38,062.09		552.00		276.00		37,786.09
FAMILY CAREGIVER (G357)	12,429.56	142,436.00	1,210.75		932.82		12,151.63
FAMILY CAREGIVER (G357)		110,165.00	102,828.76				39,607.24
ADULT PROTECTIVE SERVICES (G358)							
SHIP (G359)	13,495.00						13,495.00
SHIP (G359)	6,638.92						6,638.92
SHIP (G359)	1,499.22						1,499.22
SHIP (G359)	3,825.26			828.00			3,825.26
SHIP (G359)	9,590.59						8,762.59
SHIP (G359)	16,219.18		6,467.71		1,362.25		11,113.72
SHIP (G359)		29,000.00	5,979.35	284.96			22,735.69
TRAUMATIC LOSS INTERVENTION (G362)	12,000.00						12,000.00
TRAUMATIC LOSS INTERVENTION (G362)	5,000.00						5,000.00
TRAUMATIC LOSS INTERVENTION (G362)	6,000.00		6,000.00				
TRAUMATIC LOSS INTERVENTION (G362)	6,000.00		6,000.00				
TRAUMATIC LOSS INTERVENTION (G362)		12,000.00					
RETIRED SENIOR VOLUNTEER (G363)	27,244.54						27,244.54
RETIRED SENIOR VOLUNTEER (G363)	25,446.79						25,446.79
RETIRED SENIOR VOLUNTEER (G363)	41,744.77		223.98				41,520.79
RETIRED SENIOR VOLUNTEER (G363)		87,443.00	43,567.82	1,163.00			42,712.18
SS BLOCK GRANT (G366)	12,693.00						12,693.00
SS BLOCK GRANT (G366)	74,723.00						74,723.00
SS BLOCK GRANT (G366)		297,344.00	268,534.64	28,809.36			
FRANKLIN SENIOR CENTER TRANSP (G367)	32,973.00		32,973.00		3,827.52		3,827.52
FRANKLIN SENIOR CENTER TRANSP (G367)	30,000.00		19,412.06				10,587.94
FRANKLIN SENIOR CENTER TRANSP (G367)	9,554.00		9,554.00				
FRANKLIN SENIOR CENTER TRANSP (G367)		63,482.37	58,000.00				
FRANKLIN SENIOR CENTER TRANSP (G367)		38,001.00	38,001.00				5,492.37
ESCORT TRANSPORTATION (G368)							
CARE COORDINATION (G370)	13,890.00						13,890.00
CARE COORDINATION (G370)	23,810.00						23,810.00
CARE COORDINATION (G370)	11,905.00						11,905.00
CARE COORDINATION (G370)		23,810.00	23,810.00				
STATE HOME DELIVERED MEALS (G371)	15,851.00						15,851.00
STATE HOME DELIVERED MEALS (G371)	16,318.00						16,318.00
STATE HOME DELIVERED MEALS (G371)	16,318.00						16,318.00
STATE HOME DELIVERED MEALS (G371)	16,318.00						16,318.00
STATE HOME DELIVERED MEALS (G371)	15,851.00						15,851.00
STATE HOME DELIVERED MEALS (G371)	16,318.00						16,318.00
STATE HOME DELIVERED MEALS (G371)		15,851.00	15,581.00				270.00
WORKFORCE INVESTMENTS (G373)	26.00						26.00
WORKFORCE INVESTMENTS (G373)	2,730.67						2,730.67
WORKFORCE INVESTMENTS (G373)	21,611.89						21,611.89
WORKFORCE INVESTMENTS (G373)	4,395.68						4,395.68
WORKFORCE INVESTMENTS (G373)	27,825.43						27,825.43
WORKFORCE INVESTMENTS (G373)	13,673.93		2,505.94				11,167.99
WORKFORCE INVESTMENTS (G373)	26,760.96		33,238.46		6,477.50		6,477.50
WORKFORCE INVESTMENTS (G373)	31,998.96		127,636.47		95,637.51		11,167.99
WORKFORCE INVESTMENTS (G373)	284,113.93		211,020.65	61,670.70			11,422.58

COUNTY OF SOMERSET

GRANT FUND

SCHEDULE OF GRANT RESERVES

PURPOSE	BALANCE DECEMBER 31-2012	TRANSFERRED FROM BUDGET APPROPRIATION	DISBURSEMENTS	ENCUMBRANCES	CANCELED ENCUMBRANCES	BUDGET REDUCTION/ CANCELED	BALANCE DECEMBER 31-2013
	\$	\$	\$	\$	\$	\$	\$
WORKFORCE INVESTMENTS (G373)	10,402.00						10,402.00
WORKFORCE INVESTMENTS (G373)	10,912.00						10,912.00
WORKFORCE INVESTMENTS (G373)	9,919.00						9,919.00
WORKFORCE INVESTMENTS (G373)	5,479.00		(6,081.00)				
WORKFORCE INVESTMENTS (G373)	10,229.00						
WORKFORCE INVESTMENTS (G373)	18,548.11		949.77				
WORKFORCE INVESTMENTS (G373)	11,739.12	19,998.00	11,738.98		1,035.00		17,598.34
WORKFORCE INVESTMENTS (G373)		3,210.00				3,210.00	0.14
WORKFORCE INVESTMENTS (G373)	161.92						161.92
WORKFORCE INVESTMENTS (G373)	59,487.29						59,487.29
WORKFORCE INVESTMENTS (G373)	72,043.05						72,043.05
WORKFORCE INVESTMENTS (G373)	10,899.00						6,051.00
WORKFORCE INVESTMENTS (G373)	3,517.42		7,775.00		7,775.00		
WORKFORCE INVESTMENTS (G373)	18,024.15	82,248.00	32,598.42	14,570.00	39,081.00	10,000.00	61,273.34
WORKFORCE INVESTMENTS (G373)	1,050.05		6,404.66				18,024.15
WORKFORCE INVESTMENTS (G373)							0.05
WORKFORCE INVESTMENTS (G373)	11,362.02		16,819.02		284.00	284.00	1,050.05
WORKFORCE INVESTMENTS (G373)	11,752.61	8,890.00		1,419.00			7,471.00
WORKFORCE INVESTMENTS (G373)	307,757.53						11,752.61
WORKFORCE INVESTMENTS (G373)	8,112.19		8,112.19				307,757.53
WORKFORCE INVESTMENTS (G373)	44,594.15		44,592.02				2.13
WORKFORCE INVESTMENTS (G373)	15,906.00	83,185.00	25,522.05				57,662.95
WORKFORCE INVESTMENTS (G373)	9,349.83		15,906.00				
WORKFORCE INVESTMENTS (G373)	0.99	17,038.00	9,349.83				14,401.23
WORKFORCE INVESTMENTS (G373)			2,636.77				0.99
WORKFORCE INVESTMENTS (G373)	0.01	15,695.00	11,771.25		11,771.25		15,695.00
WORKFORCE INVESTMENTS (G373)			3,078.75		3,078.75		0.01
WORKFORCE INVESTMENTS (G373)	3,165.00	4,105.00		1,026.00			3,079.00
WORKFORCE INVESTMENTS (G373)	237.00		237.00				3,165.00
WORKFORCE INVESTMENTS (G373)	109.00		7,987.00				
WORKFORCE INVESTMENTS (G373)	2,533.35		2,532.49				0.86
WORKFORCE INVESTMENTS (G373)	69,415.00						69,415.00
WORKFORCE INVESTMENTS (G373)	11,024.05		11,024.05				
WORKFORCE INVESTMENTS (G373)	323,558.05		373,285.06		3,900.00		3,900.00
WORKFORCE INVESTMENTS (G373)	10,334.84		10,333.70		60,465.00		10,737.99
WORKFORCE INVESTMENTS (G373)		17,284.00	2,278.23				0.94
WORKFORCE INVESTMENTS (G373)	2,782.96		2,782.96				15,005.77
WORKFORCE INVESTMENTS (G373)	12,369.28	13,304.00	9,278.93				4,025.07
WORKFORCE INVESTMENTS (G373)		54,219.00	41,388.41		19,040.00	(10,000.00)	20.87
WORKFORCE INVESTMENTS (G373)	14,604.47		11,000.29	3,404.00			39,814.71
WORKFORCE INVESTMENTS (G373)		20,035.00	25,511.47		907.00	(10,000.00)	
WORKFORCE INVESTMENTS (G373)	509.80		2,934.76	160.00			16,940.24
WORKFORCE INVESTMENTS (G373)			7,649.80		7,140.00		

COUNTY OF SOMERSET

GRANT FUND

SCHEDULE OF GRANT RESERVES

PURPOSE	BALANCE DECEMBER 31-2012	TRANSFERRED FROM BUDGET APPROPRIATION	DISBURSEMENTS	ENCUMBRANCES	CANCELED ENCUMBRANCES	BUDGET REDUCTION/ CANCELED	BALANCE DECEMBER 31-2013
	\$	\$	\$	\$	\$	\$	\$
WORKFORCE INVESTMENTS (G373)	2,176.66	13,758.00	786.06				12,971.94
WORKFORCE INVESTMENTS (G373)			2,176.66				
WORKFORCE INVESTMENTS (G373)			(6,600.00)		332.00	6,932.00	
WORKFORCE INVESTMENTS (G373)	3,696.87	35,991.00	15,178.09	950.00	11,485.00		26,561.38
WORKFORCE INVESTMENTS (G373)			8,479.62				
WORKFORCE INVESTMENTS (G373)			6,600.00		6,600.00		
WORKFORCE INVESTMENTS (G373)	9,882.71	44,986.00	31,781.89	259.00	21,901.00		1.82
WORKFORCE INVESTMENTS (G373)			13,323.71				
WORKFORCE INVESTMENTS (G373)	30,000.00	36,171.00	9,493.96				31,403.29
WORKFORCE INVESTMENTS (G373)							30,000.00
WORKFORCE INVESTMENTS (G373)	216,000.00	316,497.00	261,178.03				26,677.04
WORKFORCE INVESTMENTS (G373)							216,000.00
WORKFORCE INVESTMENTS (G373)	54,000.00	135,642.00					55,318.97
WORKFORCE INVESTMENTS (G373)							54,000.00
WORKFORCE INVESTMENTS (G373)	40,000.00					40,000.00	
WORKFORCE INVESTMENTS (G373)	40,000.00					40,000.00	
WORKFORCE INVESTMENTS (G373)	10,000.00					10,000.00	
WORKFORCE INVESTMENTS (G373)	10,000.00					10,000.00	
WORKFORCE INVESTMENTS (G373)	490,000.00		125,125.00	2,250.00	2,030.30		362,625.00
ARC TRANSPORTATION (G375)	36,884.50						36,914.80
ARC TRANSPORTATION (G375)	131,870.00						
ARC TRANSPORTATION (G375)	383,406.00	392,992.00	130,550.00	1,320.00			292,992.00
ARC TRANSPORTATION (G375)			383,406.00				3,470.64
ARC TRANSPORTATION (G375)			100,000.00				
SECTION 5311 SMALL URBAN & RRL (G377)	3,470.64						
SECTION 5311 SMALL URBAN & RRL (G377)	124.00		824.80				
SECTION 5311 SMALL URBAN & RRL (G377)	51,791.00		51,440.60	350.40	700.80		
SECTION 5311 SMALL URBAN & RRL (G377)		103,491.00	72,791.00				30,700.00
SENIOR CITIZEN & DISABLED RESI (G378)	65,456.72	715,512.00	65,361.87	94.85			704.00
SENIOR CITIZEN & DISABLED RESI (G378)			714,808.00				
VETERANS TRANSP (G381)			1,401.60		1,401.60		
VETERANS TRANSP (G381)	43,000.00		43,000.00				
VETERANS TRANSP (G381)	18,000.00		18,000.00				
VETERANS TRANSP (G381)		28,000.00					28,000.00
VETERANS TRANSP (G381)					94.85		
LOCAL SHUTTLE MOTOR BUS (G383)	200,000.00		200,000.00				
LOCAL SHUTTLE MOTOR BUS (G383)							200,000.00
LOCAL SHUTTLE MOTOR BUS (G383)							
SOMERSET HILLS ADLT DY CR TRAN (G384)	41,954.00		41,954.00				4,000.00
SOMERSET HILLS ADLT DY CR TRAN (G384)	3,321.00		3,321.00				264.96
SOMERSET HILLS ADLT DY CR TRAN (G384)		49,000.00	45,000.00				1,456.66
SOMERSET HILLS ADLT DY CR TRAN (G384)							747.98
WARREN TWP SENIOR TRANSP (G385)	264.96						213.78
WARREN TWP SENIOR TRANSP (G385)	1,456.66						
WARREN TWP SENIOR TRANSP (G385)	747.98						
WARREN TWP SENIOR TRANSP (G385)	29,435.00						17,368.00
WARREN TWP SENIOR TRANSP (G385)	29,877.00		29,221.22				2,187.23
WARREN TWP SENIOR TRANSP (G385)		17,368.00	29,877.00				
CLEAN COMMUNITIES (G387)	35,097.57		37,475.34		4,565.00		39,285.67
CLEAN COMMUNITIES (G387)		71,497.67	32,212.00				

COUNTY OF SOMERSET

GRANT FUND

SCHEDULE OF GRANT RESERVES

PURPOSE	BALANCE DECEMBER 31, 2012	TRANSFERRED FROM BUDGET APPROPRIATION	DISBURSEMENTS	ENCUMBRANCES	CANCELED ENCUMBRANCES	BUDGET REDUCTION/ CANCELED	BALANCE DECEMBER 31, 2013
	\$	\$	\$	\$	\$	\$	\$
STATE HOMELAND SECURITY (G388)	9,211.36		(51,161.29)				60,372.65
STATE HOMELAND SECURITY (G388)	20,211.80		20,211.80				66,076.86
STATE HOMELAND SECURITY (G388)	74,597.10		8,520.24				11,768.87
STATE HOMELAND SECURITY (G388)	22,429.25		22,429.25				69,796.43
STATE HOMELAND SECURITY (G388)	218,351.78		299,306.36		92,723.45		92,319.71
STATE HOMELAND SECURITY (G388)	223,621.37		203,619.03		49,794.09		177,336.17
STATE HOMELAND SECURITY (G388)	188,525.03	177,336.17	96,205.32		20,441.85		166.45
SOLID WASTE REA (G390)	12,186.68		32,462.08				98,139.50
SOLID WASTE REA (G390)	199,100.00	225,500.00	77,935.30	23,025.20			225,500.00
SOLID WASTE REA (G390)							750.30
COUNTY ENVIRONMENTAL HLTH ACT (G394)	750.30						22,909.50
COUNTY ENVIRONMENTAL HLTH ACT (G394)	22,909.50						22,909.50
COUNTY ENVIRONMENTAL HLTH ACT (G394)	22,989.27						22,989.27
COUNTY ENVIRONMENTAL HLTH ACT (G394)	61,735.80		217.93		185.00		61,702.87
COUNTY ENVIRONMENTAL HLTH ACT (G394)	2,035.16		2,948.05		912.89		74,082.96
COUNTY ENVIRONMENTAL HLTH ACT (G394)	225,443.52	253,630.00	179,186.13	360.91			225,443.52
BIOTERRORISM RESPONSE (G396)	49,050.00						49,050.00
BIOTERRORISM RESPONSE (G396)	102.32		1,306.32		1,254.00		50.00
BIOTERRORISM RESPONSE (G396)	172,315.15		1,126.65		1,120.28		172,308.78
BIOTERRORISM RESPONSE (G396)	87,268.25		486.76				86,781.49
BIOTERRORISM RESPONSE (G396)	340,890.59		238,743.99		9,426.25		111,572.85
BIOTERRORISM RESPONSE (G396)		330,715.00	1,812.80	722.30			328,179.90
JUVENILE ACC'T INCENTIVE BLKGR (G401)		11,191.00	11,191.00				502.30
JAIBG FALL CONFERENCE (G402)	502.30						
FAMILY CRISIS INTERVENTION (G403)		30,353.00	30,353.00				
ST/COMM PARTNERSHIP PRGRM MGMT (G404)		55,550.00	55,550.00				
ST/COMM PARTNERSHIP PRGRM SVS (G405)	9,479.30		28,168.30		18,764.00		75.00
ST/COMM PARTNERSHIP PRGRM SVS (G405)		188,385.00	160,875.87	18,369.32			9,139.81
COUNTY CHILDREN'S INTERAGENCY (G406)	50,000.00						50,000.00
COUNTY CHILDREN'S INTERAGENCY (G406)		38,359.00	38,359.00				14,380.53
UPWP TECH STUDIES I287 (G409)	14,380.53						5,855.00
BB ROTARY/SBB STREETScape (G412)	5,855.00						
LOCAL ARTS PROGRAM (G415)			738.00		738.00		
LOCAL ARTS PROGRAM (G415)			152.00		152.00		
LOCAL ARTS PROGRAM (G415)	10,101.35		3,187.50		3,187.50		10,101.35
LOCAL ARTS PROGRAM (G415)			5,500.00		5,500.00		
LOCAL ARTS PROGRAM (G415)	1,465.65		2,050.00		2,050.00		1,465.65
LOCAL ARTS PROGRAM (G415)	1.19						1.19
LOCAL ARTS PROGRAM (G415)			142.20		142.20		
LOCAL ARTS PROGRAM (G415)			3,100.00		3,875.00		775.00
LOCAL ARTS PROGRAM (G415)			16,228.50		17,125.00		896.50
LOCAL ARTS PROGRAM (G415)		68,904.00	48,507.20	14,994.00			5,402.80
SCOPING BR18D0907 CR614 (G417)	122,801.16						122,801.16
TRANSIT ACCESS IMPROVEMENTS 98 (G418)	100,000.00						100,000.00
TRANSIT ACCESS IMPROVEMENTS 98 (G418)	1,484.91						1,484.91
AMWELL ROAD (RT 514) (G420)	34,726.80						34,726.80
BELLE MEAD BRIDGE (G421)	33,907.79						33,907.79
BLACKPOINT ROAD BRIDGE B0508 (G423)	60,000.00						60,000.00
CHERRY HILL ROAD (G425)	87,283.91						87,283.91
CHERRY HILL ROAD (G425)	4,654.03						4,654.03
CHIMNEY ROCK ROAD (G426)	12,661.17						12,661.17

COUNTY OF SOMERSET

GRANT FUND

SCHEDULE OF GRANT RESERVES

PURPOSE	BALANCE DECEMBER 31, 2012	TRANSFERRED FROM BUDGET APPROPRIATION	DISBURSEMENTS	ENCUMBRANCES	CANCELED ENCUMBRANCES	BUDGET REDUCTION/ CANCELED	BALANCE DECEMBER 31, 2013
	\$	\$	\$	\$	\$	\$	\$
MEDICATION MANAGEMENT (G499)	5,632.00						5,632.00
MEDICATION MANAGEMENT (G499)	5,702.50						5,702.50
MEDICATION MANAGEMENT (G499)	5,517.00						5,517.00
MEDICATION MANAGEMENT (G499)	951.78						951.78
MEDICATION MANAGEMENT (G499)	4,057.30						4,057.30
MEDICATION MANAGEMENT (G499)	5,925.00						5,925.00
CANCER CONTROL PLAN (G506)	7,120.60						7,120.60
CANCER CONTROL PLAN (G506)	9,774.14						9,774.14
CANCER CONTROL PLAN (G506)	117,163.00	130,800.00	131,727.93		14,564.93		39,885.50
CANCER CONTROL PLAN (G506)			69,525.50	21,389.00			437,100.00
CEDAR GROVE LANE WATER MAIN (G508)	437,100.00						437,100.00
OLD YORK ROAD LOCAL SCOPING (G510)	5,125.00						5,125.00
OLD YORK ROAD LOCAL SCOPING (G510)	152,204.06						152,204.06
SO MAINFINDERNE BRIDGE #G0702 (G512)	2,404,144.92						2,404,144.92
PSYCHIATRIC EMERGENCY SERVICES (G513)	49,970.87						49,970.87
LOCAL SCOPING FINDERNE #G0702 (G514)	100.00						100.00
COPS TECHNOLOGY PROGRAM (G515)	55,893.10		45,000.00		45,000.00		55,893.10
COPS TECHNOLOGY PROGRAM (G515)	2,003.00						2,003.00
COPS TECHNOLOGY PROGRAM (G515)	152,862.46		11,174.39				141,688.07
COPS TECHNOLOGY PROGRAM (G515)	314,090.77		407,556.75		344,867.50		251,401.52
COPS TECHNOLOGY PROGRAM (G515)			1,000,000.00		1,000,000.00		
CLIENT RENT SUBSIDIES (G516)	8,073.99						8,073.99
CLIENT RENT SUBSIDIES (G516)	30,345.00						30,345.00
PARIS (G517)	19,600.22						19,069.85
PARIS (G517)	30,173.02						30,173.02
PARIS (G517)	66,314.12		63,382.67				2,931.45
RTE. 22/CHIMNEY ROCK ROW (G523)	394,884.00						394,884.00
RTE. 22/CHIMNEY ROCK ROW (G523)	582,893.00		27,332,222.68				
RTE. 22/CHIMNEY ROCK ROW (G523)	2,463,886.00		378,066.89		26,749,329.68		
RTE. 22/CHIMNEY ROCK ROW (G523)			(5,453.64)	5,453.64			2,085,819.11
ENHANCED 911-GENERAL ASSIST (G527)	48,710.69	1,822,637.00					1,822,637.00
REGIONAL TB CLINIC (G529)	7,000.00						48,710.69
REGIONAL TB CLINIC (G529)	47,895.37						7,000.00
REGIONAL TB CLINIC (G529)	(7,000.00)		35,962.55				4,253.70
PESS EXPANSION (G530)	2,590.58						72,086.00
STIRLING ROAD BRIDGE L1010 (G532)	68,840.00						2,590.58
NORTH PLAINFIELD HEALTH SRVCS (G533)	330.18						68,840.00
NORTH PLAINFIELD HEALTH SRVCS (G533)	13,164.54						330.18
NORTH PLAINFIELD HEALTH SRVCS (G533)	35,249.87		825.37		825.37		13,164.54
NORTH PLAINFIELD HEALTH SRVCS (G533)	8,430.19		1,841.37		18.36		35,249.87
NORTH PLAINFIELD HEALTH SRVCS (G533)		115,416.00	114,039.78				6,607.18
UPPER RARITAN WATER QUALITY (G538)	56,000.00			1,376.22			56,000.00
BI-LINGUAL CLINICIAN (G542)	20,390.25						20,390.25
BI-LINGUAL CLINICIAN (G542)		75,000.00					
CIACC COMMUNITY DEVELOPMENT (G543)		96,047.00			96,047.00		
CIACC COMMUNITY DEVELOPMENT (G543)		128,689.00					
PRE-DISASTER MITIGATION PLAN (G544)	90,000.00		29,384.00				42.00
HELP AMERICA VOTE ACT (G545)	10,135.23		89,958.00				10,803.15
HELP AMERICA VOTE ACT (G545)	15,678.19		(667.92)				15,092.71
PESS EXPANSION (G548)		1,087,241.00	405.11				
			1,087,241.00	180.37			

COUNTY OF SOMERSET

GRANT FUND

SCHEDULE OF GRANT RESERVES

PURPOSE	BALANCE DECEMBER 31, 2012	TRANSFERRED FROM BUDGET APPROPRIATION	DISBURSEMENTS	ENCUMBRANCES	CANCELED ENCUMBRANCES	BUDGET REDUCTION/ CANCELED	BALANCE DECEMBER 31, 2013
	\$	\$	\$	\$	\$	\$	\$
MEDICAID MATCH (G549)	7,431.30						7,431.30
MEDICAID MATCH (G549)	4,354.57						4,354.57
MEDICAID MATCH (G549)	491.74						491.74
MEDICAID MATCH (G549)	1,527.94						1,527.94
MEDICAID MATCH (G549)	3,122.43		3,122.43				
MEDICAID MATCH (G549)		11,454.00	1,188.83				10,265.17
FORENSIC SCIENCE IMPROVEMENT (G551)	700.43						700.43
AMWELL WATR MAIN IMPROVEMENT (G554)	36,300.00						36,300.00
ECONOMIC DEVELOPMENT INITIATIV (G555)	137,309.40		239,992.57		159,690.60		57,007.43
STUDY SCRC PED/BIKE/GREENWAY (G556)	147.20						147.20
HEALTH EASE (G558)	1,988.30						1,988.30
MISSION NUTRITION (G559)	2,441.50						2,441.50
MISSION NUTRITION (G559)	906.93						906.93
BULLETPROOF VEST - SHERIFF (G560)	5,895.94						5,895.94
BULLETPROOF VEST - SHERIFF (G560)	536.00		536.00				
BULLETPROOF VEST - SHERIFF (G560)	659.00		659.00				
BULLETPROOF VEST - JAIL (G561)	1,713.77		1,713.77				
BULLETPROOF VEST - JAIL (G561)	2,638.02			2,638.02			0.50
AMWELL ROAD BRIDGE (G563)	771,056.59						771,056.59
DEAD TREE RUN BRIDGE (G564)	35,506.86						35,506.86
MH COUNTY DISASTER LIAISON (G565)	2,500.00						2,500.00
LEADERSHIP SOMERSET (G566)	7,621.05		1,024.97				6,596.08
WASHINGTON AVENUE BRIDGE (G568)	508,775.85						508,775.85
WASHINGTON AVENUE BRIDGE (G568)	492,949.15						492,949.15
BEDMINISTER HEALTH SERVICES (G569)	7,937.00						7,937.00
BEDMINISTER HEALTH SERVICES (G569)	7,803.49						7,803.49
BEDMINISTER HEALTH SERVICES (G569)	4,205.10						4,205.10
STIRLING ROAD BRIDGE L1010 (G571)	1,195,425.55	55,829.00	869.09		147.37		1,195,425.55
ROUTE 22 SUSTAINABLE CORRIDOR (G572)	140,184.37						140,184.37
VICTIM WITNESS SUPPLEMENT (G573)	373.07						373.07
VICTIM WITNESS SUPPLEMENT (G573)		12,194.00			2,053.54		
FAR HILLS HEALTH SERVICES (G574)	5,525.35						5,525.35
FAR HILLS HEALTH SERVICES (G574)	203.86						203.86
FAR HILLS HEALTH SERVICES (G574)							
FAR HILLS HEALTH SERVICES (G574)		12,484.00			18.37		
FAR HILLS HEALTH SERVICES (G574)							
ARRA MILLING & RESURFACING (G575)	795,064.95						795,064.95
ARRA CONGREGATE MEALS (G576)	45,508.00						45,508.00
CHRONIC DISEASE SELF-MINGMENT (G577)	5,850.00		1,793.57				4,056.43
NURSING HOME DIVERSION (G578)	12,044.12		8,670.45				10,777.67
ARRA HOME DELIVERED MEALS (G579)	24,210.00				7,404.00		24,210.00
LOGISTICS & COMMODITIES DIST. (G581)	67,370.00						67,370.00
SPECIAL NEEDS SHELTER PLAN (G582)	522.55						522.55
NACCHO (G587)	1,376.36		1,376.36				
NACCHO (G587)	5,000.00	4,000.00	403.02				4,596.98
NACCHO (G587)			2,167.00				1,833.00
ROCKY HILL HEALTH SERVICES (G588)	0.34						0.34
ROCKY HILL HEALTH SERVICES (G588)	0.04						0.04
ROCKY HILL HEALTH SERVICES (G588)	122.15						122.15
ROCKY HILL HEALTH SERVICES (G588)		11,924.00	140.51		18.36		
ROCKY HILL HEALTH SERVICES (G588)			11,684.00				
HEALTH EASE-SCADD (G589)	13,140.02			240.00			13,140.02
HEALTH EASE-SCADD (G589)	27,000.00						27,000.00

COUNTY OF SOMERSET

GRANT FUND

SCHEDULE OF GRANT RESERVES

PURPOSE	BALANCE DECEMBER 31, 2012	TRANSFERRED FROM BUDGET APPROPRIATION	DISBURSEMENTS	ENCUMBRANCES	CANCELED ENCUMBRANCES	BUDGET REDUCTION/ CANCELED	BALANCE DECEMBER 31, 2013
	\$	\$	\$	\$	\$	\$	\$
ARRA CLARK WOOD PEDESTRIAN BRD (G591)	381,133.95		243,703.87		243,703.87		381,133.95
ARRA BYRNE JAG LOCAL SOLICIT (G592)	8,107.22		736,787.64		366,007.03		8,107.22
GSA DEPOT (G596)	10,188,727.45						9,917,946.84
STATE ALIEN CRIMINAL ASSIST (G596)	26,279.00						26,279.00
STATE ALIEN CRIMINAL ASSIST (G596)	1.00						1.00
STATE ALIEN CRIMINAL ASSIST (G596)		153,104.00					
FRANKLIN HEALTH SERVICES (G597)	103,432.22		16,756.87		9,145.75		103,432.22
FRANKLIN HEALTH SERVICES (G597)	109,930.32		9,145.75		953.14		93,173.45
FRANKLIN HEALTH SERVICES (G597)			537,064.14	55,760.86			
FRANKLIN HEALTH SERVICES (G597)		592,825.00	75,000.00				
EMERGENCY PERFORMANCE MGMT (G598)	75,000.00						
ARRA PERFORMANCE SUPPLEMENTAL (G599)	5,398.13						5,398.13
HAMILTON/FRANKLIN INTERSECTION (G600)	12,259.92						12,259.92
WASTEWATER MANAGEMENT CBT (G604)	89,841.45		1,500.00				88,341.45
BURNT MILLS ROAD BRIDGE D1006 (G605)	244.73						244.73
RARITAN RIVER GREENWAY/BIKEWAY (G606)			83,383.30		83,383.30		
RARITAN RIVER GREENWAY/BIKEWAY (G606)		350,000.00					
BRANCHBURG HEALTH SERVICES (G608)	2,351.77						350,000.00
RARITAN HEALTH SERVICES (G609)	224.71						2,351.77
RARITAN HEALTH SERVICES (G609)		62,761.48	(4,426.01)	757.45	61.26		224.71
MANVILLE HEALTH SERVICES (G610)	6,875.63		113.66				4,487.27
MANVILLE HEALTH SERVICES (G610)	0.04						6,761.97
MANVILLE HEALTH SERVICES (G610)			145.48	589.47	145.48		
MANVILLE HEALTH SERVICES (G610)		72,831.52	72,242.05				
SOMERVILLE HEALTH SERVICES (G611)	11,363.63						11,363.63
SOMERVILLE HEALTH SERVICES (G611)	13,796.22						13,796.22
SOMERVILLE HEALTH SERVICES (G611)			297.30		297.30		
SOMERVILLE HEALTH SERVICES (G611)		101,412.50	100,499.05	913.45			
SOMERVILLE HEALTH SERVICES (G611)			926.00		926.00		
SOMERVILLE HEALTH SERVICES (G611)	7,531.90		(113,374.00)				7,531.90
SOMERVILLE HEALTH SERVICES (G611)	310,346.00		278,817.83		72,523.94		423,720.00
SOMERVILLE HEALTH SERVICES (G611)	208,261.77		240,692.33	8,884.92			1,967.88
ARRA STOP VIOLENCE/WOMEN (G612)	900.00						900.00
MENTAL HEALTH TRANSFORMATION (G613)	167,155.49						167,155.49
MENTAL HEALTH TRANSFORMATION (G613)	25,000.00						25,000.00
MENTAL HEALTH TRANSFORMATION (G613)	1,044.52		1,044.52				
TARGET TRAINING & EDUCATION (G614)	12,082.90		25,600.00				12,082.90
MANVILLE PAVING INTERLOCAL (G615)	46,227.44						46,227.44
PARENTS AS TEACHERS (G616)	500.00		51,000.00				500.00
PARENTS AS TEACHERS (G616)	6,911.00						6,911.00
PARENTS AS TEACHERS (G616)	46,685.01						46,685.01
PARENTS AS TEACHERS (G616)	55,563.00						
PARENTS AS TEACHERS (G616)	78,540.00						
MONTGOMERY TWP TRANSPORTATION (G617)	210,106.50		56,673.03	10,875.00			52,451.97
MONTGOMERY TWP TRANSPORTATION (G617)	3,000.00						210,106.50
MONTGOMERY TWP TRANSPORTATION (G617)	32,781.00						3,000.00
MONTGOMERY TWP TRANSPORTATION (G617)	4,400.00						4,400.00
HAZARDOUS MATERIAL EMERGENCY (G619)							
DATA EXCHANGE (G620)							
JUVENILE DETENTION ALTERNATIVE (G622)							
JUVENILE DETENTION ALTERNATIVE (G622)							
JUVENILE DETENTION ALTERNATIVE (G622)							
JUVENILE DETENTION ALTERNATIVE (G622)							
MOUNTAIN AVENUE BRIDGE-K1102 (G623)							
DRUNK DRIVING ENFORCEMENT FUND (G624)							
DRUNK DRIVING ENFORCEMENT FUND (G624)							
GEDS SHORT TERM PLANNING (G625)							
OVER THE LIMIT (G626)							

COUNTY OF SOMERSET

GRANT FUND

SCHEDULE OF GRANT RESERVES

PURPOSE	BALANCE DECEMBER 31, 2012	TRANSFERRED FROM BUDGET APPROPRIATION	DISBURSEMENTS	ENCUMBRANCES	CANCELED ENCUMBRANCES	BUDGET REDUCTION/ CANCELED	BALANCE DECEMBER 31, 2013
OBESITY PREVENTION (G627)	\$ 15,000.00	\$	18,505.73	\$	\$	\$	15,000.00
FOOD DEFENSE (G628)	65,197.00			8,182.00			38,509.27
OVERHEAD DETECTORS (G629)	0.50						0.50
TRAFFIC SIGNS INVENTORY (G630)	2,605.03		53,567.00		53,477.83		2,515.86
PROJECT RECOVER FEMA OUTREACH (G631)	24,352.34						24,352.34
PROJECT RECOVER FEMA OUTREACH (G631)	93,064.56						93,064.56
DUI ENFORCEMENT (G632)	10,000.00						10,000.00
DUI ENFORCEMENT (G632)		25,000.00					25,000.00
URBAN AREA SECURITY INITIATIVE (G633)	113.09						113.09
ACCESS & MOBILITY IMPROVEMENTS (G634)	1,806.00		198,554.62		198,554.62		1,806.00
DISTRACTED DRIVER ENFORCEMENT (G635)	10,000.00						10,000.00
EASTON AVE/FOXWOOD DR INTERSEC (G636)	282,850.00		217,098.37				65,751.63
USDOE-CDP RENEWABLE ENERGY (G637)	2,000,000.00		2,000,000.00				
STOP VIOLENCE AGAINST WOMEN (G638)	10,597.00						10,597.00
STOP VIOLENCE AGAINST WOMEN (G638)		11,475.00					
MENTAL HEALTH DISASTER LIAISON (G639)	2,500.00						2,036.85
COMPREHENSIVE HIGHWAY TRAFFIC (G640)	85,600.00		71,252.73				14,347.27
COMPREHENSIVE HIGHWAY TRAFFIC (G640)		156,390.00	632.82	1,334.38			154,422.80
RIVER RD BRIDGE E1104 BEDMIN. (G641)	700,000.00			700,000.00			
MAIN ST BRIDGE G0703 BRDGWTR (G642)	1,000,000.00						
MILLING & RESURFACE WHALEN ST (G643)	225,000.00						
RIVER ROAD CR 625 (G645)		490,948.00					
NORTH BRIDGE ST./CLIFF ST. (G646)		300,000.00					
PROMENADE BLVD CR 685-SAFETY (G647)		174,779.00					
MANVILLE HS MILLING & RESURFAC (G648)		450,000.00					
INTEROPERABLE EMERGENCY COMM (G649)		250,000.00					
SECT 5317 NEW FREEDOM (G650)		2,000.00	2,000.00				
SUB REGIONAL STUDIES PHASE 2 (G651)		339,013.00					
BRIDGE C0606 PLEASANT RUN (G652)		240,000.00					
HIGH RISK RURAL ROADS (G653)		1,000,000.00					
CHIMNEY ROCK ROAD LSP (G654)		3,564,000.00					
MOUNTAIN AVENUE LSP (G655)		311,000.00					
HAZARDOUS DISCHARGE SITE REMED (G656)		400,000.00					
HIGHWAY RAIL GRADE CROSSING (G657)		75,284.00					
CHILD PASSENGER SAFETY (G658)		160,960.59					
SHRAP-SANDY HOME/RENT ASSIST (G659)		3,000.00					
	\$ 46,938,507.19	\$ 26,429,675.80	\$ 53,470,245.95	\$ 2,092,997.65	\$ 34,482,104.73	\$ 337,181.37	\$ 51,949,862.75
	A	A	A-4	A-18	A-18	A-1	A

REF.

A-3

A-4

\$ 26,390,679.80

38,996.00

\$ 26,429,675.80

"A-11"

COUNTY OF SOMERSET

CURRENT FUND

SCHEDULE OF DUE TO STATE OF NEW JERSEY-COUNTY CLERK

REF.

Increased by:		
Receipts	A-4	\$ <u>22,679,148.10</u>
Decreased by:		
Disbursements	A-4	\$ <u><u>22,679,148.10</u></u>

"A-12"

SCHEDULE OF RESERVE FOR ACCOUNTS PAYABLE

Balance, December 31, 2012	A	\$ 972,489.72
Increased by:		
2012 Appropriation Reserves	A-3	<u>239,210.53</u>
		\$ <u>1,211,700.25</u>
Decreased by:		
Disbursements	A-4	<u>67,075.40</u>
Balance, December 31, 2013	A	\$ <u><u>1,144,624.85</u></u>

"A-13"

COUNTY OF SOMERSET

CURRENT FUND

SCHEDULE OF RESERVE FOR FEMA

	<u>REF.</u>	
Increased by:		
Receipts	A-4	\$ 1,878,687.26
Decreased by:		
Disbursements	A-4	<u>84,851.00</u>
Balance, December 31, 2013	A	<u>\$ 1,793,836.26</u>

"A-14"

SCHEDULE OF GUIDANCE CENTER CHARGES RECEIVABLE

Balance, December 31, 2012	A	\$ 2,125,163.78
Charges:		
2013 Charges		<u>3,334,230.28</u>
		\$ <u>5,459,394.06</u>
Decreased by:		
Net Collections by Guidance Center		\$ 1,388,840.02
Cancellations		<u>1,610,734.52</u>
		<u>2,999,574.54</u>
Balance, December 31, 2013	A	<u>\$ 2,459,819.52</u>

COUNTY OF SOMERSET

CURRENT FUND

SCHEDULE OF 2012 APPROPRIATION RESERVES

	<u>DECEMBER</u> <u>31, 2012</u>	<u>BALANCE AFTER</u> <u>TRANSFERS</u>	<u>PAID OR</u> <u>CHARGED</u>	<u>BALANCE</u> <u>LAPSED</u>
<u>SALARIES AND WAGES</u>				
Board of Chosen Freeholders	\$ 495.61	\$ 495.61	\$	\$ 495.61
Clerk of the Board	921.74	921.74		921.74
County Administrator's Office	211.39	211.39		211.39
Public Information Office	27,120.16	27,120.16		27,120.16
Telephone Service	368.74	368.74		368.74
Records Management	51,132.40	51,132.40		51,132.40
Department of Finance: Data Processing Department	24,396.35	24,396.35		24,396.35
County Treasurer's Office	31,776.11	31,776.11		31,776.11
County Adjuster's Office	731.03	731.03		731.03
Personnel Office	60.89	60.89		60.89
County Clerk	72,062.09	72,062.09		72,062.09
Prosecutor's Office	119,669.39	119,669.39		119,669.39
Purchase Department	8.00	8.00		8.00
Facilities and Services	179,900.91	179,900.91		179,900.91
Contribution to Soil Conservation District (R.S.)	16,068.93	16,068.93		16,068.93
County Surrogate	1,219.88	1,219.88		1,219.88
Sheriff's Office	44,965.71	44,965.71		44,965.71
Board of Taxation	794.48	794.48		794.48
Board of Elections	80,561.00	80,561.00		80,561.00
Election - County Clerk	29,325.36	29,325.36		29,325.36
Emergency Management	21,205.49	21,205.49		21,205.49
County Public Safety Radio	90,253.13	90,253.13		90,253.13
County Planning Board	49,893.37	49,893.37		49,893.37
Office of Consumer Affairs	550.00	550.00		550.00
Roads	52,685.31	52,685.31		52,685.31
Bridges	18,098.84	18,098.84		18,098.84
Engineering Department	88,338.61	88,338.61		88,338.61
Vehicle Maintenance	7,654.98	7,654.98		7,654.98
Jail	60,722.99	60,722.99	19,731.27	40,991.72
Youth Receiving Center	36,233.65	36,233.65		36,233.65
Mental Health Board	28,517.35	28,517.35		28,517.35
Mental Health Program	159,386.01	159,386.01	7,416.69	151,969.32
Somerset County Transportation Department	313,317.67	313,317.67		313,317.67
Health Department	26,245.49	26,245.49		26,245.49
Solid Waste Planning	600.00	600.00		600.00
Family Crisis Intervention (Youth Services)	42,686.78	42,686.78		42,686.78
Somerset County Recycling	98,190.16	98,190.16		98,190.16
County Extension Service - Rutgers	35,716.50	35,716.50		35,716.50
Cultural and Heritage Commission	1,594.34	1,594.34		1,594.34
<u>OTHER EXPENSES</u>				
County Administrator's Office	104,418.12	147,134.36	47,393.14	99,741.22
Clerk of the Board	18,568.84	19,982.27	3,698.52	16,283.75
Public Information Office	28,457.24	51,009.12	19,044.76	31,964.36
Telephone Service	40,280.54	65,576.87	58,518.29	7,058.58
Records Management	29,917.54	36,234.72	6,321.43	29,913.29

COUNTY OF SOMERSET

CURRENT FUND

SCHEDULE OF 2012 APPROPRIATION RESERVES

	<u>DECEMBER</u> <u>31, 2012</u>	<u>BALANCE AFTER</u> <u>TRANSFERS</u>	<u>PAID OR</u> <u>CHARGED</u>	<u>BALANCE</u> <u>LAPSED</u>
<u>OTHER EXPENSES (CONTINUED)</u>				
Department of Finance: Data Processing Department	\$ 2,470.24	\$ 23,702.45	\$ 22,404.88	\$ 1,297.57
County Treasurer's Office		5,281.39	4,781.44	499.95
Audit Fee	125,000.00	125,000.00	125,000.00	
Bond Registration Fees - Ch. 243-Law of 1983	2,500.00	2,500.00		2,500.00
County Counsel / Labor Negotiations	280,602.57	326,286.37	162,609.05	163,677.32
County Adjuster's Office	54,790.62	58,245.67	16,956.57	41,289.10
Personnel Office	43,422.49	65,199.33	18,128.35	47,070.98
Veteran's Services	2,186.28	4,248.78	2,069.10	2,179.68
County Clerk	21,715.95	36,728.53	16,930.38	19,798.15
Prosecutor's Office	124,604.86	401,649.84	310,013.98	91,635.86
Purchasing Department	18,041.30	18,233.26		18,233.26
Facilities and Services	450,473.70	1,167,889.82	1,093,692.50	74,197.32
Library - Reimbursement to Bridgewater Joint Facility	0.29	0.29		0.29
Industrial and Economic Development	0.02	0.02		0.02
Construction to Soil Conservation District	450.00	450.00		450.00
Group Insurance Plan for Employees	1,966,471.76	1,969,827.83	1,616,292.88	353,534.95
Other Insurance Premiums	26,520.00	26,520.00		26,520.00
Reserve for Sick and Vacation Pay	100,000.00	100,000.00	100,000.00	
County Surrogate	727.25	7,295.64	7,295.64	
Sheriff's Office	41,728.30	83,153.52	52,838.29	30,315.23
Board of Taxation	8,926.51	39,551.96	15,641.04	23,910.92
County Medical Examiner	215,094.00	215,094.00	215,094.00	
Board of Elections	25,885.51	104,904.48	87,218.24	17,686.24
Election - County Clerk	30,278.17	111,478.37	90,896.43	20,581.94
Emergency Management	29,114.18	44,009.51	13,329.86	30,679.65
County Public Safety Radio	133,339.80	162,845.82	106,434.59	56,411.23
County Planning Board	78,708.26	225,617.29	146,970.92	78,646.37
Office of Consumer Affairs	8,635.33	8,744.50	526.96	8,217.54
Construction Board of Appeals	2,960.70	2,960.70		2,960.70
Vehicle Maintenance - Miscellaneous	58,437.76	116,956.38	87,128.97	29,827.41
Vehicle Maintenance - Gasoline	246,106.06	691,181.36	294,358.14	396,823.22
Roads	481,874.14	665,074.49	182,737.01	482,337.48
Bridges	25,491.17	27,258.88	2,017.70	25,241.18
Engineering Department	43,712.76	169,794.42	128,944.37	40,850.05
Jail	400,901.28	559,225.07	432,193.92	127,031.15
Youth Receiving Center	107,046.02	350,108.17	25,150.69	324,957.48
Somerset Handicapped	6,400.00	26,354.00	19,954.00	6,400.00
Mental Health Board	217,983.16	563,594.90	345,551.20	218,043.70
Mental Health Program	74,117.04	242,839.29	183,160.68	59,678.61
County Social Services Board - Administration	39,260.07	40,502.80	14,355.37	26,147.43
Somerset County Transportation Department	111,635.18	112,069.17	109,846.44	2,222.73
Dependent Children	8,369.11	8,369.11	8,369.11	
Aid to S.C. Unit of NJ Assoc. of Retarded Citizens	14,550.00	42,125.00	42,125.00	
Health Department	8,211.99	81,556.72	81,556.72	
County Support (Federal Home Program)	23.29	5,423.29	5,406.31	16.98
Aid to Volunteer Ambulance and Rescue Squads		22,067.00	7,517.00	14,550.00

COUNTY OF SOMERSET

CURRENT FUND

SCHEDULE OF 2012 APPROPRIATION RESERVES

	<u>DECEMBER</u> <u>31, 2012</u>	<u>BALANCE AFTER</u> <u>TRANSFERS</u>	<u>PAID OR</u> <u>CHARGED</u>	<u>BALANCE</u> <u>LAPSED</u>
<u>OTHER EXPENSES (CONTINUED)</u>				
Family Crisis Intervention (Youth Services)	\$ 20,636.57	\$ 21,798.05	\$ 5,319.38	\$ 16,478.67
Somerset County Recycling	75,222.83	75,222.83		75,222.83
Office Count of Superintendent of Schools	10,605.11	14,417.80	5,404.73	9,013.07
County Extension Service - Rutgers	7,801.89	9,533.50	4,110.61	5,422.89
Cultural and Heritage Commission	12,504.37	15,576.08	8,052.83	7,523.25
Reimbursement for Residents Attending Fire School	9,172.90 4,848.92	9,172.90 20,869.48	7,203.38 15,054.67	1,969.52 5,814.81
Office on Aging Title III - Area Plan	292,335.32	403,390.22	111,059.25	292,330.97
Somerset County Nutrition Title IIIB, IIIC-2 and D	213,083.12	430,341.03	43,778.42	386,562.61
Matching Funds for Grants	111,194.00	111,194.00		111,194.00
Contingent	100,000.00	100,000.00		100,000.00
Purchase of Office and Other Equipment	192,877.41	303,800.80	138,771.89	165,028.91
Contributions to DCRP/Other	3,369.81	3,369.81	3,369.81	
Contributions to Social Security (O.A.S.I.)	8,846.52	8,846.52		8,846.52
	<u>\$ 8,736,589.01</u>	<u>\$ 12,723,070.62</u>	<u>\$ 6,699,746.80</u>	<u>\$ 6,023,323.82</u>
	<u>REF.</u>	<u>A</u>		<u>A-1</u>
Balance, December 31, 2012	A-15	\$ 8,736,589.01		
Encumbrances Payable	A-18	<u>3,986,481.61</u>		
		<u>\$ 12,723,070.62</u>		
Disbursements	A-4		\$ 6,049,662.36	
Accounts Payable	A-12		239,210.53	
Encumbrances Payable	A-18		<u>505,977.69</u>	
			<u>\$ 6,794,850.58</u>	
Less: Refunds	A-4		<u>95,103.78</u>	
			<u>\$ 6,699,746.80</u>	

"A-16"

COUNTY OF SOMERSET
CURRENT FUND
SCHEDULE OF RESERVE FOR TAX APPEALS

	BALANCE DECEMBER 31, 2012	INCREASED BY	DECREASED BY	BALANCE DECEMBER 31, 2013
Reserve for Tax Appeals	\$ <u>344,333.36</u>	\$ <u>68,075.37</u>	\$ <u>18,163.07</u>	\$ <u>394,245.66</u>
	REF. A			A
Receipts	A-4	\$ 67,677.87		
Encumbrances Payable	A-18	397.50		
		\$ <u>68,075.37</u>		
Disbursements	A-4		\$ 14,669.17	
Encumbrances Payable	A-18		3,493.90	
			\$ <u>18,163.07</u>	

"A-17"

SCHEDULE OF DUE TRUST OTHER FUND

Balance, December 31, 2012 (Due From)	A	\$ <u>10.00</u>
Decreased by:		
Receipts	A-4	\$ <u>10.00</u>

COUNTY OF SOMERSET

CURRENT FUND

SCHEDULE OF ENCUMBRANCES PAYABLE

	REF.	CURRENT FUND	GRANT FUND
Balance, December 31, 2012	A	\$ 3,986,879.11	\$ 65,037,566.20
Increased by:			
2013 Appropriations	A-3	\$ 81,359,642.78	\$
2012 Appropriation Reserves	A-15	505,977.69	
Reserve for Tax Appeals	A-16	3,493.90	
Reserve for Grants Appropriated	A-10		2,092,997.65
		<u>81,869,114.37</u>	<u>2,092,997.65</u>
		\$ 85,855,993.48	\$ 67,130,563.85
Decreased by:			
Disbursements	A-4	\$ 78,556,351.23	\$
Transferred to 2012 Appropriation Reserves	A-15	3,986,481.61	
Reserve for Tax Appeals	A-16	397.50	
Reserve for Grants Appropriated	A-10		34,482,104.73
		<u>82,543,230.34</u>	<u>34,482,104.73</u>
Balance, December 31, 2013	A	\$ 3,312,763.14	\$ 32,648,459.12

COUNTY OF SOMERSET

GRANT FUND

SCHEDULE OF RESERVE FOR GRANTS UNAPPROPRIATED

	BALANCE DECEMBER 31, 2012	RECEIPTS	APPLIED TO RECEIVABLE	BALANCE DECEMBER 31, 2013
Mental Health Care	\$ 13,754.00	\$	\$	13,754.00
Cancer Control Plan	1,200.00			1,200.00
DDEF	9,837.50		9,837.50	
Chronic Disease				
SCAAP Funds	153,104.00	151,641.00	153,104.00	151,641.00
TB Program	7,000.00		7,000.00	
Veterans Program Support		7,500.00		7,500.00
Warren Twp Transportation		9,981.67		9,981.67
Conservation Foundation		54,600.00		54,600.00
Body Armor Replacement - Sheriff		6,893.25		6,893.25
Body Armor Replacement - Prosecutor		6,893.25		6,893.25
Body Armor Replacement - Jail		13,058.16		13,058.16
Regional Center Partnership		50,000.00		50,000.00
Open Space		729,963.00		729,963.00
	<u>\$ 184,895.50</u>	<u>\$ 1,030,530.33</u>	<u>\$ 169,941.50</u>	<u>\$ 1,045,484.33</u>

REF.

A

A-4

A-9

A

"A-20"

COUNTY OF SOMERSET

CURRENT FUND

SCHEDULE OF DUE GRANT FUND

REF.

Increased by:				
Transferred - Grants Appropriated	A-21	\$	26,390,679.80	
Canceled - Grants Receivable	A-21		<u>337,181.37</u>	
				\$ 26,727,861.17
Decreased by:				
Transferred - Grants Receivable	A-21	\$	26,390,679.80	
Canceled - Grants Appropriated	A-21		<u>337,181.37</u>	
				\$ <u><u>26,727,861.17</u></u>

"A-21"

GRANT FUND

SCHEDULE OF DUE CURRENT FUND

Increased by:				
Transferred - Grants Receivable	A-20	\$	26,390,679.80	
Canceled - Grants Appropriated	A-20		<u>337,181.37</u>	
				\$ 26,727,861.17
Decreased by:				
Transferred - Grants Appropriated	A-20	\$	26,390,679.80	
Canceled - Grants Receivable	A-20		<u>337,181.37</u>	
				\$ <u><u>26,727,861.17</u></u>

COUNTY OF SOMERSET

CURRENT FUND

SCHEDULE OF RESERVE FOR EMERGENCY NOTE PAYABLE

	<u>REF.</u>	
Balance, December 31, 2012	A	\$ 5,704,184.54
Decreased by:		
Disbursements	A-4	<u>2,333,465.00</u>
Balance, December 31, 2013	A	<u>\$ 3,370,719.54</u>

"A-23"

COUNTY OF SOMERSET

GRANT FUND

SCHEDULE OF DUE GENERAL CAPITAL FUND

	<u>REF.</u>	
Balance, December 31, 2012	A	\$ 6,307,306.07
Increased by:		
Receipts	A-4	5,312,032.46
		<u>\$ 11,619,338.53</u>
Decreased by:		
Disbursements	A-4	6,307,306.07
Balance, December 31, 2013	A	<u><u>\$ 5,312,032.46</u></u>

"A-24"

CURRENT FUND

SCHEDULE OF SPECIAL ELECTIONS RECEIVABLE

Increased by:		
Due From State of New Jersey	A-2	\$ 669,915.00
Balance, December 31, 2013	A	<u><u>\$ 669,915.00</u></u>

COUNTY OF SOMERSET

CURRENT FUND

SCHEDULE OF DEFERRED CHARGES

	BALANCE DECEMBER 31, 2012	BUDGET 2013	BALANCE DECEMBER 31, 2013
Emergency Appropriation - Spring Nor'easter Storm - 2010	\$ 459,784.54	\$ 153,266.00	\$ 306,518.54
Emergency Appropriation - Hurricane Irene - 2011	4,494,400.00	2,030,199.00	2,464,201.00
Emergency Appropriation - Hurricane Sandy - 2012	<u>750,000.00</u>	<u>150,000.00</u>	<u>600,000.00</u>
	<u>\$ 5,704,184.54</u>	<u>\$ 2,333,465.00</u>	<u>\$ 3,370,719.54</u>

REF.

A

A-3

A

COUNTY OF SOMERSET

TRUST FUND

SCHEDULE OF CASH - TREASURER

REF.	TRUST- OTHER FUND	LIBRARY FUND	OPEN SPACE, RECREATION FARMLAND AND PRESERVATION TRUST FUND
Balance, December 31, 2012	\$ 23,415,978.44	\$ 2,154,887.85	\$ 42,423,616.78
Increased by Receipts:			
Housing and Community Development Block Grant	\$ 1,877,494.77	\$	\$
Reserve for Housing and Community Development Block Grant	15,045.00		
Interest Earned - County Share	169.09		
Miscellaneous Reserve Accounts	11,878,634.06		
Reserve for Prosecutors' Funds	888,596.63		
County Library Tax, State Aid and Miscellaneous		16,001,279.08	
Open Space Tax, State Aid and Miscellaneous			19,560,446.28
	\$ 14,659,939.55	\$ 16,001,279.08	\$ 19,560,446.28
	\$ 38,075,917.99	\$ 18,156,166.93	\$ 61,984,063.06
Decreased by Disbursements:			
Miscellaneous Reserve Accounts	\$ 12,401,645.99	\$	\$
Reserve for Housing and Community Development Block Grant	1,877,800.75		
Due Current Fund	10.00		
Reserve for Prosecutors' Funds	599,995.88		
Reserve for Expenditures		16,432,989.21	24,578,861.27
	\$ 14,879,452.62	\$ 16,432,989.21	\$ 24,578,861.27
Balance, December 31, 2013	\$ 23,196,465.37	\$ 1,723,177.72	\$ 37,405,201.79

COUNTY OF SOMERSET

TRUST FUND

SCHEDULE OF HOUSING AND COMMUNITY
DEVELOPMENT ACT RECEIVABLE

	BALANCE DECEMBER 31, 2012	2013 GRANTS	RECEIPTS	BALANCE DECEMBER 31, 2013
Block Grants	\$ 2,463,685.00	\$ 917,492.00	\$ 1,438,152.74	\$ 1,943,024.26
Home Investment	1,835,144.27	338,985.00	439,342.03	1,734,787.24
	<u>\$ 4,298,829.27</u>	<u>\$ 1,256,477.00</u>	<u>\$ 1,877,494.77</u>	<u>\$ 3,677,811.50</u>

REF.

B

B-3

B-1

B

SCHEDULE OF HOUSING AND COMMUNITY DEVELOPMENT
ACT RESERVE ACCOUNTS

	BALANCE DECEMBER 31, 2012	INCREASED	DECREASED	CANCELED	BALANCE DECEMBER 31, 2013
Block Grants	\$ 757,922.14	\$ 2,653,059.36	\$ 2,733,775.08	\$	\$ 677,206.42
Home Investment	976,422.08	1,281,684.03	1,046,415.03		1,211,691.08
Home Investment - County Share	<u>129,297.06</u>	<u>110,169.09</u>	<u>110,000.00</u>		<u>129,466.15</u>
	<u>\$ 1,863,641.28</u>	<u>\$ 4,044,912.48</u>	<u>\$ 3,890,190.11</u>	<u>\$ 0.00</u>	<u>\$ 2,018,363.65</u>

REF.

B

B-2

B

2013 Grants		\$ 1,256,477.00			
Transfer of Encumbrances Payable		2,773,221.39			
Interest Earned - County Share		169.09			
Program Income		<u>15,045.00</u>			

\$ 4,044,912.48

Disbursements	\$ 1,877,800.75				
Encumbrances Payable	<u>2,012,389.36</u>				

\$ 3,890,190.11

COUNTY OF SOMERSET

TRUST FUND

SCHEDULE OF RESERVE ACCOUNTS

	BALANCE DECEMBER 31, 2012	RECEIPTS	DISBURSEMENTS	ENCUMBRANCES	BALANCE DECEMBER 31, 2013
Road Opening Deposits	\$ 436,208.97	\$ 91,100.00	\$ 17,890.00	\$	\$ 509,418.97
Planning Board Deposits and Other Deposits	2,983,333.75	331,097.00	250,617.42	8,957.58	3,054,855.75
County Clerk Filing Fees	685,136.43	299,663.98	147,783.28	52,617.97	784,399.16
Sheriff SCSO	15,211.33	2,026.23	11,285.08	(1,039.62)	6,992.10
Audio Visual Fund	24,005.23		24,005.23		
State Unemployment Insurance	902.77	251,188.46	243,650.82		8,440.41
Workers' Compensation Claim Fund	284,023.59	142.03			284,165.62
Martinsville I-78 Corridor	101,607.95	214.71	8,200.00		93,622.66
King George Road	254,344.44	127.03	1,055.60	869.80	252,546.07
Resource Recovery Investment Tax Fund	455.55	2,656.84	50.00		3,062.39
Escrow	142,942.56	66.30			143,008.86
Mountain Boulevard	19,073.60	9.52			19,083.12
Surrogate Fees	19,976.59	13,186.00	12,845.00	(12,845.00)	33,162.59
Household Hazardous Waste	31,239.42	6,525.15	1,351.87	(200.00)	36,612.70
Transportation Expense	543,424.73	348,409.65	524,757.00		367,077.38
Sheriff Equitable Save	38,231.28	271,706.26			309,937.54
Transfer Fees	43,949.44	22.02			43,971.46
Regional Traffic Study	1,304,059.41	33,025.00	57,568.00		1,279,516.41
Federal Equitable Sharing	3,339.92	1.67			3,341.59
Sheriff Dedicated	94,741.07	22,895.58	101,664.16	(860.39)	16,832.88
Accumulated Absences	3,994,846.97	102,039.85			4,096,886.82
Commission on Women	3,079.87	14,702.11	15,935.06		1,846.92
Land Development	477,823.53	494,822.00	454,354.00		518,291.53
Sheriff - Attorney ID Cards	540.01	75.12	615.13		
Wastewater Management	27,692.87	3,400.00			31,092.87
Detention Facilities	706,396.46	92,200.00	12,448.53	(12,448.53)	798,596.46
Warren Township Detention Facilities	20,058.91		58,591.49	(58,591.49)	20,058.91
Roycebrook Watershed	11,740.00				11,740.00
Pike Run Watershed	55,678.43				55,678.43
Watershed Escrow	384,527.21		113,898.97	(26,818.97)	297,447.21
Bridge Inspection Fees	254,974.42				254,974.42
Bridge Improvement Contributions	457,037.07		14,662.20		442,374.87
Road Inspection Fees	234,463.95				234,463.95
Motor Vehicle Fines-Reserve for Road Repairs	3,010,038.07	3,080,879.03	2,259,217.45	212,293.03	3,619,406.62
Sealer of Weights and Measures	361,820.38	60,001.50	234,791.62	102.28	186,927.98
Intoxicated Drivers Expenditures	230,940.37	127,420.00	112,131.37	(561.14)	246,790.14
Recycling Funds	1,346,141.73	5,433,445.54	7,106,472.20	(677,121.10)	350,236.17
Cultural and Heritage Fund	30,846.60	3,155.00	5,358.83	210.00	28,432.77
Personal Attendant	2,306.93				2,306.93
Environmental Quality Fund	65,753.84	104,925.84	80,852.22	(3,146.49)	92,973.95
Office on Aging	1,494,229.93	625,778.64	519,053.50	31,993.53	1,568,961.54
Emergency Response Fund	888.03		1,067.96	(477.00)	297.07
Training/Education		5,200.00	2,946.00		2,254.00
Recreation Facilities	152,883.90	56,526.00	6,526.00		202,883.90
	<u>\$ 20,350,917.51</u>	<u>\$ 11,878,634.06</u>	<u>\$ 12,401,645.99</u>	<u>\$ (487,065.54)</u>	<u>\$ 20,314,971.12</u>
REF.	B	B-1	B-1		B
Encumbrances Payable	B-5			\$ 1,247,666.47	
Less: PY Encumbrances Payable	B-5			<u>1,734,732.01</u>	
				<u>\$ (487,065.54)</u>	

COUNTY OF SOMERSET

TRUST FUND

SCHEDULE OF ENCUMBRANCES PAYABLE - TRUST OTHER FUND

	<u>REF.</u>		
Balance, December 31, 2012	B		\$ 4,889,125.69
Increased by 2013 Purchase Orders:			
Housing and Community Development Reserve Funds	B-3	\$ 2,012,389.36	
Miscellaneous Reserve Accounts	B-4	1,247,666.47	
Reserve for Prosecutors' Funds	B-6	<u>100,546.00</u>	
			<u>3,360,601.83</u>
			\$ <u>8,249,727.52</u>
Decreased by:			
Transfer of Encumbrances:			
Housing and Community Development Reserve Funds	B-3	\$ 2,773,221.39	
Miscellaneous Reserve Accounts	B-4	1,734,732.01	1,126,066.47
Reserve for Prosecutors' Funds	B-6	<u>222,146.00</u>	
			<u>4,730,099.40</u>
Balance, December 31, 2013	B		\$ <u><u>3,519,628.12</u></u>

COUNTY OF SOMERSET

TRUST FUND

SCHEDULE OF RESERVE FOR PROSECUTORS' FUNDS

	BALANCE DECEMBER 31, 2012	INCREASED	DECREASED	BALANCE DECEMBER 31, 2013
Seized and Forfeited Funds	\$ 232,006.91	\$ 307,449.34	\$ 211,705.85	\$ 327,750.40
Seized Funds - Not Forfeited	202,273.79	115,522.05	135,434.03	182,361.81
Federal Forfeited Funds	151,311.06	687,604.83	351,902.00	487,013.89
AMA Prosecutor's Fund	20,539.65	101.66	1,500.00	19,141.31
Auto Theft Fund	4,981.82	64.75		5,046.57
	<u>\$ 611,113.23</u>	<u>\$ 1,110,742.63</u>	<u>\$ 700,541.88</u>	<u>\$ 1,021,313.98</u>
	B			B
<u>REF.</u>				
Transfer of Encumbrances Payable		\$ 222,146.00		
Receipts		<u>888,596.63</u>		
		<u>\$ 1,110,742.63</u>		
Encumbrances Payable			\$ 100,546.00	
Disbursements			<u>599,995.88</u>	
			<u>\$ 700,541.88</u>	

COUNTY OF SOMERSET

TRUST FUND

SCHEDULE OF RESERVE FOR COUNTY LIBRARY EXPENDITURES

	<u>REF.</u>		
Balance, December 31, 2012	B		\$ 2,154,887.85
Increased by Receipts:			
2013 Tax Levy	B-8	\$ 15,254,959.00	
Added and Omitted Taxes		50,322.37	
State Aid		86,336.00	
Fines		128,771.81	
Interest on Investments and Deposits		1,522.21	
Dedicated Funds		4,200.00	
Non-Resident Fees		5,724.44	
Copy Machine		1,855.35	
Petty Cash		34.81	
Miscellaneous		703.65	
Appropriation Refunds		<u>466,849.44</u>	
	B-1		16,001,279.08
			<u>\$ 18,156,166.93</u>
Decreased by Disbursements:			
Library Expenditures	B-1		<u>16,432,989.21</u>
Balance, December 31, 2013	B		<u>\$ 1,723,177.72</u>

SCHEDULE OF ANALYSIS OF TAX YIELD

<u>MUNICIPALITY</u>		PROPERTY TAXES <u>LEVIED</u>		<u>COLLECTED</u>
Bound Brook	\$	346,424.65	\$	346,424.65
Branchburg		1,233,433.23		1,233,433.23
Bridgewater		3,760,607.95		3,760,607.95
Green Brook		601,074.08		601,074.08
Hillsborough		2,629,534.42		2,629,534.42
Manville		433,038.28		433,038.28
Millstone		23,827.33		23,827.33
Montgomery		2,002,737.04		2,002,737.04
North Plainfield		674,055.10		674,055.10
Peapack-Gladstone		306,526.79		306,526.79
Rocky Hill		55,214.61		55,214.61
Somerville		524,444.69		524,444.69
South Bound Brook		128,226.18		128,226.18
Warren		1,823,066.04		1,823,066.04
Watchung		<u>712,748.61</u>		<u>712,748.61</u>
	\$	<u>15,254,959.00</u>	\$	<u>15,254,959.00</u>

COUNTY OF SOMERSET

TRUST FUND

SCHEDULE OF RESERVE FOR COUNTY OPEN SPACE, RECREATION, FARMLAND
AND HISTORIC PRESERVATION TRUST FUND EXPENDITURES

	<u>REF.</u>		
Balance, December 31, 2012	B	\$	25,996,536.01
Increased by Receipts:			
2013 Tax Levy	B-10	\$	17,122,732.27
Added and Omitted Taxes			88,004.02
Refunds/Land Purchases/Other			2,193,217.02
Rents			600.00
Interest on Investments and Deposits			155,892.97
	B-1	\$	<u>19,560,446.28</u>
Net Transfer of Encumbrances	B-11		<u>8,107,454.92</u>
			<u>27,667,901.20</u>
		\$	<u>53,664,437.21</u>
Decreased by:			
Disbursements	B-1		<u>24,578,861.27</u>
Balance, December 31, 2013	B	\$	<u><u>29,085,575.94</u></u>

SCHEDULE OF ANALYSIS OF TAX YIELD

<u>MUNICIPALITY</u>	<u>PROPERTY TAXES LEVIED</u>	<u>COLLECTED</u>
Bedminster	\$ 726,199.01	\$ 726,199.01
Bernards	1,986,425.58	1,986,425.58
Bernardsville	705,885.31	705,885.31
Bound Brook	239,927.80	239,927.80
Branchburg	854,597.33	854,597.33
Bridgewater	2,605,263.84	2,605,263.84
Far Hills	131,892.41	131,892.41
Franklin	2,652,033.84	2,652,033.84
Green Brook	416,425.25	416,425.25
Hillsborough	1,821,728.60	1,821,728.60
Manville	293,399.34	293,399.34
Millstone	16,509.23	16,509.23
Montgomery	1,387,587.83	1,387,587.83
North Plainfield	466,482.31	466,482.31
Peapack-Gladstone	212,383.76	212,383.76
Raritan	358,729.66	358,729.66
Rocky Hill	38,256.69	38,256.69
Somerville	363,254.13	363,254.13
South Bound Brook	88,784.67	88,784.67
Warren	1,263,138.99	1,263,138.99
Watchung	493,826.69	493,826.69
	<u>\$ 17,122,732.27</u>	<u>\$ 17,122,732.27</u>

"B-11"

COUNTY OF SOMERSET

TRUST FUND

SCHEDULE OF ENCUMBRANCES PAYABLE - OPEN SPACE TRUST FUND

	<u>REF.</u>	
Balance, December 31, 2012	B	\$ 16,427,080.77
Decreased by:		
Net Transfer of Encumbrances	B-9	<u>8,107,454.92</u>
Balance, December 31, 2013	B	<u><u>\$ 8,319,625.85</u></u>

"B-12"

SCHEDULE OF DUE CURRENT FUND - TRUST OTHER FUND

Balance, December 31, 2012 (Due to)	B	\$ <u>10.00</u>
Decreased by:		
Disbursements	B-1	<u><u>\$ 10.00</u></u>

COUNTY OF SOMERSET

GENERAL CAPITAL FUND

SCHEDULE OF GENERAL CAPITAL CASH-TREASURER

	<u>REF.</u>		
Balance, December 31, 2012	C		\$ 53,676,665.56
Increased by:			
Budget Appropriation:			
Capital Improvement Fund	C-7	\$ 6,405,000.00	
Bond Sale	C-9	18,000,000.00	
Due Grant Fund	C-13	6,307,306.07	
Premium on Sale of Bonds	C-1	360,000.00	
Refunds	C-8	<u>2,248,737.59</u>	
			<u>33,321,043.66</u>
			\$ <u>86,997,709.22</u>
Decreased by:			
Improvement Authorizations	C-8	\$ 30,889,285.00	
Due Open Space Trust Fund	C-12	210,015.77	
Due Grant Fund	C-13	5,312,032.46	
Premium Due to State of New Jersey	C-1	<u>26,991.37</u>	
			<u>36,438,324.60</u>
Balance, December 31, 2013	C		\$ <u><u>50,559,384.62</u></u>

"C-3"

COUNTY OF SOMERSET
GENERAL CAPITAL FUND
ANALYSIS OF CAPITAL CASH

		BALANCE DECEMBER 31, 2013
Fund Balance	\$	383,826.30
Capital Improvement Fund		290,114.03
Due Grant Fund		(5,312,032.46)
Encumbrances Payable		37,505,973.25
Funded Improvements as Set Forth on "C-8"		27,219,628.41
Unfunded Improvement Authorizations "C-5"		(9,297,765.14)
Due From State of New Jersey "C-6"		<u>(230,359.77)</u>
	\$	<u>50,559,384.62</u>
	<u>REF.</u>	C

"C-4"

SCHEDULE OF DEFERRED CHARGES TO FUTURE TAXATION-FUNDED

	<u>REF.</u>		
Balance, December 31, 2012	C	\$	175,769,815.65
Increased by:			
Bond Sale	C-5		<u>18,000,000.00</u>
		\$	<u>193,769,815.65</u>
Decreased by:			
2013 Budget Appropriation to Pay Bonds	C-9	\$	20,175,000.00
2013 Budget Appropriation to Pay Loans	C-11		<u>245,101.50</u>
			<u>20,420,101.50</u>
Balance, December 31, 2013	C	\$	<u>173,349,714.15</u>

COUNTY OF SOMERSET
GENERAL CAPITAL FUND

SCHEDULE OF DEFERRED CHARGES TO FUTURE TAXATION-UNFUNDED

<u>DATE OF COUNTY RESOLUTION</u>	<u>IMPROVEMENT DESCRIPTION</u>	BALANCE DECEMBER 31, 2012	2013 AUTHORIZATIONS	BOND SALE	CANCELLED	BALANCE DECEMBER 31, 2013	ANALYSIS OF BALANCE DECEMBER 31, 2013		
							EXPENDITURES	UNEXPENDED IMPROVEMENT AUTHORIZATIONS	
		\$ 60,000.00	\$	\$	\$ 8,870.55	\$ 51,129.45	\$ 51,129.45	\$	
4/4/00	Various Improvements	226,500.00				226,500.00	184,469.05	42,030.95	
9/4/01	Recreation Facility	1,534,500.00				1,534,500.00		1,534,500.00	
5/6/03	Various Capital Improvements	465,500.00				465,500.00	67,809.42	397,690.58	
4/20/04	Various Capital Improvements	1,060,500.00				1,060,500.00		1,060,500.00	
4/5/05	Various Capital Improvements	1,500,000.00				1,500,000.00		1,500,000.00	
5/15/07	Various Capital Improvements	8,000,000.00		1,000,000.00		7,000,000.00	504,855.28	6,495,144.72	
4/21/09 & 6/2/09	Various Capital Improvements	8,200,000.00		3,000,000.00		5,200,000.00	113,817.83	5,086,182.17	
7/27/10	Various Capital Improvements	14,904,000.00		5,000,000.00		9,904,000.00	521,774.71	9,382,225.29	
5/24/11	Various Capital Improvements	23,300,000.00		7,500,000.00		15,800,000.00	3,473,011.70	12,326,988.30	
8/7/12	Improvement to Raritan Valley Community College		1,500,000.00	1,500,000.00		13,309,500.00	4,380,897.70	8,928,602.30	
12/11/12	Various Capital Improvements		13,309,500.00			2,300,000.00		2,300,000.00	
5/28/13	Improvement to Raritan Valley Community College		2,300,000.00			58,351,629.45	9,297,765.14	49,053,864.31	
11/26/13		\$ 59,251,000.00	\$ 17,109,500.00	\$ 18,000,000.00	\$ 8,870.55	\$	\$	\$	

REF.

C-8

C-3

C

C-4

C-8

"C-6"

COUNTY OF SOMERSET

GENERAL CAPITAL FUND

SCHEDULE OF DUE FROM STATE OF NEW JERSEY

<u>DATE</u>	<u>PURPOSE</u>	<u>BALANCE</u> <u>DECEMBER 31,</u> <u>2012 AND 2013</u>
2/16/93	Farmland Preservation	\$ <u>230,359.77</u>
	<u>REF.</u>	C:C-3

COUNTY OF SOMERSET

GENERAL CAPITAL FUND

SCHEDULE OF CAPITAL IMPROVEMENT FUND

	<u>REF.</u>		
Balance, December 31, 2012	C		\$ 244,955.33
Increased by:			
2013 Budget Appropriation	C-2	\$ 6,405,000.00	
Ordinances Canceled		<u>1,034,758.70</u>	
			<u>7,439,758.70</u>
			\$ <u>7,684,714.03</u>
Decreased by:			
Appropriation to Finance Improvement Authorizations	C-8		<u>7,394,600.00</u>
Balance, December 31, 2013	C		\$ <u><u>290,114.03</u></u>

COUNTY OF SOMERSET
GENERAL CAPITAL FUND
SCHEDULE OF IMPROVEMENT AUTHORIZATIONS

COUNTY ORDINANCE DATE	IMPROVEMENT DESCRIPTION	DECEMBER 31, 2012		2013 AUTHORIZATIONS	DISBURSEMENTS/ REFUNDS	ENCUMBRANCES	ORDINANCE CANCELED	DECEMBER 31, 2013	
		FUNDED	UNFUNDED					FUNDED	UNFUNDED
A002	Acquisition of Washington Valley Reservoir	4/1/86	\$	\$	\$	\$	4,774.99	\$	\$
A130	Various Improvements	4/20/99	5,250,000.00				33,112.61		
A140	General County Governments Purposes	4/20/00	5,405,000.00				15,945.00		
A560	Various Improvements	11/1/93	9,743,500.00				850.04		
A780	Various Improvements	4/15/97	7,875,000.00				2,820.00		
A790	Emergency Services Training Facility	5/6/97	7,974,000.00				4,152.80		
A900	Various Improvements - 1999	4/7/98	2,174,000.00				11,623.55		
A2K1	Various Improvements - 2000	3/21/00	18,375,000.00				15,993.70		
A2K2	Various Improvements - 2000	4/4/00	10,471,150.00				8,870.55		
A910	Various Improvements	4/7/98	16,905,000.00				19,198.09		
A011	Bond Ordinance 2001	4/3/01	19,817,000.00				9,974.91		
A012	Improvements to Recreation Facilities - 2001	9/4/01	900,000.00	42,030.95	63,152.96	16,847.04	43,137.00		42,030.95
A013	Various Improvements - 2001	9/04/01	1,810,000.00				41,930.70		
A014	Purchase of Open Space - 2001	9/04/01	24,500,000.00				90,142.28		
A015	Purchase of Open Space - 2001	9/04/01	7,000,000.00				119,873.49		
A016	Various Improvements - 2001	11/20/01	7,050,000.00				16,471.97		
A021	Various Improvements	4/16/02	14,705,000.00				625,000.00		
A030	General County Government Purposes	5/6/03	19,968,645.00				26,550.89		
A031	Various Capital Improvements	5/6/03	10,539,500.00				4,296,532.38		
A040	Capital Improvement Fund 2004	4/20/04	21,807,318.00	1,534,500.00			262,784.22		1,534,500.00
A041	Various Improvements	4/20/04	11,170,500.00	440,064.11			41,821.01		
A050	2005 Cash Ordinance	4/19/05	24,586,250.00				116,282.33		
A051	2005 Bond Ordinance	4/5/05	11,280,000.00	1,060,500.00			390,755.35		1,060,500.00
A054	4H Fairgrounds Improvement	1/18/06	500,000.00				49,865.00		
A060	2006 Cash Ordinance	4/18/06	22,802,500.00				1,073,835.92		
A061	2006 Bond Ordinance	4/18/06	12,532,500.00				24,332.35		
A070	2007 Cash Ordinance	6/5/07	21,929,620.00				519,316.79		
A071	2007 Bond Ordinance	5/15/07	13,469,000.00	1,500,000.00			1,225,976.52		1,500,000.00
A080	2008 Cash Ordinance	5/6/08	20,333,975.00				3,998,514.04		
A081	2008 Bond Ordinance	5/15/08	18,990,000.00				725,186.89		
A090	2009 Cash Ordinance	5/5/09	10,151,500.00				87,242.63		
A091	2009 Bond Ordinance	6/16/09	21,798,500.00				158,035.87		
A092	2009 RVCC Cash Ordinance	6/16/09	1,500,000.00	7,081,008.77			916,062.01		6,495,144.72
A093	2009 RVCC Bond Ordinance	6/16/09	2,353,000.00				7,729.00		
A094	2009 Open Space Bond Ordinance	6/16/09	23,100,000.00				271,763.58		
A095	2009 Farmland Bond Ordinance	6/16/09	8,400,000.00				7,729.00		
A100	2010 Cash Ordinance	7/27/10	5,995,028.00				2,103,906.50		
A101	2010 Bond Ordinance	4/27/10	16,000,000.00				3,256,246.58		
A110	2011 Cash Ordinance	4/21/11	5,451,000.00				783,826.55		
A111	2011 Bond Ordinance	5/24/11	20,598,028.00				5,822,541.39		
A113	2011 RVCC Chapter 12	7/12/11	7,100,000.00				8,707,073.12		
A120	2012 Cash Ordinance	8/7/12	5,120,550.00				5,047,682.00		
A121	2012 Bond Ordinance	8/7/12	25,025,000.00				1,675,825.65		
A123	2012 RVCC Ordinance	12/11/12	1,500,000.00				20,417,277.24		
A130	2013 Cash Ordinance	5/28/13	7,494,100.00				1,500,000.00		
A131	2013 Capital Bond Ordinance	5/28/13	14,010,000.00				7,494,100.00		
A133	2013 RVCC Bond Ordinance	11/26/13	2,300,000.00				2,300,000.00		
			\$	\$	\$	\$	\$	\$	\$
			32,895,884.41	46,613,856.13	25,304,100.00	28,640,547.41	1,395,734.68	27,219,628.41	49,053,864.31

REF.	C	C	C
C-5	Deferred Charges to Future Taxation - Unfunded		
C-7	Capital Improvement Fund	\$	17,109,500.00
C-1	Capital Surplus		7,394,600.00
			800,000.00
		\$	25,304,100.00
C-2	Disbursements	\$	30,889,285.00
C-2	Less: Refunds		2,248,737.59
		\$	28,640,547.41
C-10	Encumbrances Payable		4,231,595.19
C-10	Encumbrances Canceled		5,727,529.46
			(1,495,934.27)

C-C-3	C-C-5
\$	\$
27,219,628.41	49,053,864.31

COUNTY OF SOMERSET
GENERAL CAPITAL FUND

SCHEDULE OF SERIAL BONDS PAYABLE

PURPOSE	DATE OF ISSUE	ORIGINAL ISSUE	MATURETIES OF BONDS OUTSTANDING		INTEREST RATE	INCREASED	DECREASED	BALANCE DECEMBER 31, 2012	BALANCE DECEMBER 31, 2013
			DATE	AMOUNT					
General Improvement Bonds	10/01/03	\$ 11,960,000.00		\$	3.00%	\$	\$	\$	
Open Space Farmland Preservation Bonds	10/01/03	20,040,000.00			4.00%		1,160,000.00	1,000,000.00	
General Improvement Bonds	09/15/05	18,100,000.00	07/15/14-07/15/15	1,810,000.00	4.00%		1,000,000.00	3,620,000.00	
Open Space Farmland Preservation Bonds	09/15/05	10,000,000.00	07/15/14-07/15/17	500,000.00	4.00%		1,810,000.00		
			07/15/18-07/15/21	500,000.00	4.125%				
			07/15/22-07/15/24	500,000.00	4.25%				
			07/15/25	500,000.00	4.30%				
County College - Series C	09/15/05	7,500,000.00	07/15/14-07/15/15	750,000.00	4.00%		500,000.00	6,000,000.00	
County College - Series D	09/15/05	7,500,000.00	07/15/14-07/15/15	750,000.00	4.00%		750,000.00	1,500,000.00	
General Refunding Bonds	09/15/05		09/15/14-09/15/15	82,500.00	5.00%		750,000.00	1,500,000.00	
			09/15/16	82,500.00	3.75%				
			09/15/17	82,500.00	4.00%				
			09/15/18	74,250.00	4.00%		82,500.00	486,750.00	
Open Space Refunding Bonds	09/15/05		09/15/14-09/15/15	667,500.00	5.00%				
			09/15/16	667,500.00	3.75%				
			09/15/17	667,500.00	4.00%				
			09/15/18	600,750.00	4.00%				
General Improvement Bonds	09/01/06	10,600,000.00	09/01/14-09/01/15	1,060,000.00	3.70%		4,605,750.00	3,938,250.00	
			09/01/16	1,060,000.00	3.75%				
County College - Series C	09/01/06	3,200,000.00	09/01/14-09/01/15	320,000.00	3.70%		1,060,000.00	3,180,000.00	
County College - Series D	09/01/06	3,200,000.00	09/01/16	320,000.00	3.75%				
General Improvement Bonds	09/01/06	3,200,000.00	09/01/14-09/01/15	320,000.00	3.70%		320,000.00	960,000.00	
			09/01/16	320,000.00	3.75%				
			09/01/17	320,000.00	3.75%		320,000.00	960,000.00	
General Improvement Bonds	09/09/08	25,500,000.00	09/01/14-09/01/17	1,700,000.00	3.50%		1,280,000.00	960,000.00	
			09/01/18-09/01/20	1,700,000.00	3.75%				
			09/01/21-09/01/23	1,700,000.00	4.00%				
County College - Series B	09/09/08	1,050,000.00	09/01/14-09/01/17	105,000.00	3.00%		1,700,000.00	17,000,000.00	
County College - Series C	09/09/08	1,050,000.00	09/01/14-09/01/17	105,000.00	3.75%		105,000.00	525,000.00	
County College - Series C	09/15/09	1,176,500.00	09/01/18	105,000.00	3.00%		105,000.00	525,000.00	
County College - Series C	09/15/09	1,176,500.00	09/15/14-09/15/18	120,000.00	2.94%		105,000.00	525,000.00	
County College - Series D	09/15/09	1,176,500.00	09/15/19	96,500.00	2.94%		120,000.00	696,500.00	
General Improvement Bonds	09/15/09	25,000,000.00	09/15/14-09/15/19	96,500.00	2.94%		120,000.00	696,500.00	
			09/15/20-09/15/24	1,600,000.00	2.94%		1,700,000.00	18,200,000.00	

COUNTY OF SOMERSET
GENERAL CAPITAL FUND

SCHEDULE OF SERIAL BONDS PAYABLE

PURPOSE	DATE OF ISSUE	ORIGINAL ISSUE	MATURETIES OF BONDS OUTSTANDING		INTEREST RATE	BALANCE DECEMBER 31, 2012	INCREASED	DECREASED	BALANCE DECEMBER 31, 2013
			DATE	AMOUNT					
Open Space Farmland Preservation Bonds General Refunding Bonds Open Space Refunding Bonds	09/15/09	\$ 30,000,000.00	09/15/14-09/15/29	\$ 1,500,000.00	2.94%	\$ 25,500,000.00	\$	\$ 1,500,000.00	\$ 24,000,000.00
	12/01/09	3,196,740.00	12/01/14-12/01/13	799,185.00	3.476%	799,185.00		799,185.00	
	12/01/09	6,468,260.00	12/01/14	710,000.00	2.938%				
General Improvement Bonds			12/01/15	695,000.00	2.938%				
			12/01/16	675,000.00	2.938%				
			12/01/17	660,000.00	2.938%				
			12/01/18	630,000.00	2.938%				
		18,085,000.00	08/01/14-08/01/16	1,205,000.00	1.500%	4,110,815.00		740,815.00	3,370,000.00
General Refunding Bonds			08/01/17-08/01/20	1,205,000.00	2.000%				
			08/01/21	1,205,000.00	2.250%				
			08/01/22	1,205,000.00	2.500%				
			08/01/23-08/01/24	1,205,000.00	3.000%				
			08/01/25	1,205,000.00	3.125%				
			08/01/26	1,215,000.00	3.250%				
		6,660,000.00	10/01/14	1,335,000.00	2.000%	16,880,000.00		1,205,000.00	15,675,000.00
			10/01/15	1,310,000.00	4.000%				
			10/01/16	1,290,000.00	3.000%				
			10/01/17	25,000.00	5.000%				
Open Space Refunding Bonds			10/01/18	1,320,000.00	4.000%				
			10/01/14	975,000.00	2.000%	6,640,000.00		1,360,000.00	5,280,000.00
		9,615,000.00	10/01/15	955,000.00	4.000%				
			10/01/16	975,000.00	5.000%				
			10/01/17-10/01/20	960,000.00	4.000%				
			10/01/21	150,000.00	3.500%				
			10/01/21	805,000.00	4.000%				
		10/01/22	955,000.00	4.000%					
		10/01/23	920,000.00	4.000%					
						9,575,000.00			9,575,000.00

COUNTY OF SOMERSET
GENERAL CAPITAL FUND

SCHEDULE OF SERIAL BONDS PAYABLE

PURPOSE	DATE OF ISSUE	ORIGINAL ISSUE	MATURITIES OF BONDS OUTSTANDING		INTEREST RATE	BALANCE DECEMBER 31, 2012	INCREASED	DECREASED	BALANCE DECEMBER 31, 2013
			DATE	AMOUNT					
County College - Series A	06/21/12	\$ 3,550,000.00	06/21/14-06/21/26	\$ 240,000.00	2.334%	\$ 3,550,000.00	\$ 240,000.00	\$ 3,310,000.00	
			06/21/27	190,000.00	2.334%				
County College - Series A	06/21/12	3,550,000.00	06/21/14-06/21/26	240,000.00	2.334%	3,550,000.00	240,000.00	3,310,000.00	
			06/21/27	190,000.00	2.334%				
General Improvement Bonds	07/19/12	16,000,000.00	07/19/14-07/19/26	1,070,000.00	2.292%	16,000,000.00	1,070,000.00	14,930,000.00	
			07/19/27	1,020,000.00	2.292%	15,000,000.00	750,000.00	14,250,000.00	
Open Space Farmland Preservation Bonds	07/19/12	15,000,000.00	07/19/14-07/19/32	750,000.00	2.292%	15,000,000.00	750,000.00	14,250,000.00	
General Improvement Bonds	10/31/13	16,500,000.00	10/31/14-10/31/27	1,100,000.00	2.693%	16,500,000.00		16,500,000.00	
County College - Series B	10/31/13	750,000.00	10/31/14-10/31/23	75,000.00	2.693%	750,000.00		750,000.00	
County College - Series C	10/31/13	750,000.00	10/31/14-10/31/23	75,000.00	2.693%	750,000.00		750,000.00	
						\$ 173,663,000.00	\$ 18,000,000.00	\$ 20,175,000.00	\$ 171,488,000.00
						C	C-2	C-4	C
General County Improvements		\$ 163,710,000.00				\$ 163,710,000.00	\$ 17,585,000.00	\$ 162,625,000.00	
County College		9,953,000.00				9,953,000.00	2,590,000.00	8,863,000.00	
						\$ 173,663,000.00	\$ 18,000,000.00	\$ 20,175,000.00	\$ 171,488,000.00

REF.

General County Improvements
County College

"C-10"

COUNTY OF SOMERSET

GENERAL CAPITAL FUND

SCHEDULE OF ENCUMBRANCES PAYABLE

	<u>REF.</u>	
Balance, December 31, 2012	C	\$ 39,001,907.52
Increased by:		
Improvement Authorizations	C-8	<u>4,231,595.19</u>
		\$ <u>43,233,502.71</u>
Decreased by:		
Transfer to Improvement Authorizations	C-8	<u>5,727,529.46</u>
Balance, December 31, 2013	C	\$ <u><u>37,505,973.25</u></u>

"C-11"

COUNTY OF SOMERSET

GENERAL CAPITAL FUND

SCHEDULE OF GREEN ACRES LOAN PAYABLE

	<u>REF.</u>	
Balance, December 31, 2012	C	\$ 2,106,815.65
Decreased by:		
Paid By Budget	C-4	<u>245,101.50</u>
Balance, December 31, 2013	C	<u>\$ 1,861,714.15</u>

"C-12"

COUNTY OF SOMERSET

GENERAL CAPITAL FUND

SCHEDULE OF DUE OPEN SPACE TRUST FUND

	<u>REF.</u>	
Increased by:		
Canceled Ordinances		\$ <u>210,015.77</u>
Decreased by:		
Disbursements	C-2	\$ <u><u>210,015.77</u></u>

"C-13"

SCHEDULE OF DUE GRANT FUND

Balance, December 31, 2012 (Due from)	C	\$ 6,307,306.07
Increased by:		
Disbursements	C-2	\$ <u>5,312,032.46</u>
		\$ 11,619,338.53
Decreased by:		
Receipts	C-2	<u>6,307,306.07</u>
Balance, December 31, 2013 (Due from)	C	\$ <u><u>5,312,032.46</u></u>

"C-14"

COUNTY OF SOMERSET

GENERAL CAPITAL FUND

SCHEDULE OF BONDS AND NOTES
AUTHORIZED BUT NOT ISSUED

<u>DATE OF</u> <u>COUNTY</u> <u>RESOLUTION</u>	<u>IMPROVEMENT DESCRIPTION</u>	<u>BALANCE</u> <u>DECEMBER</u> <u>31, 2013</u>
04/04/00	Various Improvements	\$ 51,129.45
09/04/01	Recreation Facility	226,500.00
05/06/03	Various Capital Improvements	1,534,500.00
04/20/04	Various Capital Improvements	465,500.00
04/05/05	2005 Bond Ordinance	1,060,500.00
05/15/07	Various Capital Improvements	1,500,000.00
04/1/09 & 06/2/09	Various Capital Improvements	7,000,000.00
07/27/10	Various Capital Improvements	5,200,000.00
05/24/11	Various Capital Improvements	9,904,000.00
08/07/12	Various Capital Improvements	15,800,000.00
05/28/13	Various Capital Improvements	13,309,500.00
11/26/13	Improvements to Raritan Valley Community College	<u>2,300,000.00</u>
		<u>\$ 58,351,629.45</u>

"E"

COUNTY OF SOMERSET

JAIL WARDEN

SCHEDULE OF ASSETS AND LIABILITIES

PRISONERS' FUNDS

	<u>REF.</u>	<u>BALANCE</u> <u>DECEMBER</u> <u>31, 2013</u>	<u>BALANCE</u> <u>DECEMBER</u> <u>31, 2012</u>
<u>ASSETS</u>			
Cash	E-1	\$ <u>435,204.97</u>	\$ <u>394,024.53</u>
<u>LIABILITIES</u>			
Custodial Account	E-1	\$ 19,470.75	\$ 14,596.53
Work Release Account	E-1	3.46	3.46
Bail Account	E-1	8.00	6.33
Inmate Welfare	E-1	<u>415,722.76</u>	<u>379,418.21</u>
		\$ <u>435,204.97</u>	\$ <u>394,024.53</u>

COUNTY OF SOMERSET

JAIL WARDEN - ALL FUNDS

SCHEDULE OF CASH

	<u>REF.</u>	<u>TOTAL</u>	<u>CUSTODIAL ACCOUNT</u>	<u>WORK RELEASE ACCOUNT</u>	<u>BAIL ACCOUNT</u>	<u>INMATE WELFARE ACCOUNT</u>
Balance, December 31, 2012	E	\$ 394,024.53	\$ 14,596.53	\$ 3.46	\$ 6.33	\$ 379,418.21
Increased by:						
Receipts		<u>1,457,557.50</u>	<u>273,975.08</u>	<u>3.46</u>	<u>1,131,514.83</u>	<u>52,067.59</u>
		\$ <u>1,851,582.03</u>	\$ <u>288,571.61</u>	\$ <u>3.46</u>	\$ <u>1,131,521.16</u>	\$ <u>431,485.80</u>
Decreased by:						
Disbursements		<u>1,416,377.06</u>	<u>269,100.86</u>		<u>1,131,513.16</u>	<u>15,763.04</u>
Balance, December 31, 2013	E	\$ <u>435,204.97</u>	\$ <u>19,470.75</u>	\$ <u>3.46</u>	\$ <u>8.00</u>	\$ <u>415,722.76</u>

"F"

COUNTY OF SOMERSET

COUNTY CLERK

SCHEDULE OF ASSETS AND LIABILITIES

	<u>REF.</u>	<u>BALANCE DECEMBER 31, 2013</u>	<u>BALANCE DECEMBER 31, 2012</u>
<u>ASSETS</u>			
Cash	F-1	\$ <u>2,191,061.27</u>	\$ <u>2,304,322.80</u>
<u>LIABILITIES</u>			
Lawyers' Deposits	F-2	\$ 206,346.60	\$ 177,668.95
Due Secretary of State - Tradenames	F-4	313.50	382.50
Fees Due to County	F-5	1,983,537.32	2,125,504.86
Interest on Deposits Due Treasurer	F-3	<u>863.85</u>	<u>766.49</u>
		\$ <u>2,191,061.27</u>	\$ <u>2,304,322.80</u>

COUNTY OF SOMERSET

COUNTY CLERK

SCHEDULE OF CASH

	<u>REF.</u>		
Balance, December 31, 2012	F	\$	2,304,322.80
Increased by Receipts:			
Lawyers' Deposits	F-2	\$	592,206.39
Interest on Deposits-Due County	F-3		863.85
Fees Due To:			
Secretary of State	F-4		7,101.00
County Treasurer	F-5		6,273,078.66
Realty Transfer Fees-Due State of New Jersey	F-5		<u>22,613,755.54</u>
			<u>29,487,005.44</u>
		\$	<u>31,791,328.24</u>
Decreased by Disbursements:			
Secretary of State	F-4	\$	7,170.00
Interest on Deposits-Due County	F-3		766.49
County Treasurer	F-5		6,913,182.38
County Treasurer-Due State of New Jersey	F-5		<u>22,679,148.10</u>
			<u>29,600,266.97</u>
Balance, December 31, 2013	F	\$	<u><u>2,191,061.27</u></u>

"F-2"

COUNTY OF SOMERSET

COUNTY CLERK

SCHEDULE OF LAWYERS' DEPOSITS

	<u>REF.</u>		
Balance, December 31, 2012	F	\$	177,668.95
Increased by:			
Advances	F-1		<u>592,206.39</u>
		\$	<u>769,875.34</u>
Decreased by:			
Charges in 2013	F-5		<u>563,528.74</u>
Balance, December 31, 2012	F	\$	<u><u>206,346.60</u></u>

"F-3"

SCHEDULE OF INTEREST ON DEPOSITS
DUE TO COUNTY

Balance, December 31, 2012	F	\$	766.49
Increased by:			
Interest Earned	F-1		<u>863.85</u>
		\$	<u>1,630.34</u>
Less:			
Disbursements	F-1		<u>766.49</u>
Balance, December 31, 2013	F	\$	<u><u>863.85</u></u>

COUNTY OF SOMERSET

COUNTY CLERK

SCHEDULE OF DUE SECRETARY OF STATE

	<u>REF.</u>		
Balance, December 31, 2012	F	\$	382.50
Increased by:			
Tradename Fees Collected	F-1		<u>7,101.00</u>
		\$	<u>7,483.50</u>
Decreased by:			
Fees Disbursed to Secretary of State	F-1		<u>7,170.00</u>
Balance, December 31, 2013	F	\$	<u><u>313.50</u></u>

COUNTY OF SOMERSET

COUNTY CLERK

SCHEDULE OF FEES DUE TO COUNTY

	<u>REF.</u>		
Balance, December 31, 2012	F		\$ 2,125,504.86
Increased by:			
Cash Collections	F-1	\$ 22,613,755.54	
Lawyers Charges in 2013	F-2	563,528.74	
Realty Transfer Fees Due State of New Jersey	F-1	<u>6,273,078.66</u>	
			<u>29,450,362.94</u>
			\$ <u>31,575,867.80</u>
Decreased by:			
Disbursements to County Treasurer:			
County Revenue	F-1	\$ 6,913,182.38	
Due State of New Jersey	F-1	<u>22,679,148.10</u>	
			<u>29,592,330.48</u>
Balance, December 31, 2013	F		\$ <u><u>1,983,537.32</u></u>

ANALYSIS OF BALANCE

Due to County of Somerset:			
Revenue			\$ 458,143.48
Due to State of New Jersey Via County For:			
Realty Transfer Fees			<u>1,525,393.84</u>
			\$ <u><u>1,983,537.32</u></u>

"G"

COUNTY OF SOMERSET

SHERIFF'S DEPARTMENT

SCHEDULE OF ASSETS AND LIABILITIES

	<u>REF.</u>	<u>BALANCE DECEMBER 31, 2013</u>	<u>BALANCE DECEMBER 31, 2012</u>
<u>ASSETS</u>			
Cash	G-1	\$ <u>1,399,135.69</u>	\$ <u>545,830.12</u>
<u>LIABILITIES</u>			
Executions and Sheriff Sales Payable	G-2	\$ 1,378,991.72	\$ 521,674.13
Due County of Somerset	G-3	83.84	3,950.41
Reserve for Jury Payroll	G-4	<u>20,060.13</u>	<u>20,205.58</u>
		\$ <u>1,399,135.69</u>	\$ <u>545,830.12</u>

COUNTY OF SOMERSET

SHERIFF'S DEPARTMENT

SCHEDULE OF CASH

	<u>REF.</u>		
Balance, December 31, 2012	G		\$ 545,830.12
Increased by Receipts:			
Executions and Sheriff Sales	G-2	\$ 6,168,833.96	
Due County of Somerset	G-3	<u>432,561.80</u>	
			\$ <u>6,601,395.76</u>
			\$ <u>7,147,225.88</u>
Decreased by Disbursements:			
Executions and Sheriff Sales	G-2	5,311,516.37	
Jury Payroll	G-4	145.45	
Due County of Somerset	G-3	<u>436,428.37</u>	
			<u>5,748,090.19</u>
Balance, December 31, 2013	G		\$ <u><u>1,399,135.69</u></u>

"G-2"

COUNTY OF SOMERSET

SHERIFF'S DEPARTMENT

SCHEDULE OF SUNDRY ACCOUNTS PAYABLE

	<u>REF.</u>		<u>SALES & EXECUTIONS PAYABLE</u>
Balance, December 31, 2012	G	\$	521,674.13
Increased by:			
Fees Collected	G-1		<u>6,168,833.96</u>
		\$	<u>6,690,508.09</u>
Decreased by:			
Disbursements	G-1		<u>5,311,516.37</u>
Balance, December 31, 2013	G	\$	<u><u>1,378,991.72</u></u>

"G-3"

SCHEDULE OF DUE TO COUNTY OF SOMERSET

Balance, December 31, 2012	G	\$	3,950.41
Increased by:			
Fees Collected		\$	432,021.15
Interest Earned			<u>540.65</u>
	G-1		<u>432,561.80</u>
		\$	<u>436,512.21</u>
Decreased by:			
Disbursed to County Treasurer	G-1		<u>436,428.37</u>
Balance, December 31, 2013	G	\$	<u><u>83.84</u></u>

COUNTY OF SOMERSET

SHERIFF'S DEPARTMENT

SCHEDULE OF RESERVE FOR JURY PAYROLL

	<u>REF.</u>	
Balance, December 31, 2012	G	\$ 20,205.58
Decreased By:		
Disbursements - Service Charges	G-1	<u>145.45</u>
Balance, December 31, 2013	G	\$ <u><u>20,060.13</u></u>

COUNTY OF SOMERSET

PART II

SINGLE AUDIT SECTION

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

REPORTS ON COMPLIANCE WITH REQUIREMENTS
APPLICABLE TO MAJOR FEDERAL AND STATE FINANCIAL
ASSISTANCE PROGRAMS AND INTERNAL CONTROL OVER
COMPLIANCE IN ACCORDANCE WITH U.S. OMB CIRCULAR A-133
AND NEW JERSEY OMB CIRCULAR 04-04

SCHEDULES OF EXPENDITURES OF FEDERAL AWARDS AND STATE
FINANCIAL ASSISTANCE

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

SCHEDULE OF FINDINGS AND QUESTIONED COSTS



SUPLEE, CLOONEY & COMPANY

CERTIFIED PUBLIC ACCOUNTANTS

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

Telephone 908-789-9300

Fax 908-789-8535

E-mail info@scnco.com

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

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

We have audited, in accordance with the auditing standards generally accepted in the United States of America, the audit requirements prescribed by the Division of Local Government Services, Department of Community Affairs, State of New Jersey and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the regulatory financial statements of the various individual funds and the account group of the County of Somerset, as of and for the year ended December 31, 2013, and the related notes to the financial statements, which collectively comprise the County's regulatory financial statements, and have issued our report thereon dated July 25, 2014. Our report disclosed that, as described in Note 1 to the financial statements, the County of Somerset prepares its financial statements on a basis of accounting prescribed by the Division of Local Government Services, Department of Community Affairs, State of New Jersey, that demonstrates compliance with a modified accrual basis and the budget laws of the State of New Jersey, which is a comprehensive basis of accounting other than U.S. generally accepted accounting principles.

Internal Control Over Financial Reporting

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

SUPLEE, CLOONEY & COMPANY

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

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


Compliance and Other Matters

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

Purpose of This Report

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


CERTIFIED PUBLIC ACCOUNTANTS


REGISTERED MUNICIPAL ACCOUNTANT NO. 50

July 25, 2014



SUPLEE, CLOONEY & COMPANY

CERTIFIED PUBLIC ACCOUNTANTS

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

Telephone 908-789-9300

Fax 908-789-8535

E-mail info@scnco.com

**INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE
WITH REQUIREMENTS APPLICABLE TO MAJOR FEDERAL
AND STATE FINANCIAL ASSISTANCE PROGRAMS AND
INTERNAL CONTROL OVER COMPLIANCE IN ACCORDANCE
WITH U.S. OMB CIRCULAR A -133 AND NEW JERSEY OMB CIRCULAR 04-04**

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

Report on Compliance for Each Major Federal and State Program

We have audited the County of Somerset's compliance with the types of compliance requirements described in the *OMB Circular A-133 Compliance Supplement* and the *New Jersey OMB State Grant Compliance Supplement* that could have a direct and material effect on each of the County of Somerset's major federal and state programs for the year ended December 31, 2013. The County's major federal and state programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

Management's Responsibility

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

Auditor's Responsibility

Our responsibility is to express an opinion on compliance for each of the County of Somerset's major federal and state programs based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations* and New Jersey OMB 04-04. Those standards, OMB Circular A-133 and NJ OMB 04-04 require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal or state program occurred. An audit includes examining, on a test basis, evidence about the County of Somerset's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our opinion on compliance for each major federal and state program. However, our audit does not provide a legal determination of the County of Somerset's compliance.

SUPLEE, CLOONEY & COMPANY

Opinion on Each Major Federal and State Program

In our opinion, the County of Somerset complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal and state programs for the year ended December 31, 2013.


Report on Internal Control Over Compliance

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

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

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


CERTIFIED PUBLIC ACCOUNTANTS


REGISTERED MUNICIPAL ACCOUNTANT NO. 50

July 25, 2014

COUNTY OF SOMERSET
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
YEAR ENDED DECEMBER 31, 2013

FEDERAL C.F.D.A. NUMBER	FEDERAL GRANTOR/PASS-THROUGH GRANTOR/ PROGRAM TITLE	GRANTOR'S NUMBER	GRANT PERIOD		GRANT AMOUNT	2013		CUMULATIVE EXPENDITURES DECEMBER 31, 2013
			FROM	TO		FUNDS RECEIVED	EXPENDITURES	
	Direct Programs							
	U.S. Department of Housing and Urban Development Community Development Block Grant	14.218	B-94-UC-34-0110 B-96-UC-34-0110 B-97-UC-34-0110 B-98-UC-34-0110 B-99-UC-34-0110 B-00-UC-34-0110 B-01-UC-34-0110 B-03-UC-34-0110 B-05-UC-34-0110 B-06-UC-34-0110 B-07-UC-34-0110 B-08-UC-34-0110 B-09-UC-34-0110 B-10-UC-34-0110 B-11-UC-34-0110 B-12-UC-34-0110 B-13-UC-34-0110	9/1/94 9/1/96 9/1/97 9/1/98 9/1/99 9/1/00 9/1/01 9/1/03 9/1/05 9/1/06 9/1/07 9/1/08 9/1/09 9/1/10 9/1/11 9/1/12 9/1/13	8/31/95 8/31/97 8/31/98 8/31/99 8/31/00 8/31/01 8/31/02 8/31/04 8/31/06 8/31/07 8/31/08 8/31/09 8/31/10 8/31/11 8/31/12 8/31/13 8/31/14	\$ 1,721,000.00 \$ 1,619,000.00 \$ 1,594,000.00 \$ 1,545,000.00 \$ 1,540,000.00 \$ 1,552,000.00 \$ 1,607,000.00 \$ 1,533,000.00 \$ 1,422,231.00 \$ 1,299,371.00 \$ 1,296,644.00 \$ 1,251,628.00 \$ 1,606,553.00 \$ 1,319,889.00 \$ 1,133,470.85 \$ 901,380.00 \$ 917,492.00	\$ 20,258.79 \$ 1,438,152.74	\$ 1,715,579.33 \$ 1,616,495.52 \$ 1,592,434.60 \$ 1,541,491.27 \$ 1,539,482.00 \$ 1,551,999.90 \$ 1,604,188.93 \$ 1,532,999.94 \$ 1,415,904.38 \$ 1,285,366.69 \$ 1,275,648.47 \$ 1,243,209.80 \$ 1,254,706.48 \$ 1,319,889.00 \$ 1,095,596.31 \$ 844,610.73 \$ 752,849.08 \$ 23,182,452.43
	Home Investment Partnership Program	14.239	M-94-DC-34-0219 M-96-DC-34-0219 M-97-DC-34-0219 M-99-DC-34-0219 M-00-DC-34-0219 M-01-DC-34-0219 M-02-DC-34-0219 M-03-DC-34-0219 M-04-DC-34-0219 M-05-DC-34-0219 M-06-DC-34-0219 M-08-DC-34-0219 M-09-DC-34-0219 M-10-DC-34-0219 M-11-DC-34-0219 M-12-DC-34-0219 M-13-DC-34-0219	9/1/94 9/1/96 9/1/97 9/1/99 9/1/00 9/1/01 9/1/02 9/1/03 9/1/04 9/1/05 9/1/06 9/1/07 9/1/08 9/1/09 9/1/10 9/1/11 9/1/12 9/1/13	8/31/95 8/31/97 8/31/98 8/31/00 8/31/01 8/31/02 8/31/03 8/31/04 8/31/05 8/31/06 8/31/07 8/31/09 8/31/10 8/31/11 8/31/12 8/31/13 8/31/14	\$ 431,000.00 \$ 436,000.00 \$ 433,000.00 \$ 491,000.00 \$ 495,000.00 \$ 549,000.00 \$ 549,000.00 \$ 784,872.00 \$ 888,072.00 \$ 776,203.00 \$ 729,219.00 \$ 843,420.00 \$ 767,000.00 \$ 761,072.00 \$ 671,976.00 \$ 353,992.00 \$ 338,965.00	\$ 26,455.00 \$ 31,455.00 \$ (5,000.00) \$ 99,862.26 \$ 313,024.77	\$ 430,856.99 \$ 434,968.65 \$ 432,999.20 \$ 490,999.99 \$ 489,056.26 \$ 529,278.71 \$ 524,035.62 \$ 783,814.97 \$ 653,240.70 \$ 603,790.88 \$ 729,219.00 \$ 671,126.02 \$ 762,000.00 \$ 761,072.00 \$ 576,608.93 \$ 183,992.00 \$ 9,057,059.92
	Economic Development Initiative - Special Project	14.251			\$ 297,000.00	\$ 239,991.97	\$ 80,301.97	\$ 239,992.57
	Total U.S. Department of Housing and Urban Development				\$ 2,117,486.74	\$ 1,168,117.91	\$ 32,479,504.92	
	U.S. Department of Health and Senior Services Pass Through State of New Jersey Department of Health and Senior Services:	93.045	4275-491-046-4110-277-1004-6110 4275-491-046-4110-277-1004-6110 4275-491-046-4144-324-1004-6110 4275-491-046-4144-324-1004-6110 4275-491-046-4144-324-1004-6110 4275-491-046-4144-324-1004-6110 4275-491-046-4144-324-1004-6110 4275-491-046-4144-324-1004-6110 4275-100-046-4144-265-1004-6110 4275-100-046-4144-265-1004-6110 4275-100-046-4144-265-1004-6110 4275-100-046-4144-265-1004-6110	1/1/07 1/1/08 1/1/09 1/1/10 1/1/11 1/1/12 1/1/13 1/1/13 1/1/07 1/1/08 1/1/09 1/1/10	12/31/07 12/31/08 12/31/09 12/31/10 12/31/11 12/31/12 12/31/13 12/31/13 12/31/07 12/31/08 12/31/09 12/31/10	\$ 15,851.00 \$ 16,318.00 \$ 16,318.00 \$ 16,318.00 \$ 15,851.00 \$ 16,318.00 \$ 15,851.00 \$ 16,318.00 \$ 7,057.00 \$ 15,851.00 \$ 5,861.00 \$ 5,540.00 \$ 5,638.00	\$ 15,851.00 \$ 16,318.00 \$ 16,318.00 \$ 16,318.00 \$ 15,851.00 \$ 16,318.00 \$ 15,851.00 \$ 16,318.00 \$ 7,057.00 \$ 15,851.00 \$ 5,861.00 \$ 5,540.00 \$ 5,638.00	

COUNTY OF SOMERSET
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
YEAR ENDED DECEMBER 31, 2013

FEDERAL C.F.D.A. NUMBER	FEDERAL GRANTOR/PASS-THROUGH GRANTOR/ PROGRAM TITLE	GRANTOR'S NUMBER	GRANT PERIOD		GRANT AWARD AMOUNT	2013		CUMULATIVE EXPENDITURES DECEMBER 31, 2013
			FROM	TO		FUNDS RECEIVED	EXPENDITURES	
	U.S. Department of Health and Senior Services (Continued)							
	Pass Through State of New Jersey:							
	Department of Health and Senior Services:							
93.043	Medication Management - Title III	4275-100-046-4144-265-J004-6110	1/1/11	12/31/11	\$ 5,638.00	\$	\$	1,580.70
93.043	Medication Management - Title III	4275-100-046-4144-265-J004-6110	1/1/12	12/31/12	5,925.00			
93.982	Family Health County Disaster Liaison	4270-100-046-4144-228-J004-6110	1/1/08	12/31/08	2,500.00			161,786.00
93.052	Family Caregiver - Title III	4270-100-046-4144-228-J004-6110	1/1/06	12/31/06	184,487.00			155,931.00
93.052	Family Caregiver - Title III	4270-100-046-4144-228-J004-6110	1/1/07	12/31/07	178,009.00			116,755.78
93.052	Family Caregiver - Title III	4270-100-046-4144-228-J004-6110	1/1/08	12/31/08	162,027.00			47,839.22
93.052	Family Caregiver - Title III	4270-100-046-4144-228-J004-6110	1/1/09	12/31/09	145,412.00			110,425.85
93.052	Family Caregiver - Title III	4270-100-046-4144-228-J004-6110	1/1/10	12/31/10	144,108.00			130,388.91
93.052	Family Caregiver - Title III	4270-100-046-4144-228-J004-6110	1/1/11	12/31/11	142,175.00			102,828.76
93.052	Family Caregiver - Title III	4270-100-046-4144-228-J004-6110	1/1/12	12/31/12	142,436.00		276.00	277.93
93.069	Bioterroism Preparedness	4230-100-045-4798-315-J002-6110	1/1/13	12/31/13	516,254.00		102,828.76	290,810.48
93.069	Bioterroism Preparedness	4230-100-045-4798-315-J002-6110	8/1/08	8/9/09	470,116.00			421,066.00
93.069	Bioterroism Preparedness	4230-100-045-4798-315-J002-6110	8/10/09	8/9/10	691,551.00		52.32	681,501.00
93.069	Bioterroism Preparedness	4230-100-045-4798-315-J002-6110	8/10/10	8/9/11	489,331.00		6.37	287,022.22
93.069	Bioterroism Preparedness	4230-100-045-4798-315-J002-6110	8/10/11	8/9/12	350,885.00		486.76	264,103.51
93.069	Bioterroism Preparedness	4230-100-045-4798-315-J002-6110	8/10/12	8/9/13	356,306.00	104,736.00		244,733.15
93.667	Social Services Block Grant	4275-100-046-4110-228-J004-6110	8/10/13	8/9/14	330,715.00	355,932.00		2,535.10
93.667	Social Services Block Grant	4275-100-046-4110-228-J004-6110	1/1/11	12/31/11	311,020.00			298,327.00
93.667	Social Services Block Grant	4275-100-046-4110-228-J004-6110	1/1/12	12/31/12	297,344.00	8,594.19		222,621.00
93.667	Social Services Block Grant	4275-100-046-4110-228-J004-6110	1/1/13	12/31/13	297,344.00	27,000.00		297,344.00
93.767	SHRAP Sandy Homeowner Rental Assistance Program	2013G99WREE	10/1/13	9/30/15	108,000.00			
93.767	State Health Insurance Program	4275-100-046-4141-056-J004-6110	1/1/07	12/31/07	13,495.00			13,461.08
93.767	State Health Insurance Program	4275-100-046-4141-056-J004-6110	1/1/08	12/31/08	20,100.00			12,950.78
93.767	State Health Insurance Program	4275-100-046-4141-056-J004-6110	1/1/09	12/31/09	14,450.00			21,174.74
93.767	State Health Insurance Program	4275-100-046-4141-056-J004-6110	1/1/10	12/31/10	25,000.00			20,237.41
93.767	State Health Insurance Program	4275-100-046-4141-056-J004-6110	1/1/11	12/31/11	29,000.00		828.00	17,886.28
93.767	State Health Insurance Program	4275-100-046-4141-056-J004-6110	1/1/12	12/31/12	29,000.00	17,400.00		5,105.46
93.710	ARRA - Congregate Meals	4275-100-046-4141-056-J004-6110	1/1/13	12/31/13	45,508.00	29,000.00		6,264.31
93.710	ARRA - Home Delivered Meals	4275-100-046-4144-387-J004-6110	1/1/09	12/31/09	24,210.00			57,290.73
93.103	Food Defense	4275-100-046-4144-388-J004-6110	1/1/09	12/31/11	95,800.00	35,800.00		57,879.40
93.399	Cancer Control Plan	4230-100-046-4753-434-J002-6120	1/1/09	12/31/09	65,000.00			42,632.86
93.399	Cancer Control Plan	4230-100-046-4753-434-J002-6120	1/1/11	12/31/11	52,407.00			132,763.00
93.399	Cancer Control Plan	4230-100-046-4753-434-J002-6120	1/1/12	12/31/12	122,063.00	117,163.00		90,914.50
93.399	Cancer Control Plan	4230-100-046-4753-434-J002-6120	1/1/13	12/31/13	130,800.00	24,858.00		895,668.98
	Total U.S. Department of Health and Human Services				\$ 725,383.19	\$ 895,668.98	\$ 4,447,212.86	
	U.S. Department of Justice							
16.607	Federal Bulletproof Partnership Program - Prosecutor		7/1/05	6/30/06	\$ 8,085.14	\$	\$	
16.607	Federal Bulletproof Partnership Program - Prosecutor		7/1/08	6/30/09	1,965.32			2,067.63
16.607	Federal Bulletproof Partnership Program - Prosecutor		7/1/09	6/30/10	2,067.63	2,067.47		428.00
16.607	Federal Bulletproof Partnership Program - Prosecutor		7/1/10	6/30/11	428.00	0.16		527.60
16.607	Federal Bulletproof Partnership Program - Prosecutor		7/1/11	6/30/12	6,893.25	6,893.25		1,272.39
16.607	Federal Bulletproof Partnership Program - Sheriff		7/1/12	6/30/13	5,895.94			536.00
16.607	Federal Bulletproof Partnership Program - Sheriff		7/1/09	6/30/10	1,272.39	1,272.39		659.50
16.607	Federal Bulletproof Partnership Program - Sheriff		7/1/10	6/30/11	536.00			636.20
16.607	Federal Bulletproof Partnership Program - Sheriff		7/1/11	6/30/12	693.50			1,713.77
16.607	Federal Bulletproof Partnership Program - Sheriff		7/1/12	6/30/13	6,893.25			2,638.02
16.607	Federal Bulletproof Partnership Program - Jail		7/1/09	6/30/10	636.20			200,000.00
16.607	Federal Bulletproof Partnership Program - Jail		7/1/10	6/30/11	1,713.77	1,713.77		195,095.00
16.607	Federal Bulletproof Partnership Program - Jail		7/1/11	6/30/12	2,638.02	2,638.02		153,104.00
16.607	Federal Bulletproof Partnership Program - Jail		7/1/12	6/30/13	13,058.16			
16.606	State Criminal Alien Assistance Program		7/1/10	6/30/11	226,279.00			
16.606	State Criminal Alien Assistance Program		7/1/11	6/30/12	195,096.00			
16.606	State Criminal Alien Assistance Program		7/1/12	6/30/13	153,104.00	153,104.00		
16.606	State Criminal Alien Assistance Program - Unappropriated		7/1/12	6/30/13	151,641.00			

COUNTY OF SOMERSET
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
YEAR ENDED DECEMBER 31, 2013

FEDERAL C.F.D.A. NUMBER	FEDERAL GRANTOR/PASS-THROUGH GRANTOR/PROGRAM TITLE	GRANTOR'S NUMBER	GRANT PERIOD FROM TO	GRANT AWARD AMOUNT	2013		CUMULATIVE EXPENDITURES DECEMBER 31, 2013
					FUNDS RECEIVED	EXPENDITURES	
	U.S. Department of Justice (Continued)						
	Pass Through State of New Jersey						
	Department of Law and Public Safety:						
16.523	Juvenile Accountability Incentive Block Grant	1500-100-066-1500-121-YSAC-6010	10/1/12	18,307.00	18,476.00	18,307.00	
16.523	Juvenile Accountability Incentive Block Grant	1500-100-066-1500-121-YSAC-6010	10/1/13	11,191.00	5,036.00	11,191.00	
16.523	Juvenile Accountability Incentive Block Grant	1500-100-066-1500-121-YSAC-6010	10/1/12	44,121.56		44,121.56	
16.575	Juvenile Accountability Incentive Block Grant	1020-100-066-1020-142-YCJF-6010	3/1/06	233,065.00		233,065.00	
16.575	Juvenile Accountability Incentive Block Grant	1020-100-066-1020-142-YCJF-6010	2/28/07	118,323.00		118,323.00	
16.575	Juvenile Accountability Incentive Block Grant	1020-100-066-1020-142-YCJF-6010	3/1/11	109,275.00		109,275.00	
16.575	Juvenile Accountability Incentive Block Grant	1020-100-066-1020-142-YCJF-6010	2/28/13	106,965.00	4,571.15	75,003.09	
16.575	Juvenile Accountability Incentive Block Grant	1020-100-066-1020-142-YCJF-6010	3/1/13	52,070.00	106,965.00	106,965.00	
16.556	NJ VAG Supportive Services	1020-100-066-1020-142-YCJF-6010	1/1/07	80,359.00		21,112.00	
16.556	Sexual Assault Nurse Examiner	1020-100-066-1020-142-YCJF-6010	10/1/05	98,474.00	8,137.30	69,600.00	
16.556	Sexual Assault Nurse Examiner	1020-100-066-1020-142-YCJF-6010	10/1/09	66,522.00		79,579.04	
16.556	Sexual Assault Nurse Examiner	1020-100-066-1020-142-YCJF-6010	10/1/10	64,197.00		60,811.23	
16.556	Sexual Assault Nurse Examiner	1020-100-066-1020-142-YCJF-6010	10/1/11	63,234.00	17,345.74	62,414.24	
16.556	Sexual Assault Nurse Examiner	1020-100-066-1020-142-YCJF-6010	10/1/12	10,617.00	62,292.92	57,882.92	
16.556	Sexual Assault Nurse Examiner	1020-100-066-1020-142-YCJF-6010	10/1/13	5,360.00		3,065.10	
16.588	ARRA - Violence Against Women Formula Grant	1020-100-066-1020-419-YCJF-6010	1/1/11	295,993.00	5,360.00	240,099.90	
16.710	Law Enforcement Block Grant - Megan's Law	1020-10-066-1020-364-YOPR-6010	1/1/13	98,723.00	45,000.00	96,720.00	
16.710	COPS Technology Program	2006CKWX0327	1/1/05	935,300.00		793,611.93	
16.710	COPS Technology Program	2006CKWX0413	1/1/06	1,000,000.00		748,958.48	
16.710	COPS Technology Program	2008CKWX0863	1/1/08	1,000,000.00	398,843.36	62,689.25	
16.710	COPS Technology Program	2009CKWX0611	1/1/09	1,000,000.00	1,000,000.00	1,000,000.00	
16.710	COPS Technology Program	2010CKWX0422	1/1/10	75,000.00		75,000.00	
16.814	Emergency Management Performance Grant	2009-SB-B9-1867	3/1/09	143,561.00		135,453.78	
16.738	ARRA - Byrne JAG - Local Solicitation	1020-100-066-1020-364-YOPR-6010	1/1/12	54,851.00	41,138.00	54,851.00	
16.738	Multi-Jurisdictional Narcotics Enforcement Task Program	1020-100-066-1020-364-YOPR-6010	1/1/12	56,189.00	23,410.00	35,296.00	
16.738	Multi-Jurisdictional Narcotics Enforcement Task Program	1020-100-066-1020-364-YOPR-6010	1/1/13				
	Total U.S. Department of Justice			\$ 1,878,534.29	\$ 556,945.40	\$ 4,671,664.10	

FEDERAL C.F.D.A. NUMBER	FEDERAL GRANTOR/PASS-THROUGH GRANTOR/PROGRAM TITLE	GRANTOR'S NUMBER	GRANT PERIOD FROM TO	GRANT AWARD AMOUNT	2013		CUMULATIVE EXPENDITURES DECEMBER 31, 2013
					FUNDS RECEIVED	EXPENDITURES	
	U.S. Department of Transportation						
	Pass Through State of New Jersey :						
	Department of Transportation:						
20.205	FY 98 Local Lead: Easton Ave. (Franklin) Milling and Resurfacing	6300-480-078-6300-YSO-TCAP-7310	8/21/97	696,750.00		407,822.75	
20.205	FY 98 Local Lead: Main St. (Peapack/Gladstone) Milling and Resurfacing	6300-480-078-6300-YSO-TCAP-7310	8/21/97	650,000.00		511,312.23	
20.205	FY 98 Local Lead: Dockwatch Hollow Bridge Replacement #H0913	6300-480-078-6300-YSO-TCAP-7310	9/5/97	600,000.00		136,473.09	
20.205	FY 98 Local Lead: Dockwatch Hollow Bridge Replacement #H0909	6370-480-078-6320-051-TCAP-6110	8/21/97	1,841,625.00		407,973.16	
20.205	FY 03 Local Lead: Transportation Program	6300-480-078-6300-YSO-TCAP-7310	8/21/02	300,000.00		1,645,672.92	
20.205	FY 04 Local Lead: Transportation Program - Milling and Resurfacing	6300-480-078-6300-ABH-TCAP-6110	8/1/03	3,600,000.00		300,000.00	
20.205	FY 05 Local Lead: Woodlawn Road Bridge B0510/0511/0512	6300-480-078-6300-ADP-TCAP-7310	8/1/04	3,000,000.00		3,240,582.49	
20.205	Various Roads Resurfacing	6300-480-078-6300-AGZ-TCAP-7310	8/1/05	2,582,628.96		2,664,611.01	
20.205	Route 28 Strategic Needs Assessment	6300-480-078-6300-AGZ-TCAP-7310	7/1/99	50,000.00		2,582,628.96	
20.205	Schoolhouse Road Design and Reconstruction			300,000.00		300,000.00	
20.205	Franklin Boulevard			488,000.00		412,837.48	
20.205	Amwell Road			691,000.00		656,273.20	
20.205	West End Avenue Bridge			65,000.00		7,695,855.08	
20.205	South Main/Findeme Bridge	6300-480-078-6300-CY9-TCAP-7310	1/1/03	10,100,000.00		364,493.14	
20.205	Dead Tree Run Bridge			400,000.00		4,001,943.41	
20.205	Construction of Amwell Road Bridge	6300-480-078-6300-B9Y-TCAP-7310	1/1/08	4,773,208.00		197,208.00	
20.205	Overhead Detectors			197,208.00	197,208.00	96,069.50	
20.205	Overhead Detectors			96,070.00		2,057,000.00	
20.205	ARRA - Clark Wood Pedestrian Bridge			1,087,024.38		1,218,866.05	
20.205	ARRA - Milling & Resurfacing			886,480.16		4,853,964.05	
20.205	Local Scoping - Chimney Rock Bridge	6300-480-078-6300-FAT-TCAP-7310	9/1/09	5,649,029.00		147,338.83	
20.205	Local Scoping - Chimney Rock Bridge	93-TC-NJ-C048	1/2/98	160,000.00		150,000.00	
20.205	Local Scoping - Chimney Rock Bridge	93-TC-NJ-C048	1/2/98	150,000.00		135,438.54	
20.205	Route 22/Chimney Rock Road Design	6300-480-078-6300-AVX-TCAP-7310	1/1/05	9,199,927.00		8,805,043.00	
20.205	Route 22/Chimney Rock Road Design	6300-480-078-6300-BIF-TCAP-7310	7/1/07	67,720,000.00		67,720,000.00	
20.205	Route 22/Chimney Rock Road Design			28,911,724.48		582,893.00	
20.205	Highway Rail Grade Crossing			157,755.68		378,066.89	
						160,960.59	

COUNTY OF SOMERSET
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
YEAR ENDED DECEMBER 31, 2013

FEDERAL C.F.D.A. NUMBER	FEDERAL GRANTOR/PASS-THROUGH GRANTOR/ PROGRAM TITLE	GRANTOR'S NUMBER	GRANT PERIOD		GRANT AWARD AMOUNT	2013		CUMULATIVE EXPENDITURES DECEMBER 31, 2013
			FROM	TO		FUNDS RECEIVED	EXPENDITURES	
20.205	U.S. Department of Transportation (Continued)							
20.205	Pass Through State of New Jersey:							
20.205	Department of Transportation:							
20.205	Route 22/Chimney Rock Road Design	6300-480-078-6300-BIO-TCAP-7310	9/1/10	completion	4,391,139.00	\$	\$	4,391,139.00
20.205	Route 22/Chimney Rock Road Design	6300-480-078-6300-GCR-TCAP-7310	9/1/12	completion	2,804,667.00	\$	\$	2,804,667.00
20.205	Route 22/Chimney Rock Road Design	6300-480-078-6300-GCR-TCAP-7310	9/1/13	completion	1,822,637.00	\$	\$	1,822,637.00
	Total State Department of Transportation				\$ 32,419,431.96	\$	\$ 960,959.89	\$ 122,796,925.77
20.205	Pass Through State of New Jersey:							
20.205	North Jersey Transportation Planning Authority:							
20.205	Old Stirling Road Bridge	6320-480-078-6320-Z94-TCAP-6110	2/9/09	completion	1,350,000.00	\$	\$	966,579.50
20.205	Easton Avenue Corridor Study		9/1/09	completion	200,000.00			200,000.00
20.205	F-287 Raritan River Crossings Mobility Enhancement Plan		7/1/03	completion	187,480.00			173,099.47
20.205	Sub-Regional Transportation	N/A	6/30/05	completion	47,892.80			47,733.58
20.205	Sub-Regional Transportation	N/A	7/1/06	6/30/07	59,866.00			53,683.77
20.205	Sub-Regional Transportation	N/A	7/1/07	6/30/08	59,866.00			56,522.08
20.205	Sub-Regional Transportation	N/A	7/1/08	6/30/09	59,866.00			59,050.42
20.205	Sub-Regional Transportation	N/A	7/1/09	6/30/10	59,866.00			42,500.00
20.205	Sub-Regional Transportation	N/A	7/1/10	6/30/11	59,866.00			59,866.00
20.205	Sub-Regional Transportation	N/A	7/1/11	6/30/12	59,866.00			59,866.00
20.205	Sub-Regional Transportation	N/A	7/1/12	6/30/13	59,866.00			59,866.00
20.205	Easton Ave/Foxwood Intersection Improvements	93-TC-NJ-C048	10/1/12	completion	282,850.00		217,098.37	217,098.37
20.205	Dock Watch Hollow Road Bridge	93-TC-NJ-C048	7/1/97	completion	590,000.00			515,222.36
20.205	Belle Mead Bridge		7/1/97	completion	160,000.00			126,092.21
20.205	Opie/River Road Bridge		8/1/99	7/31/01	220,000.00			200,928.60
20.205	Cherry Hill Road Bridge		1/1/00	completion	1,340,000.00			1,252,716.09
20.205	Clinton Ave Bridge		8/1/99	7/31/01	165,000.00			165,000.00
20.205	Blackpoint Road Bridge - BO508	6320-480-078-6320-ADV-TCAP-6110	3/12/01	completion	1,530,000.00			1,361,062.76
20.205	Local Scoping Project - West End Bridge		8/1/04	completion	60,000.00			60,000.00
20.205	Local Scoping Project - Church Hill Road		7/2/98	completion	155,000.00			143,624.68
20.205	Local Scoping Project - Elm Street Bridge C0601		7/2/01	completion	145,000.00			140,345.97
20.205	Local Scoping Project - Elm Street Bridge C0601		7/2/02	completion	345,000.00			322,198.84
20.205	Local Scoping Project - Studdiford Bridge	6300-480-078-6300-CYW-TCAP-7310	7/2/04	completion	280,000.00			303,336.64
20.205	Local Scoping Project - Old York Road	6300-480-078-6300-B90-TCAP-7310	7/1/08	completion	5,000,000.00			248,506.68
20.205	Local Scoping Project - Old York Road	6300-480-078-6300-B95-TCAP-7310	7/1/05	completion	355,000.00			4,371,682.12
20.205	Local Scoping - Stirling Road Bridge - L1010		1/1/06	completion	5,000,000.00			349,875.00
20.205	County Road 601 Bridge	6320-480-078-6320-Z82-TCAP-6110	2/9/99	completion	750,000.00			296,160.00
20.205	County Road 601 Bridge - CO208	6320-480-078-6320-Z82-TCAP-6110	8/1/04	completion	13,349.92			686,512.93
20.205	Geraud Ave Bridge		8/1/99	7/31/01	250,000.00			124,433.90
20.205	Woodfern Road Bridge	6300-480-078-6300-ABH-TCAP-7310	8/1/99	7/31/01	275,000.00			222,572.54
20.205	Sub-Regional Technical Study - Pedestrian, Bicycle and Greenway Systems Connection Plan		7/1/07	6/30/08	176,000.00			175,852.80
20.205	New Centre Rd CR 627	STP-COOS(290)	10/1/12	completion	490,948.00		303,092.46	303,092.46
20.205	River Road CR 625		10/1/12	completion	300,000.00			149,756.40
20.205	North Bridge Street/Cliiff Street	6300-480-078-6300-GES-TCAP-7310	10/1/12	completion	174,779.00		108,996.35	149,756.40
20.205	Promenade Blvd. CR 685		10/1/12	completion	450,000.00			167,064.89
20.205	Sub Regional Studies Phase 2		7/1/13	6/30/14	240,000.00			
20.205	High Risk Rural Roads		10/31/13	completion	3,564,000.00			
20.205	Chimney Rock Road LSP		10/31/13	completion	311,000.00			
20.205	Mountain Avenue LSP		10/31/13	completion	400,000.00			
20.205	ARRA - Performance Supplemental		7/1/09	completion	56,490.00			51,091.87
20.205	Transit Access Improvements	6300-480-078-6300-BFS-TCAP-7310	10/3/01	completion	385,000.00			383,515.09
20.205	Transit Access Improvements		10/3/04	completion	100,000.00			
20.205	Access and Mobility Improvements		7/1/11	completion	240,000.00			
	Total North Jersey Transportation Planning Authority				\$ 53,138.97	\$	\$ 729,813.23	\$ 238,194.00
					\$ 497,348.89	\$	\$	\$ 18,915,969.07

COUNTY OF SOMERSET
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
YEAR ENDED DECEMBER 31, 2013

FEDERAL C.F.D.A. NUMBER	FEDERAL GRANTOR/PASS-THROUGH GRANTOR/ PROGRAM TITLE	GRANTOR'S NUMBER	GRANT PERIOD		GRANT AWARD AMOUNT	2013		CUMULATIVE EXPENDITURES DECEMBER 31, 2013
			FROM	TO		FUNDS RECEIVED	EXPENDITURES	
20.205	U.S. Department of Transportation (Continued)							
20.205	Pass Through State of New Jersey:							
20.205	New Jersey Transit Corporation:							
20.205	Small Urban and Rural Area Public Transportation		1/1/09	12/31/09	\$ 103,091.00	\$	\$	99,620.36
20.205	Small Urban and Rural Area Public Transportation		1/1/10	12/31/10	103,582.00		124.00	103,582.00
20.205	Small Urban and Rural Area Public Transportation		1/1/11	12/31/11	103,582.00	1,507.46	51,791.00	103,582.00
20.205	Small Urban and Rural Area Public Transportation		1/1/13	12/31/13	103,491.00	103,491.00	72,791.00	72,791.00
20.521	New Freedom Sect. 5317		7/1/12	6/30/15	339,013.00	59,340.42		
	Total New Jersey Transit Corporation				\$ 164,338.88	\$ 124,706.00	\$	379,575.36
	Total U.S. Department of Transportation				\$ 33,081,119.73	\$ 1,815,479.12	\$	142,092,070.20
17.258	U.S. Department of Labor							
17.258	Workforce Investment Act - Adult Program		7/1/05	6/30/06	\$ 184,986.00	\$	\$	182,255.33
17.258	Workforce Investment Act - Adult Program		7/1/06	6/30/07	155,010.00			133,398.11
17.258	Workforce Investment Act - Adult Program		7/1/07	6/30/08	126,084.00			121,688.32
17.258	Workforce Investment Act - Adult Program		7/1/08	6/30/09	138,208.57			110,383.14
17.258	Workforce Investment Act - Adult Program		7/1/09	6/30/10	110,617.00	32,622.20	2,505.94	99,449.01
17.258	Workforce Investment Act - Adult Program		7/1/10	6/30/11	239,947.00		26,760.96	239,947.00
17.258	Workforce Investment Act - Adult Program		7/1/11	6/30/12	342,754.00	144,247.00	31,998.96	342,754.00
17.258	Workforce Investment Act - Adult Program		7/1/12	6/30/13	400,100.00	215,649.00	272,691.35	388,677.42
17.258	Workforce Investment Act - Adult Program		7/1/13	6/30/14	470,435.00	55,729.00	80,361.44	470,435.00
17.259	Workforce Investment Act - Youth Program		7/1/05	6/30/06	160,277.00			129,347.96
17.259	Workforce Investment Act - Youth Program		7/1/06	6/30/07	134,270.00			131,286.18
17.259	Workforce Investment Act - Youth Program		7/1/07	6/30/08	106,785.00			101,252.00
17.259	Workforce Investment Act - Youth Program		7/1/08	6/30/09	95,640.00			87,357.56
17.259	Workforce Investment Act - Youth Program		7/1/09	6/30/10	89,666.00		39,802.51	76,325.51
17.259	Workforce Investment Act - Youth Program		7/1/10	6/30/11	215,284.00			215,194.29
17.259	Workforce Investment Act - Youth Program		7/1/11	6/30/12	350,544.00	194,437.00	(25.00)	350,519.00
17.259	Workforce Investment Act - Youth Program		7/1/12	6/30/13	371,779.00	290,921.00	72,832.84	371,779.00
17.259	Workforce Investment Act - Youth Program		7/1/13	6/30/14	455,618.00	48,639.00	245,169.41	455,618.00
17.278	Workforce Investment Act - Displaced Workers		7/1/05	6/30/06	738,829.00			738,829.00
17.278	Workforce Investment Act - Displaced Workers		7/1/06	6/30/07	474,680.00		58,590.86	474,680.00
17.278	Workforce Investment Act - Displaced Workers		7/1/09	6/30/10	739,290.00	(58,998.00)	(36,061.59)	682,292.00
17.278	Workforce Investment Act - Displaced Workers		7/1/10	6/30/11	849,321.00		52,856.64	845,323.81
17.278	Workforce Investment Act - Displaced Workers		7/1/11	6/30/12	967,405.00	451,830.00	3,764.76	965,467.03
17.278	Workforce Investment Act - Displaced Workers		7/1/12	6/30/13	855,574.00	495,939.00	504,586.85	849,983.22
17.266	Workforce Investment Act - Administration		7/1/09	6/30/10	995,729.00	99,395.00	366,997.76	366,997.76
17.266	Workforce Investment Act - Administration		7/1/10	6/30/11	104,379.00	24,375.80	13,455.00	104,379.00
17.266	Workforce Investment Act - Administration		7/1/11	6/30/12	144,947.00			144,836.74
17.266	Workforce Investment Act - Administration		7/1/12	6/30/13	143,790.00	38,126.00	4,869.03	143,790.00
17.266	Workforce Investment Act - Administration		7/1/13	6/30/14	180,827.00	85,073.00	42,232.41	180,827.00
17.277	Workforce Investment Act - Pharmaceutical Re-Employment NEG		7/1/10	6/30/11	213,531.00	61,480.00	61,070.24	85,089.11
17.277	Workforce Investment Act - Pharmaceutical Re-Employment NEG		7/1/11	6/30/12	334,501.00			330,601.00
17.267	Work First Family Development - Special Initiative		7/1/12	6/30/13	393,307.00		(3,900.00)	389,407.00
17.267	Work First Family Development - Special Initiative		1/1/04	12/31/04	131,745.00	373,334.00	312,820.06	382,569.01
17.267	Work First Family Development - Special Initiative		1/1/07	12/31/07	144,770.00			126,022.00
17.267	Work First Family Development - Special Initiative		1/1/11	12/31/11	1,551.00	1,551.00		140,403.72
17.267	Work First Family Development - Special Initiative		1/1/12	12/31/12	42,271.00	31,703.00		42,271.00
17.267	Work First Family Development - Special Initiative		1/1/13	12/31/13	42,271.00	42,271.00		42,271.00
	Total U.S. Department of Labor				\$ 2,586,053.00	\$ 2,248,874.55	\$	9,976,291.32

COUNTY OF SOMERSET
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
YEAR ENDED DECEMBER 31, 2013

FEDERAL C.F.D.A. NUMBER	FEDERAL GRANTOR/PASS-THROUGH GRANTOR/ PROGRAM TITLE	GRANTOR'S NUMBER	GRANT PERIOD		GRANT AWARD AMOUNT	FUNDS RECEIVED		EXPENDITURES	CUMULATIVE EXPENDITURES DECEMBER 31, 2013
			FROM	TO		2013	2013		
97.073	U.S. Department of Homeland Security	1200-100-066-1200-893-YEMR-6131	1/1/04	12/31/04	\$	\$	\$	\$	1,570,475.35
97.073	State Homeland Security Program		1/1/06	12/31/06			20,211.80		215,811.00
97.073	State Homeland Security Program		1/1/07	12/31/07			8,520.24		571,194.29
97.073	State Homeland Security Program		1/1/08	12/31/08			22,429.25		702,328.88
97.073	State Homeland Security Program	2010-SS-TO-0068	1/1/10	12/31/10		354,031.40			655,543.45
97.073	State Homeland Security Program		1/1/11	12/31/11		256,878.69			286,013.33
97.073	State Homeland Security Program		1/1/12	12/31/12		55,050.76			96,205.32
97.073	State Homeland Security Program		1/1/13	12/31/13		1,269,102.32			1,269,102.32
97.036	Disaster Assistance (Hurricane Irene)		10/30/12	4/30/13		35,882.98			35,882.98
97.036	FEMA Disaster Assistance (Emergency Protective Measures)	PA-02-NJ-4086-PW-01410	10/30/12	4/30/13		89,330.71			51,800.20
97.036	FEMA Disaster Assistance (Emergency Protective Measures)	PA-02-NJ-4086-PW-01815	10/30/12	4/30/13		37,221.13			88,736.68
97.036	FEMA Disaster Assistance (Emergency Protective Measures)	PA-02-NJ-4086-PW-01975	10/30/12	4/30/13		36,773.61			20,238.10
97.036	FEMA Disaster Assistance (Emergency Protective Measures)	PA-02-NJ-4086-PW-01976	10/30/12	4/30/13		20,238.10			343,300.28
97.036	FEMA Disaster Assistance (Emergency Protective Measures)	PA-02-NJ-4086-PW-02608	10/30/12	4/30/13		143,636.96			50,960.98
97.036	FEMA Disaster Assistance (Emergency Protective Measures)	PA-02-NJ-4086-PW-03324	10/30/12	4/30/13		344,728.72			5,763.73
97.036	FEMA Disaster Assistance (Emergency Protective Measures)	PA-02-NJ-4086-PW-02259	10/30/12	4/30/14		5,763.73			15,968.44
97.036	FEMA Disaster Assistance (County Parks)	PA-02-NJ-4086-PW-02793	10/30/12	4/30/14		15,968.44			7,740.00
97.036	FEMA Disaster Assistance (Damaged Buildings)	PA-02-NJ-4086-PW-03265	10/30/12	4/30/14		7,740.00			347,070.65
97.047	Pre-Disaster Mitigation Plan		10/30/12	4/30/13		255,199.01			89,958.00
97.055	Interoperable Emergency Communications Grant Program (IECGP)		1/1/12	12/31/12		2,000.00			2,000.00
	Total U.S. Department of Homeland Security	2010-HP-TO-0050	1/1/10	12/31/10	\$	2,624,486.66	\$	2,785,135.53	6,426,093.98
66.418	U.S. Department of Environmental Protection		1/1/10	12/31/10	\$	86,856.54	\$	1,500.00	54,658.55
	Wastewater Management C8T								
81.117	U.S. Department of Energy		1/1/12	12/31/12	\$	2,000,000.00	\$	2,000,000.00	2,000,000.00
	CDP Renewable Energy								
	Other Federal Assistance								
94.002	Corporation for National and Community Service:		9/30/07	9/30/08	\$	86,342.00	\$		59,097.46
94.002	Retired Senior Volunteer Program	440A143114-0	9/30/10	9/30/11		92,071.00			66,624.21
94.002	Retired Senior Volunteer Program	440A143114-0	9/30/11	9/30/12		85,041.00		223.98	43,520.21
94.002	Retired Senior Volunteer Program	440A143114-0	9/30/12	9/30/13		24,033.00		44,730.82	87,443.00
					\$	48,066.00	\$	44,954.80	213,972.70
90.401	U.S. Election Assistance Commission:		1/1/11	12/31/11	\$	43,600.00	\$	(667.92)	32,796.85
90.401	Help America Vote	1421-100-066-1421-018-S003-6110	1/1/12	12/31/12		17,183.00		585.48	2,090.29
	Help America Vote				\$	10,996.85	\$	(82.44)	34,887.14
14.251	U.S. Department of Commerce:		1/1/11	12/31/11	\$	73,556.00	\$	6,950.00	47,725.00
20-613	CEDS Short Term Planning		10/1/12	9/30/13		3,000.00		2,985.92	
	National Highway Traffic Administration:								
	Child Passenger Safety								
	TOTAL FEDERAL FINANCIAL ASSISTANCE				\$	45,214,392.29	\$	11,523,543.85	202,444,080.77

COUNTY OF SOMERSET
SCHEDULE OF EXPENDITURES OF STATE FINANCIAL ASSISTANCE
YEAR ENDED DECEMBER 31, 2013

STATE GRANTOR/PASS-THROUGH GRANTOR/ PROGRAM TITLE	STATE ACCOUNT NUMBER	GRANT PERIOD		GRANT AWARD AMOUNT	2013		CUMULATIVE EXPENDITURES DECEMBER 31, 2013
		FROM	TO		FUNDS RECEIVED	EXPENDITURES	
Department of Transportation							
County Aid Program		1/1/10	12/31/10	3,367,000.00	\$	0.00	\$
County Aid Program	11-480-078-6320-AK2-6010	1/1/11	12/31/11	2,477,000.00		145,161.69	3,367,000.00
County Aid Program	12-480-078-6320-ALB-6010	1/1/12	12/31/12	2,477,000.00		582,597.16	2,475,000.00
County Aid Program		1/1/13	12/31/13	2,532,500.00		0.00	1,074,803.73
Peapack Brook Bridge	6300-480-078-6300-A79-TCAP-7310	1/1/99	12/31/00	1,550,000.00		0.00	0.00
New Jersey Bridge Bond III	6220-572-078-6220-018-TCAP-6010	1/1/99	12/31/00	14,590,000.00		0.00	1,453,942.14
Cloverleaf Drive Pedestrian Overpass	6300-480-078-6300-CCP-TCAP-7310	1/1/01	12/31/02	2,900,000.00		0.00	14,250,784.69
Old Dutch Road Bridge	6300-480-078-6300-BOU-TCAP-7310	1/1/08	12/31/08	45,541.45		0.00	2,734,897.53
Traffic Control Fiber Optic Interconnect System - Main & Finderne	6300-480-078-6300-T63-TCAP-7310	10/31/97	Completion	769,788.73		0.00	769,788.73
Local Scoping Project - Duer Street Bridge #M1001	6300-480-078-6300-BTD-TCAP-7310	7/2/02	Completion	200,000.00		0.00	168,730.15
Finderne Avenue Van Veghten Bridge	6300-480-078-6300-BTD-TCAP-7310	7/1/06	Completion	535,000.00		0.00	162,182.82
Nevius Street Bridge Construction	6300-480-078-6300-AEL-TCAP-6110	1/1/00	Completion	345,000.00		0.00	337,340.00
Local Scoping Project - Finderne #G0702	6300-480-078-6300-AXW-TCAP-7310	7/1/03	Completion	8,439,597.59		0.00	8,366,324.06
Stirling Road Bridge	6300-480-078-6300-FAR-TCAP-7310	7/1/08	Completion	2,500,000.00		0.00	849,900.00
Rte 22 Sustainable Corridor	6300-480-078-6300-FAZ-TCAP-7310	7/1/08	Completion	1,200,000.00		0.00	1,304,574.45
Washington Avenue Bridge	6320-480-078-6320-AKD-TCAP-6010	7/1/08	Completion	1,001,725.00		82,341.50	1,142,157.13
Hamilton / Franklin Intersection		7/1/09	Completion	1,000,000.00		0.00	492,949.15
Traffic Signs Inventory		7/1/09	Completion	188,000.00		0.00	507,660.85
River Road Bridge		7/1/11	Completion	133,000.00		89.17	175,740.08
Main Street Bridge		7/1/12	Completion	700,000.00		700,000.00	130,484.14
Burr Mills Road Bridge		7/1/12	Completion	1,000,000.00		1,000,000.00	700,000.00
Raritan River Greenway / Bikeway		7/1/10	Completion	1,000,000.00		0.00	1,000,000.00
Mencor Street Bridge		7/1/13	Completion	350,000.00		0.00	999,755.27
Pleasant Run Bridge		7/1/11	Completion	1,000,000.00		0.00	350,000.00
Pass Through NJ Transit:		7/1/11	Completion	250,000.00		0.00	1,000,000.00
Senior Citizen-Disabled Resident Transportation		7/1/11	Completion	169,498.25		0.00	769,893.50
Senior Citizen-Disabled Resident Transportation		7/1/11	Completion	1,000,000.00		0.00	1,000,000.00
Local Shuttle Motor Bus		7/1/13	Completion	0.00		0.00	769,893.50
Local Shuttle Motor Bus		7/1/13	Completion	0.00		0.00	0.00
Total Department of Transportation				\$ 2,847,380.45	\$ 3,982,660.81	\$ 46,869,241.94	
Motor Vehicle Commission							
Law Enforcement Agency Security Enhancement		1/1/11	12/31/11	751,918.00		65,456.72	751,918.00
Law Enforcement Agency Security Enhancement		1/1/12	12/31/12	649,127.00		0.00	649,127.00
Law Enforcement Agency Security Enhancement		1/1/13	12/31/13	620,241.31		714,808.00	714,808.00
Local Shuttle Motor Bus		1/1/12	12/31/12	200,000.00		200,000.00	200,000.00
Local Shuttle Motor Bus		1/1/13	12/31/13	200,000.00		0.00	200,000.00
Total Motor Vehicle Commission				\$ 86,244.62	\$ 105,000.00	\$ 254,333.30	
Department of Military and Veteran's Affairs							
Veteran's Transportation		1/1/09	12/31/09	112,000.00		0.00	93,333.30
Veteran's Transportation		1/1/12	12/31/12	105,000.00		48,999.95	105,000.00
Veteran's Transportation		1/1/13	12/31/13	94,085.00		56,000.05	56,000.05
Total Department of Military and Veteran's Affairs				\$ 46,000.00	\$ 61,000.00	\$ 70,000.00	
New Jersey Office of Information Technology							
Enhanced 911 General Assistance		1/1/08	12/31/08	199,470.00		0.00	150,759.31
Total New Jersey Office of Information Technology				\$ 0.00	\$ 0.00	\$ 150,759.31	

COUNTY OF SOMERSET
SCHEDULE OF EXPENDITURES OF STATE FINANCIAL ASSISTANCE
YEAR ENDED DECEMBER 31, 2013

STATE GRANTOR/PASS-THROUGH GRANTOR/ PROGRAM TITLE	STATE ACCOUNT NUMBER	GRANT PERIOD		GRANT AWARD AMOUNT	FUNDS		CUMULATIVE EXPENDITURES DECEMBER 31, 2013	
		FROM	TO		RECEIVED	EXPENDITURES		
Department of Health and Senior Services								
Right to Know	4230-100-046-4771-105-002-6110	1/1/10	12/31/10	\$	\$	\$	11,632.00	
Right to Know	4230-100-046-4771-105-002-6110	1/1/11	12/31/11	11,632.00	0.00	4,465.32	11,632.00	
Right to Know	4230-100-046-4771-105-002-6110	1/1/12	12/31/12	11,632.00	0.00	2,615.58	11,632.00	
Right to Know	4230-100-046-4771-105-002-6110	1/1/13	12/31/13	11,632.00	5,816.00	7,821.74	7,821.74	
Regional Tuberculosis Clinic	4230-100-046-4785-080-002-6120	1/1/10	12/31/10	7,000.00	0.00	0.00	0.00	
Regional Tuberculosis Clinic	4230-100-046-4785-080-002-6120	1/1/12	12/31/12	72,086.00	72,086.00	43,641.67	67,832.30	
Regional Tuberculosis Clinic	4230-100-046-4785-080-002-6120	1/1/13	12/31/13	72,086.00	11,205.00	0.00	0.00	
Care Coordination	4275-100-046-4144-228-004-6110	1/1/07	12/31/07	23,810.00	0.00	0.00	9,920.00	
Care Coordination	4275-100-046-4144-228-004-6110	1/1/08	12/31/08	23,810.00	0.00	0.00	0.00	
Care Coordination	4275-100-046-4144-228-004-6110	1/1/09	12/31/09	23,810.00	0.00	0.00	0.00	
Care Coordination	4275-100-046-4144-228-004-6110	1/1/13	12/31/13	23,810.00	0.00	0.00	11,965.00	
Adult Protective Services	4275-491-046-4110-076-004-6110	1/1/13	12/31/13	110,165.00	0.00	23,810.00	23,810.00	
Medicaid Match	4275-100-046-4144-371-004-6110	1/1/07	12/31/07	23,132.00	0.00	110,165.00	110,165.00	
Medicaid Match	4275-100-046-4144-371-004-6110	1/1/08	12/31/08	11,448.00	0.00	0.00	15,700.70	
Medicaid Match	4275-100-046-4144-371-004-6110	1/1/10	12/31/10	11,448.00	0.00	0.00	7,091.43	
Medicaid Match	4275-100-046-4144-371-004-6110	1/1/11	12/31/11	11,448.00	0.00	0.00	11,655.26	
Medicaid Match	4275-100-046-4144-371-004-6110	1/1/12	12/31/12	11,448.00	0.00	0.00	9,954.06	
Medicaid Match	4275-100-046-4144-371-004-6110	1/1/13	12/31/13	11,454.00	0.00	3,122.43	11,454.00	
Health EASE	4275-100-046-4141-376-004-6110	1/1/07	12/31/07	2,500.00	0.00	1,188.83	1,188.83	
Mission Nutrition	4275-100-046-4141-370-004-6110	1/1/07	12/31/07	5,000.00	0.00	0.00	511.70	
Mission Nutrition	4275-100-046-4141-370-004-6110	1/1/08	12/31/08	5,000.00	0.00	0.00	2,558.50	
Comprehensive Alcohol and Drug Abuse - Chapter 51 Funding	7555-760-054-4219-001-LDAS-6110	1/1/12	12/31/12	490,712.00	130,439.00	1,503.00	4,093.07	
Comprehensive Alcohol and Drug Abuse - Chapter 51 Funding	7555-760-054-4219-001-LDAS-6110	1/1/13	12/31/13	496,733.00	259,649.00	492,062.50	492,062.50	
Chronic Disease Self Management	4275-100-046-4141-384-004-6110	1/1/09	12/31/09	11,344.00	0.00	1,793.57	7,287.57	
Nursing Home Diversion	4275-100-046-4145-015-004-6110	1/1/09	12/31/09	20,000.00	0.00	1,286.45	9,222.33	
Total Department of Health and Senior Services					\$	\$	\$	\$
					485,011.00	693,456.09	1,317,379.37	
Department of Human Services								
Personal Attendant Services	7570-100-054-7570-385-LLLL-6130	1/1/08	12/31/08	\$	\$	\$	431,415.62	
Personal Attendant Services	7570-100-054-7570-385-LLLL-6130	1/1/09	12/31/09	565,258.00	0.00	0.00	518,203.38	
Personal Attendant Services	7570-100-054-7570-385-LLLL-6130	1/1/11	12/31/11	518,258.00	0.00	6,623.28	505,741.51	
Personal Attendant Services	7570-100-054-7570-385-LLLL-6130	1/1/12	12/31/12	291,413.00	0.00	(219,933.40)	235,865.20	
Personal Attendant Services	7570-100-054-7570-385-LLLL-6130	1/1/13	12/31/13	57,885.80	57,885.80	54,000.00	54,000.00	
PESS Expansion	7700-100-054-S640-029-LLLL-6130	7/1/06	6/30/07	30,800.00	0.00	0.00	28,009.42	
Psychiatric Emergency Services	7700-100-054-S640-029-LLLL-6130	7/1/13	6/30/14	1,087,241.00	1,087,241.00	1,087,241.00	1,087,241.00	
Family Crisis Intervention	7570-100-054-7570-388-LLLL-6130	1/1/05	12/31/05	62,123.00	0.00	0.00	12,152.13	
Human Services Planning and Implementation - 2011	1610-100-016-1610-039-MMMM-6130	1/1/11	12/31/11	30,353.00	12,152.13	0.00	30,353.00	
Human Services Planning and Implementation - 2012	1610-100-016-1610-039-MMMM-6130	1/1/11	12/31/11	69,373.00	0.00	0.00	62,525.00	
Human Services Planning and Implementation - 2013	1610-100-016-1610-039-MMMM-6130	1/1/12	12/31/12	69,373.00	0.00	0.00	63,140.00	
Human Services Planning and Implementation - 2013	1600-100-016-1610-023-MMMM-6130	1/1/09	12/31/09	88,359.00	0.00	0.00	69,373.00	
Youth Incentive Program	1600-100-016-1610-023-MMMM-6130	1/1/13	12/31/13	88,359.00	0.00	0.00	38,359.00	
Youth Incentive Program	1600-100-016-1610-023-MMMM-6130	1/1/07	12/31/07	548,860.00	0.00	0.00	461,327.00	
Youth Case Manager	1620-100-016-1620-008-MMMM-6130	1/1/10	12/31/10	600,178.00	0.00	0.00	539,976.11	
Youth Case Manager	1620-100-016-1620-008-MMMM-6130	1/1/11	12/31/11	540,157.00	0.00	8,605.89	412,674.30	
Youth Case Manager	1620-100-016-1620-008-MMMM-6130	1/1/12	12/31/12	473,482.00	0.00	32,012.27	472,942.00	
Youth Case Manager	1620-100-016-1620-008-MMMM-6130	1/1/13	12/31/13	118,374.00	118,374.00	118,374.00	118,374.00	
Project Recover - FEMA Outreach	7700-100-054-S640-186-LLLL-6130	1/1/11	12/31/11	25,552.00	0.00	0.00	1,199.66	
Project Recover - FEMA Outreach	7700-100-054-S640-186-LLLL-6130	1/1/12	12/31/12	95,460.00	0.00	0.00	2,985.44	
Mental Health Homeless - PATH - 2010	7700-100-054-S640-029-LLLL-6130	10/1/10	9/30/11	142,567.00	0.00	0.00	122,867.00	
Mental Health Homeless - PATH - 2011	7700-100-054-S640-029-LLLL-6130	10/1/12	9/30/12	178,186.00	0.00	121.17	129,905.05	
Mental Health Homeless - PATH - 2012	7700-100-054-S640-029-LLLL-6130	10/1/13	9/30/13	163,996.00	0.00	220.78	163,996.00	
Mental Health Homeless - PATH - 2013	7700-100-054-S640-029-LLLL-6130	10/1/13	9/30/14	124,992.00	124,992.00	124,992.00	124,992.00	
Client Rent Subsidies	7700-100-054-S640-029-LLLL-6130	1/1/05	12/31/05	43,200.00	35,126.01	0.00	35,126.01	
Client Rent Subsidies	7700-100-054-S640-029-LLLL-6130	1/1/11	12/31/11	48,000.00	0.00	0.00	17,655.00	
Social Services for the Homeless	7550-100-054-7570-072-LLLL-6030	1/1/12	12/31/12	7,283.00	0.00	0.00	134,520.00	
Social Services for the Homeless	7550-100-054-7570-072-LLLL-6030	1/1/13	12/31/13	134,520.00	134,520.00	134,520.00	134,520.00	

COUNTY OF SOMERSET
SCHEDULE OF EXPENDITURES OF STATE FINANCIAL ASSISTANCE
YEAR ENDED DECEMBER 31, 2013

STATE GRANTOR/PASS-THROUGH GRANTOR/ PROGRAM TITLE	STATE ACCOUNT NUMBER	GRANT PERIOD		GRANT AWARD AMOUNT	2013		CUMULATIVE EXPENDITURES 31, 2013
		FROM	TO		FUNDS RECEIVED	EXPENDITURES	
Department of Human Services (continued):							
Escort Transportation	1610-100-016-1610-023-MMM-6130	1/1/13	12/31/13	\$ 38,001.00	\$ 38,001.00	\$ 38,001.00	
Psychiatric Advanced Nurse Practitioner	7700-100-054-S640-029-LLL-6130	1/1/12	12/31/12	166,434.00	0.00	166,434.00	
Psychiatric Advanced Nurse Practitioner	7700-100-054-S640-029-LLL-6130	1/1/13	12/31/13	166,434.00	166,434.00	166,434.00	
Support Employment Program	7700-100-054-S640-029-LLL-6130	1/1/11	12/31/11	217,890.00	0.00	149,966.14	
Support Employment Program	7700-100-054-S640-029-LLL-6130	1/1/12	12/31/12	227,319.00	0.00	220,471.35	
Support Employment Program	7700-100-054-S640-029-LLL-6130	1/1/13	12/31/13	159,817.00	159,817.00	159,817.00	
Bi-Lingual Clinician	7700-100-054-S640-029-LLL-6130	1/1/11	12/31/11	75,000.00	0.00	54,609.75	
Bi-Lingual Clinician	7700-100-054-S640-029-LLL-6130	1/1/13	12/31/13	75,000.00	75,000.00	75,000.00	
Total Department of Human Services				2,170,636.94	1,811,542.10	7,096,940.07	
Department of State							
Local Arts Program	2530-100-074-2530-032-S003-6130	1/1/05	12/31/05	\$ 197,903.00	\$ 0.00	\$ 187,801.65	
Local Arts Program	2530-100-074-2530-032-S003-6130	1/1/08	12/31/08	83,774.00	0.00	82,308.35	
Local Arts Program	2530-100-074-2530-032-S003-6130	1/1/09	12/31/09	79,982.00	0.00	79,980.81	
Local Arts Program	2530-100-074-2530-032-S003-6130	1/1/11	12/31/11	64,462.00	(775.00)	63,687.00	
Local Arts Program	2530-100-074-2530-032-S003-6130	1/1/12	12/31/12	58,569.00	(896.50)	68,007.50	
Local Arts Program	2530-100-074-2530-032-S003-6130	1/1/13	12/31/13	68,904.00	63,501.20	63,501.20	
Public Archives and Records Infrastructure (PARIS)	2545-100-074-2545-033-S003-6130	1/1/07	12/31/07	759,519.63	0.00	740,449.78	
Public Archives and Records Infrastructure (PARIS)	2545-100-074-2545-033-S003-6130	1/1/08	12/31/08	275,700.00	0.00	245,526.98	
Public Archives and Records Infrastructure (PARIS)	2545-100-074-2545-033-S003-6130	1/1/09	12/31/09	837,689.40	0.00	834,657.95	
Public Archives and Records Infrastructure (PARIS)	1620-100-016-1620-014-MMM-6130	1/1/12	12/31/12	64,345.00	63,382.67	128,689.00	
CIACC Community Development	1620-100-016-1620-014-MMM-6130	1/1/13	12/31/13	128,689.00	128,689.00	128,689.00	
Total Department of State				255,495.00	253,901.37	2,622,899.22	
Department of Community Affairs							
Forensic Science Improvement	1200-100-066-1200-905-YPAT-6110	1/1/08	12/31/08	\$ 10,512.00	\$ 0.00	\$ 9,811.57	
Traumatic Loss Intervention		1/1/09	12/31/09	12,000.00	0.00	0.00	
Traumatic Loss Intervention		1/1/10	12/31/10	12,000.00	0.00	7,000.00	
Traumatic Loss Intervention		1/1/11	12/31/11	12,000.00	0.00	12,000.00	
Traumatic Loss Intervention		1/1/12	12/31/12	12,000.00	6,000.00	12,000.00	
Traumatic Loss Intervention		1/1/13	12/31/13	12,000.00	6,000.00	12,000.00	
Total Department of Community Affairs				8,000.00	12,000.00	40,811.57	
Department of Law and Public Safety							
Law Enforcement Training and Equipment Fund	1020-100-066-1020-314-YCJS-6120	1/1/03	12/31/03	\$ 34,200.00	\$ 0.00	\$ 29,588.24	
Law Enforcement Training and Equipment Fund	1020-100-066-1020-314-YCJS-6120	1/1/04	12/31/04	27,390.00	0.00	0.00	
Law Enforcement Training and Equipment Fund	1020-100-066-1020-314-YCJS-6120	1/1/05	12/31/05	24,990.00	0.00	0.00	
Law Enforcement Training and Equipment Fund	1020-100-066-1020-314-YCJS-6120	1/1/06	12/31/06	23,860.00	0.00	0.00	
Law Enforcement Training and Equipment Fund	1020-100-066-1020-314-YCJF-6120	1/1/07	12/31/07	38,455.00	0.00	0.00	
Law Enforcement Training and Equipment Fund	1020-100-066-1020-314-YCJF-6120	1/1/08	12/31/08	33,540.00	0.00	0.00	
Law Enforcement Training and Equipment Fund	1020-100-066-1020-314-YCJF-6120	1/1/09	12/31/09	27,525.00	0.00	0.00	
Law Enforcement Training and Equipment Fund	1020-100-066-1020-314-YCJF-6120	1/1/10	12/31/10	22,316.00	0.00	0.00	
Law Enforcement Training and Equipment Fund	1020-100-066-1020-314-YCJF-6120	1/1/11	12/31/11	53,515.00	0.00	0.00	
Law Enforcement Training and Equipment Fund	1020-100-066-1020-314-YCJF-6120	1/1/12	12/31/12	39,429.00	0.00	0.00	
Law Enforcement Training and Equipment Fund	1020-100-066-1020-314-YCJF-6120	1/1/13	12/31/13	17,277.00	0.00	0.00	
Family Court	1500-100-066-1500-021-YCAC-6010	1/1/11	12/31/11	36,120.85	144,481.00	144,481.00	
Family Court	1500-100-066-1500-021-YCAC-6010	1/1/12	12/31/12	144,481.00	0.00	144,481.00	
Family Court	1500-100-066-1500-021-YCAC-6010	1/1/13	12/31/13	72,240.56	144,481.00	144,481.00	
State/Community Partnership Program:							
Management Grant	1500-100-066-1500-007-YCAC-6010	1/1/11	12/31/11	13,887.50	0.00	55,550.00	
Management Grant	1500-100-066-1500-007-YCAC-6010	1/1/12	12/31/12	55,550.00	0.00	55,550.00	
Management Grant	1500-100-066-1500-007-YCAC-6010	1/1/13	12/31/13	13,887.50	55,550.00	188,985.00	
Services Grant	1500-100-066-1500-134-YCAC-6010	1/1/11	12/31/11	47,096.95	0.00	188,385.00	
Services Grant	1500-100-066-1500-134-YCAC-6010	1/1/12	12/31/12	188,385.00	9,404.30	188,310.00	
Services Grant	1500-100-066-1500-134-YCAC-6010	1/1/13	12/31/13	44,643.75	179,245.19	179,245.19	

COUNTY OF SOMERSET
SCHEDULE OF EXPENDITURES OF STATE FINANCIAL ASSISTANCE
YEAR ENDED DECEMBER 31, 2013

STATE GRANTOR/PASS-THROUGH GRANTOR/ PROGRAM TITLE	STATE ACCOUNT NUMBER	GRANT PERIOD		GRANT AWARD AMOUNT	2013		CUMULATIVE EXPENDITURES DECEMBER 31, 2013
		FROM	TO		FUNDS RECEIVED	EXPENDITURES	
Department of Law and Public Safety (continued); Body Armor Replacement (Prosecutor)	1020-708-066-1020-001-YCJS-6120	1/1/05	12/31/05	\$ 9,844.75	\$ 0.00	\$ 0.00	9,844.68
Body Armor Replacement (Prosecutor)	1020-718-066-1020-001-YCJS-6120	1/1/09	12/31/09	1,867.40	0.00	0.00	0.00
Body Armor Replacement (Prosecutor)	1020-718-066-1020-001-YCJS-6120	1/1/11	12/31/11	5,271.62	0.00	0.00	5,271.61
Body Armor Replacement (Prosecutor)	1020-718-066-1020-001-YCJS-6120	1/1/12	12/31/12	5,403.68	0.00	0.00	5,403.68
Body Armor Replacement (Jail)	1020-718-066-1020-001-YCJS-6120	1/1/08	12/31/08	11,317.00	0.00	0.00	10,421.55
Body Armor Replacement (Jail)	1020-718-066-1020-001-YCJS-6120	1/1/10	12/31/10	9,725.10	0.00	0.00	9,725.10
Body Armor Replacement (Jail)	1020-718-066-1020-001-YCJS-6120	1/1/11	12/31/11	10,468.28	0.00	0.00	1,805.54
Body Armor Replacement (Jail)	1020-718-066-1020-001-YCJS-6120	1/1/12	12/31/12	10,745.19	0.00	0.00	0.00
Body Armor Replacement (Sheriff)	1020-718-066-1020-001-YCJS-6120	1/1/09	12/31/09	1,995.49	0.00	0.00	470.91
Body Armor Replacement (Sheriff)	1020-718-066-1020-001-YCJS-6120	1/1/10	12/31/10	5,101.20	0.00	0.00	5,101.20
Body Armor Replacement (Sheriff)	1020-718-066-1020-001-YCJS-6120	1/1/11	12/31/11	5,196.25	0.00	0.00	5,196.25
Body Armor Replacement (Sheriff)	1020-718-066-1020-001-YCJS-6120	1/1/12	12/31/12	5,228.55	0.00	0.00	5,196.25
Insurance Fraud Reimbursement	1020-100-066-1020-305-YCID-6110	1/1/07	12/31/07	182,444.00	0.00	0.00	18,840.07
Insurance Fraud Reimbursement	1020-100-066-1020-305-YCID-6110	1/1/11	12/31/11	250,000.00	0.00	0.00	236,625.56
Insurance Fraud Reimbursement	1020-100-066-1020-305-YCID-6110	1/1/12	12/31/12	238,220.00	0.00	0.00	206,350.21
Insurance Fraud Reimbursement	1020-100-066-1020-305-YCID-6110	1/1/13	12/31/13	248,999.00	0.00	0.00	248,999.00
Victim Witness Supplement	1020-100-066-1020-083-YCJF-6010	1/1/11	12/31/11	19,599.00	3,888.09	38.00	19,263.93
Victim Witness Supplement	1020-100-066-1020-083-YCJF-6010	1/1/13	12/31/13	12,194.00	0.00	0.00	12,194.00
Logistics & Commodities Distribution Plan	1020-100-066-1020-083-YCJF-6010	1/1/09	12/31/09	67,370.00	0.00	0.00	0.00
Special Needs Shelter Planning & Support	1020-100-066-1020-083-YCJF-6010	1/1/09	12/31/09	42,800.00	0.00	0.00	42,277.45
Hazardous Material Emergency	1020-100-066-1020-083-YCJF-6010	1/1/11	12/31/11	6,811.00	0.00	0.00	0.00
Juvenile Detention Alternatives Initiative - Innovations	1500-100-066-1500-237-YYYY-6110	1/1/11	12/31/11	120,000.00	0.00	0.00	120,000.00
Juvenile Detention Alternatives Initiative - Innovations	1500-100-066-1500-237-YYYY-6110	1/1/12	12/31/12	125,200.00	0.00	0.00	125,200.00
Juvenile Detention Alternatives Initiative - Innovations	1500-100-066-1500-237-YYYY-6110	1/1/13	12/31/13	120,000.00	26,000.00	0.00	120,000.00
Drunk Driving Enforcement	6400-100-078-6400-YYYY	1/1/11	12/31/11	3,000.00	0.00	0.00	0.00
Open Space Preservation	6400-100-078-6400-YYYY	1/1/11	12/31/11	10,000.00	0.00	0.00	0.00
DUI Enforcement	6400-100-078-6400-YYYY	1/1/11	12/31/11	10,000.00	0.00	0.00	0.00
DUI Enforcement	6400-100-078-6400-YYYY	1/1/13	12/31/13	25,000.00	10,000.00	0.00	0.00
Stop Violence Against Women	6400-100-078-6400-YYYY	1/1/11	12/31/11	10,000.00	0.00	0.00	0.00
Stop Violence Against Women	6400-100-078-6400-YYYY	1/1/12	12/31/12	10,597.00	10,597.00	0.00	0.00
Comprehensive Highway Traffic Safety	6400-100-078-6400-YYYY	1/1/13	12/31/13	11,475.00	0.00	0.00	11,475.00
Comprehensive Highway Traffic Safety	6400-100-078-6400-YYYY	1/1/12	12/31/12	85,600.00	65,387.14	71,252.73	71,252.73
Comprehensive Highway Traffic Safety	6400-100-078-6400-YYYY	1/1/13	12/31/13	156,390.00	0.00	1,967.20	1,967.20
Total Department of Law and Public Safety				\$ 978,291.09	\$ 962,899.11	\$ 2,426,170.80	
Department of Environmental Protection	4900-752-042-4900-007-V42Y-6010	1/1/11	3/31/12	\$ 410,000.00	\$ 0.00	\$ 12,020.23	409,833.55
Solid Waste Services Tax Grant	4900-752-042-4900-007-V42Y-6010	4/1/12	3/31/13	199,100.00	0.00	100,960.50	100,960.50
Solid Waste Services Tax Grant	4900-752-042-4900-007-V42Y-6010	4/1/13	3/31/14	225,500.00	0.00	0.00	0.00
Clean Communities Program	4900-752-042-4900-007-V42Y-6010	1/1/12	12/31/12	51,051.23	0.00	32,910.34	58,864.00
Municipal Stormwater Regulation Program	4900-752-042-4900-007-V42Y-6010	1/1/13	12/31/13	71,487.00	0.00	32,212.00	32,212.00
Municipal Stormwater Regulation Program	4900-752-042-4900-007-V42Y-6010	1/1/05	12/31/05	10,000.00	0.00	0.00	10,000.00
Courty Environmental Health Act	4855-100-042-4855-075-V83K-6110	1/1/07	12/31/07	168,880.00	0.00	0.00	16,950.00
Courty Environmental Health Act	4855-100-042-4855-075-V83K-6110	1/1/08	12/31/08	163,000.00	0.00	0.00	168,729.70
Courty Environmental Health Act	4855-100-042-4855-075-V83K-6110	1/1/10	12/31/10	130,860.00	0.00	0.00	140,090.50
Courty Environmental Health Act	4855-100-042-4855-075-V83K-6110	1/1/11	12/31/11	163,350.00	0.00	32.93	107,870.73
Courty Environmental Health Act	4855-100-042-4855-075-V83K-6110	1/1/12	12/31/12	169,065.00	55,061.56	2,035.16	101,655.13
Courty Environmental Health Act	4855-100-042-4855-075-V83K-6110	1/1/13	12/31/13	253,630.00	68,761.96	179,547.04	169,065.00
Hazardous Discharge Site Remediation Fund - Hunt Property	P38608	1/1/13	12/31/13	75,284.00	0.00	0.00	179,547.04
Total Department of Environmental Protection				\$ 421,811.19	\$ 359,718.20	\$ 1,484,278.15	
Department of Agriculture	3380-100-010-3380-016-C0CC-6010	1/1/01	12/31/01	\$ 5,205.85	\$ 0.00	\$ 60.00	3,966.13
Right to Farm	3380-100-010-3380-016-C0CC-6010	1/1/02	12/31/02	4,616.30	0.00	0.00	443.33
Open Space Preservation	3380-100-010-3380-016-C0CC-6010	1/1/13	12/31/13	94,067.70	94,067.70	94,067.70	94,067.70
Open Space Preservation - Unappropriated	3380-100-010-3380-016-C0CC-6010	1/1/13	12/31/13	729,963.00	729,963.00	0.00	0.00
Total Department of Agriculture				\$ 824,030.70	\$ 94,127.70	\$ 98,477.16	
New Jersey Governor's Council on Alcoholism and Drug Abuse	2000-100-082-C001-044-U999-6010	1/1/07	12/31/07	\$ 324,421.00	\$ 0.00	\$ 0.00	314,239.43
Municipal Alliance Program	2000-100-082-C001-044-U999-6010	1/1/08	12/31/08	324,421.00	0.00	0.00	297,669.00
Municipal Alliance Program	2000-100-082-C001-044-U999-6010	1/1/09	12/31/09	324,421.00	0.00	0.00	286,706.86
Municipal Alliance Program	2000-100-082-C001-044-U999-6010	1/1/10	12/31/10	324,421.00	0.00	0.00	310,504.58
Municipal Alliance Program	2000-100-082-C001-044-U999-6010	1/1/11	12/31/11	324,421.00	800.00	800.00	307,614.00

COUNTY OF SOMERSET
SCHEDULE OF EXPENDITURES OF STATE FINANCIAL ASSISTANCE
YEAR ENDED DECEMBER 31, 2013

STATE GRANTOR/PASS-THROUGH GRANTOR/ PROGRAM TITLE	STATE ACCOUNT NUMBER	GRANT PERIOD		GRANT AWARD AMOUNT	2013		CUMULATIVE EXPENDITURES DECEMBER 31, 2013
		FROM	TO		FUNDS RECEIVED	EXPENDITURES	
2000-100-082-C001-044-U999-6010 Municipal Alliance Program		1/1/12	12/31/12	324,421.00	256,086.43	(28,022.21)	296,507.30
2000-100-082-C001-044-U999-6010 Municipal Alliance Program		1/1/13	12/31/13	314,548.00	61,105.18	314,548.56	314,548.56
Total New Jersey Governor's Council on Alcoholism and Drug Abuse				\$	\$ 317,991.61	\$ 287,326.35	\$ 2,137,789.73
New Jersey Office of Homeland Security & Preparedness				\$	\$	\$	\$
Data Exchange		1/1/11	12/31/11	150,000.00	103,314.99	0.00	103,314.99
Urban Area Security Initiative		1/1/11	12/31/11	65,000.00	64,886.91	0.00	64,886.91
Total New Jersey Office of Homeland Security & Preparedness				\$	\$ 168,201.90	\$ 0.00	\$ 168,201.90
Department of Labor and Workforce Development				\$	\$	\$	\$
WorkFirst New Jersey - WTW - SC TANF	4545-780-062-4545-010-N693-6140	7/1/06	6/30/06	362,169.00	0.00	0.00	210,426.50
WorkFirst New Jersey - WTW - SC TANF	4545-780-062-4545-010-N693-6140	7/1/06	6/30/07	531,145.00	0.00	0.00	488,726.12
WorkFirst New Jersey - WTW - SC TANF	4545-780-062-4545-010-N693-6140	7/1/07	6/30/08	488,226.00	0.00	0.00	414,872.99
WorkFirst New Jersey - WTW - SC TANF	4545-780-062-4545-010-N693-6140	7/1/08	6/30/09	458,689.00	0.00	0.00	313,572.12
WorkFirst New Jersey - WTW - SC TANF	4545-780-062-4545-010-N693-6140	7/1/09	6/30/10	333,863.00	0.00	0.00	321,494.00
WorkFirst New Jersey - WTW - SC TANF	4545-780-062-4545-010-N693-6140	7/1/10	6/30/11	357,654.00	(18,251.00)	0.00	341,827.00
WorkFirst New Jersey - WTW - SC TANF	4545-780-062-4545-010-N693-6140	7/1/11	6/30/12	331,719.00	0.00	0.00	330,196.19
WorkFirst New Jersey - WTW - SC TANF	4545-780-062-4545-010-N693-6140	7/1/12	6/30/13	425,192.00	417,159.00	19,374.67	425,191.98
WorkFirst New Jersey - WTW - SC TANF	4545-780-062-4545-010-N693-6140	7/1/13	6/30/14	462,139.00	8,628.00	96,716.34	96,716.34
WorkFirst New Jersey - WTW - SC TANF	4545-780-062-4545-010-N693-6140	7/1/06	6/30/07	90,114.00	0.00	0.00	24,122.91
WorkFirst New Jersey - WTW - SC TANF	4545-780-062-4545-010-N693-6140	7/1/07	6/30/08	112,433.00	0.00	0.00	80,898.96
WorkFirst New Jersey - WTW - SC TANF	4545-780-062-4545-010-N693-6140	7/1/08	6/30/09	60,036.96	0.00	(399.00)	59,637.83
WorkFirst New Jersey - WTW - SC TANF	4545-780-062-4545-010-N693-6140	7/1/09	6/30/10	141,461.00	9,066.00	0.00	95,677.00
WorkFirst New Jersey - WTW - SC TANF	4545-780-062-4545-010-N693-6140	7/1/10	6/30/11	85,776.00	23,100.00	5,844.00	70,677.00
WorkFirst New Jersey - WTW - SC TANF	4545-780-062-4545-010-N693-6140	7/1/11	6/30/12	71,899.00	16,252.00	(9,257.00)	71,899.00
WorkFirst New Jersey - WTW - SC TANF	4545-780-062-4545-010-N693-6140	7/1/12	6/30/13	86,996.00	63,241.00	28,541.88	86,096.99
WorkFirst New Jersey - WTW - SC TANF	4545-780-062-4545-010-N693-6140	7/1/13	6/30/14	94,655.00	2,108.00	17,235.03	17,235.03
Workforce Investment - SC TANF Case Management	4545-780-062-4545-010-N693-6140	7/1/06	6/30/07	163,000.00	0.00	0.00	90,809.00
Workforce Investment - SC TANF Case Management	4545-780-062-4545-010-N693-6140	7/1/07	6/30/08	163,000.00	0.00	0.00	8,112.19
Workforce Investment - SC TANF Case Management	4545-780-062-4545-010-N693-6140	7/1/08	6/30/09	75,934.00	51,501.00	44,592.02	75,031.87
Workforce Investment - SC TANF Case Management	4545-780-062-4545-010-N693-6140	7/1/09	6/30/10	83,185.00	25,523.00	25,522.05	25,522.05
Workforce Investment - SC TANF Case Management	4545-780-062-4545-010-N693-6140	7/1/10	6/30/11	20,709.00	0.00	15,906.00	20,709.00
Workforce Investment - SC TANF Case Management	4545-780-062-4545-010-N693-6140	7/1/11	6/30/12	15,194.00	9,881.00	9,349.83	15,194.00
Workforce Investment - SC TANF Case Management	4545-780-062-4545-010-N693-6140	7/1/12	6/30/13	17,038.00	2,636.00	2,636.77	2,636.77
Workforce Investment - SC TANF Case Management	4545-780-062-4545-010-N693-6140	7/1/13	6/30/14	24,178.00	0.00	0.00	24,178.00
Workforce Investment - SC TANF Verification	4545-780-062-4545-010-N693-6140	7/1/09	6/30/10	17,198.00	0.00	0.00	17,197.01
Workforce Investment - SC TANF Verification	4545-780-062-4545-010-N693-6140	7/1/10	6/30/11	15,695.00	15,695.00	0.00	15,695.00
Workforce Investment - SC TANF Verification	4545-780-062-4545-010-N693-6140	7/1/11	6/30/12	15,695.00	0.00	0.00	0.00
Workforce Investment - SC TANF Verification	4545-780-062-4545-010-N693-6140	7/1/12	6/30/13	4,867.00	113.00	0.00	4,866.99
Workforce Investment - SC TANF Verification	4545-780-062-4545-010-N693-6140	7/1/13	6/30/14	4,105.00	4,105.00	0.00	4,105.00
Workforce Investment - SC TANF Verification	4545-780-062-4545-010-N693-6140	7/1/12	6/30/13	4,105.00	0.00	1,026.00	1,026.00
Workforce Investment - SC TANF Verification	4545-780-062-4545-010-N693-6140	7/1/13	6/30/14	121,457.00	0.00	0.00	121,295.08
WorkFirst New Jersey - WTW - SC GA	4545-780-062-4545-010-N693-6140	7/1/08	6/30/09	138,737.00	0.00	0.00	79,249.71
WorkFirst New Jersey - WTW - SC GA	4545-780-062-4545-010-N693-6140	7/1/09	6/30/10	247,657.00	2,062.00	0.00	175,696.95
WorkFirst New Jersey - WTW - SC GA	4545-780-062-4545-010-N693-6140	7/1/10	6/30/11	168,324.00	3,939.00	0.00	168,324.00
WorkFirst New Jersey - WTW - SC GA	4545-780-062-4545-010-N693-6140	7/1/11	6/30/12	68,324.00	28,947.00	(6,482.58)	40,733.00
WorkFirst New Jersey - WTW - SC GA	4545-780-062-4545-010-N693-6140	7/1/12	6/30/13	82,248.00	5,184.00	20,974.66	20,974.66
WorkFirst New Jersey - WTW - SC GA	4545-780-062-4545-010-N693-6140	7/1/13	6/30/14	43,701.00	0.00	0.00	43,701.00
WorkFirst New Jersey - SC GA Case Management	4545-780-062-4545-010-N693-6140	7/1/09	6/30/10	8,952.00	6,571.00	109.00	8,952.00
WorkFirst New Jersey - WTW - HC GA	4545-780-062-4545-010-N693-6140	7/1/12	6/30/13	141,353.00	0.00	0.00	123,328.85
WorkFirst New Jersey - WTW - HC GA	4545-780-062-4545-010-N693-6140	7/1/08	6/30/09	124,073.00	0.00	0.00	124,073.95
WorkFirst New Jersey - WTW - HC GA	4545-780-062-4545-010-N693-6140	7/1/09	6/30/10	36,726.00	8,126.00	(284.00)	49,670.95
WorkFirst New Jersey - WTW - HC GA	4545-780-062-4545-010-N693-6140	7/1/11	6/30/12	24,009.00	22,318.00	11,382.02	24,009.00
WorkFirst New Jersey - WTW - HC GA	4545-780-062-4545-010-N693-6140	7/1/12	6/30/13	8,890.00	140.00	0.00	14,419.00
WorkFirst New Jersey - WTW - HC GA	4545-780-062-4545-010-N693-6140	7/1/13	6/30/14	8,891.00	0.00	0.00	8,951.00
WorkFirst New Jersey - HC GA Case Management	4545-780-062-4545-010-N693-6140	7/1/12	6/30/13	2,665.00	2,665.00	0.00	3,693.14
WorkFirst New Jersey - SC GAN/SNAP Case Management	4545-780-062-4545-010-N693-6140	7/1/12	6/30/13	10,917.00	10,333.70	0.00	10,917.00
WorkFirst New Jersey - SC GAN/SNAP Case Management	4545-780-062-4545-010-N693-6140	7/1/13	6/30/14	17,265.00	2,765.00	2,278.23	2,278.23
WorkFirst New Jersey - HC GAN/SNAP Case Management	4545-780-062-4545-010-N693-6140	7/1/12	6/30/13	4,593.00	2,792.50	0.00	4,593.00
WorkFirst New Jersey - HC GAN/SNAP Case Management	4545-780-062-4545-010-N693-6140	7/1/13	6/30/14	13,304.00	7,423.00	9,276.93	9,276.93

COUNTY OF SOMERSET

SCHEDULE OF EXPENDITURES OF STATE FINANCIAL ASSISTANCE

YEAR ENDED DECEMBER 31, 2013

STATE GRANTOR/PASS-THROUGH GRANTOR/ PROGRAM TITLE	STATE ACCOUNT NUMBER	GRANT PERIOD		GRANT AWARD AMOUNT	FUNDS		CUMULATIVE EXPENDITURES DECEMBER 31, 2013
		FROM	TO		RECEIVED	EXPENDITURES	
Department of Labor and Workforce Development (continued)							
WorkFirst New Jersey - SC GAIN SNAP	4545-780-062-4545-010-N693-6140	7/1/12	6/30/12	\$ 49,320.00	\$ 6,418.00	\$ 0.00	\$ 49,320.00
WorkFirst New Jersey - SC GAIN SNAP	4545-780-062-4545-010-N693-6140	7/1/11	6/30/13	71,830.00	70,790.00	22,348.41	71,800.13
WorkFirst New Jersey - SC GAIN SNAP	4545-780-062-4545-010-N693-6140	7/1/13	6/30/14	14,404.29	14,404.29	14,404.29	14,404.29
WorkFirst New Jersey - SC GAIN SNAP	4545-780-062-4545-010-N693-6140	7/1/11	6/30/12	17,228.00	17,228.00	17,228.00	17,228.00
WorkFirst New Jersey - SC GAIN SNAP	4545-780-062-4545-010-N693-6140	7/1/12	6/30/13	39,754.00	39,754.00	39,754.00	39,754.00
WorkFirst New Jersey - SC GAIN SNAP	4545-780-062-4545-010-N693-6140	7/1/11	6/30/11	24,604.47	24,604.47	24,604.47	24,604.47
WorkFirst New Jersey - SC GAIN SNAP	4545-780-062-4545-010-N693-6140	7/1/13	6/30/14	35,519.00	35,519.00	35,519.00	35,519.00
WorkFirst New Jersey - SC GAIN SNAP	4545-780-062-4545-010-N693-6140	7/1/12	6/30/13	20,635.00	20,635.00	20,635.00	20,635.00
WorkFirst New Jersey - SC GAIN SNAP	4545-780-062-4545-010-N693-6140	7/1/11	6/30/12	8,114.00	8,114.00	8,114.00	8,114.00
WorkFirst New Jersey - SC GAIN SNAP	4545-780-062-4545-010-N693-6140	7/1/13	6/30/14	13,758.00	13,758.00	13,758.00	13,758.00
WorkFirst New Jersey - SC GAIN SNAP	4545-780-062-4545-010-N693-6140	7/1/12	6/30/13	3,348.00	3,348.00	3,348.00	3,348.00
WorkFirst New Jersey - SC GAIN SNAP	4545-780-062-4545-010-N693-6140	7/1/11	6/30/12	87,169.00	87,169.00	87,169.00	87,169.00
WorkFirst New Jersey - SC GAIN SNAP	4545-780-062-4545-010-N693-6140	7/1/13	6/30/14	2,476.00	2,476.00	2,476.00	2,476.00
WorkFirst New Jersey - SC GAIN SNAP	4545-780-062-4545-010-N693-6140	7/1/12	6/30/13	9,293.62	9,293.62	9,293.62	9,293.62
WorkFirst New Jersey - SC GAIN SNAP	4545-780-062-4545-010-N693-6140	7/1/11	6/30/12	22,366.00	22,366.00	22,366.00	22,366.00
WorkFirst New Jersey - SC GAIN SNAP	4545-780-062-4545-010-N693-6140	7/1/13	6/30/14	43,393.18	43,393.18	43,393.18	43,393.18
WorkFirst New Jersey - SC GAIN SNAP	4545-780-062-4545-010-N693-6140	7/1/12	6/30/13	13,582.71	13,582.71	13,582.71	13,582.71
WorkFirst New Jersey - SC GAIN SNAP	4545-780-062-4545-010-N693-6140	7/1/11	6/30/12	5,585.00	5,585.00	5,585.00	5,585.00
Workforce Investment - Financial Sector National Emergency Grant	4545-780-062-4545-002-N729-6140	7/1/08	6/30/09	75,000.00	0.00	0.00	75,000.00
Workforce Investment - Disaster Mini National Emergency Grant	4545-780-062-4545-002-N729-6140	7/1/11	6/30/12	30,000.00	0.00	0.00	30,000.00
Workforce Investment - Disaster Mini National Emergency Grant	4545-780-062-4545-002-N729-6140	7/1/13	6/30/14	36,171.00	36,171.00	36,171.00	36,171.00
Workforce Investment - Disaster Mini National Emergency Grant	4545-780-062-4545-002-N729-6140	7/1/11	6/30/12	216,000.00	0.00	0.00	216,000.00
Workforce Investment - Disaster Mini National Emergency Grant	4545-780-062-4545-002-N729-6140	7/1/13	6/30/14	316,487.00	316,487.00	316,487.00	316,487.00
Workforce Investment - Disaster Mini National Emergency Grant	4545-780-062-4545-002-N729-6140	7/1/11	6/30/12	54,000.00	0.00	0.00	54,000.00
Workforce Investment - Disaster Mini National Emergency Grant	4545-780-062-4545-002-N729-6140	7/1/13	6/30/14	135,642.00	135,642.00	135,642.00	135,642.00
Workforce Investment - Disaster Mini National Emergency Grant	4545-780-062-4545-002-N729-6140	7/1/12	6/30/13	490,000.00	116,625.00	127,375.00	127,375.00
WorkFirst New Jersey - Learning Link	4545-780-062-4545-003-N751-6140	7/1/05	6/30/08	219,958.00	0.00	0.00	219,958.00
WorkFirst New Jersey - Learning Link	4545-780-062-4545-003-N751-6140	7/1/07	6/30/08	421,157.00	0.00	0.00	421,157.00
WorkFirst New Jersey - Learning Link	4545-780-062-4545-003-N751-6140	7/1/08	6/30/09	234,532.00	0.00	0.00	234,532.00
WorkFirst New Jersey - Learning Link	4545-780-062-4545-003-N751-6140	7/1/09	6/30/10	182,000.00	182,000.00	182,000.00	182,000.00
WorkFirst New Jersey - Learning Link	4545-780-062-4545-003-N751-6140	7/1/10	6/30/11	61,000.00	61,000.00	61,000.00	61,000.00
WorkFirst New Jersey - Learning Link	4545-780-062-4545-004-N751-6140	7/1/13	6/30/14	75,000.00	75,000.00	75,000.00	75,000.00
WorkFirst New Jersey - Career Advancement	4545-780-062-4545-010-N693-6140	7/1/05	6/30/06	37,764.00	34,000.00	34,000.00	34,000.00
WorkFirst New Jersey - Career Advancement	4545-780-062-4545-010-N693-6140	7/1/06	6/30/07	20,416.00	0.00	0.00	20,416.00
WorkFirst New Jersey - Career Advancement	4545-780-062-4545-010-N693-6140	7/1/07	6/30/08	16,359.00	0.00	0.00	16,359.00
WorkFirst New Jersey - Career Advancement	4545-780-062-4545-010-N693-6140	7/1/08	6/30/09	12,268.00	0.00	0.00	12,268.00
WorkFirst New Jersey - Career Advancement	4545-780-062-4545-010-N693-6140	7/1/09	6/30/10	12,588.00	0.00	0.00	12,588.00
WorkFirst New Jersey - Career Advancement	4545-780-062-4545-010-N693-6140	7/1/10	6/30/11	8,327.00	8,327.00	8,327.00	8,327.00
WorkFirst New Jersey - Career Advancement	4545-780-062-4545-010-N693-6140	7/1/11	6/30/12	1,526.00	0.00	0.00	1,526.00
WorkFirst New Jersey - Career Advancement	4545-780-062-4545-010-N693-6140	7/1/12	6/30/13	19,998.00	1,281.00	1,281.00	19,998.00
WorkFirst New Jersey - Career Advancement	4545-780-062-4545-010-N693-6140	7/1/13	6/30/14	110,000.00	0.00	0.00	110,000.00
Workforce Investment Board - SETC	4545-780-062-4545-010-N693-6140	7/1/06	6/30/07	110,000.00	0.00	0.00	110,000.00
Workforce Investment Board - SETC	4545-780-062-4545-010-N693-6140	7/1/07	6/30/08	120,000.00	0.00	0.00	120,000.00
Workforce Investment Board - SETC	4545-780-062-4545-010-N693-6140	7/1/08	6/30/09	109,260.00	0.00	0.00	109,260.00
Workforce Development Partnership	4545-780-062-4545-002-N729-6140	7/1/07	6/30/08	39,063.00	0.00	0.00	39,063.00
Workforce Development Partnership	4545-780-062-4545-002-N729-6140	7/1/09	6/30/10	11,749.00	11,749.00	11,749.00	11,749.00
Workforce Development Partnership	4545-780-062-4545-002-N729-6140	7/1/08	6/30/09	23,723.00	23,723.00	23,723.00	23,723.00
Workforce Investment - Disability Program Navigator (DPN)	4545-780-062-4545-010-N693-6140	7/1/09	6/30/10	55,250.00	0.00	0.00	55,250.00
Workforce Investment Board - Adult Workers	4545-780-062-4545-010-N693-6140	7/1/09	6/30/10	68,854.00	0.00	0.00	68,854.00
Workforce Investment Board - Dislocated Workers	4545-780-062-4545-010-N693-6140	7/1/09	6/30/10	1,173,709.00	0.00	0.00	1,173,709.00
Workforce Investment - HC / SC Early Employment Initiative	4545-780-062-4545-010-N693-6140	7/1/09	6/30/10	3,165.00	0.00	0.00	3,165.00
Workforce Investment - HC / SC Early Employment Initiative	4545-780-062-4545-010-N693-6140	7/1/10	6/30/11	3,232.00	3,232.00	3,232.00	3,232.00
Business Development Initiative	4545-780-062-4545-010-N693-6140	7/1/11	6/30/12	47,058.00	11,024.00	11,024.00	47,058.00
Total Department of Labor and Workforce Development				\$ 1,496,653.00	\$ 877,524.54	\$ 8,514,896.52	\$ 1,496,653.00

TOTAL STATE FINANCIAL ASSISTANCE \$ 10,106,747.50 \$ 9,601,156.27 \$ 73,252,179.09

COUNTY OF SOMERSET

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

YEAR ENDED DECEMBER 31, 2013

NOTE 1. GENERAL

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

NOTE 2. BASIS OF ACCOUNTING

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

NOTE 3. RELATIONSHIP TO FEDERAL AND STATE FINANCIAL REPORTS

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

NOTE 4. RELATIONSHIP TO FINANCIAL STATEMENTS - REGULATORY BASIS

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

Receipts:

	<u>Federal</u>	<u>State</u>	<u>Other</u>	<u>Total</u>
Current Fund	\$ 1,878,487.26	\$	\$	\$ 1,878,487.26
Grant Fund	41,218,418.29	10,106,747.50	5,101,357.77	56,426,523.56
Trust Fund	<u>2,117,486.74</u>	<u></u>	<u></u>	<u>2,117,486.74</u>
	<u>\$ 45,214,392.29</u>	<u>\$ 10,106,747.50</u>	<u>\$ 5,101,357.77</u>	<u>\$ 60,422,497.56</u>

Expenditures:

	<u>Federal</u>	<u>State</u>	<u>Other</u>	<u>Total</u>
Current Fund	\$ 2,236,564.36	\$ 669,915.00	\$	\$ 2,906,479.36
Grant Fund	8,118,861.58	9,601,156.27	3,361,121.02	21,081,138.87
Trust Fund	<u>1,168,117.91</u>	<u></u>	<u></u>	<u>1,168,117.91</u>
	<u>\$ 11,523,543.85</u>	<u>\$ 10,271,071.27</u>	<u>\$ 3,361,121.02</u>	<u>\$ 25,155,736.14</u>

NOTE 5. OTHER

Matching contributions expended by the County in accordance with terms of the various grants are not reported in the accompanying schedules.

COUNTY OF SOMERSET
NEW JERSEY

SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE YEAR ENDED DECEMBER 31, 2013

Section I - Summary of Auditor's Results

Financial Statements

- | | |
|--------------------------------------------------------------------------------------------|------------|
| (1) Type of Auditor Report Issued: | Unmodified |
| (2) Internal Control Over Financial Reporting: | |
| (a) Material weaknesses identified? | No |
| (b) Significant deficiencies identified that are not considered to be material weaknesses? | N/A |
| (3) Noncompliance material to the financial statements noted during the audit? | No |

Federal Program(s)

- | | |
|-----------------------------------------------------------------------------------------------------------------------------------------------------|---------------|
| (1) Internal Control Over Major Federal Programs: | |
| (a) Significant deficiencies identified during the audit of major federal programs? | None Reported |
| (b) Significant deficiencies identified as material weaknesses? | N/A |
| (2) Type of Auditor's Report issued on compliance for major federal program(s)? | Unmodified |
| (3) Any audit findings disclosed that are required to be reported in accordance with Circular OMB A-133 and listed in Section III of this schedule? | None Reported |
| (4) Identification of Major Federal Program(s): | |

<u>Program</u>	<u>Grant Number</u>
CDP Renewable Energy	87.117
State Homeland Security	97.073
Workforce Investment:	
Adult Program	17.258
Youth Program	17.259
Displaced Workers	17.278

COUNTY OF SOMERSET
NEW JERSEY

SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE YEAR ENDED DECEMBER 31, 2013

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

Federal Program(s) (Continued)

- (5) Program Threshold Determination:
Type A Federal Program Threshold > \$345,706.32
Type B Federal Program Threshold <= \$345,706.32
- (6) Auditee qualified as a low-risk auditee under OMB Circular A-133? Yes

State Program(s)

- (1) Internal Control Over Major State Programs:
- (a) Significant deficiencies identified during the audit of major state program(s)? None Reported
- (b) Significant deficiencies identified as material weaknesses? N/A
- (2) Type of Auditor's Report issued on compliance for major state program(s)? Unmodified
- (3) Any audit findings disclosed that are required to be reported in accordance with N.J. OMB Circular 04-04 and listed in Section III of this schedule? None Reported
- (4) Identification of Major State Program(s)

Program

Grant Number

Special Election for Office of U.S. Senate

DOT Grants:

County Aid Program

Local Shuttle Motor Bus

Juvenile Detention Alternatives

Initiative

1500-100-066-1500-237-YYYY-6110

Family Court

1500-100-066-1500-021-YSAC-6010

Solid Waste Services Tax Grant

4900-752-042-4900-007-V42Y-6010

Support Employment Program

7700-100-054-S640-029-LLLL-6130

COUNTY OF SOMERSET
NEW JERSEY

SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE YEAR ENDED DECEMBER 31, 2013

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

State Program(s) (Continued)

(5) Program Threshold Determination:

Type A State Program Threshold > \$300,000.00
Type B State Program Threshold <= \$300,000.00

(6) Auditee qualified as a low-risk auditee under OMB Circular A-133? Yes

Section II - Financial Statement Audit - Reported Findings Under Government Auditing Standards

Internal Control Findings

None Reported

Compliance Findings

None Reported

Section III - Findings and Questioned Costs Relative to Major Federal and State Programs

Federal Programs - None Reported

State Programs - None Reported

Status of Prior Year Audit Findings

Not Applicable

PART III
COUNTY OF SOMERSET
STATISTICAL DATA
LIST OF OFFICIALS
COMMENTS AND RECOMMENDATIONS
YEAR ENDED DECEMBER 31, 2013

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

	<u>YEAR 2013</u>		<u>YEAR 2012</u>	
	<u>AMOUNT</u>	<u>%</u>	<u>AMOUNT</u>	<u>%</u>
<u>REVENUE AND OTHER INCOME REALIZED</u>				
Fund Balance Utilized	\$ 16,056,199.00	6.25%	\$ 18,415,175.00	7.30%
Collection of Current Taxes	174,280,456.00	67.89%	170,913,462.00	67.75%
Miscellaneous Revenue Anticipated	53,406,614.37	20.80%	48,968,500.66	19.41%
Miscellaneous Revenues - Other	<u>12,958,456.71</u>	<u>5.06%</u>	<u>13,961,504.21</u>	<u>5.54%</u>
<u>Total Income</u>	<u>\$ 256,701,726.08</u>	<u>100.00%</u>	<u>\$ 252,258,641.87</u>	<u>100.00%</u>
<u>EXPENDITURES</u>				
Budget Expenditures:				
Operations	\$ 196,316,824.80	80.98%	\$ 192,319,299.44	81.43%
Capital Improvements	6,865,000.00	2.83%	6,943,000.00	2.94%
Debt Service	19,538,843.49	8.06%	17,901,584.92	7.58%
Deferred Charges and Statutory Expenditures	19,367,702.00	7.99%	18,390,064.00	7.79%
Other Expenditures	<u>337,181.37</u>	<u>0.14%</u>	<u>635,943.52</u>	<u>0.26%</u>
<u>Total Expenditures</u>	<u>\$ 242,425,551.66</u>	<u>100.00%</u>	<u>\$ 236,189,891.88</u>	<u>100.00%</u>
Excess in Revenue	\$ 14,276,174.42		\$ 16,068,749.99	
Adjustments to Income Before Fund Balance:				
Expenditures Included Above Which are by Statute				
Deferred Charges to Budget of Succeeding Year			<u>750,000.00</u>	
Statutory Excess to Fund Balance	\$ 14,276,174.42		\$ 16,818,749.99	
Fund Balance, January 1	<u>34,225,182.03</u>		<u>35,821,607.04</u>	
	\$ 48,501,356.45		\$ 52,640,357.03	
Less: Utilization as Anticipated Revenue	<u>16,056,199.00</u>		<u>18,415,175.00</u>	
Fund Balance, December 31	<u>\$ 32,445,157.45</u>		<u>\$ 34,225,182.03</u>	

COMPARATIVE SCHEDULE OF TAX INFORMATION (ABSTRACT OF RATABLES)

Set forth below is the County tax rate for the past five years:

<u>YEAR</u>	<u>ASSESSED VALUATIONS ON WHICH COUNTY TAXES ARE APPROPRIATED</u>	<u>COUNTY TAX RATE</u>	<u>COUNTY LIBRARY RATE</u>	<u>OPEN SPACE AND FARMLAND PRESERVATION RATE</u>
2013	\$54,527,943,539.00	0.30648696	0.43474470	0.30122270
2012	55,010,269,706.00	0.29411608	0.04273832	0.03011739
2011	55,546,090,557.00	0.28527136	0.04132549	0.03000000
2010	53,640,037,182.00	0.26556006	0.03648172	0.03000000
2009	55,815,481,169.00	0.26546958	0.03643487	0.03000000

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

<u>YEAR</u>	<u>TAX LEVY</u>		<u>OPEN SPACE AND FARMLAND PRESERVATION</u>	<u>CASH COLLECTIONS</u>	<u>PERCENTAGE OF COLLECTIONS</u>
	<u>COUNTY</u>	<u>LIBRARY</u>			
2013	\$174,280,456.00	\$15,254,959.00	\$17,122,732.27	\$206,658,147.27	100.00%
2012	170,913,462.00	15,063,809.00	17,496,793.68	203,474,064.68	100.00%
2011	168,720,100.00	14,540,089.00	17,741,034.67	201,001,223.67	100.00%
2010	168,829,100.00	13,478,700.00	19,072,340.08	201,380,140.08	100.00%
2009	169,929,100.00	13,520,471.00	19,204,237.50	202,653,808.50	100.00%

YEAR'S OPERATION

The operation of the County for the year 2013 produced a surplus of \$14,276,174.42 compared with \$16,818,749.99 in 2012, a decrease of \$2,542,575.57. A comparison of the results of operations for the past three years is set forth below:

<u>YEAR</u>	<u>EXCESS IN REVENUE</u>
2013	\$14,276,174.42
2012	16,818,749.99
2011	17,262,025.58

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

	<u>2013</u>	<u>2012</u>	<u>2011</u>
Excess from Miscellaneous Revenue Anticipated	\$1,654,893.57	\$3,493,184.22	\$2,236,219.97
Miscellaneous Revenue Not Anticipated	5,724,951.35	7,549,436.44	7,423,016.31
Added Taxes Collected - Chapter 197, P.L. 1941	872,990.17	954,657.43	592,504.58
Unexpended Balances of Prior Year Appropriation Reserves Lapsed	6,023,323.82	4,821,466.82	5,119,826.37
Unexpended Balances of Current Year Appropriations Canceled	5.51	5.08	1.68
Refund of Prior Year Revenue Canceled Receivables	337,181.37 *	635,943.52 *	543,621.00
Canceled Reserves	337,181.37	635,943.52	1,756,248.49
Interfunds Returned	10.00		
Canceled Prior Year Commitments Payable			1,150,000.00
	<hr/>	<hr/>	<hr/>
OPERATING SURPLUS FOR YEAR	<u>\$14,276,174.42</u>	<u>\$16,818,749.99</u>	<u>\$17,262,025.28</u>

*Deduction

COMPARATIVE SCHEDULE OF FUND BALANCES

A comparison of the amount of fund balance at the end of the past five years follows:

<u>YEAR</u>	<u>BALANCE DECEMBER 31</u>	<u>UTILIZED IN BUDGET OF SUCCEEDING YEAR</u>
2013	\$32,445,157.45	\$15,900,000.00
2012	34,225,182.03	16,056,199.00
2011	35,821,517.04	18,415,175.00
2010	36,859,491.76	18,300,000.00
2009	35,441,696.25	17,400,000.00

COMPARISON OF CERTAIN BUDGET AND EMERGENCY EXPENDITURES - CURRENT FUND

	<u>YEAR 2013</u>	<u>YEAR 2012</u>
<u>Operating:</u>		
General Government	\$49,902,241.75	\$51,229,276.90
Judiciary	407,598.25	427,971.87
Regulation	14,792,335.47	13,488,784.70
Roads and Bridges	11,057,330.61	11,359,599.37
Correction and Penal	16,014,668.12	16,809,481.06
Health and Welfare	33,809,489.89	34,704,718.30
Educational	21,403,289.68	21,398,759.97
Recreational	8,000,000.00	8,068,000.00
State and Federal Programs	28,967,792.10	26,301,212.00
Contingent		
<u>Total Operating Costs</u>	<u>184,354,745.87</u>	<u>183,787,804.17</u>
<u>Capital Improvements</u>	6,785,615.54	6,750,122.59
<u>Debt Service</u>	19,538,843.49	17,901,584.92
Deferred Charges and <u>Statutory Expenditures</u>	<u>19,211,189.93</u>	<u>18,377,847.67</u>
<u>Total General Appropriations</u>	<u>\$229,890,394.83</u>	<u>\$226,817,359.35</u>

OFFICIALS IN OFFICE AND SURETY BONDS

The following officials were in office during the period under audit:

<u>NAME</u>	<u>TITLE</u>	<u>AMOUNT OF BOND</u>	<u>CORPORATE SURETY</u>
Peter S. Palmer	Director		
Patrick Scaglione	Deputy Director		
Mark Caliguire	Freeholder		
Patricia Walsh	Freeholder		
Robert Zaborowski	Freeholder		
Michael J. Amorosa	County Administrator		
Brett A. Radi	County Clerk	\$15,000.00	Selective Insurance
Brian Newman	Chief Finance Officer, Director of Finance and Administrative Services to June 30, 2013	\$38,000.00	Selective Insurance
Nicola Trasente	Chief Finance Officer, Director of Finance and Administrative Services from October 7, 2013	*	
Mary Louise Stanton	Qualifying Purchasing Agent	*	
Bev Hacker	Director of Human Resources	*	
Paul McCall	Director of Public Works and County Engineer	*	
William T. Cooper III	County Counsel	*	
Frank G. Bruno	Surrogate	\$15,000.00	Selective Insurance
Stanley R. Layton	Deputy Surrogate	\$15,000.00	Selective Insurance

OFFICIALS IN OFFICE AND SURETY BONDS (CONTINUED)

<u>NAME</u>	<u>TITLE</u>	<u>AMOUNT OF BOND</u>	<u>CORPORATE SURETY</u>
Matthew D. Loper	County Engineer	*	
Robert P. Bzik	Director of Planning Board	*	
Carl Memoli	Director of Facilities and Services	*	
David A. Dombey	Superintendent of Weights and Measures	*	
Frank J. Provenzano, Sr.	Sheriff	\$15,000.00	Selective Insurance
Geoffrey D. Soriano	Prosecutor	*	
Charles O'Neill	Warden - County Jail	*	
Thomas Kelly	Deputy Warden - County Jail	*	
Virginia G. Mastrogiovanni	County Adjuster	*	

*Public Employees Dishonesty Coverage Bond in the amount of \$1,000,000.00 with a forgery or alteration declaration of \$1,000,000.00 was issued by the Great American Insurance Company covering all other County employees.

All of the bonds were examined and were properly executed.

THIS PAGE INTENTIONALLY LEFT BLANK

COMMENTS AND RECOMMENDATIONS

GENERAL COMMENTS

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

N.J.S.A. 40A:11-4 states "Every contract or agreement, for the performance of any work or the furnishing or hiring of any materials or supplies, the cost or the contract price whereof is to be paid with or out of public funds not included within the terms of Section 3 of this act, shall be made or awarded only after public advertising for bids and bidding therefore, except as is provided otherwise in this act or specifically by any other law. No work, materials or supplies shall be undertaken, acquired or furnished for a sum exceeding in the aggregate the amount set forth in, or the amount calculated by the Governor pursuant to Section 3 of P.L. 1971, c. 198 (c.40A:11-3), except by contract or agreement".

Effective July 19, 2010, the bid threshold in accordance with N.J.S.A. 40A:11-3 is \$36,000.00 for Counties that have a qualified purchasing agent. The governing body of the County has the responsibility of determining whether the expenditures in any category will exceed \$36,000.00 within the fiscal year. Where question arises as to whether any contract or agreement might result in violation of the statute, the County Counsel's opinion should be sought before a commitment is made.

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

- Replacement and Repair of County Bridges
- Pavement Marking and Stripping of Various Roads
- Pothole Repair
- Intersection Improvements
- Resurfacing of Various Roads
- Road Improvements, Grading, Paving and Materials
- Traffic Safety Improvements
- Open End Discount Stationary and Office Supplies
- Purchase of Various Tractors
- Tri-Axle Cab and Chassis and Other Vehicles
- Replacement Parts for Blue Bird Buses
- Employee Assistance Program/ Substance Abuse
- Structural Stabilization and Restoration of Van Camp Farmstead
- Natirar Manager's House: Siding, Gutters and Windows
- Traffic Signal Installation at North Bridge and Cliff Streets
- Tree Removal and Trimming
- Belts for Conveyers at Recycling Center
- Janitorial Supplies and Custodial Services
- Upgrades to Green Knoll Golf Maintenance Facility
- Golf Course and Park Maintenance & Materials
- Emergency Cots and Blankets
- Ambulance Service for PESS

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

Document Scanning and Microfilming Services
Mobile Paper Shredding Services
Maintenance and Repair of Heating and Air Conditioning
PtMS Mobile System Upgrade
Maintenance Contract Repairs of Various Structures
Moving Voting Machines
Powder Mill Dock Replacement
Tire Mounting and Dismounting, Tire Road Service
Purchase of Computer Related Products and Accessories
Bailing Wire for Recycling Program
Gasoline
Antifreeze and Coolant
Snow Plow Parts
Concrete
Rehabilitation of Lower Pumping Station at Lord Stirling Stable
Landscape Chemical Treatment and Fertilization
Electronic Home Detention Monitor
Commissary Services - Jail
Kitchen Disposals - Jail
Pharmaceutical Supplies - Jail
Pharmaceutical Supplies - Richard Hall
Stormwater Management Facility Maintenance
Collision Repairs and Vehicle Painting
Off Site Record Storage
911 Communications Center Expansion
Walk-In Cooler Upgrades
Towing Services
Mosquito Insecticides and Herbicides
Temporary Employment Services
Inmate Health Care Physician Services
Recycling Services - Wood and Refuse
Vending Machines
Perishable Foods
X-Ray Security Screening System
Guide Rail and Guide Rail Parts
Automotive and Light Duty Truck Parts
Occupational Medical Services
Integrated Electronic Behavioral Health Record System
Electrical Underground Structures and Appurtenances
Ambulatory and Wheelchair Mini-Bus
Pine Grove Pavilion
Transportation and Disposal of Hazardous Waste

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

Collection, Removal and Disposal of Recyclables
Automated Emergency Telephone and Data Alerting System
Railroad Crossing Improvements
Green Knoll Tennis Court Restroom Reconstruction
Rock Salt
Maintenance and Repair Service for Security System - Jail
Addition and Alterations Emergency Services Training Academy
Repairs and Parts for Lawn, Park and Golf Course Equipment
Inmate Dental Services - Jail
Telepsychiatry for the Psychiatric Emergency Screening
Services (PESS) Unit
Demolition of Structures and Site Cleanup
Demolition of Various Structures and Waste Water Treatment Plant
Maintenance and Repair of Water-Cooled and Air-Cooled Chillers

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

Our audit of expenditures did not reveal any individual payments, contracts or agreements in excess of \$36,000.00 "for the performance of any work or the furnishing or hiring of any materials or supplies, other than those where bids had been previously sought by public advertisement or where a resolution had been previously adopted under the provisions of N.J.S.A. 40A:11-6."

There were no resolutions in the minutes indicating change orders which caused the originally awarded contract price to be exceeded by more than 20 percent.

The minutes indicate that resolutions were adopted and advertised authorizing the awarding of contracts or agreements for "Professional Services per N.J.S.40A:11-5" and Cooperative Purchases.

CASH AND INVESTMENTS

At December 31, 2013, the Current, Trust, Capital, Library, Open Space and Farmland Preservation Funds had cash and investments totaling \$163,502,917.42.

During 2013, the County earned interest in the amount of \$488,935.95 from all investments.

DEDICATED FUNDS - MOTOR VEHICLE FINES

Motor vehicle fines levied in the various municipalities for certain violations are remitted monthly to the County by the local magistrates. These funds are considered dedicated funds and used for the maintenance of County roads and bridges. A summary of the activity in this account for the year 2013 is as follows:

Balance, December 31, 2012	\$3,010,038.07
Received	<u>3,080,879.03</u>
	\$6,090,917.10
Expended	<u>2,471,510.48</u>
Balance, December 31, 2013	<u><u>\$3,619,406.62</u></u>

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

The total County fees remitted to the County Treasurer in 2013 amounted to \$5,727.62, as compared with \$4,133.62 for 2012, an increase of \$1,594.00.

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

The total County Clerk fees remitted to the County Treasurer for 2013 amounted to \$6,519,967.88 as compared with \$6,350,857.18 for 2012, an increase of \$169,110.70.

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

The total County Sheriff fees remitted to the County Treasurer in 2013 amounted to \$422,068.99 as compared with \$442,930.26 for 2012, a decrease of \$20,861.27.

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

Cash for Prisoners' Funds held at the jail amounted to \$435,204.97 as of December 31, 2013.

Bails received by the Warden are deposited in a separate bank account. The bail bond account had a balance of \$8.00 as of December 31, 2013.

The inmate welfare account had a balance of \$415,722.76 as of December 31, 2013.

The inmate custodial account had a balance of \$19,470.75 as of December 31, 2013.

The work release account had a balance of \$3.46 as of December 31, 2013.

SURROGATE

Total revenues remitted to the County Treasurer in 2013 amounted to \$267,944.43 as compared with \$368,969.92 in 2012, a decrease of \$101,025.49.

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

FINANCE

While numerous open purchase orders were liquidated during 2013, there still remains open orders over one year old in the general capital, open space trust, community development block grant and grant funds.

RECOMMENDATIONS

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

*Prior Year Recommendations

