

Report of Audit
on the
Financial Statements
of the
County of Somerset
for the
Year Ended
December 31, 2014

COUNTY OF SOMERSET

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COUNTY OF SOMERSET

PART I

INDEPENDENT AUDITOR'S REPORT ON
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YEAR ENDED DECEMBER 31, 2014



SUPLEE, CLOONEY & COMPANY

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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, 2014 and 2013, 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, 2014, and the related notes to the financial statements, which collectively comprise the County's regulatory financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

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

Auditor's Responsibility

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

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

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

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

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

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

Adverse Opinion on U.S. Generally Accepted Accounting Principles

In our opinion, because of the significance of the matter discussed in the "Basis for Adverse Opinion on U.S Generally Accepted Accounting Principles" paragraph, the financial statements referred to above do not present fairly, in accordance with accounting principles generally accepted in the United States of America, the financial position of the various individual funds and account group of the County of Somerset as of December 31, 2014 and 2013, 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, 2014.

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, 2014 and 2013, 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, 2014 in accordance with the basis of financial reporting prescribed by the Division of Local Government Services, Department of Community Affairs, State of New Jersey as described in Note 1.

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Other Matters

Other Information

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

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

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated July 21, 2015 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 21, 2015

CURRENT FUND

COUNTY OF SOMERSET

CURRENT FUND

BALANCE SHEETS - REGULATORY BASIS

	<u>REF.</u>	<u>BALANCE DECEMBER 31, 2014</u>	<u>BALANCE DECEMBER 31, 2013</u>
<u>ASSETS</u>			
Current Fund:			
Cash - Regular		\$ 43,150,481.67	\$ 39,048,247.82
Investments		11,195,000.00	11,570,000.00
	A-4	\$ 54,345,481.67	\$ 50,618,247.82
Change Fund	A-5	440.00	440.00
		\$ 54,345,921.67	\$ 50,618,687.82
Special Elections Receivable	A-23	\$	\$ 669,915.00
Receivables and Other Assets with Full Reserves:			
Revenue Accounts Receivable	A-8	\$ 662,392.42	\$ 468,621.19
Guidance Center Charges Receivable	A-14	2,983,700.98	2,459,819.52
	A	\$ 3,646,093.40	\$ 2,928,440.71
Deferred Charges	A-24	\$ 2,157,780.67	\$ 3,370,733.00
	A	\$ 60,149,795.74	\$ 57,587,776.53
Grant Fund:			
Cash	A-4	\$ 81,440.13	\$
Grants Receivable	A-9	55,226,662.44	90,955,838.66
	A	\$ 55,308,102.57	\$ 90,955,838.66
	A	\$ 115,457,898.31	\$ 148,543,615.19

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, 2014</u>	<u>BALANCE DECEMBER 31, 2013</u>
<u>LIABILITIES, RESERVES AND FUND BALANCE</u>			
Current Fund:			
Liabilities:			
Appropriation Reserves	A-3:A-15	\$ 11,766,544.99	\$ 12,197,975.46
Accounts Payable	A-12	778,827.89	1,144,624.85
Encumbrances Payable	A-17	3,583,320.29	3,312,763.14
Reserve for Tax Appeals	A-16	423,198.52	394,245.66
Reserve for FEMA	A-13	108,819.19	1,793,836.26
Emergency Note Payable	A-21	1,493,853.54	3,370,719.54
		<u>\$ 18,154,564.42</u>	<u>\$ 22,214,164.91</u>
Reserve for Receivables and Other Assets	A	3,646,093.40	2,928,440.71
Fund Balance	A-1	<u>38,349,137.92</u>	<u>32,445,170.91</u>
	A	<u>\$ 60,149,795.74</u>	<u>\$ 57,587,776.53</u>
Grant Fund:			
Encumbrances Payable	A-17	\$ 18,295,883.41	\$ 32,648,459.12
Due General Capital Fund	A-22	6,000,000.00	5,312,032.46
Reserve for Grants Appropriated	A-10	30,739,570.57	51,949,862.75
Reserve for Grants Unappropriated	A-18	272,648.59	1,045,484.33
	A	<u>\$ 55,308,102.57</u>	<u>\$ 90,955,838.66</u>
	A	<u>\$ 115,457,898.31</u>	<u>\$ 148,543,615.19</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 2014</u>	<u>YEAR 2013</u>
<u>REVENUE AND OTHER INCOME REALIZED</u>			
Fund Balance Utilized	A-1:A-2	\$ 15,900,000.00	\$ 16,056,199.00
Miscellaneous Revenue Anticipated	A-2	51,052,585.28	53,406,614.37
Receipts From Current Taxes	A-2	178,204,011.00	174,280,456.00
Non-Budget Revenue	A-2	7,251,659.69	6,597,954.98
Other Credits to Income:			
Unexpended Balance of Appropriation Reserves	A-15	10,897,083.89	6,023,323.82
Canceled Grant Reserves	A-10	18,839,565.88	337,181.37
Interfunds Returned			10.00
Canceled Grant Unappropriated Reserves	A-18	224,075.28	
Canceled Encumbrances	A-17	241,186.64	
<u>Total Income</u>		<u>\$ 282,610,167.66</u>	<u>\$ 256,701,739.54</u>
<u>EXPENDITURES</u>			
Budget Appropriations:			
Operations	A-3	\$ 199,637,514.51	\$ 196,316,824.80
Capital Improvements	A-3	7,256,000.00	6,865,000.00
Debt Service	A-3	18,747,838.64	19,538,843.49
Deferred Charges and Statutory Expenditures	A-3	19,057,433.67	19,367,702.00
Canceled Grant Receivables	A-9	16,698,099.25	337,181.37
Refund of Prior Year Revenue		73,228.25	
<u>Total Expenditures</u>		<u>\$ 261,470,114.32</u>	<u>\$ 242,425,551.66</u>
Excess in Revenue		\$ 21,140,053.34	\$ 14,276,187.88
Adjustments to Income Before Fund Balance:			
Expenditures Included Above Which are by Statute			
Deferred Charges to Budget of Succeeding Year		<u>663,913.67</u>	<u> </u>
Statutory Excess to Fund Balance		\$ 21,803,967.01	\$ 14,276,187.88
<u>FUND BALANCE</u>			
Balance, January 1	A	<u>32,445,170.91</u>	<u>34,225,182.03</u>
		\$ 54,249,137.92	\$ 48,501,369.91
Decreased by:			
Utilization as Anticipated Revenue	A-1:A-2	<u>15,900,000.00</u>	<u>16,056,199.00</u>
Balance, December 31	A	<u>\$ 38,349,137.92</u>	<u>\$ 32,445,170.91</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, 2014

	REF.	ANTICIPATED		REALIZED	EXCESS OR (DEFICIT)
		BUDGET	N.J.S. 40A:4-87		
Fund Balance Anticipated	A-1	\$ 15,900,000.00		\$ 15,900,000.00	
Miscellaneous Revenues:					
Fees:					
County Clerk	A-8	\$ 4,670,000.00		\$ 4,515,282.46	\$ (154,717.54)
Surrogate	A-8	190,000.00		270,926.44	80,926.44
Sheriff	A-2	400,000.00		446,193.52	46,193.52
Guidance Center	A-2	1,160,000.00		1,009,572.51	(150,427.49)
Interest on Investments and Deposits	A-8	475,000.00		927,102.11	452,102.11
Social and Welfare Services (c.66.P.L. 1990):					
Supplemental Social Security Income	A-8	826,807.00		705,490.00	(121,317.00)
Division of Youth and Family Services	A-8	1,120,036.00		1,120,036.00	
Psychiatric Facilities (c.73. P.L. 1990):					
Maintenance of Patients in State Institutions for Mental Diseases	A-8	4,464,405.00		4,464,405.00	
Maintenance of Patients in State Institutions for Developmentally Disabled	A-8	7,805,742.00		7,805,742.00	
Board of County Patients in State and Other Institutions	A-8	79,369.00		169,881.00	90,512.00
Area Plan Grant	A-8	1,030,718.00		835,878.00	(194,840.00)
Grant Programs	A-9	8,820,106.00	12,635,464.51	21,455,570.51	
State Aid - Community Mental Service Act	A-8	548,590.00		594,590.00	46,000.00
Shared Services Revenues	A-8	1,550,000.00		2,001,586.98	451,586.98
State Reimbursement of Election Expenses	A-8	175,000.00		357,075.75	182,075.75
Increased Fees as a Result of Chapter 370:					
County Clerk	A-8	850,000.00		1,017,411.50	167,411.50
County Surrogate	A-8	75,000.00		75,000.00	
Sheriff	A-8	20,000.00		275,195.24	255,195.24
Pension Reimbursement	A-8	966,810.00		966,810.00	
Debt Service Reimbursement	A-8	274,000.00		245,000.00	(29,000.00)
FEMA Reimbursement	A-13	1,793,836.00		1,793,836.26	0.26
	A-1	\$ 37,295,419.00	\$ 12,635,464.51	\$ 51,052,585.28	\$ 1,121,701.77
Amount to be Raised by Taxation					
County Purpose Tax	A-7:A-1	\$ 178,204,011.00		\$ 178,204,011.00	
Budget Totals		\$ 231,399,430.00	\$ 12,635,464.51	\$ 245,156,596.28	\$ 1,121,701.77
Non-Budget Revenue	A-1:A-2			7,251,659.69	7,251,659.69
		\$ 231,399,430.00	\$ 12,635,464.51	\$ 252,408,255.97	\$ 8,373,361.46
	REF.	A-3	A-3		

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

COUNTY OF SOMERSET
CURRENT FUND
STATEMENT OF REVENUES - REGULATORY BASIS
YEAR ENDED DECEMBER 31, 2014

	<u>REF.</u>	
Guidance Center	A-8	\$ 1,017,676.85
Less: Refunds	A-4	<u>8,104.34</u>
	A-2	<u>\$ 1,009,572.51</u>
Sheriff	A-8	\$ 464,291.92
Less: Transfer to Trust	A-4	16,798.00
Less: Refunds	A-4	<u>1,300.40</u>
	A-2	<u>\$ 446,193.52</u>
<u>MISCELLANEOUS REVENUE NOT ANTICIPATED</u>		
Adjuster Fees		\$ 3,901.99
Added Taxes Per Chapter 397, P.L. 1941		766,886.79
Prior Year Refunds		208,451.20
Non Refundable Inspections		75,207.75
Bail Bond Forfeitures		45,333.16
Telephone Commission		82,263.54
Debt Service - State of NJ		1,830,769.27
Sale of County Property		214,680.97
Damage to County Property		24,196.62
Fringe Benefits		1,005,272.73
Prosecutors Administration Reimbursements		32,048.51
Miscellaneous		427,835.06
FEMA - Sandy		623,064.28
Rent of Somerset County Property		127,852.19
Fines Probation Title 40		1,357.79
Construction Appeals		2,300.00
Land Development Digital Submit		49,039.00
Transportation Services		1,776.06
Office on Aging - Meals		158,558.53
Hunterdon County College Debt		499,667.66
Family Crisis Intervention		2,606.00
Court Reimbursement		219,181.22
Jail Processing Fees		56,538.49
Indirect Costs		212,773.06
Vending Machine Fees		9,087.08
Care and Maintenance Contribution		166,370.98
Social Security Administration Wires		13,600.00
Joint Insurance Fund Dividends		436,335.00
Sale of Maps and Documents		158.25
Sheriff's Office		35,178.71
Consumer Affairs		<u>2,075.50</u>
	A-4	<u>\$ 7,334,367.39</u>
Less: Refunds	A-4	<u>82,707.70</u>
	A-2	<u>\$ 7,251,659.69</u>

COUNTY OF SOMERSET
CURRENT FUND
STATEMENT OF EXPENDITURES - REGULATORY BASIS
YEAR ENDED DECEMBER 31, 2014

	APPROPRIATIONS		EXPENDED			
	BUDGET	BUDGET AFTER MODIFICATION	PAID OR CHARGED	RESERVED	OVEREXPENDITURE	CANCELED
GENERAL GOVERNMENT						
Administrative and Executive:						
Board of Chosen Freeholders:						
Salaries and Wages	\$ 110,510.00	\$ 110,510.00	\$ 110,510.00	\$	\$	\$
County Administrator's Office:						
Salaries and Wages	443,755.00	449,755.00	449,071.78	683.22		
Other Expenses	233,502.00	227,502.00	49,965.83	177,536.17		
Clerk of the Board:						
Salaries and Wages	181,158.00	184,158.00	183,643.05	514.95		
Other Expenses	42,293.00	39,293.00	26,550.49	12,742.51		
Public Information Office:						
Salaries and Wages	509,363.00	509,363.00	502,058.91	7,304.09		
Other Expenses	85,624.00	85,624.00	65,404.89	20,219.11		
Telephone Service:						
Salaries and Wages	104,673.00	104,673.00	88,257.90	16,415.10		
Other Expenses	502,575.00	502,575.00	474,698.90	27,876.10		
Records Management:						
Salaries and Wages	215,746.00	215,746.00	205,746.00	10,000.00		
Other Expenses	103,668.00	103,668.00	102,551.43	1,116.57		
Department of Finance:						
Data Processing Department:						
Salaries and Wages	1,389,333.00	1,389,333.00	1,342,993.64	46,339.36		
Other Expenses	415,801.00	415,801.00	328,368.90	87,432.10		
County Treasurer's Office:						
Salaries and Wages	1,106,327.00	1,106,327.00	1,016,733.32	89,593.68		
Other Expenses	140,590.00	140,590.00	100,763.91	39,826.09		
Audit Fee	150,000.00	150,000.00		150,000.00		
Bond Registration Fees-Chapter 243-Law of 1983	2,500.00	2,500.00		2,500.00		
Legal Department:						
County Counsel:						
Other Expenses	930,000.00	930,000.00	910,549.66	19,450.34		
Labor Negotiations	170,000.00	170,000.00	73,536.55	96,463.45		
Police Academy:						
Salaries and Wages	131,875.00	131,875.00	131,875.00			
County Adjuster's Office:						
Salaries and Wages	185,571.00	185,571.00	185,571.00			
Other Expenses	152,428.00	152,428.00	81,130.07	71,297.93		
Personnel Office:						
Salaries and Wages	704,772.00	704,772.00	676,088.61	28,683.39		
Other Expenses	205,300.00	205,300.00	166,703.03	38,596.97		
Veteran's Services:						
Salaries and Wages	111,331.00	111,331.00	107,855.00	3,476.00		
Other Expenses	17,610.00	17,610.00	9,516.18	8,093.82		
County Clerk:						
Salaries and Wages	926,816.00	926,816.00	856,062.93	70,753.07		
Other Expenses	139,732.00	139,732.00	125,058.45	14,673.55		
Prosecutor's Office:						
Salaries and Wages	10,506,836.00	10,506,836.00	10,376,725.05	130,110.95		
Other Expenses	1,019,704.00	1,019,704.00	770,501.10	249,202.90		
Purchasing Department:						
Salaries and Wages	426,745.00	426,745.00	351,080.82	75,664.18		
Other Expenses	31,000.00	31,000.00	11,222.72	19,777.28		
Facilities and Services:						
Salaries and Wages	1,938,847.00	1,888,847.00	1,747,936.02	140,910.98		
Other Expenses	6,799,069.00	7,199,069.00	6,891,692.64	307,376.36		
Library Expense- Reimbursement to Bridgewater:						
Joint Facility	180,923.00	180,923.00	180,923.00			
Industrial and Economic Development (R.S. 40:23-5.1):						
Salaries and Wages	110,561.00	110,561.00	88,694.94	21,866.06		
Other Expenses	275,000.00	275,000.00	275,000.00			
Contribution to Soil Conservation District (R.S. 4:24-22 (l)):						
Salaries and Wages	195,981.00	204,981.00	204,587.14	393.86		
Other Expenses	450.00	450.00	450.00			
Insurance:						
Group Insurance Plan for Employees	22,087,000.00	22,087,000.00	18,204,660.42	3,882,339.58		
Other Insurance Premiums	6,203,117.00	6,203,117.00	6,196,664.72	6,452.28		
Reserve for Sick and Vacation Pay	150,000.00	150,000.00	52,550.00	97,450.00		
Health Insurance Waivers	133,000.00	133,000.00		133,000.00		
TOTAL GENERAL GOVERNMENT	\$ 59,471,086.00	\$ 59,830,086.00	\$ 53,723,954.00	\$ 6,106,132.00	\$	\$

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, 2014

	<u>APPROPRIATIONS</u>		<u>EXPENDED</u>			
	<u>BUDGET</u>	<u>BUDGET AFTER MODIFICATION</u>	<u>PAID OR CHARGED</u>	<u>RESERVED</u>	<u>OVEREXPENDITURE</u>	<u>CANCELED</u>
<u>JUDICIARY</u>						
County Surrogate:						
Salaries and Wages	\$ 396,941.00	\$ 396,941.00	\$ 394,285.89	\$ 2,655.11	\$	\$
Other Expenses	64,300.00	64,300.00	45,412.40	18,887.60		
	<u>461,241.00</u>	<u>461,241.00</u>	<u>439,698.29</u>	<u>21,542.71</u>		
<u>TOTAL JUDICIARY</u>	<u>\$ 461,241.00</u>	<u>\$ 461,241.00</u>	<u>\$ 439,698.29</u>	<u>\$ 21,542.71</u>		
<u>REGULATION</u>						
Sheriff's Office:						
Salaries and Wages	\$ 6,754,571.00	\$ 7,108,071.00	\$ 7,000,059.26	\$ 108,011.74	\$	\$
Other Expenses	247,120.00	247,120.00	223,937.20	23,182.80		
Board of Taxation:						
Salaries and Wages	207,093.00	207,093.00	189,146.61	17,946.39		
Other Expenses	192,625.00	192,625.00	188,059.90	4,565.10		
County Medical Examiner:						
Other Expenses	750,600.00	750,600.00	459,530.30	291,069.70		
Board of Elections:						
Salaries and Wages	638,023.00	638,023.00	593,379.77	44,643.23		
Other Expenses	606,315.00	606,315.00	551,882.09	54,432.91		
Election - County Clerk:						
Salaries and Wages	78,400.00	78,400.00	43,503.63	34,896.37		
Other Expenses	224,600.00	224,600.00	198,656.39	25,943.61		
Emergency Management:						
Salaries and Wages	168,734.00	168,734.00	145,682.08	23,051.92		
Other Expenses	85,391.00	85,391.00	59,250.55	26,140.45		
County Public Safety Radio:						
Salaries and Wages	3,061,327.00	2,961,327.00	2,831,430.16	129,896.84		
Other Expenses	1,240,582.00	1,240,582.00	1,226,944.97	13,637.03		
County Planning Board (R.S. 40:27:3):						
Salaries and Wages	961,667.00	961,667.00	961,666.73	0.27		
Other Expenses	162,236.00	162,236.00	101,327.30	60,908.70		
Construction Board of Appeals:						
Other Expenses	3,000.00	3,000.00	30.16	2,969.84		
	<u>15,382,284.00</u>	<u>15,635,784.00</u>	<u>14,774,487.10</u>	<u>861,296.90</u>		
<u>TOTAL REGULATION</u>	<u>\$ 15,382,284.00</u>	<u>\$ 15,635,784.00</u>	<u>\$ 14,774,487.10</u>	<u>\$ 861,296.90</u>		
<u>ROADS AND BRIDGES</u>						
County Funds:						
Vehicle Maintenance:						
Salaries and Wages	\$ 1,426,801.00	\$ 1,426,801.00	\$ 1,402,662.68	\$ 24,138.32	\$	\$
Miscellaneous-Other Expenses	574,442.00	574,442.00	481,605.76	92,836.24		
Other Expenses- Gasoline	1,970,405.00	2,045,405.00	1,929,795.77	115,609.23		
Vehicle Acquisition - Motor Pool	500,000.00	500,000.00	421,961.81	78,038.19		
Roads:						
Salaries and Wages	3,977,498.00	3,977,498.00	3,703,036.80	274,461.20		
Other Expenses	871,039.00	871,039.00	242,227.87	628,811.13		
Bridges:						
Salaries and Wages	1,288,552.00	1,288,552.00	1,103,875.41	184,676.59		
Other Expenses	41,765.00	41,765.00	6,145.26	35,619.74		
Engineering Department:						
Salaries and Wages	2,163,918.00	2,163,918.00	2,108,444.73	55,473.27		
Other Expenses	65,570.00	65,570.00	32,388.64	33,181.36		
	<u>12,879,990.00</u>	<u>12,954,990.00</u>	<u>11,432,144.73</u>	<u>1,522,845.27</u>		
<u>TOTAL ROADS AND BRIDGES</u>	<u>\$ 12,879,990.00</u>	<u>\$ 12,954,990.00</u>	<u>\$ 11,432,144.73</u>	<u>\$ 1,522,845.27</u>		
<u>CORRECTIONAL AND PENAL</u>						
Jail:						
Salaries and Wages	\$ 14,256,451.00	\$ 14,081,151.00	\$ 13,858,563.22	\$ 222,587.78	\$	\$
Other Expenses	1,787,393.00	1,737,393.00	1,538,593.88	198,799.12		
Youth Receiving Center:						
Salaries and Wages	249,207.00	249,207.00	220,480.82	28,726.18		
Other Expenses	777,939.00	777,939.00	692,346.50	85,592.50		
	<u>17,070,990.00</u>	<u>16,845,690.00</u>	<u>16,309,984.42</u>	<u>535,705.58</u>		
<u>TOTAL CORRECTIONAL AND PENAL</u>	<u>\$ 17,070,990.00</u>	<u>\$ 16,845,690.00</u>	<u>\$ 16,309,984.42</u>	<u>\$ 535,705.58</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, 2014

	<u>APPROPRIATIONS</u>		<u>EXPENDED</u>			
	<u>BUDGET</u>	<u>BUDGET AFTER MODIFICATION</u>	<u>PAID OR CHARGED</u>	<u>RESERVED</u>	<u>OVEREXPENDITURE</u>	<u>CANCELED</u>
<u>HEALTH AND WELFARE</u>						
Crippled Children	\$ 77,750.00	\$ 77,750.00	\$ 77,750.00		\$	\$
Mental Health Board (R.S. 30:9A-3):						
Salaries and Wages	815,953.00	815,953.00	760,116.41	55,836.59		
Other Expenses	1,323,434.00	1,323,434.00	1,185,652.38	137,781.62		
Mental Health Program (R.S. 40:5-2.9):						
Salaries and Wages	4,216,206.00	4,216,206.00	4,090,211.36	125,994.64		
Other Expenses	1,067,106.00	1,067,106.00	818,559.47	248,546.53		
Work Force Investment Board						
Salaries and Wages	30,221.00	30,221.00	1,306.29	28,914.71		
Maintenance of Patients in State and Other Institutions for Mental Diseases:						
State Share	13,776,847.00	13,776,847.00	13,746,847.00	30,000.00		
County Social Services Board:						
Administration	6,671,521.00	6,671,521.00	6,655,300.90	16,220.10		
Assistance for Dependent Children	250,699.00	250,699.00	210,000.00	40,699.00		
Supplemental Security Income	826,807.00	826,807.00	826,807.00			
New Jersey Bureau of Children's Services	1,120,036.00	1,120,036.00	1,120,036.00			
Somerset County Transportation Department:						
Salaries and Wages	3,951,697.00	3,951,697.00	3,578,049.01	373,647.99		
Other Expenses	874,150.00	874,150.00	798,745.09	75,404.91		
Aid to Somerset Home for Temporarily Displaced Dependent Children	150,000.00	150,000.00	141,839.95	8,160.05		
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 & Wages	358,764.00	358,764.00	358,590.25	173.75		
Other Expenses	199,456.00	199,456.00	78,953.15	120,502.85		
Solid Waste Planning:						
Salaries and Wages	147,890.00	147,890.00	147,290.08	599.92		
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):						
Salaries and Wages	500.00	500.00		500.00		
Other Expenses	13,200.00	13,200.00	11,085.23	2,114.77		
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	704,466.00	704,466.00	573,422.80	131,043.20		
Other Expenses	19,529.00	19,529.00	4,704.37	14,824.63		
Somerset County Recycling:						
Salaries and Wages	1,301,378.00	1,301,378.00	1,172,586.61	128,791.39		
Other Expenses	56,237.00	56,237.00	55,873.15	363.85		
<u>TOTAL HEALTH AND WELFARE</u>	<u>\$ 38,425,174.00</u>	<u>\$ 38,425,174.00</u>	<u>\$ 36,885,053.50</u>	<u>\$ 1,540,120.50</u>	<u>\$</u>	<u>\$</u>
<u>EDUCATIONAL</u>						
Office County Superintendent of Schools:						
Salaries and Wages	\$ 224,276.00	\$ 224,276.00	\$ 217,321.99	\$ 6,954.01	\$	\$
Other Expenses	20,257.00	20,257.00	11,391.29	8,865.71		
Vocational Schools:	11,291,923.00	11,291,923.00	11,291,922.00	1.00		
County Extension Service - Rutgers Cooperative Extension:						
Salaries and Wages	539,090.00	539,090.00	503,709.75	35,380.25		
Other Expenses	199,744.00	199,744.00	191,177.21	8,566.79		
Cultural and Heritage Commission:						
Salaries and Wages	112,572.00	113,372.00	113,320.00	52.00		
Other Expenses	16,379.00	16,379.00	9,361.02	7,017.98		
County College	9,180,456.00	9,180,456.00	9,164,047.00	16,409.00		
Reimbursement for Residents Attending Out-Of-County: Two Year College	150,000.00	150,000.00	126,785.39	23,214.61		
Fire School:						
Salaries and Wages	157,057.00	182,057.00	176,756.62	5,300.38		
Other Expenses	107,750.00	119,750.00	108,664.41	11,085.59		
<u>TOTAL EDUCATIONAL</u>	<u>\$ 21,999,504.00</u>	<u>\$ 22,037,304.00</u>	<u>\$ 21,914,456.68</u>	<u>\$ 122,847.32</u>	<u>\$</u>	<u>\$</u>
<u>RECREATIONAL</u>						
Park Commission (R.S. 40:37-95.1)	\$ 8,600,598.00	\$ 8,600,598.00	\$ 8,600,598.00			
<u>TOTAL RECREATIONAL</u>	<u>\$ 8,600,598.00</u>	<u>\$ 8,600,598.00</u>	<u>\$ 8,600,598.00</u>	<u>\$</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, 2014

	APPROPRIATIONS		EXPENDED			
	BUDGET	BUDGET AFTER MODIFICATION	PAID OR CHARGED	RESERVED	OVEREXPENDITURE	CANCELED
STATE AND FEDERAL PROGRAMS OFF-SET BY REVENUES						
New Jersey Department of Community Affairs:						
Office on Aging Title III - Area Plan	\$ 1,161,156.00	\$ 1,161,156.00	\$ 782,105.23	\$ 379,050.77	\$	\$
Somerset County Nutrition Title IIIB, IIIC-2 and D	1,979,921.00	1,979,921.00	1,827,571.29	152,349.71		
Department of Health and Senior Services:						
Local Core Capacity for Public Health Emrg. Ppd. Grant (NJSA-40A: +\$275,934)		275,934.00	275,934.00			
Family Caregiver	140,579.00	140,579.00	140,579.00			
Adult Protective Services (NJSA-40A: +\$10,805)	114,728.00	125,533.00	125,533.00			
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: +\$23,000)		23,000.00	23,000.00			
State Home Delivered Meals	15,851.00	15,851.00	15,851.00			
Social Services Block Grant	222,621.00	222,621.00	222,621.00			
Medicaid Match	12,292.00	12,292.00	12,292.00			
Right to Know (NJSA-40A: +\$11,632)	5,816.00	17,448.00	17,448.00			
Tuberculosis Control Program (NJSA-40A: +\$72,086)		72,086.00	72,086.00			
Governors Council on Alcoholism & Drug Abuse:						
Alliance to Prevent Alcoholism and Drug Abuse (NJSA-40A: +\$318,056)	157,275.00	475,331.00	475,331.00			
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)	159,818.00	159,818.00	159,818.00			
DYFS, Escort Transportation (NJSA-40A: +\$38,001)		38,001.00	38,001.00			
Family Crisis Intervention Unit (NJSA-40A: +\$30,353)		30,353.00	30,353.00			
CIACC (10ASTC) (NJSA-40A: +\$38,359)		38,359.00	38,359.00			
Social Services for Homeless (NJSA-40A: +\$176,601)	62,327.00	238,928.00	238,928.00			
Personal Attendant Services	66,642.00	66,642.00	66,642.00			
Human Services Planning and Implementation (NJSA-40A: +\$69,373)		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	484,135.00	484,135.00	484,135.00			
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: +\$581,108)		581,108.00	581,108.00			
Community Shuttle (SCOOT) (NJSA-40A: +\$200,000)		200,000.00	200,000.00			
Section 5311 Non-Urbanized Area Formula Program	102,297.00	102,297.00	102,297.00			
New Jersey Dept. of Environmental Protection & Energy:						
Clean Communities Program (NJSA-40A: +\$67,180.21)		67,180.21	67,180.21			
County Environmental Health Act (NJSA-40A: +\$4,125)		4,125.00	4,125.00			
Solid Waste Services Tax Fund (NJSA-40A: +\$242,000)		242,000.00	242,000.00			
NJ State Agricultural Development Committee:						
Farmland Preservation - Piancone Property	729,963.00	729,963.00	729,963.00			
New Jersey Agricultural Development Committee:						
Open Space (NJSA-40A: +\$972,347.50)	54,600.00	1,026,947.50	1,026,947.50			
New Jersey Department of Law and Public Safety:						
Victim Assistance Program (NJSA-40A: +\$114,280)		114,280.00	114,280.00			
Insurance Fraud Reimbursement	250,000.00	250,000.00	250,000.00			
Juvenile Accountability Incentive Block Grant	7,677.00	7,677.00	7,677.00			
Match	853.00	853.00	853.00			
Juvenile Detention Alternatives Initiative-Innovations (NJSA-40A: +\$120,000)		120,000.00	120,000.00			
Body Armor - Jail (NJSA-40A: +\$9,778.65)	13,058.00	22,836.65	22,836.65			
Body Armor - Sherriff (NJSA-40A: +\$5,223.68)	6,893.00	12,116.68	12,116.68			
Body Armor - Prosecutor (NJSA-40A: +\$4,886.70)	6,893.00	11,779.27	11,779.27			
State/Community Partnership (Program Services)	177,445.00	177,445.00	177,445.00			
State/Community Partnership (Program Management)	55,550.00	55,550.00	55,550.00			
DYFS Family Court	142,188.00	142,188.00	142,188.00			
Local Law Enforcement Block Grant	5,539.00	5,539.00	5,539.00			
SANE/SART	56,825.00	56,825.00	56,825.00			
Drive Sober Mobilization	4,400.00	4,400.00	4,400.00			
US Department of Justice:						
State Criminal Alien Grant	151,641.00	151,641.00	151,641.00			
University of Medicine and Dentistry of New Jersey:						
Traumatic Loss Coalition Youth Project (NJSA-40A: +\$13,475)		13,475.00	13,475.00			
NJ Department of Transportation:						
Comprehensive Highway Traffic (NJSA-40A: +\$198,657)		198,657.00	198,657.00			
North Jersey Transportation Planning Authority:						
Sub-Regional Transportation Planning Program (NJSA-40A: +\$59,866)		59,866.00	59,866.00			
Rte. 22/Chimney Rock Road (NJSA-40A: +\$523,134)		523,134.00	523,134.00			
Local Safety Improvement Program 2014 (NJSA-40A: +\$257,990)		257,990.00	257,990.00			
High Risk Rural Roads - Burnt Mills Road (NJSA-40A: +\$1,257,628)		1,257,628.00	1,257,628.00			
Local Safety Program - Promenade Blvd. (NJSA-40A: +\$731,863.78)		731,863.78	731,863.78			
Local Safety Program - Chimney Rock Road (NJSA-40A: +\$264,830)		264,830.00	264,830.00			

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, 2014

	APPROPRIATIONS		EXPENDED			
	BUDGET	BUDGET AFTER MODIFICATION	PAID OR CHARGED	RESERVED	OVEREXPENDITURE	CANCELED
STATE AND FEDERAL PROGRAMS <u>OFF-SET BY REVENUES (CONTINUED)</u>						
NJ Transportation Trust Fund Authority Act:						
NJ DOT County Aid	\$ 2,889,900.00	\$ 2,889,900.00	\$ 2,889,900.00	\$	\$	\$
New Jersey Motor Vehicle Commission:						
Law Enforcement Agency Sec. Enhancement (NJSA-40A: +\$94,085)		94,085.00	94,085.00			
US Department of Commerce-Economic Development Administration:						
Short-Term Planning Program (NJSA-40A: +\$73,556)						
Walgreen's Obesity Prevention Grant (NJSA-40A: +\$15,000)						
National Association of County Health Officers:						
NACCHO Medical Reserve Corps (NJSA-40A: +\$5,000)						
National Association of County & City Health Officials:						
NACCHO Medical Reserve Corps (NJSA-40A: +\$1,254.86)	3,500.00	4,754.87	4,754.87			
New Jersey Department of State:						
Franklin Township Senior Citizen Transportation (NJSA-40A: +\$66,305)		66,305.00	66,305.00			
North Plainfield Health Services	117,724.00	117,724.00	117,724.00			
Bedminster Health Services	56,946.00	56,946.00	56,946.00			
Far Hills Health Services	12,735.00	12,735.00	12,735.00			
Rocky Hill Health Services	12,163.00	12,163.00	12,163.00			
Franklin Health Services	604,682.00	604,682.00	604,682.00			
Raritan Health Services	64,016.00	64,016.00	64,016.00			
Manville Health Services	74,288.00	74,288.00	74,288.00			
State Homeland Security Grant Program (NJSA-40A: +\$478,114)		478,114.00	478,114.00			
NJ Council on the Arts:						
Local Arts Program	68,904.00	68,904.00	68,904.00			
FEMA						
Emergency Management Performance Grant		75,000.00	75,000.00			
Corporation for National Community Service:						
Retired Senior Volunteer Program (NJSA-40A: +\$99,453) Match	48,887.00	48,887.00	48,887.00			
New Jersey Department of Labor and Workforce Development:						
Workforce Invest. Act - Adult Programs (NJSA-40A: +\$637,004)		637,004.00	637,004.00			
Workforce Invest. Act - Youth Program (NJSA-40A: +\$623,938)		623,938.00	623,938.00			
Workforce Invest. Act - DW Program (NJSA-40A: +\$1,187,177)		1,187,177.00	1,187,177.00			
WFNJ GA/SNAP Program (NJSA-40A: +\$290,715)		290,715.00	290,715.00			
WFNJ TANF Program (NJSA-40A: +\$679,217)		679,217.00	679,217.00			
WFNJ WLL/CAVP (NJSA-40A: +\$72,598)		72,598.00	72,598.00			
Workforce Invest. Act - SmartSteps	4,013.00	4,013.00	4,013.00			
Department of Military & Veterans Affairs:						
Veterans Transportation Grant (NJSA-40A: +\$18,000)	43,465.00	61,465.00	61,465.00			
Empower Somerset						
Cops in Shops	4,200.00	4,200.00	4,200.00			
Division of Highway Traffic Safety						
Distracted Driver Grant (NJSA-40A: +\$4,950)		4,950.00	4,950.00			
Driver Feedback Signs	50,000.00	66,211.55	66,211.55			
Sandy Home Repair ADV (NJSA-40A: +\$61,728)		61,728.00	61,728.00			
Sandy Home Repair NUT (NJSA-40A: +\$19,266)		19,266.00	19,266.00			
American Water (NJSA-40A: +\$1,000)		1,000.00	1,000.00			
Click It or Ticket (NJSA-40A: +\$4,000)		4,000.00	4,000.00			
Drive Sober or Get Pulled Over (NJSA-40A: +\$5,000)		5,000.00	5,000.00			
Involuntary Outpatient Commit Prg. (NJSA-40A: +\$163,950)		163,950.00	163,950.00			
Wetlands Enhancement at Skillman Park (NJSA-40A: +\$56,500)		56,500.00	56,500.00			
Washington Ave (NJSA-40A: +\$776,000)		776,000.00	776,000.00			
Wells Fargo Comm Connect (NJSA-40A: +\$1,000)		1,000.00	1,000.00			
Matching Funds for Grants	100,260.00	100,260.00		100,260.00		
TOTAL STATE AND FEDERAL PROGRAMS <u>OFF-SET BY REVENUES</u>	\$ 12,111,183.00	\$ 24,746,647.51	\$ 24,114,987.03	\$ 631,660.48	\$	\$

COUNTY OF SOMERSET

CURRENT FUND

STATEMENT OF EXPENDITURES- REGULATORY BASIS

YEAR ENDED DECEMBER 31, 2014

	APPROPRIATIONS		EXPENDED			
	BUDGET	BUDGET AFTER MODIFICATION	PAID OR CHARGED	RESERVED	OVEREXPENDITURE	CANCELED
TOTAL OPERATIONS	\$ 186,402,050.00	\$ 199,537,514.51	\$ 188,195,363.75	\$ 11,342,150.76	\$ _____	\$ _____
Contingent	\$ 100,000.00	\$ 100,000.00	\$ 100,000.00	\$ _____	\$ _____	\$ _____
TOTAL OPERATIONS INCLUDING CONTINGENT	\$ 186,502,050.00	\$ 199,637,514.51	\$ 188,295,363.75	\$ 11,342,150.76	\$ _____	\$ _____
DOWN PAYMENTS ON IMPROVEMENTS:						
Capital Improvement Fund	\$ 6,756,000.00	\$ 6,756,000.00	\$ 6,756,000.00	\$ _____	\$ _____	\$ _____
Purchase of Office and Other Equipment	500,000.00	500,000.00	323,367.19	176,632.81	_____	_____
TOTAL CAPITAL IMPROVEMENTS	\$ 7,256,000.00	\$ 7,256,000.00	\$ 7,079,367.19	\$ 176,632.81	\$ _____	\$ _____
DEBT SERVICE						
Payment of Bond Principal:						
County College Bonds	\$ 3,220,005.00	\$ 3,220,005.00	\$ 3,220,000.00	\$ _____	\$ _____	\$ 5.00
Other Bonds	11,062,505.00	11,062,505.00	11,062,500.00	_____	_____	5.00
Interest on Bonds:						
County College Bonds	441,543.00	441,543.00	441,538.54	_____	_____	4.46
Other Bonds	2,673,013.00	2,673,013.00	2,673,007.37	_____	_____	5.63
Interest on Notes:						
Somerset County Obligations	512,181.00	512,181.00	512,181.00	_____	_____	_____
Capital Lease Program Obligations:						
Loan Repayments For Principal and Interest	838,613.00	838,613.00	838,611.73	_____	_____	1.27
TOTAL DEBT SERVICE	\$ 18,747,860.00	\$ 18,747,860.00	\$ 18,747,838.64	\$ _____	\$ _____	\$ 21.36
DEFERRED CHARGES						
Special Emergency Auth. - 5 Years	\$ 1,876,866.00	\$ 1,876,866.00	\$ 1,876,866.00	\$ _____	\$ _____	\$ _____
TOTAL DEFERRED CHARGES	\$ 1,876,866.00	\$ 1,876,866.00	\$ 1,876,866.00	\$ _____	\$ _____	\$ _____
Contributions to:						
Public Employees Retirement System	\$ 7,364,996.00	\$ 7,364,996.00	\$ 7,241,660.09	\$ 123,335.91	\$ _____	\$ _____
Police and Fire Retirement System	4,124,518.00	4,124,518.00	4,288,431.67	_____	163,913.67	_____
DCRP/Other	75,000.00	75,000.00	33,610.60	41,389.40	_____	_____
Social Security (O.A.S.I.)	5,452,140.00	5,452,140.00	5,369,103.89	83,036.11	_____	_____
TOTAL STATUTORY EXPENDITURES	\$ 17,016,654.00	\$ 17,016,654.00	\$ 16,932,806.25	\$ 247,761.42	\$ 163,913.67	\$ _____
TOTAL DEFERRED CHARGES AND STATUTORY EXPENDITURES	\$ 18,893,520.00	\$ 18,893,520.00	\$ 18,809,672.25	\$ 247,761.42	\$ 163,913.67	\$ _____
TOTAL GENERAL APPROPRIATIONS	\$ 231,399,430.00	\$ 244,534,894.51	\$ 232,932,241.83	\$ 11,766,544.99	\$ 163,913.67	\$ 21.36
	REF.		A-1	A:A-1	A-24	
Budget	A-3	\$ 231,399,430.00				
Emergency Appropriation	A-24	500,000.00				
Appropriation by 40A:4-87	A-2	12,635,464.51				
		<u>\$ 244,534,894.51</u>				
Reserve for Grants Appropriated	A-10		\$ 21,455,570.51			
Deferred Charges	A-24		1,876,866.00			
Encumbrances Payable	A-17		3,414,798.58			
Disbursements	A-4		<u>227,147,270.13</u>			
			\$ 253,894,505.22			
Less: Appropriation Refunds	A-4		<u>20,962,263.39</u>			
	A-1		<u>\$ 232,932,241.83</u>			

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

TRUST FUND

"B"

COUNTY OF SOMERSET

TRUST FUND

BALANCE SHEETS - REGULATORY BASIS

	<u>REF.</u>	<u>BALANCE DECEMBER 31, 2014</u>	<u>BALANCE DECEMBER 31, 2013</u>
<u>A S S E T S</u>			
Trust-Other Fund:			
Cash		\$ 19,715,623.60	\$ 20,696,465.37
Investments		2,500,000.00	2,500,000.00
	B-1	<u>\$ 22,215,623.60</u>	<u>\$ 23,196,465.37</u>
Housing and Community Development Act Grant Receivable	B-2	\$ 3,553,674.74	\$ 3,677,811.50
	B	<u>\$ 25,769,298.34</u>	<u>\$ 26,874,276.87</u>
Library Fund:			
Cash	B:B-1	<u>\$ 1,823,204.34</u>	<u>\$ 1,723,177.72</u>
Open Space, Recreation, Farmland and Preservation Trust Fund:			
Cash		\$ 13,056,489.44	\$ 9,931,067.07
Investments		24,150,587.54	27,474,134.72
	B-1	<u>\$ 37,207,076.98</u>	<u>\$ 37,405,201.79</u>
Due Grant Fund	B-12	6,000,000.00	
	B	<u>\$ 43,207,076.98</u>	<u>\$ 37,405,201.79</u>
		<u>\$ 70,799,579.66</u>	<u>\$ 66,002,656.38</u>
<u>LIABILITIES, RESERVES AND FUND BALANCES</u>			
Trust-Other Fund:			
Reserve for:			
Housing and Community Development Act	B-3	\$ 1,709,250.10	\$ 2,018,363.65
Prosecutors Funds	B-6	936,766.82	1,021,313.98
Miscellaneous Reserve Accounts	B-4	19,785,683.48	20,314,971.12
Encumbrances Payable	B-5	3,337,597.94	3,519,628.12
	B	<u>\$ 25,769,298.34</u>	<u>\$ 26,874,276.87</u>
Library Fund:			
Reserve for County Library Expenditures	B:B-7	<u>\$ 1,823,204.34</u>	<u>\$ 1,723,177.72</u>
Open Space, Recreation, Farmland and Preservation Trust Fund:			
Reserve for Open Space, Recreation, Farmland and Preservation Expenditures	B-9	\$ 33,155,367.99	\$ 29,085,575.94
Encumbrances Payable	B-11	10,051,708.99	8,319,625.85
	B	<u>\$ 43,207,076.98</u>	<u>\$ 37,405,201.79</u>
		<u>\$ 70,799,579.66</u>	<u>\$ 66,002,656.38</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, 2014</u>	<u>BALANCE DECEMBER 31, 2013</u>
<u>ASSETS</u>			
Cash		\$ 4,835,094.77	\$ 23,417,852.43
Investments		8,858,266.00	27,141,532.19
	C-2:C-3	\$ 13,693,360.77	\$ 50,559,384.62
Deferred Charges to Future Taxation:			
Funded	C-4	153,714,686.11	173,349,714.15
Unfunded	C-5	80,881,132.45	58,351,629.45
Due From State of New Jersey	C-6	230,359.77	230,359.77
Due Grant Fund	C-12		5,312,032.46
		<u>\$ 248,519,539.10</u>	<u>\$ 287,803,120.45</u>
<u>LIABILITIES AND FUND BALANCE</u>			
Serial Bonds Payable	C-9	\$ 152,103,000.00	\$ 171,488,000.00
Green Acres Loan Payable	C-11	1,611,686.11	1,861,714.15
Improvement Authorizations:			
Funded	C-8	20,489,800.60	27,219,628.41
Unfunded	C-8	41,629,318.46	49,053,864.31
Encumbrances Payable	C-10	31,757,430.60	37,505,973.25
Capital Improvement Fund	C-7	544,477.03	290,114.03
Fund Balance	C-1	383,826.30	383,826.30
		<u>\$ 248,519,539.10</u>	<u>\$ 287,803,120.45</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, 2014

	<u>REF.</u>	
Balance, December 31, 2013 and December 31, 2014	C	\$ <u><u>383,826.30</u></u>

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

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GENERAL FIXED ASSETS ACCOUNT GROUP

"D"

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

	BALANCE DECEMBER <u>31, 2014</u>	BALANCE DECEMBER <u>31, 2013</u>
<u>FIXED ASSETS:</u>		
Land and Land Improvements	\$ 267,228,985.11	\$ 252,592,800.05
Buildings	183,541,966.16	174,423,720.21
Machinery and Equipment	45,998,126.36	45,604,601.22
Construction in Progress	<u>32,436,634.73</u>	<u>29,444,271.14</u>
<u>TOTAL FIXED ASSETS</u>	<u>\$ 529,205,712.36</u>	<u>\$ 502,065,392.62</u>
 <u>RESERVE:</u>		
Investment in Fixed Assets	<u>\$ 529,205,712.36</u>	<u>\$ 502,065,392.62</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, 2014 AND 2013

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, 2014:

	<u>Change Fund</u>	<u>Cash in Bank</u>	<u>Additions</u>	<u>Deletions</u>	<u>Reconciled Balance</u>
Current Fund	\$440.00	\$45,106,031.65		\$1,955,549.98	\$43,150,481.67
Grant Fund		81,440.13			81,440.13
Trust Other Fund		22,219,277.77		3,654.17	22,215,623.60
Library Trust Fund		2,207,976.37		384,772.03	1,823,204.34
Open Space Trust Fund		13,066,327.31		9,837.87	13,056,489.44
General Capital Fund		4,870,720.78		35,626.01	4,835,094.77
	<u>\$440.00</u>	<u>\$87,551,774.01</u>	<u>\$0.00</u>	<u>\$2,389,440.06</u>	<u>\$85,162,333.95</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, 2014, 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 \$87,301,774.01 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, 2014, the County has \$11,873.64 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 \$44,203,853.54 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 2014</u>	<u>YEAR 2013</u>	<u>YEAR 2012</u>
Issued:			
General:			
Bonds and Loans - County	\$ 153,714,686.11	\$ 173,349,714.15	\$ 175,769,815.65
Bonds - Guaranteed by County	<u>141,382,848.00</u>	<u>152,550,027.00</u>	<u>154,945,180.00</u>
	295,097,534.11	325,899,741.15	330,714,995.65
Less: Due from State of			
New Jersey	6,131,500.00	7,741,500.00	8,526,500.00
Bonds/Notes Issued by			
Another Public Body			
Guaranteed by			
the County	141,382,848.00	152,550,027.00	154,945,180.00
Bonds to be Paid			
by Open Space			
Trust Funds	56,030,750.00	61,093,250.00	66,291,565.00
Green Acres Loans to			
be Paid by Open			
Space Funds	<u>1,611,686.11</u>	<u>1,861,714.15</u>	<u>2,106,815.65</u>
	<u>205,156,784.11</u>	<u>223,246,491.15</u>	<u>231,870,060.65</u>
<u>Net Debt Issued</u>	<u>\$ 89,940,750.00</u>	<u>\$ 102,653,250.00</u>	<u>\$ 98,844,935.00</u>
Authorized But Not			
Issued:			
General:			
Bonds and Notes	<u>\$ 80,881,132.45</u>	<u>\$ 58,360,500.00</u>	<u>\$ 59,251,000.00</u>
 NET BONDS AND NOTES ISSUED AND AUTHORIZED BUT NOT ISSUED	 <u>\$ 170,821,882.45</u>	 <u>\$ 161,013,750.00</u>	 <u>\$ 158,095,935.00</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 .297%.

	<u>GROSS DEBT</u>	<u>DEDUCTIONS</u>	<u>NET DEBT</u>
General Debt	<u>\$375,978,666.56</u>	<u>\$205,156,784.11</u>	<u>\$170,821,882.45</u>

NET DEBT \$170,821,882.45 DIVIDED BY EQUALIZED VALUATION BASIS PER N.J.S.40A:2-2, AS AMENDED, \$57,456,568,954.33 EQUALS .297%.

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

Equalized Valuation Basis, December 31, 2014	<u>\$ 57,456,568,954.33</u>
2% of Equalized Valuation Basis (County)	\$ 1,149,131,379.09
Net Debt	<u>170,821,882.45</u>
Remaining Borrowing Power	<u>\$ 978,309,496.64</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>12/31/14</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.	\$ 16,750,000.00
\$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.	33,500,000.00
\$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.	14,470,000.00
\$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.	12,545,000.00
\$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.	40,153,000.00
\$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.	2,660,000.00
\$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.	16,140,000.00
\$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.	3,400,000.00
\$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.	8,810,000.00
\$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>3,675,000.00</u>
Total Bonds	\$ <u><u>152,103,000.00</u></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%.	\$	725,278.68
\$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>886,407.43</u>
Total Loans	\$	<u><u>1,611,686.11</u></u>

SCHEDULE OF ANNUAL DEBT SERVICE FOR PRINCIPAL AND INTEREST FOR BONDED DEBT ISSUED AND OUTSTANDING DECEMBER 31, 2014

<u>DATE DUE</u>	<u>PRINCIPAL</u>	<u>INTEREST</u>	<u>TOTAL</u>
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>\$152,103,000.00</u>	<u>\$28,967,321.42</u>	<u>\$181,070,321.42</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>
03/29/15	\$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>\$1,611,686.11</u>	<u>\$107,521.21</u>	<u>\$1,719,207.32</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>
05/01/15	\$498,469.64
11/01/15	12,770.97
05/01/16	<u>511,150.13</u>
	<u><u>\$1,022,390.74</u></u>

NOTE 3: LONG-TERM DEBT (CONTINUED)

OTHER INVESTMENTS

The County had purchased the following investments as of December 31, 2014:

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 Revenue Bonds Series 2009 with principal payments at \$200,000.00 through 2039 at variable interest rates	5,000,000.00
County of Somerset Emergency Note with annual principal payments of \$153,266.00	153,266.00
County of Somerset Emergency Note with annual principal payments of \$1,123,600.00	1,340,587.54
Somerset County Improvement Authority Revenue Bonds Series 2007 due in installments \$314,000.00 to \$940,000.00 through 2032 at variable interest rates	11,195,000.00
Somerset County Improvement Authority Renewable Energy Bonds Series 2010 due in various installments through 2026 at variable interest rates	4,055,000.00
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>\$44,203,853.54</u>

NOTE 4: FUND BALANCE APPROPRIATED

Fund Balance at December 31, 2014, which was appropriated and included as anticipated revenue in the County budget for the year ending December 31, 2015, was as follows:

Current Fund	\$ <u>19,725,000.00</u>
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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 \$11,530,091.76 for 2014, \$11,637,442.00 for 2013 and \$10,826,862.00 for 2012.

The County's share for DCRP amounted to \$33,610.60 for 2014, \$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, 2014 that the accumulated cost of such unpaid compensation would approximate \$10,551,775.14 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, 2014. The County has reserved \$4,264,188.69 at December 31, 2014.

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 2014, 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>
2014	\$ 100,064.20	\$ 129,948.75	\$ 238,337.47	\$ 115.89
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

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 2014 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 2014 audit. In addition, these programs are also subject to compliance and financial audits by the grantors or their representatives. As of December 31, 2014 the County does not believe that any material liabilities will result from such audit.

NOTE 13: INTERFUND RECEIVABLES AND PAYABLES

The following interfund balances remained on the balance sheet at December 31, 2014:

<u>Fund</u>	<u>Interfund Receivable</u>	<u>Interfund Payable</u>
Grant Fund		\$6,000,000.00
General Capital Fund	<u>\$6,000,000.00</u>	<u> </u>
	<u>\$6,000,000.00</u>	<u>\$6,000,000.00</u>

All balances resulted from the time lag between the dates that short-term loans were disbursed and payments between funds were made.

NOTE 14: DEFERRED CHARGES TO BE RAISED IN SUCCEEDING BUDGETS

Certain expenditures are required to be deferred to budgets of succeeding years. At December 31, 2014, the following deferred charges are shown:

	<u>Balance December 31, 2014</u>	<u>Amount Raised in 2015 Budget</u>	<u>Amount Canceled in 2015</u>	<u>Balance Deferred to Succeeding Years</u>
Current Fund:				
Emergency:				
Nor' Easter Storm-2010	\$153,266.00	\$153,266.00		
Hurricane Irene	1,340,601.00	1,123,600.00		\$217,001.00
Flood Damage - 40 North Bridge Street	500,000.00	215,576.00	\$284,124.00	
Overexpenditure of Appropriation	<u>163,913.67</u>	<u> </u>	<u> </u>	<u>163,913.67</u>
	<u>\$2,157,780.67</u>	<u>\$1,492,442.00</u>	<u>\$284,124.00</u>	<u>\$380,914.67</u>

NOTE 15: GASB 45: OTHER POST-EMPLOYMENT BENEFITS

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

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

Plan Description

SUMMARY OF ASSUMPTIONS

Valuation Date	January 1, 2014
Initial Implementation Year	January 1, 2008 to December 31, 2008
Discount Rate	4.0%
Purpose of Work	This report is provided to the County for the purpose of calculation results under GASB 45. Information in this report may not be appropriate to use for other purposes. Aquarius does not intend to benefit from the overall results of the report and we assume no duty, liability or obligation to parties that use this work for other reasons other than its intention, i.e., reporting of GASB 45 for financial statements.
Information for Valuation	All information was provided by the County
Retirement Assumptions	Valuation of active and retired population
Retirement Benefits	Coverage for pre-65 and post-65 coverage.
Covered Benefits	Employees who retire from the County may be eligible for postemployment medical, pharmacy and dental benefits based on date of hire. Employees hired after 8/1/2009 may continue coverage in retirement, but pays 100% of the cost (\$0 cost to County).

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

Plan Description (Continued)

SUMMARY OF ASSUMPTIONS (CONTINUED)

Insurance Coverage and Funding Basis	Pre-65 and post-65 retiree benefits provided by the County operate on a self-funded basis. Medical benefits administered by Horizon Blue Cross Blue Shield. Retirees have the choice of four medical plan options including Direct Access, Point-of-Service (POS), POS \$250, and Core Source. Pharmacy benefits are provided through Express Scripts and included with the medical benefits. Three dental plans are offered to retirees through Horizon as well including, Traditional, Dental Choice, and TotalCare.		
Assets	Not valued since benefit is unfunded. Assets are zero.		
Actuarial Cost Method	Projected Unit Credit.		
Health Care Cost Trend Assumption	The following assumptions are used for annual healthcare cost inflation (trend):		
	Year	Pre-65	Post 65
Year 1 Trend	January 1, 2016	9.0%	9.0%
Ultimate Trend	January 1, 2020 & Later	5.0%	5.0%
Grading Per Year		1.0%	1.0%
Starting Claim Cost	Base plan costs effective January 1, 2014 and January 1, 2015 for pre-65 and post-65 retirees for the self-funded plans are outlined in Section VII, page 14 of this report. Fully-insured equivalency rates for the self-funded plans are provided by the County and are assumed to include all administrative expenses and stop loss premiums. For valuation purposes, it is assumed that the provided rates are inclusive of all required PPACA fees due at this time.		
	Plan costs for 2016 and beyond are trended forward assuming the trend rates illustrated above.		
Projected Benefit Costs	Base plan costs provided by the County are assumed to be experience rated and therefore adjusted for aging. This treatment is consistent with Actuarial Standards of Practice No. 6.		
Medicare Part B Reimbursements	The County reimburses a flat \$50 for the Medicare Part B premium to retirees, covered spouses and surviving spouses over age 65 that are eligible for the benefit.		

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

Plan Description (Continued)

SUMMARY OF ASSUMPTIONS (CONTINUED)

Medicare Part D Reimbursements The County does not reimburse for Medicare Part D premium for employees or spouses that are Medicare eligible.

Healthcare Reform Impact The Patient Protection and Affordable Care Act (PPACA) enacted in March 2010 (Healthcare Reform) includes several fees and/or taxes levied on employer groups either directly (e.g., self-funded employer groups which calculates and pays the fees directly) or indirectly (e.g., fully insured employer groups in which the health insurer pays and passes on to the group in their premium rates.) The fees contemplated in this valuation are 1) Comparative Effectiveness Research fee, 2) Health Insurance Industry fee, 3) Reinsurance Assessment, and 4) High Cost Plans Excise Tax ("Cadillac tax").

The Comparative Effectiveness Research fee runs through 2019 and is tax deductible. The initial fee is \$1 per participant per year increasing to \$2 in the next year. Subsequent years are increased based on medical inflation. The fee applies to post-65 retirees where Medicare is the primary payer.

The Health Insurance Industry fee is based on targeted fixed fees to be paid by the health insurance industry and is not tax deductible. The total fee amount to be paid by health insurers starts at \$8 billion in 2014 and increases to \$14.3 billion in 2018. After 2018, the fee increases annually based on premium growth. Starting in 2014, the fee is estimated to be approximately 2.0% to 2.5% of premium increasing to approximately 3.0% to 4.0% in future years. The fee applies to fully insured plans including Medicare Advantage plans and excludes self-funded employer sponsored group health plans.

The Reinsurance Assessment is a short term fee levied on fully insured and self-funded employer groups between 2014 and 2016 and is tax deductible. The 2014 fee is \$63 per member per year. The 2015 fee is estimated to be between \$40 and \$45 PMPY and the 2016 fee is estimated at \$25 to \$30 PMPY. The fee applies to pre-65 group retiree plans and post-65 plans where Medicare is the secondary payer. Post-65 retirees where Medicare is the primary payer are excluded from this fee.

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

Plan Description (Continued)

SUMMARY OF ASSUMPTIONS (CONTINUED)

Healthcare Reform Impact (Continued) The High Cost Plans Excise tax includes a 40% tax ("Cadillac tax") on high cost plans that will be levied on insurers and third party administrators (TPA) beginning in 2018 and will not be tax deductible. It will be calculated separately for single and family coverage and will be equal to 40% of the excess of per employee plan costs, net of patient cost sharing, over the 2018 stated cost limits of:

- o - \$10,200 single / \$27,500 family
- o - \$11,850 single / \$30,950 family for retirees age 55-64

The 2018 limits above may be increased if higher than expected trends are realized from 2010 through 2018 in the benchmark plan. The benchmark plan is the Federal Employees Health Benefits Plan (FEHBP) Blue Blue Cross/Blue Shield standard option. The limits will be adjusted to the extent per employee costs in the benchmark plan increase by more than 55% from 2010 to 2018 (for example, if the benchmark plan increase is 60% between 2010 and 2018, the cost limits will increase by the excess over 55% or 5%.) The final 2018 limits will be increased by CPI + 1% for 2019 and by CPI thereafter. For this valuation, it is assumed that CPI will be 3% in 2019 and beyond.

For valuation purposes, it is assumed the trend adjustments to the cost limits in the benchmark plan (FEHBP) are equal to actual premium increases in the FEHBP plan for 2010 through 2015 and projected increases in costs from 2016 through 2018 as listed in the "Health Care Cost Trend Assumption" above. For each year from 2018 and beyond, the excess of projected future premiums over future adjusted cost limits are multiplied by 40% and then adjusted (grossed up) for the assumed marginal tax rate of 35%. It is assumed that any excise tax payable by an insurer/TPA will be passed on to the entity through increased premiums/costs (whether billed separately or not.)

As stated previously, it is assumed the provided rates are inclusive of the applicable PPACA fees due at this time with the exception of the High Cost Plans Excise Tax ("Cadillac tax") which becomes effective January, 2018. This valuation includes the Cadillac tax as necessary as described above.

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

Plan Description (Continued)

SUMMARY OF ASSUMPTIONS (CONTINUED)

Plan Design Changes	Valuation assumes no changes in future plan designs (e.g., deductibles, coinsurance, etc.) from current benefits offered for the current plan year. It is assumed that the current level of benefits will remain, with no modifications to avoid the potential excise "Cadillac" tax imposed by the Patient Protection and Affordable Care Act (PPACA) described in detail above.
% Future Retirees Opting Out	None, assume 100% participation for those covered as actives. All eligible active and retiree employee records provided by client were valued.
Retirement System (PERS & PFRS)	Valuation is based on the New Jersey Public Employees' Retirement System (PERS), and the New Jersey Police and Firemen's Retirement System (PFRS). Decrement tables used in this valuation are from the July 1, 2012 Annual Report of the Actuary for both PERS and PFRS.
Mortality	RP 2000 Healthy Male and Female Tables are based on the Combined Healthy Table for both pre and post-retirement projected with mortality improvements using Projection Scale AA for fourteen (14) years, i.e., from date of table to valuation date.
Turnover Assumptions	This reflects rate of separation from the active plan and excludes retirement and disability. Turnover table varies by age and years of service with rates of turnover based on the NJ Public Employees' Retirement System (PERS) and the NJ Police and Firemen's Retirement System (PFRS).
Disability Assumptions	This reflects disability assumptions from the active plan for ordinary and accidental disability and is based on age. This is the assumption used for the NJ Public Employees' Retirement System (PERS) and the NJ Police and Firemen's Retirement System (PFRS).
Retirement Assumptions	This reflects rate of retirement from the active plan and is based on age and years of service. This is the assumption used for the NJ Public Employees' Retirement System (PERS) and the NJ Police and Firemen's Retirement System (PFRS).

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

Plan Description (Continued)

SUMMARY OF ASSUMPTIONS (CONTINUED)

Retirement Eligibility Assumptions

Retirement eligibility by tier for PERS and PFRS are based on meeting a criteria of minimum age and/or years of service (YOS) requirement with variations based enrolled date. Below is a summary matrix of retirement eligibility by retirement systems and tier.

PERS	Minimum Retirement Age	Minimum Retirement YOS	Enrolled
Tier			
Tier 1	Service Retirement - 60 / Early Retirement - None	Service Retirement - None / Early Retirement - 25 YOS	Before 7/1/2007
Tier 2	Service Retirement - 60 / Early Retirement - None	Service Retirement - None / Early Retirement - 25 YOS	On or After 7/1/2007 and Before
Tier 3	Service Retirement - 62 / Early Retirement - None	Service Retirement - None / Early Retirement - 25 YOS	On or After 11/2/2008 and Before 5/22/2010
Tier 4	Service Retirement - 62 / Early Retirement - None	Service Retirement - None / Early Retirement - 25 YOS	On or After 5/22/2010 and Before 6/28/2011
Tier 5	Service Retirement - 65 / Early Retirement - None	Service Retirement - None / Early Retirement - 30 YOS	On or After 6/28/2011

PFRS	Minimum Retirement Age	Minimum Retirement YOS	Enrolled Dates
Tier			
Tier 1	Service Retirement - Age 55 <i>or</i> 20 YOS	Service Retirement - Age 55 <i>or</i> 20 YOS	Before 5/22/2010
Tier 2	Service Retirement - 55 / Special Retirement - None	Service Retirement - None / Special Retirement - 25 YOS	On or After 5/22/2010 and Before 6/28/2011
Tier 3	Service Retirement - 55 / Special Retirement - None	Service Retirement - None / Special Retirement - 25 YOS	On or After 6/28/2011

Payroll Information

Payroll information was supplied for employees of the County. Contribution rates for future retirees with less than twenty (20) years of service prior to implementation of Chapter 78 on June 28, 2011 will have their contribution for healthcare benefits based on base salary at retirement with a minimum of 1.5% of base salary.

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

Plan Description (Continued)

SUMMARY OF ASSUMPTIONS (CONTINUED)

Retiree Contribution Rates Future retirees hired after 8/1/2009 may continue coverage, but must pay the full cost (\$0 cost to County).

Contribution rates for future retirees hired prior to 8/1/2009 will be based on the State of New Jersey's new contribution formula per implementation of Chapter 78. Contributions are calculated using a varying formula based on the retirees' base salary at retirement with a minimum contribution of 1.5% of base salary. Active employees hired prior to implementation of Chapter 78 (June 28, 2011) with less than twenty (20) years of service at implementation will have their contribution phased in over a four (4) year period. Employees hired on or after June 28, 2011 will have their contribution set at the highest year four contribution level. Section VIII on page 15 illustrates the Chapter 78 contribution rate tables.

Contributions for current retirees and future retirees with twenty (20) or more years of service at June 28, 2011 0% (non-contributory) (i.e., the County pays 100% of the benefit cost). For dental coverage, the County reimburses 100% of the employee only cost. The retiree is responsible for the dependent portion of the dental cost when other than employee only option is elected.

The County reimburses retirees and spouses a flat \$50 per individual per month for Medicare Part B premium.

Valuation of Spouses & Marital Status

Spouses are valued for benefits similar to retired employees. Current retirees with spouses are assumed to be married to those spouses at and throughout retirement while those without spouses (or not covering a spouse) are assumed to be single at and throughout retirement. Spousal information on actives and retirees were valued as provided in the census.

Spouse Age Assumptions

For active employees and current retirees, actual spousal dates of birth were provided and valued. If spouse information was not provided, it is assumed that female spouses are three years younger than male employees and male spouses are three years older than female employees.

Surviving Spouses & Dependents

Surviving dependents who elect coverage pay a similar contribution rate as the retiree based on the formulas described previously. In addition, survivors over age 65 that are eligible for Medicare Part B receive \$50 per month reimbursement of the premium. Valuation includes thirty-two (32) surviving spouses.

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

Plan Description (Continued)

SUMMARY OF ASSUMPTIONS (CONTINUED)

Census Information	Participant data was provided by the County in May 2015. We relied on information as being accurate and we have not conducted any data audits.
New Hires	This valuation is based on a closed group and does not reflect the impact of future new entrants (e.g., new hires after date of data collection, i.e., May 2015) into the plan.
Waivers (Opt Outs)	Valuation includes 125 active employees currently waiving medical coverage. For valuation purposes, it is assumed that 50% will elect medical coverage at retirement. In addition, valuation includes thirty-six (36) retirees opting out of medical coverage but electing dental coverage. Based on County eligibility requirements, these individuals are not eligible to enroll in medical in the future, however they may continue dental coverage.
Vesteds & Leave of Absence	There were no individuals listed as vested or on leave of absence.
COBRA Participants	There were no individuals listed on COBRA.
Missing Census Information	
o Dates of Birth	No employees were missing date of birth, so no special adjustments were needed.
o Dates of Hire	No active employees were missing date of hire, so no special adjustments were needed.
o Gender	No employees were missing gender, so no special adjustments were needed.
o Coverage Tier	For active employees waiving coverage, it is assumed they elect single coverage in retirement if not specified. No other special adjustments for coverage tier were needed.
o Retirement System	Retirement system designation (PERS/PFRS) was not provided in the census. For valuation purposes, it is assumed 2/3rds (67%) are PERS and 1/3rd (33%) PFRS.

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

Plan Description (Continued)

SUMMARY OF ASSUMPTIONS (CONTINUED)

Special Adjustments	No other special adjustments were provided since client data was complete for purposes of completing the valuation. All active and retired employees provided were valued.
Medicare Tax Subsidy	The Medicare tax subsidy is not reflected in valuation. There is no offset in premium rates charged to employer and post-65 costs are illustrated gross of subsidy.
Eligible Population	Population reflects all benefit eligible employees provided. Any new hires after date of data collection are not reflected in the valuation.
Amortization of Initial UAL	The unfunded accrued liability (UAL) is amortized over thirty (30) years on a level dollar open basis.
Rounding of Results	Results are illustrated to the nearest dollar. In using unrounded results (exact dollars), no implication is made as to the degree of precision in those results. Clients and their auditors should apply their own judgment as to the desirability of rounding when transferring results from this valuation report to the client's financial statements.
Initial Year of Recognition of GASB 43 & 45	We have not reviewed the audited financials of client so are not providing an opinion on when client should recognize and comply with GASB 43 & 45. We rely on the opinion of the client and its auditor for this determination.
Employee Contracts & Collective Bargaining Agreements	Employee contracts and collective bargaining agreements specific to retiree benefits were not reviewed. Results based on information as provided by client.
Other Comments	Actuarial methods, considerations, and analyses used in forming this certification conform to the appropriate Standards of Practice and guidelines of the Actuarial Standards Board (ASB).

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

Plan Description (Continued)

FINANCIAL RESULTS AS OF JANUARY 1, 2014 VALUATION FOR YEAR END DISCLOSURE

(First Year of Implementation is Fiscal Year January 1, 2008 to December 31, 2008)

	Total
1 Discount Rate	4.00%
<u>Section 1: Development of Service Cost</u>	
2 Service Cost at Beginning of Year as of January 1, 2014	\$ 11,853,545
3 Interest on Service Cost (2) x (1)	\$ 474,142
4 Service Cost with Interest to Year End - Period January 1, 2014 to December 31, 2014 (2) + (3)	\$ 12,327,687
<u>Section 2: Projected Unfunded Accrued Liability to Year End</u>	
5 Accrued Liability (AL) as of January 1, 2014	\$ 422,711,362
6 Assets	\$ -
7 Unfunded Accrued Liability (UAL) as of January 1, 2014 (5) - (6)	\$ 422,711,362
8 Service Cost with Interest to Year End (4)	\$ 12,327,687
9 Pay-As-You-Go Benefits - Projected	\$ 6,467,853
10 Interest on Unfunded Accrued Liability (7) x (1) - (9) x (1) / 2	\$ 16,779,097
11 Projected Unfunded Accrued Liability (UAL) as of December 31, 2014 (7) + (8) - (9) + (10)	\$ 445,350,293
<u>Section 3: Amortization of Initial Unfunded Accrued Liability</u>	
12 Initial Unfunded Accrued Liability at Implementation - (1/1/2014 Valuation) (7), (Open Amortization Basis)	\$ 422,711,362
13 Number of Years of Amortization (PV Amortization factor, 30 yrs at 4% BOP)	17.9837
14 Amortization of Unfunded Accrued Liability as of January 1, 2014 (12) / (13), (Open Amortization Basis)	\$ 23,505,250
15 Interest on Amortization of Unfunded Accrued Liability (1) x (14)	\$ 940,210
16 Total Amortization of Unfunded Accrued Liability w/ Interest (14) + (15)	\$ 24,445,460
17 # of Years of Amortization of Initial UAL, including Current Valuation (First Year of Implementation - January 1, 2008 to December 31, 2008)	7

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

Plan Description (Continued)

FINANCIAL RESULTS AS OF JANUARY 1, 2014 VALUATION FOR YEAR END DISCLOSURE (CONTINUED)

	Total
Section 4: Adjustments to Annual Required Contribution (ARC)	
18 Unfunded Accrued Liability (UAL) as of January 1, 2014 (7)	\$ 422,711,362
19 Projected Unfunded Accrued Liability as of December 31, 2013 (Section III, Page 4, Line 30 of report)	\$ 331,466,304
20 Experience (Gain)/Loss on Unfunded Accrued Liability as of January 1, 2014 (18) - (19)	\$ 91,245,058
21 Net OPEB Obligation as of December 31, 2013 (Audited Financial Statements as of year-end 12/31/2013, Note 15, Page 26)	\$ 84,656,393
22 Total (Gain)/Loss since Prior Valuation	
a. Calculation of Experience (Gain)/Loss on UAL as of January 1, 2014: (20)	\$ 91,245,058
b. Amortization of (Gain)/Loss (PV Amortization factor over 30 years)	17,9837
c. Amortization for (Gain)/Loss for Current Period: (22a) / (22b)	\$ 5,073,764
23 Amortization for (Gain)/Loss based on Prior Valuation	\$ -
24 Adjustment to ARC - Amortization of (Gain)/Loss (22c) + (23)	\$ 5,073,764
Section 5: Summary of Annual OPEB Cost & Net OPEB Obligation as of December 31, 2014	
25 Unfunded Accrued Liability (UAL) as of January 1, 2014 (7)	\$ 422,711,362
26 Total Service Cost with Interest - January 1, 2014 to December 31, 2014 (4)	\$ 12,327,687
27 Total Amortization of Initial Unfunded Accrued Liability w/ Interest (16)	\$ 24,445,460
28 Annual Required Contribution (ARC) (26) + (27)	\$ 36,773,147
29 Interest on Net OPEB Obligation as of January 1, 2014 (1) x (21)	\$ 3,386,256
30 Adjustment to ARC (24)	\$ 5,073,764
31 Annual OPEB Cost (28) + (29) + (30)	\$ 45,233,167
32 Contributions Made (Pay-As-You-Go Costs) - Projected (9)	\$ 6,467,853
33 Net OPEB Expense Cost at December 31, 2014 (31) - (32)	\$ 38,765,314
34 Net OPEB Obligation as of December 31, 2013 (21)	\$ 84,656,393
35 Net OPEB Obligation as of December 31, 2014 (33) + (34)	\$ 123,421,707

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

Plan Description (Continued)

SUMMARY OF FINANCIAL INFORMATION INCLUDING SENSITIVITY ANALYSIS

<u>Summary of Financial Results with Sensitivity Analysis</u> (January 1, 2014 Valuation Date)	Base Scenario Val. Discount Rate of <u>4.00%</u> Total	Sensitivity Analysis Val. Discount Rate of <u>5.00%</u> Total	Sensitivity Analysis Val. Discount Rate of <u>3.00%</u> Total	Healthcare Cost Trend Rate Assumptions <u>Increased 1%</u> Total
1 Total Employee Lives				
a. Actives	1,113	1,113	1,113	1,113
b. Retirees	<u>329</u>	<u>329</u>	<u>329</u>	<u>329</u>
c. Subtotal	1,442	1,442	1,442	1,442
2 Present Value of Future Benefits (PVFB) as of January 1, 2014				
a. Actives	\$ 374,429,098	\$ 291,196,013	\$ 489,983,137	\$ 509,827,497
b. Retirees	<u>\$ 143,583,581</u>	<u>\$ 125,290,182</u>	<u>\$ 166,478,185</u>	<u>\$ 170,922,200</u>
c. Subtotal	\$ 518,012,679	\$ 416,486,195	\$ 656,461,322	\$ 680,749,698
d. % Actives as ratio of Subtotal	72.3%	69.9%	74.6%	74.9%
e. Sensitivity Analysis of Subtotal: Ratio to Base Scenario for PVFB		80.4%	126.7%	131.4%
3 Accrued Liability (AL) as of January 1, 2014				
a. Actives	\$ 279,127,781	\$ 222,015,285	\$ 356,559,150	\$ 370,636,456
b. Retirees	<u>\$ 143,583,581</u>	<u>\$ 125,290,182</u>	<u>\$ 166,478,185</u>	<u>\$ 170,922,200</u>
c. Subtotal	\$ 422,711,362	\$ 347,305,467	\$ 523,037,336	\$ 541,558,656
d. % Actives as ratio of Subtotal	66.0%	63.9%	68.2%	68.4%
e. Sensitivity Analysis of Subtotal: Ratio to Base Scenario for AL		82.2%	123.7%	128.1%
4 Assets	\$ -	\$ -	\$ -	\$ -
5 Unfunded Accrued Liability (UAL) (3c) - (4)	\$ 422,711,362	\$ 347,305,467	\$ 523,037,336	\$ 541,558,656
6 Service Cost with Interest				
a. Service Cost at Year End:	\$ 12,327,687	\$ 9,372,849	\$ 16,474,170	\$ 17,344,482
b. Ratio to Valuation Results for Service Cost		76.0%	133.6%	140.7%
7 Pay-As-You-Go Benefits - Illustrated as Projected	\$ 6,467,853	\$ 6,467,853	\$ 6,467,853	\$ 6,467,853
8 Ratio of AL to Pay-As-You-Go: (3c) / (7)	65.36	53.70	80.87	83.73
9 Ratio of Service Cost to Pay-As-You-Go: (6a) / (7)	1.91	1.45	2.55	2.68
10 Average Annual Pay-As-You-Go Benefit per Retiree (7) / (1b)	\$ 19,659	\$ 19,659	\$ 19,659	\$ 19,659
11 Three Year Projection of Pay-As-You-Go Costs				
a. Year 1: January 1, 2014 to December 31, 2014	\$ 6,467,853	\$ 6,467,853	\$ 6,467,853	\$ 6,467,853
b. Year 2: January 1, 2015 to December 31, 2015	\$ 6,991,104	\$ 6,991,104	\$ 6,991,104	\$ 6,991,104
c. Year 3: January 1, 2016 to December 30, 2016	\$ 7,869,724	\$ 7,869,724	\$ 7,869,724	\$ 7,941,923

Note: All costs are net of retiree contributions. See pages 1-2 for financial statement information.

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

Plan Description (Continued)

SUMMARY OF FINANCIAL INFORMATION INCLUDING GAIN/LOSS ANALYSIS

	<u>Total</u>
<u>Summary of Experienced (Gain)/Loss as of January 1, 2014</u>	
1 Calculation of Experience (Gain)/Loss on Unfunded Accrued Liability as of January 1, 2014 (See Page 2, Line 20 of Report)	\$ 91,245,058
2 Prior Valuation Unfunded Accrued Liability as of December 31, 2013 (Line 30 below)	\$ 331,466,304
3 Ratio of (Gain)/Loss to Prior Valuation Unfunded Accrued Liability (1) / (2)	27.5%
4 Distribution of Experience (Gain)/Loss as of January 1, 2014	
a. Impact due to changes in headcounts and demographics since initial valuation	\$ 43,589,020
b. Impact due to changes in initial cost and other valuation assumptions incl. discount rate change	<u>\$ 47,656,038</u>
c. Subtotal: (a) + (b)	\$ 91,245,058

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

Plan Description (Continued)

Calculation of Prior Year UAL rolled forward to December 31, 2013

5 Initial Valuation Discount Rate		5.00%
6 Unfunded Accrued Liability as of January 1, 2008	[12/31/11 Financials]	\$ 216,686,963
7 Service Cost (with interest) for Period January 1, 2008 to December 31, 2008	[12/31/11 Financials]	\$ 9,462,666
8 Expected Pay-As-You-Go for Period January 1, 2008 to December 31, 2008	[12/31/11 Financials]	\$ 3,808,328
9 Interest Cost for Period January 1, 2008 to December 31, 2008	(5) x [(6)-(8)x50%]	\$ 10,739,140
10 Unfunded Accrued Liability as of December 31, 2008	(6)+(7)-(8)+(9)	\$ 233,080,441
11 Service Cost (with interest) for Period January 1, 2009 to December 31, 2009	(7) x [1 + (5)]	\$ 9,935,799
12 Expected Pay-As-You-Go for Period January 1, 2009 to December 31, 2009	(8) x [1 + (5)]	\$ 3,998,744
13 Interest Cost for Period January 1, 2009 to December 31, 2009	(5) x [(10)-(12)x50%]	\$ 11,554,053
14 Unfunded Accrued Liability as of December 31, 2009	(10)+(11)-(12)+(13)	\$ 250,571,549
15 Service Cost (with interest) for Period January 1, 2010 to December 31, 2010	(11) x [1 + (5)]	\$ 10,432,589
16 Expected Pay-As-You-Go for Period January 1, 2010 to December 31, 2010	(12) x [1 + (5)]	\$ 4,198,682
17 Interest Cost for Period January 1, 2010 to December 31, 2010	(5) x [(14)-(16)x50%]	\$ 12,423,610
18 Unfunded Accrued Liability as of December 31, 2010	(14)+(15)-(16)+(17)	\$ 269,229,067
19 Service Cost (with interest) for Period January 1, 2011 to December 31, 2011	(15) x [1 + (5)]	\$ 10,954,219
20 Expected Pay-As-You-Go for Period January 1, 2011 to December 31, 2011	(16) x [1 + (5)]	\$ 4,408,616
21 Interest Cost for Period January 1, 2011 to December 31, 2011	(5) x [(18)-(20)x50%]	\$ 13,351,238
22 Unfunded Accrued Liability as of December 31, 2011	(18)+(19)-(20)+(21)	\$ 289,125,908
23 Service Cost (with interest) for Period January 1, 2012 to December 31, 2012	(19) x [1 + (5)]	\$ 11,501,930
24 Expected Pay-As-You-Go for Period January 1, 2012 to December 31, 2012	[12/31/13 Financials]	\$ 5,318,960
25 Interest Cost for Period January 1, 2012 to December 31, 2012	(5) x [(22)-(24)x50%]	\$ 14,323,321
26 Unfunded Accrued Liability as of December 31, 2012	(22)+(23)-(24)+(25)	\$ 309,632,199
27 Service Cost (with interest) for Period January 1, 2013 to December 31, 2013	(23) x [1 + (5)]	\$ 12,077,026
28 Expected Pay-As-You-Go for Period January 1, 2013 to December 31, 2013	(24) x [1 + (5)]	\$ 5,584,908
29 Interest Cost for Period January 1, 2013 to December 31, 201	(5) x [(26)-(28)x50%]	\$ 15,341,987
30 Unfunded Accrued Liability as of December 31, 2013	(26)+(27)-(28)+(29)	\$ 331,466,304

NOTE 16: SUBSEQUENT EVENTS

The County of Somerset has evaluated subsequent events occurring after the financial statement date through July 21, 2015, which is the date the financial statements were available to be issued. On June 30, 2015, the County issued \$22,777,000 of General Obligation Bonds with variable interest rates between 1.00% and 4.00%.

COUNTY OF SOMERSET

SUPPLEMENTARY SCHEDULES – ALL FUNDS

YEAR ENDED DECEMBER 31, 2014

COUNTY OF SOMERSET

CURRENT FUND

SCHEDULE OF CASH - COLLECTOR-TREASURER

REF.		CURRENT FUND	GRANT FUND
A	Balance, December 31, 2013	\$ 50,618,247.82	\$
A-7	Taxes Receivable	\$ 178,204,011.00	\$
A-2	Miscellaneous Revenue Not Anticipated	7,334,367.39	
A-8	Revenue Accounts Receivable	27,829,381.25	
A-16	Reserve for Tax Appeals	42,797.17	
A-3	Appropriation Refunds	20,962,263.39	
A-11	Due to State of New Jersey-County Clerk Fees	22,332,607.89	
A-9	Grants Receivable		39,456,117.81
A-6	Reserve for Petty Cash	5,300.00	
A-18	Reserve for Grants Unappropriated		481,769.21
A-10	Reserve for Grants Appropriated		49,740.00
A-19	Due Grant Fund - Current Fund	2,365,541.91	
A-23	Special Elections Receivable	669,915.00	
A-22	Due General Capital Fund		687,967.54
A-13	Reserve for FEMA	108,819.19	
		<u>259,855,004.19</u>	<u>40,675,594.56</u>
		\$ 310,473,252.01	\$ 40,675,594.56
A-17	Decreased by Disbursements:		
A-12	Encumbrances Payable	\$ 36,428.66	\$ 32,648,459.12
A-3	Encumbrances Payable	595,027.43	
A-15	2014 Appropriations	227,147,270.13	
A-16	2013 Appropriation Reserves	4,010,843.93	
A-11	Reserve for Tax Appeals	14,515.86	
A-2	Due to State of New Jersey-County Clerk Fees	22,332,607.89	
A-2	MRA - Refund Sheriff	1,300.40	
A-2	MRA - Sheriff - Transfer to Trust	16,798.00	
A-2	MRA - Refund Guidance Center	8,104.34	
A-2	Refunds of Miscellaneous Revenue Not Anticipated	82,707.70	
A-6	Reserve for Petty Cash	5,300.00	
A-10	Reserve for Grants Appropriated		5,580,153.40
A-21	Reserve for Emergency Note Payable	1,876,866.00	
A-20	Due Current Fund - Grant Fund		2,365,541.91
		<u>256,127,770.34</u>	<u>40,594,154.43</u>
A	Balance, December 31, 2014	\$ 54,345,481.67	\$ 81,440.13

"A-5"

COUNTY OF SOMERSET
CURRENT FUND
SCHEDULE OF CHANGE FUNDS

	<u>BALANCE</u> <u>DECEMBER 31,</u> <u>2013 AND 2014</u>	
County Clerk	\$	290.00
Surrogate		<u>150.00</u>
	\$	<u>440.00</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>5,300.00</u>	\$	<u>5,300.00</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 \$ 178,204,011.00

DETAIL OF PROPERTY TAXES FROM MUNICIPALITIES

	<u>LEVIED</u>	<u>COLLECTED</u>
Bedminster	\$ 7,734,973.04	\$ 7,734,973.04
Bernards	21,175,339.58	21,175,339.58
Bernardsville	7,355,430.50	7,355,430.50
Bound Brook	2,235,109.07	2,235,109.07
Branchburg	9,123,283.22	9,123,283.22
Bridgewater	27,455,040.91	27,455,040.91
Far Hills	1,392,514.11	1,392,514.11
Franklin	27,925,897.41	27,925,897.41
Green Brook	4,287,230.09	4,287,230.09
Hillsborough	18,005,031.34	18,005,031.34
Manville	2,878,170.90	2,878,170.90
Millstone	172,105.44	172,105.44
Montgomery	14,041,094.73	14,041,094.73
North Plainfield	4,591,471.79	4,591,471.79
Peapack-Gladstone	2,222,121.31	2,222,121.31
Raritan	3,591,245.89	3,591,245.89
Rocky Hill	410,279.88	410,279.88
Somerville	3,811,225.02	3,811,225.02
South Bound Brook	950,980.39	950,980.39
Warren	13,639,413.97	13,639,413.97
Watchung	5,206,052.41	5,206,052.41
	<u>\$ 178,204,011.00</u>	<u>\$ 178,204,011.00</u>

REF.

A-2:A-4

COUNTY OF SOMERSET

CURRENT FUND

SCHEDULE OF REVENUE ACCOUNTS RECEIVABLE

<u>REF.</u>	<u>BALANCE DECEMBER 31, 2013</u>	<u>ACCRUED IN 2014</u>	<u>COLLECTED</u>	<u>BALANCE DECEMBER 31, 2014</u>
Fees:				
County Clerk	\$ 439,649.48	\$ 4,615,881.10	\$ 4,515,282.46	\$ 540,248.12
Surrogate	24,632.34	284,459.85	270,926.44	38,165.75
Sheriff	83.84	541,723.16	464,291.92	77,515.08
Guidance Center	3,391.68	1,016,133.25	1,017,676.85	1,848.08
Interest on Investments and Deposits	863.85	930,853.65	927,102.11	4,615.39
Social and Welfare Services (C.66 P.L.1990):				
Supplemental Social Security Income		705,490.00	705,490.00	
Division of Youth and Family Services		1,120,036.00	1,120,036.00	
Psychiatric Facilities (C.73,P.L.1990):				
Maintenance of Patients in State Institutions		4,464,405.00	4,464,405.00	
for Mental Diseases				
Maintenance of Patients in State Institutions				
for Developmentally Disabled		7,805,742.00	7,805,742.00	
Board of County Patients in State and Other Institutions		169,881.00	169,881.00	
Area Plan Grant		835,878.00	835,878.00	
State Aid - Community Mental Service Act: N.J.S.A. 30:9A-9		594,590.00	594,590.00	
Shared Services Revenues		2,001,586.98	2,001,586.98	
State Reimbursement of Election Expenses		357,075.75	357,075.75	
Pension Reimbursement		966,810.00	966,810.00	
Debt Service Reimbursement		245,000.00	245,000.00	
Increased Fees as a Result of Chapter 370:				
County Clerk		1,017,411.50	1,017,411.50	
County Surrogate		75,000.00	75,000.00	
Sheriff		275,195.24	275,195.24	
	<u>\$ 468,621.19</u>	<u>\$ 28,023,152.48</u>	<u>\$ 27,829,381.25</u>	<u>\$ 662,392.42</u>
<u>REF.</u>	A	A-4	A-4	A

COUNTY OF SOMERSET

GRANT FUND

SCHEDULE OF GRANT RECEIVABLES

PURPOSE	BALANCE DECEMBER 31, 2013	2014 REVENUE	RECEIPTS	UNAPPROPRIATED APPLIED	BUDGET REDUCTION/ CANCELED	BALANCE DECEMBER 31, 2014
	\$	\$	\$	\$	\$	\$
WIA ADULT PRG HUNTERD (051)		172,186.00	7,028.00			172,186.00
WIA ADULT PRG SOMERSET (052)		401,117.00				394,089.00
WIA-ADULT ADMIN REVENUE SUMMARY (053)	70,907.00				70,907.00	
WIA-ADULT ADMIN REVENUE SUMMARY (055)	3,611.80				3,611.80	
WIA-ADULT ADMIN REVENUE SUMMARY (053)	1,545.00				1,545.00	
WIA-ADULT ADMIN REVENUE SUMMARY (053)	175,293.00		143,157.00			32,136.00
WIA-ADULT ADMIN REVENUE SUMMARY (053)	566,757.00		349,898.00			216,859.00
WIA-ADULT ADMIN REVENUE SUMMARY (053)		63,701.00	63,701.00			
WIA YOUTH PRG HUNTERDON (054)		167,476.00				167,476.00
WIA YOUTH PRG SOMERSET (055)		394,067.00	981.00			393,086.00
WIA YOUTH ADMIN REVENUE SUMMARY (056)	37,604.00		37,604.00			
WIA YOUTH ADMIN REVENUE SUMMARY (056)	405,979.00		346,140.00			59,839.00
WIA YOUTH ADMIN REVENUE SUMMARY (056)		62,395.00	62,395.00			
WIA DW PRG HUNTERDON (057)		243,513.00				243,513.00
WIA DW PRG SOMERSET (058)		824,946.00				824,946.00
WIA DW ADMIN REVENUE SUMMARY (059)	56,998.00					
WIA DW ADMIN REVENUE SUMMARY (059)	300,593.00		151,229.00		56,998.00	
WIA DW ADMIN REVENUE SUMMARY (059)	896,334.00		647,559.00			149,364.00
WIA DW ADMIN (059)		118,718.00	106,097.00			248,775.00
WFNJ GA/SNAP PROGRAM CASE MANAGEMENT HUN (060)	8,951.00					12,621.00
WFNJ GA/SNAP PROGRAM CASE MANAGEMENT HUN (060)	2.00					2.00
WFNJ GA/SNAP PROGRAM CASE MANAGEMENT HUN (060)	5,881.00		5,881.00			
WFNJ GA/SNAP PROGRAM CASE MANAGEMENT HUN (060)		11,707.00	3,836.00			7,871.00
WFNJ GA/SNAP PROGRAM CASE MANAGEMENT SOM (061)	27,491.00		17,216.00			10,275.00
WFNJ GA/SNAP PROGRAM CASE MANAGEMENT SOM (061)		27,317.00	2,086.00			25,231.00
WFNJ GA/SNAP PROGRAM WORK VERIFY HUNTERD (062)	1,691.00					1,691.00
WFNJ GA/SNAP PROGRAM WORK VERIFY HUNTERD (062)	13,750.00		8,124.00			5,626.00
WFNJ GA/SNAP PROGRAM WORK VERIFY SOMERSE (063)	11,525.50					
WFNJ GA/SNAP PROGRAM WORK VERIFY SOMERSE (063)	72,064.00		14,393.00		11,525.50	
WFNJ GA/SNAP PROGRAM WORK VERIFY SOMERSE (063)	6.00					
WFNJ GA/SNAP PROGRAM TO WORK HUNTERDON R (064)	58,771.00		44,428.00			57,671.00
WFNJ GA/SNAP PROGRAM TO WORK HUNTERDON R (064)		65,041.00				6.00
WFNJ GA/SNAP PROGRAM TO WORK HUNTERDON R (064)						14,343.00
WFNJ GA/SNAP PROGRAM TO WORK SOMERSET RE (065)	21.00					65,041.00
WFNJ GA/SNAP PROGRAM TO WORK SOMERSET RE (065)	87,129.00		67,109.00			21.00
WFNJ GA/SNAP PROGRAM TO WORK SOMERSET RE (065)		151,763.00				20,020.00
WFNJ GA/SNAP PROGRAM TO WORK SOMERSET RE (065)		34,887.00				151,763.00
WFNJ GA/SNAP ADMIN (066)						34,887.00
WFNJ TANF PROGRAM WORK VERIFY HUNTERDON (067)	49,858.00				49,858.00	
WFNJ TANF PROGRAM WORK VERIFY HUNTERDON (067)	5,752.00				5,752.00	
WFNJ TANF PROGRAM WORK VERIFY HUNTERDON (067)	1,946.00				1,946.00	
WFNJ TANF PROGRAM WORK VERIFY HUNTERDON (067)	20,175.00		2,655.00			17,520.00

COUNTY OF SOMERSET

GRANT FUND

SCHEDULE OF GRANT RECEIVABLES

PURPOSE	BALANCE DECEMBER 31, 2013	2014 REVENUE	RECEIPTS (3,758.00)	UNAPPROPRIATED APPLIED	BUDGET REDUCTION/ CANCELED	BALANCE DECEMBER 31, 2014
	\$	\$	\$	\$	\$	\$
WFNJ TANF PROGRAM WORK VERIFY HUNTERDON (067)	2,108.00	87,400.00	4,570.00			5,866.00
WFNJ TANF PROGRAM WORK VERIFY HUNTERDON (067)					151,739.50	82,830.00
WFNJ PROGRAM WORK VERIFY SOMERSET REVENUE (068)	151,739.50				13,641.00	
WFNJ PROGRAM WORK VERIFY SOMERSET REVENUE (068)	13,641.00				140,281.00	
WFNJ PROGRAM WORK VERIFY SOMERSET REVENUE (068)	140,281.00				20,833.00	
WFNJ PROGRAM WORK VERIFY SOMERSET REVENUE (068)	20,833.00					
WFNJ PROGRAM WORK VERIFY SOMERSET REVENUE (068)	1,034.00					1,034.00
WFNJ PROGRAM WORK VERIFY SOMERSET REVENUE (068)	469,206.00		255,157.00			214,049.00
WFNJ PROGRAM WORK VERIFY SOMERSET REVENUE (068)		422,377.00				422,377.00
WFNJ TANF PROGRAM CASE MGMT HUNTERDON RE (069)	4.00					4.00
WFNJ TANF PROGRAM CASE MGMT HUNTERDON RE (069)	14,402.00		204.00			14,198.00
WFNJ TANF PROGRAM CASE MGMT HUNTERDON RE (069)		14,993.00	380.00			14,613.00
WFNJ TANF PROGRAM CASE MGMT HUNTERDON RE (069)	57,662.00		15,001.00			42,661.00
WFNJ TANF PROGRAM CASE MGMT SOMERSET REV (070)		73,202.00	1,355.00			71,847.00
WFNJ TANF PROGRAM CASE MGMT SOMERSET REV (070)		81,245.00				81,245.00
WFNJ ADMIN TANF (071)					38,771.51	
WFNJ WILL REVENUE SUMMARY (072)	38,771.51				57.00	
WFNJ WILL REVENUE SUMMARY (072)	57.00					32,000.00
WFNJ WILL REVENUE SUMMARY (072)	41,000.00		9,000.00			55,000.00
WFNJ WILL REVENUE SUMMARY (072)		55,000.00				
WFNJ WILL REVENUE SUMMARY (072)					7,087.20	
WFNJ CAVP REVENUE SUMMARY (073)	7,087.20				5,914.00	
WFNJ CAVP REVENUE SUMMARY (073)	5,914.00				5,176.80	
WFNJ CAVP REVENUE SUMMARY (073)	5,176.80				9,919.00	
WFNJ CAVP REVENUE SUMMARY (073)	9,919.00					
WFNJ CAVP REVENUE SUMMARY (073)	17,598.00					17,598.00
WFNJ CAVP REVENUE SUMMARY (073)	19,998.00					19,998.00
WFNJ CAVP REVENUE SUMMARY (073)		17,598.00	921.00			16,677.00
WFNJ CAVP REVENUE SUMMARY (073)					54,000.00	
DISASTER MINI-NEG HC REVENUE SUMMARY (087)	54,000.00					135,642.00
DISASTER MINI-NEG HC REVENUE SUMMARY (087)	135,642.00				69,415.00	
NATIONAL EMERGENCY GRANT (088)	69,415.00				3,165.00	
EARLY EMPLOYMENT INITIATIVE HC & SC REVENUE (089)	3,165.00					
EARLY EMPLOYMENT INITIATIVE HC & SC REVENUE (089)	111,126.30		111,126.30			
DISASTER MINI-NEG ADMIN REVENUE SUMMARY (090)	246,000.00				246,000.00	
DISASTER MINI-NEG ADMIN REVENUE SUMMARY (090)	81,881.00					81,881.00
PHARMA NEG REVENUE SUMMARY (091)	3,900.00				3,900.00	
PHARMA NEG REVENUE SUMMARY (091)	370,800.00		367,743.00			3,057.00
WIA STIMULUS YOUTH FUNDS REVENUE (092)	8,548.00				8,548.00	
WIA STIMULUS DISLOCATED WORKER FUNDS REVENUE (093)	348,913.00				348,913.00	
WIA STIMULUS ADULT FUNDS REVENUE SUMMARY (094)	5,197.00				5,197.00	
NAVIGATOR REVENUE SUMMARY (095)	0.40				0.40	
NAVIGATOR REVENUE SUMMARY (095)	41,654.00				41,654.00	
SMART STEPS (096)	210.00				210.00	
SMART STEPS (096)		4,013.00				4,013.00
WORKFORCE PARTNERSHIP DEVELOPMENT REVEN (097)	27,301.00				27,301.00	

COUNTY OF SOMERSET

GRANT FUND

SCHEDULE OF GRANT RECEIVABLES

PURPOSE	BALANCE DECEMBER 31, 2013	2014 REVENUE	RECEIPTS	UNAPPROPRIATED APPLIED	BUDGET REDUCTION/ CANCELED	BALANCE DECEMBER 31, 2014
	\$	\$	\$	\$	\$	\$
WORKFORCE PARTNERSHIP DEVELOPMENT REVEN (097)	1.00					1.00
SECT REVENUE SUMMARY (098)	35,983.00				35,983.00	
SECT REVENUE SUMMARY (098)	180,142.00				180,142.00	
SECT REVENUE SUMMARY (098)	190.00				190.00	
RIGHT TO KNOW (301)	5,816.00		5,816.00			
RIGHT TO KNOW (301)		17,448.00	5,816.00			11,632.00
BULLETPROOF VEST - PROSECUTOR (303)	4,042.57				4,042.57	
BULLETPROOF VEST - PRO (303)	427.84					427.84
BULLETPROOF VEST - PRO (303)	527.60					527.60
OPEN SPACE (306)						
LOC.LAW ENF BLGR MEG (307)		1,026,947.50	242,384.50	784,563.00		5,539.00
SEXUAL ASSAULT NURSE GRANT (310)	10,759.00	5,539.00			10,759.00	
SEXUAL ASSAULT NURSE (310)	331.70					331.70
SEXUAL ASSAULT NURSE (310)	584.76					584.76
SEXUAL ASSAULT NURSE (310)	941.08					941.08
SEXUAL ASSAULT NURSE (310)		56,825.00	56,635.79			189.21
VICTIM ASSISTANCE (311)	30,532.17				30,532.17	
VICTIM ASSISTANCE (311)	1,673.60				1,673.60	
VICTIM ASSISTANCE (311)	19,873.27		19,873.27			
VICTIM ASSISTANCE (311)	106,965.00		97,403.30			
VICTIM ASSISTANCE (311)		114,280.00				9,561.70
BODY ARMOR - PROS (316)	0.07				0.07	
BODY ARMOR - PROS (316)		11,779.27	4,886.27	6,893.00		114,280.00
INSURANCE FRAUD REIMB (317)	139,590.17					139,590.17
INSURANCE FRAUD REIMB (317)	13,374.44				13,374.44	
INSURANCE FRAUD REIMB (317)	23,082.30					23,082.30
INSURANCE FRAUD REIMB (317)	62,249.75					8,227.71
INSURANCE FRAUD REIMB (317)	32,779.00	250,000.00	173,993.21			76,006.79
MULTI-NARCOTICS TASK FORCE (320)						
BODY ARMOR - SHERIFF (321)		12,116.68	5,223.68	6,893.00		
SUB REGIONAL TRANSP (323)	159.22				159.22	
SUB REGIONAL TRANSP (323)	86.47				86.47	
SUB REGIONAL TRANSP (323)	247.20				247.20	
SUB REGIONAL TRANSP (323)	43,022.82					
SUB REGIONAL TRANSP (323)	1.00	59,866.00	43,022.82			44,003.60
BODY ARMOR - JAIL (325)			15,862.40			1.00
BODY ARMOR - JAIL (325)			(1.00)			
BODY ARMOR - JAIL (325)		22,836.65	9,778.65	13,058.00		
ALCOHOL & DRUG ABUSE PREVENTIO (327)	237,084.00		237,084.00			
ALCOHOL & DRUG ABUSE (327)		484,135.00	121,022.00			363,113.00
FAMILY COURT (332)	72,240.44		72,240.44			
FAMILY COURT (332)		142,188.00	27,985.50			114,202.50
HSAC Human Services Planning (333)		69,373.00	69,373.00			
MUNICIPAL ALLIANCE (334)	2,169.87				2,169.87	

COUNTY OF SOMERSET

GRANT FUND

SCHEDULE OF GRANT RECEIVABLES

PURPOSE	BALANCE DECEMBER 31, 2013	2014 REVENUE	RECEIPTS	UNAPPROPRIATED APPLIED	BUDGET REDUCTION/ CANCELED	BALANCE DECEMBER 31, 2014
	\$	\$	\$	\$	\$	\$
MUNICIPAL ALLIANCE (334)	7,466.00				27,702.14	7,466.00
MUNICIPAL ALLIANCE (334)	27,702.14				12,025.91	
MUNICIPAL ALLIANCE (334)	12,025.91				16,807.00	
MUNICIPAL ALLIANCE (334)	16,807.00				27,838.70	
MUNICIPAL ALLIANCE (334)	27,838.70					
MUNICIPAL ALLIANCE (334)	253,443.82		253,443.82			
MUNICIPAL ALLIANCE (334)		475,331.00	125,018.65			350,312.35
PERSONAL ATTENDANT SERVICES (337)	16,405.38				16,405.38	
PERSONAL ATTENDANT SERVICES (337)	29,818.38				29,818.38	
PERSONAL ATTENDANT SE (337)	40,137.26					40,137.26
PERSONAL ATTENDANT SERVICES (337)	145.00		66,642.00			
SOCIAL SVS FOR THE HOMELESS (338)						
SOCIAL SERVICES FOR HOMELESS (338)		66,642.00				145.00
ROUTE 28 STRATEGIC NEEDS ASMT (342)		238,928.00				238,928.00
COPS IN SHOPS (344)	50,000.00				50,000.00	
SUPPORT EMPLOYMENT (350)		4,200.00	4,200.00			
PATH MENTAL HEALTH HOMELESS (351)		159,818.00	159,818.00			
PSYCHIATRIC ADV NURSE PRAC (353)		124,992.00	124,992.00			
PSYCHIATRIC ADV NURSE PRAC (353)		166,434.00	166,434.00			
NJ/VAG SUPPORTIVE SERVICES (355)	30,958.00				30,958.00	
FAMILY CAREGIVER (357)	14,870.00				14,870.00	
FAMILY CAREGIVER (357)	22,078.00				22,078.00	
FAMILY CAREGIVER (357)	13,357.00				13,357.00	
FAMILY CAREGIVER (357)	26,471.00				26,471.00	
FAMILY CAREGIVER (357)	142,436.00		142,436.00			
FAMILY CAREGIVER (357)		140,579.00				140,579.00
ADULT PROTECTIVE SERVICES (358)	110,165.00		110,165.00			
ADULT PROTECTIVE SERV (358)		125,533.00			13,495.00	125,533.00
SHIP (359)	13,495.00				3,149.07	
SHIP (359)	3,149.07					
SHIP (359)	11,600.00		11,600.00			
SHIP (359)		23,000.00	18,000.00			5,000.00
SHIP (359)	1,000.00				1,000.00	
TRAUMATIC LOSS INTERVENTION (362)	12,000.00		12,000.00			
TRAUMATIC LOSS INTERVENTION (362)		13,475.00			1,037.00	13,475.00
TRAUMATIC LOSS INTERV (362)	1,037.00					
RETIRED SENIOR VOLUNTEER (363)	25,533.00		25,533.00			
RETIRED SENIOR VOLUNTEER (363)		50,566.00				50,566.00
RETIRED SENIOR VOLUNT (363)						
SOCIAL SERVICE BLOCK GRANT (366)	297,344.00		297,344.00			
SS BLOCK GRANT (366)		222,621.00			10,587.94	222,621.00
FRANKLIN SENIOR CENTER TRANSPORTATION (367)	10,587.94					
FRANKLIN SENIOR CENTER TRANSPORTATION (367)	5,291.04		5,291.04			
FRANKLIN SENIOR CENTER TRANSPORTATION (367)		66,305.00	38,677.93			27,627.07
FRANKLIN SENIOR CENTER TRANSPORTATION (367)		38,001.00	38,001.00			
ESCORT TRANSPORTATION (368)						

COUNTY OF SOMERSET

GRANT FUND

SCHEDULE OF GRANT RECEIVABLES

PURPOSE	BALANCE DECEMBER 31, 2013 \$	2014 REVENUE \$	RECEIPTS \$	UNAPPROPRIATED APPLIED \$	BUDGET REDUCTION/ CANCELED 13,890.00 \$	BALANCE DECEMBER 31, 2014 \$
CARE COORDINATION (370)	13,890.00		23,810.00			23,810.00
CARE COORDINATION (370)	23,810.00	23,810.00				
CARE COORDINATION (370)	4,021.00				4,021.00	
STATE HOME DELIVERED MEALS (371)	15,851.00		15,851.00			15,851.00
STATE HOME DELIVERED MEALS (371)		15,851.00				
STATE HOME DELIVERED (371)	36,884.50				36,884.50	
ARC TRANSPORTATION (375)	251,048.18					
ARC TRANSPORTATION (375)	3,470.64		247,119.52		3,470.64	
SECTION 5311 SMALL URBAN & RUR (377)		102,297.00	102,297.00			
SECTION 5311 SMALL URBAN & RUR (377)	95,270.69		95,270.69			
SECTION 5311 SMALL URBAN & RUR (377)		581,108.00	536,286.34	7,500.00		44,821.66
SENIOR CITIZEN & DISABLED RESI (378)		61,465.00	43,465.00			10,500.00
SENIOR CITIZEN & DISA (378)			17,888.59			
VETERANS TRANSP (381)	17,888.59		200,000.00			
LOCAL SHUTTLE MOTOR BUS (383)	4,083.66		4,083.66			
LOCAL SHUTTLE MOTOR BUS (383)	264.96				264.96	
SOMERSET HILLS ADLT DY CR TRNS (384)	1,456.66				1,456.66	
WARREN TWP SENIOR TRANSP (385)	747.98				747.98	
WARREN TWP SENIOR TRANSP (385)	213.78				213.78	
WARREN TWP SENIOR TRANSP (385)	17,368.00					
CLEAN COMMUNITIES (387)		67,180.21	7,386.33	9,981.67		
STATE HOMELAND SECURITY (388)	60,372.65		67,180.21			
STATE HOMELAND SECURITY (388)	1,902.35				60,372.65	
STATE HOMELAND SECURITY (388)	98,931.07		98,931.07		1,902.35	
STATE HOMELAND SECURITY (388)	133,474.27		133,474.27			
STATE HOMELAND SECURITY (388)	177,336.17		172,337.47			4,998.70
STATE HOMELAND SECURITY (388)		478,114.00	242,000.00			478,114.00
SOLID WASTE - REA (390)	750.30	242,000.00				
COUNTY ENVIRONMENTAL HEALTH (394)	1,509.50				750.30	
COUNTY ENVIRONMENTAL HEALTH (394)	183,868.24				1,509.50	
COUNTY ENVIRONMENTAL (394)	70,614.88	4,125.00	127,381.89			56,486.35
BIOTERRORISM RESPONSE (396)	49,050.00					4,125.00
BIOTERRORISM RESPONSE (396)	50.00				49,050.00	
BIOTERRORISM RESPONSE (396)	10,794.00				50.00	
BIOTERRORISM RESPONSE (396)	374.00				10,794.00	
BIOTERRORISM RESPONSE (396)	330,715.00		330,715.00			374.00
BIOTERRORISM RESPONSE (396)	5,036.00	275,934.00	64,327.00			211,607.00
JUVENILE ACCT INCENT (401)						5,036.00
JUVENILE ACCT INCENT (401)		7,677.00				7,677.00
JAIBG FALL CONFERENCE (402)	502.30				502.30	

COUNTY OF SOMERSET

GRANT FUND

SCHEDULE OF GRANT RECEIVABLES

PURPOSE	BALANCE DECEMBER 31, 2013	2014 REVENUE	RECEIPTS	UNAPPROPRIATED APPLIED	BUDGET REDUCTION/ CANCELED	BALANCE DECEMBER 31, 2014
	\$	\$	\$	\$	\$	\$
TRANSP ENG WATCH HOLLOW (469)	191,185.69				191,185.69	
LEASE PROGRAM 2004 (470)	0.04				0.04	
LEASE PROGRAM 2004 (470)	10,914.96				10,914.96	
LEASE PROGRAM 2004 (470)	62,723.32		62,723.32			
LEASE PROGRAM (470)		94,085.00	39,202.14			54,882.86
VALLEY BRIDGE E0604 (471)	97,314.27				97,314.27	
WEST END AVE BRIDGE (473)	14,507.32				14,507.32	
WOODFERN BRIDGE B0510/11/12 (474)	50,955.90				50,955.90	
LOCAL LEAD PROG.-OPIE RIVER BR (475)	0.11				0.11	
LOCAL LEAD PROG.-WOODFERN BRID (476)	378,442.41				378,442.41	
PEAPACK ROAD BRIDGE (477)	92,982.51				92,982.51	
DIV OF FAMILY DEVELOPMENT/SPEC (484)	5,723.00				5,723.00	
DIV OF FAMILY DEVELOPMENT/SPEC (484)	4,366.00				4,366.00	
DIV OF FAMILY DEVELOPMENT/SPEC (484)	42,271.00		42,271.00			
DIV OF FAMILY DEVELOP (484)		42,271.00				42,271.00
ELM ST BRIDGE C0601 (485)	132,260.14				132,260.14	
SCHOOLHOUSE ROAD DESIGN (486)	71,702.00				71,702.00	
WEST END AV NPLFD BRIDGE SC-UC (489)	1,918.91				1,918.91	
YOUTH CASE MANAGER (496)	67,533.00				67,533.00	
MUNICIPAL STORMWATER REGS (497)	2,500.00				2,500.00	
MEDICATION MANAGEMENT (499)	123.00				123.00	
CANCER CONTROL PLAN (506)	8.00				8.00	
CANCER CONTROL PLAN (506)	105,942.00		105,942.00			
CANCER CONTROL PLAN (506)		130,800.00	333.00			130,467.00
CEDAR GROVE LANE WATER MAIN (508)	437,100.00				437,100.00	
OLD YORK ROAD LOCAL SCOPING (510)	34,092.96				34,092.96	
OLD YORK ROAD LOCAL SCOPING (510)	226,940.03				226,940.03	
SO MAIN/FINDERNE BRIDGE #G0702 (512)	2,394,164.56				2,394,164.56	
PSYCHIATRIC EMERGENCY SERVICES (513)	49,970.87				49,970.87	
LOCAL SCOPING FINDERNE #G0702 (514)	100.00				100.00	
COPS TECHNOLOGY PROGRAM (515)	55,893.10				55,893.10	
COPS TECHNOLOGY PROGRAM (515)	2,003.00				2,003.00	
COPS TECHNOLOGY PROGRAM (515)	141,688.07				141,688.07	
COPS TECHNOLOGY PROGRAM (515)	258,752.27		258,752.27			
CLIENT RENT SUBSIDIES (516)	8,073.99				8,073.99	
RTE. 22/CHIMNEY ROCK (523)	29,283,610.69		11,146,500.22			18,137,110.47
RTE. 22/CHIMNEY ROCK (523)	4,320,226.32		1,728,459.24			2,591,767.08
RTE. 22/CHIMNEY ROCK ROW (523)	3,555,688.59		3,555,688.59			
RTE. 22/CHIMNEY ROCK (523)	393,194.84		1,050.27			392,144.57
RTE. 22/CHIMNEY ROCK (523)	1,822,637.00					1,822,637.00
RTE. 22/CHIMNEY ROCK (523)		523,134.00				523,134.00
FARMLAND PRESERVATION (526)		729,963.00				
REGIONAL TB CLINIC (529)	60,881.00					60,881.00

COUNTY OF SOMERSET

GRANT FUND

SCHEDULE OF GRANT RECEIVABLES

PURPOSE	BALANCE DECEMBER 31, 2013	2014 REVENUE	RECEIPTS	UNAPPROPRIATED APPLIED	BUDGET REDUCTION/ CANCELED	BALANCE DECEMBER 31, 2014
	\$	\$	\$	\$	\$	\$
REGIONAL TB CLINIC (529)	80,000.87	72,086.00	10,358.00		80,000.87	61,728.00
STIRLING ROAD BRIDGE L1010 (532)	330.18				330.18	
NORTH PLAINFIELD HEALTH SRVCS (533)	0.04				0.04	
NORTH PLAINFIELD HEALTH SRVCS (533)	9,592.59		9,592.59			
NORTH PLAINFIELD HEALTH SRVCS (533)		117,724.00	117,724.00			
UPPER RARITAN WATER QUALITY (538)	56,000.00				56,000.00	
BI-LINGUAL CLINICIAN (542)	64,345.00	75,000.00	75,000.00			
CIACC COMMUNITY DEVELOPMENT (543)	11,961.45		64,345.00			
PRE-DISASTER MITIGATION PLAN (544)	10,803.15		11,919.45			
HELP AMERICA VOTE ACT (545)		1,087,241.00	1,087,241.00		10,803.15	
PESS EXPANSION (548)	491.74				491.74	
MEDICAID MATCH (549)	11,454.00		11,454.00			
MEDICAID MATCH (549)		12,292.00				12,292.00
FORENSIC SCIENCE IMPROVEMENT (551)	700.43				700.43	
AMWELL WATER MAIN IMPROVEMENT (554)	36,300.00				36,300.00	
ECONOMIC DEVELOPMENT INITIATIV (555)	57,008.03				57,008.03	
STUDY SCRC PED/BIKE/GREENWAY (556)	147.20				147.20	
BULLETPROOF VEST - SH (560)	536.00					536.00
BULLETPROOF VEST - SH (560)	659.50					659.50
BULLETPROOF VEST - JA (561)	1,713.77					1,713.77
BULLETPROOF VEST - JA (561)	2,638.02					2,638.02
AMWELL ROAD BRIDGE (563)	637,416.69				637,416.69	
DEAD TREE RUN BRIDGE (564)	10,359.14				10,359.14	
MH COUNTY DISASTER LIAISON (565)	2,500.00				2,500.00	
WASHINGTON AVENUE BRIDGE (568)	251,725.00				251,725.00	
WASHINGTON AVENUE BRIDGE (568)	750,000.00				750,000.00	
BEDMINISTER HEALTH SERVICES (569)	0.01				0.01	
BEDMINISTER HEALTH SERVICES (569)	1,459.04				1,459.04	
BEDMINISTER HEALTH SERVICES (569)	9.00				9.00	
BEDMINISTER HEALTH SERVICES (569)	4,652.38		4,652.38			
BEDMINISTER HEALTH SE (569)		56,946.00	47,455.00			9,491.00
STIRLING ROAD BRIDGE L1010 (571)	1,263,557.91				1,263,557.91	
ROUTE 22 SUSTAINABLE (572)	508,300.71		305,826.41			202,474.30
VICTIM WITNESS SUPPLEMENT (573)	12,194.00		12,194.00			
FAR HILLS HEALTH SERVICES (574)	1,883.40				1,883.40	
FAR HILLS HEALTH SERV (574)		12,735.00	11,673.75			1,061.25
ARRA MILLING & RESURFACING (575)	1,001,206.15				1,001,206.15	
ARRA HOME DELIVERED MEALS (579)	15,508.00				15,508.00	
LOGISTICS & COMMODITIES DIST. (581)	11,560.24				11,560.24	
EASTON AVE CORRIDOR STUDY (583)	104.37				104.37	
NACCHO (587)		4,754.87	4,754.87			

COUNTY OF SOMERSET

GRANT FUND

SCHEDULE OF GRANT RECEIVABLES

PURPOSE	BALANCE DECEMBER 31, 2013	2014 REVENUE	RECEIPTS	UNAPPROPRIATED APPLIED	BUDGET REDUCTION/ CANCELED	BALANCE DECEMBER 31, 2014
	\$	\$	\$	\$	\$	\$
ROCKY HILL HEALTH SERVICES (588)	0.34				0.34	
ROCKY HILL HEALTH SERVICES (588)	0.04				0.04	
ROCKY HILL HEALTH SER (588)	38.51					38.51
ARRA CLARK WOOD PEDESTRIAN BRD (591)	713,519.84	12,163.00	12,163.00		713,519.84	
ARRA BYRNE JAG LOCAL SOLICIT (592)	8,107.22				8,107.22	
GSA DEPOT (595)	11,874,122.23		1,474,896.63			10,399,225.60
STATE CRIMINAL ALIEN ASSIST (596)	0.01	151,641.00		151,641.00	0.01	
FRANKLIN HEALTH SERVICES (597)	41,576.93					
FRANKLIN HEALTH SERVI (597)		604,682.00	41,576.93			42,565.05
EMERGENCY MANAGEMENT PERFORMANCE (598)		75,000.00	562,116.95			75,000.00
ARRA SUPPLEMENTAL STAFF (599)	2,536.48				2,536.48	
HAMILTON/FRANKLIN INTERSECTION (600)	39,686.99				39,686.99	
WASTEWATER MANAGEMENT (604)	2,801.27					2,801.27
RARITAN RIVER GREENWA (606)	350,000.00					350,000.00
BRANCHBURG HEALTH SERVICES (608)	2,351.77				2,351.77	
RARITAN HEALTH SERVICES (609)	5,230.06					
RARITAN HEALTH SERVIC (609)		64,016.00	5,230.06			5,319.56
MANVILLE HEALTH SERVICES (610)	5,195.32				5,195.32	
MANVILLE HEALTH SERVI (610)		74,288.00	73,883.04			404.96
SOMERVILLE HEALTH SERVICES (611)	8,707.52				8,707.52	
SOMERVILLE HEALTH SERVICES (611)	254.49				254.49	
SOMERVILLE HEALTH SERVICES (611)	16,902.00					
SOMERVILLE HEALTH SER (611)		103,440.00	16,902.00			6,707.73
ARRA STOP VIOLENCE/VO (612)	1,186.00		96,732.27			1,186.00
MENTAL HEALTH TRANSFO (613)	423,720.00					353,741.63
MENTAL HEALTH TRANSFO (613)	1,930.00		69,978.37			1,930.00
MENTAL HEALTH TRANSFO (613)	413,875.00		397,325.63			16,549.37
MANVILLE PAVING INTERLOCAL (615)	176,451.79	332,058.00			176,451.79	332,058.00
PARENTS AS TEACHERS (616)	25,000.00				25,000.00	
PARENTS AS TEACHERS (616)	6,400.00		6,400.00			
PARENTS AS TEACHERS (616)		25,600.00	12,800.00			12,800.00
MONTGOMERY TWP TRANSPORTATION (617)	12,082.90					
MONTGOMERY TWP TRANSP (617)	14,298.94					14,298.94
MONTGOMERY TWP TRANSP (617)	9,072.92					4,642.92
MONTGOMERY TWP TRANSP (617)		54,183.00	4,430.00			
HAZARDOUS MATERIAL EMERGENCY (619)	6,911.00				6,911.00	
DATA EXCHANGE (620)	46,685.01				46,685.01	
JUVENILE DETENTION ALTERNATIVE (622)	94,000.00					
JUVENILE DETENTION AL (622)		120,000.00	94,000.00			67,620.00
MOUNTAIN AVENUE BRIDGE-K1102 (623)	242,553.50		52,380.00			

COUNTY OF SOMERSET

GRANT FUND

SCHEDULE OF GRANT RECEIVABLES

PURPOSE	BALANCE DECEMBER 31, 2013	2014 REVENUE	RECEIPTS	UNAPPROPRIATED APPLIED	BUDGET REDUCTION/ CANCELED	BALANCE DECEMBER 31, 2014
	\$	\$	\$	\$	\$	\$
CEDS SHORT TERM PLANNING (625)	21,132.63				21,132.63	4,672.00
OVERHEAD DETECTORS (629)	4,672.00					619.02
TRAFFIC SIGNS INVENT (630)	24,031.93		23,412.91			716.00
PROJECT RECOVER FEMA (631)	716.00					
DUI ENFORCEMENT (632)	162.50				162.50	
DUI ENFORCEMENT (632)	15,000.00		11,950.00			
URBAN AREA SECURITY INITIATIVE (633)	113.09				113.09	
ACCESS & MOBILITY IMPROVEMENTS (634)	169,067.62		167,064.89		2,002.73	
DISTRACTED DRIVER ENFORCEMENT (635)	200.00				200.00	
DISTRACTED DRIVER ENFORCEMENT (635)		4,950.00	4,950.00			3,050.00
EASTON AVE/FOXWOOD DR INTERSEC (636)	278,872.00				278,872.00	
STOP VIOLENCE AGAINST WOMEN (638)	11,475.00		11,475.00			
COMPREHENSIVE HIGHWAY TRAFFIC (640)	20,212.86		137,155.98		20,212.86	19,234.02
COMPREHENSIVE HIGHWAY (640)	156,390.00					198,657.00
COMPREHENSIVE HIGHWAY (640)		198,657.00				175,000.00
RIVER RD BRIDGE E1104 (641)	175,000.00					
MAIN ST BRIDGE G0703 BRDGWTR (642)	1,000,000.00		1,000,000.00			
NEW CENTRE RD CR 627 (644)	388,475.20		187,365.18			
RIVER ROAD CR 625 (645)	300,000.00		240,258.50		59,741.50	
NORTH BRIDGE ST./CLIF (646)	65,782.65		34,312.11			
PROMENADE BLVD CR 685 (647)	450,000.00					31,470.54
PROMENADE BLVD CR 685 (647)		731,863.78				450,000.00
MANVILLE HS MILLING & RESURFAC (648)	21,339.46					731,863.78
SECT 5317 NEW FREEDOM (650)	279,672.48		54,693.57		21,339.46	
SUB REGIONAL STUDIES (651)	72,935.11		(163,595.91)			224,978.91
BRIDGE C0606 PLEASANT (652)	1,000,000.00					236,531.02
HIGH RISK RURAL ROADS (653)	3,564,000.00					1,000,000.00
HIGH RISK RURAL ROADS (653)						3,564,000.00
CHIMNEY ROCK ROAD LSP (654)	311,000.00	1,257,628.00				1,257,628.00
CHIMNEY ROCK ROAD LSP (654)						311,000.00
CHIMNEY ROCK ROAD LSP (654)	400,000.00	264,830.00				264,830.00
MOUNTAIN AVENUE LSP (655)		257,990.00				400,000.00
MOUNTAIN AVENUE LSP (655)						257,990.00
HAZARDOUS DISCHARGE SITE REMED (656)	75,284.00		75,284.00			
HIGHWAY RAIL GRADE CR (657)	160,960.59		137,118.34			23,842.25
CHILD PASSENGER SAFET (658)	14.08					14.08
SHRAP-SANDY HOME/RENT (659)	81,000.00		67,000.00			14,000.00
DRIVE SOBER MOBILIZATION (660)		4,400.00	4,400.00			
DRIVER FEEDBACK SIGNS (661)		66,211.55				16,211.55
SANDY HOME REPAIR ADV (662)		61,728.00	22,794.00			38,934.00
SANDY HOME REPAIR NUT (663)		19,266.00	15,980.00			
NJ.AMERICAN WATER FIREFIGHTER (664)		1,000.00	1,000.00			
CLICK IT OR TICKET (665)		4,000.00	4,000.00			
DRIVE SOBER / GET PULLED OVER (667)		5,000.00	5,000.00			
				50,000.00		

COUNTY OF SOMERSET

GRANT FUND

SCHEDULE OF GRANT RECEIVABLES

PURPOSE	BALANCE DECEMBER 31, 2013	2014 REVENUE	RECEIPTS	UNAPPROPRIATED APPLIED	BUDGET REDUCTION/ CANCELED	BALANCE DECEMBER 31, 2014
INVOLUNTARY OUTPATIENT COMMIT PRG (669)	\$	163,950.00	\$	\$	\$	163,950.00
WETLANDS ENHANCEMENT AT SKILLMAN PARK (669)	\$	56,500.00	16,500.00			40,000.00
WASHINGTON AVE CR529 (670)		776,000.00				776,000.00
WELLS FARGO COMMUNITY CORRECTIONS GRANT (671)		1,000.00	1,000.00			
	<u>\$ 90,955,838.66</u>	<u>\$ 21,455,570.51</u>	<u>\$ 39,456,117.81</u>	<u>\$ 1,030,529.67</u>	<u>\$ 16,698,099.25</u>	<u>\$ 55,226,662.44</u>
	A	A-2	A-4	A-18	A-1	A

REF.

COUNTY OF SOMERSET

GRANT FUND

SCHEDULE OF GRANT RESERVES - APPROPRIATED

PURPOSE	BALANCE DECEMBER 31, 2013	TRANSFERRED FROM BUDGET APPROPRIATION	DISBURSEMENTS	ENCUMBRANCES	CANCELED ENCUMBRANCES	BUDGET REDUCTION/ CANCELED	BALANCE DECEMBER 31, 2014
WIA ADULT PRG HUNTERDON (051)	\$	\$	\$	\$	\$	\$	\$
WIA ADULT PRG SOMERSET (052)		172,186.00	46,095.24	11,995.00			114,095.76
WIA-ADULT ADMIN (053)	26.00	401,117.00		19,820.00			381,297.00
WIA-ADULT ADMIN (053)	2,730.67					26.00	
WIA-ADULT ADMIN (053)	21,611.89					2,730.67	
WIA-ADULT ADMIN (053)	4,395.68					21,611.89	
WIA-ADULT ADMIN (053)	27,825.43					4,395.68	
WIA-ADULT ADMIN (053)	11,167.99					27,825.43	
WIA-ADULT ADMIN (053)	110.26					11,167.99	
WIA-ADULT ADMIN (053)	107,160.47		10,013.04			110.26	
WIA-ADULT ADMIN (053)	542,534.32		273,076.10	140,722.64			97,147.43
WIA ADULT ADMIN (053)		63,701.00	43,602.16	281.06			128,735.58
WIA YOUTH PRG HUNTERDON (054)		167,476.00	68,005.16	99,413.30			19,817.78
WIA YOUTH PRG SOMERSET (055)		394,067.00	59.20	185,091.00			57.54
WIA YOUTH ADMIN SERVICES (056)	619.53					560.33	
WIA YOUTH ADMIN SERVICES (056)	30,929.04					30,929.04	
WIA YOUTH ADMIN SERVICES (056)	2,983.82					2,983.82	
WIA YOUTH ADMIN SERVICES (056)	5,533.00					5,533.00	
WIA YOUTH ADMIN SERVICES (056)	8,282.44					8,282.44	
WIA YOUTH ADMIN SERVICES (056)	13,340.49					13,340.49	
WIA YOUTH ADMIN SERVICES (056)	89.71					89.71	
WIA YOUTH ADMIN SERVICES (056)	25.00					25.00	
WIA YOUTH ADMIN SERVICES (056)			(3,332.00)				3,332.00
WIA YOUTH ADMIN SERVICES (056)	210,448.59	62,395.00	158,135.17	14,003.44			38,309.98
WIA YOUTH ADMIN SERVICES (056)		243,513.00	27,898.55				34,496.45
WIA YOUTH ADMIN SERVICES (056)		824,946.00	98,686.08	30,954.00			113,872.92
WIA DW PRG HUNTERDON (057)				94,130.00			730,816.00
WIA DW PRG SOMERSET (058)							
WIA DW ADMIN SERVICES (059)	56,998.00					56,998.00	
WIA DW ADMIN SERVICES (059)	3,997.19		343.07			3,654.12	
WIA DW ADMIN SERVICES (059)	1,937.97					1,937.97	
WIA DW ADMIN SERVICES (059)	5,590.78		(3,639.75)	4,566.60			4,663.93
WIA DW ADMIN SERVICES (059)	628,731.24		455,282.04	172,966.34			482.86
WIA DW ADMIN SERVICES (059)		118,718.00	42,286.52	3,218.00			73,213.48
WIA DW ADMIN SERVICES (059)							0.86
WFNJ GA/SNAP PROGRAM CASE MANAGEMENT HUN (060)	0.86		4,025.07				
WFNJ GA/SNAP PROGRAM CASE MANAGEMENT HUN (060)	4,025.07		6,944.01				4,762.99
WFNJ GA/SNAP PROGRAM CASE MANAGEMENT HUN (060)		11,707.00		6,198.00			0.94
WFNJ GA/SNAP PROGRAM CASE MANAGEMENT SOM (061)	0.94		20,176.05				1,603.66
WFNJ GA/SNAP PROGRAM CASE MANAGEMENT SOM (061)	27,977.71		7,040.00	2,268.00			18,009.00
WFNJ GA/SNAP PROGRAM CASE MANAGEMENT SOM (061)		27,317.00					

COUNTY OF SOMERSET

GRANT FUND

SCHEDULE OF GRANT RESERVES - APPROPRIATED

PURPOSE	BALANCE DECEMBER 31, 2013	TRANSFERRED FROM BUDGET APPROPRIATION	DISBURSEMENTS	ENCUMBRANCES	CANCELED ENCUMBRANCES	BUDGET REDUCTION/ CANCELED	BALANCE DECEMBER 31, 2014
	\$	\$	\$	\$	\$	\$	\$
WFNJ G/ASNAP PROGRAM WORK VERIFY HUNTERD (062)	18,024.15					18,024.15	
WFNJ G/ASNAP PROGRAM WORK VERIFY HUNTERD (062)	0.05					0.05	
WFNJ G/ASNAP PROGRAM WORK VERIFY HUNTERD (062)	1,050.05					1,050.05	
WFNJ G/ASNAP PROGRAM WORK VERIFY HUNTERD (062)	12,471.00		(1,693.00)			161.92	1,693.00
WFNJ G/ASNAP PROGRAM WORK VERIFY HUNTERD (062)	161.92		11,925.63			59,487.29	545.37
WFNJ G/ASNAP PROGRAM WORK VERIFY SOMERSE (063)	59,487.29					72,043.05	
WFNJ G/ASNAP PROGRAM WORK VERIFY SOMERSE (063)	72,043.05					6,051.00	
WFNJ G/ASNAP PROGRAM WORK VERIFY SOMERSE (063)	6,051.00		19,962.34	35,849.00			462.00
WFNJ G/ASNAP PROGRAM TO WORK HUNTERDON S (064)	56,273.34						1.82
WFNJ G/ASNAP PROGRAM TO WORK HUNTERDON S (064)	1.82						1.82
WFNJ G/ASNAP PROGRAM TO WORK HUNTERDON S (064)	48,343.53		44,063.07				4,280.46
WFNJ G/ASNAP PROGRAM TO WORK HUNTERDON (064)		65,041.00	33,742.86	30,493.00			805.14
WFNJ G/ASNAP PROGRAM TO WORK SOMERSET SA (065)	24.65						24.65
WFNJ G/ASNAP PROGRAM TO WORK SOMERSET SA (065)	66,376.09		55,898.92	6,125.00			4,352.17
WFNJ G/ASNAP PROGRAM TO WORK SOMERSET (065)		151,763.00	29,510.33	115,559.00			6,693.67
WFNJ G/ASNAP PROGRAM TO WORK SOMERSET (065)		34,887.00	10,297.12	8,391.00			16,198.88
WFNJ G/ASNAP ADMIN (066)							
WFNJ TANF PROGRAM WORK VERIFY HUNTERDON (067)	8,128.76					8,128.76	
WFNJ TANF PROGRAM WORK VERIFY HUNTERDON (067)	65,991.09					65,991.09	
WFNJ TANF PROGRAM WORK VERIFY HUNTERDON (067)	31,534.04					31,534.04	
WFNJ TANF PROGRAM WORK VERIFY HUNTERDON (067)	399.13					399.13	
WFNJ TANF PROGRAM WORK VERIFY HUNTERDON (067)	45,783.01					45,783.01	
WFNJ TANF PROGRAM WORK VERIFY HUNTERDON (067)	15,099.00					15,099.00	
WFNJ TANF PROGRAM WORK VERIFY HUNTERDON (067)	0.01						
WFNJ TANF PROGRAM WORK VERIFY HUNTERDON (067)	80,498.97		(17,519.50)				17,519.51
WFNJ TANF PROGRAM WORK VERIFY HUNTERDON (067)		87,400.00	39,831.02	22,234.50			18,433.45
WFNJ TANF PROGRAM WORK VERIFY HUNTERDON (067)			16,705.88	69,650.25			1,043.87
WFNJ PROGRAM WORK VERIFY SOMERSET (068)	151,739.50					151,739.50	
WFNJ PROGRAM WORK VERIFY SOMERSET (068)	42,709.88					42,709.88	
WFNJ PROGRAM WORK VERIFY SOMERSET (068)	73,346.01					73,346.01	
WFNJ PROGRAM WORK VERIFY SOMERSET (068)	145,116.88					145,116.88	
WFNJ PROGRAM WORK VERIFY SOMERSET (068)	12,170.00					12,170.00	
WFNJ PROGRAM WORK VERIFY SOMERSET (068)	16,056.99					16,056.99	
WFNJ PROGRAM WORK VERIFY SOMERSET (068)	1,522.81					1,522.81	
WFNJ PROGRAM WORK VERIFY SOMERSET (068)	0.02						0.32
WFNJ PROGRAM WORK VERIFY SOMERSET (068)	381,117.66		(1,035.30)	1,035.00			43,521.80
WFNJ TANF PROGRAM TO WORK VERIFY SOMERS (068)		422,377.00	301,267.81	36,328.05			21,117.79
WFNJ TANF PROGRAM CASE MGMT HUNTERDON SA (069)			124,984.56	276,274.65			11,934.58
WFNJ TANF PROGRAM CASE MGMT HUNTERDON (069)			2,466.65				
WFNJ TANF PROGRAM CASE MGMT HUNTERDON (069)	14,401.23		8,565.39				6,427.61

COUNTY OF SOMERSET

GRANT FUND

SCHEDULE OF GRANT RESERVES - APPROPRIATED

PURPOSE	BALANCE DECEMBER 31, 2013	TRANSFERRED FROM BUDGET APPROPRIATION	DISBURSEMENTS	ENCUMBRANCES	CANCELED ENCUMBRANCES	BUDGET REDUCTION/ CANCELED	BALANCE DECEMBER 31, 2014
	\$	\$	\$	\$	\$	\$	\$
WFNJ TANF PROGRAM CASE MGMT SOMERSET SAL (070)	2.13						2.13
WFNJ TANF PROGRAM CASE MGMT SOMERSET SAL (070)	57,662.95	73,202.00	30,541.06				27,121.89
WFNJ ADMIN TANF (071)		81,245.00					81,245.00
WFNJ WILL S (072)	1,034.98					1,034.98	
WFNJ WILL S (072)	106.00					106.00	
WFNJ WILL S (072)	910.00					910.00	
WFNJ WILL S (072)	249.00					249.00	
WFNJ WILL S (072)	41,000.00		40,944.81				55.19
WFNJ WILL (072)		55,000.00	14,000.00	41,000.00			
WFNJ CAVP S (073)	5,279.00					5,279.00	
WFNJ CAVP S (073)	283.00					283.00	
WFNJ CAVP S (073)	8,761.00					8,761.00	
WFNJ CAVP S (073)	293.00					293.00	
WFNJ CAVP S (073)	10,402.00					10,402.00	
WFNJ CAVP S (073)	10,912.00					10,912.00	
WFNJ CAVP S (073)	9,919.00					9,919.00	
WFNJ CAVP S (073)	17,598.34					17,598.34	
WFNJ CAVP S (073)	19,998.00					19,998.00	
WFNJ CAVP S (073)		17,598.00					17,598.00
DISASTER MINI-NEG HC S (087)	54,000.00					54,000.00	
DISASTER MINI-NEG HC S (087)	135,642.00					135,642.00	
NATIONAL EMERGENCY GRANT (088)	69,415.00					69,415.00	
EARLY EMPLOYMENT INITIATIVE (089)	3,165.00					3,165.00	
EARLY EMPLOYMENT INITIATIVE (089)	251,585.34		251,585.34				
DISASTER MINI-NEG ADMIN S (090)	246,000.00					246,000.00	
DISASTER MINI-NEG ADMIN S (090)	81,996.01					81,996.01	
PHARMA NEG S (091)	3,900.00					3,900.00	
PHARMA NEG S (091)	122,080.99					122,080.99	
WORKFORCE INVESTMENTS (093)	307,757.53					307,757.53	
WORKFORCE INVESTMENTS (094)	11,752.61					11,752.61	
SMART STEPS (096)		4,013.00					4,013.00
WORKFORCE PARTNERSHIP DEVELOPMENT (097)	0.14						0.14
RIGHT TO KNOW (301)	230.62					230.62	
RIGHT TO KNOW (301)	3,810.26					3,810.26	
RIGHT TO KNOW (301)	11,632.00				425.00	1,218.93	
RIGHT TO KNOW (301)		17,448.00					17,448.00
BULLETPROOF VEST-PROS (303)	8,085.14					8,085.14	
BULLETPROOF VEST-PROS (303)	1,965.32					1,965.32	
BULLETPROOF VEST-PROS (303)		1,026,947.50	776,693.50				250,254.00
OPEN SPACE (306)		5,539.00	5,539.00				
LOC LAW ENF BL GR MEGANS LAW (307)							
SEXUAL ASSAULT NURSE (310)	10,759.00					10,759.00	
SEXUAL ASSAULT NURSE (310)	18,894.96		18,563.26			331.70	
SEXUAL ASSAULT NURSE (310)	5,710.77		3,562.50			2,148.27	
SEXUAL ASSAULT NURSE (310)	1,782.76					1,782.76	
SEXUAL ASSAULT NURSE (310)	5,351.08		2,371.79			2,979.29	
SEXUAL ASSAULT NURSE (310)		56,825.00	42,369.00	239.00			14,217.00

COUNTY OF SOMERSET

GRANT FUND

SCHEDULE OF GRANT RESERVES - APPROPRIATED

PURPOSE	BALANCE DECEMBER 31, 2013	TRANSFERRED FROM BUDGET APPROPRIATION	DISBURSEMENTS	ENCUMBRANCES	CANCELED ENCUMBRANCES	BUDGET REDUCTION/ CANCELED	BALANCE DECEMBER 31, 2014
	\$	\$	\$	\$	\$	\$	\$
RETIRED SENIOR VOLUNTEERS (363)	27,244.54					27,244.54	
RETIRED SENIOR VOLUNTEERS (363)	25,446.79					25,446.79	41,520.79
RETIRED SENIOR VOLUNTEERS (363)	41,520.79		(28.09)	28.09			57,244.39
RETIRED SENIOR VOLUNTEERS (363)	42,712.18	99,453.00	42,712.18				
RETIRED SENIOR VOLUNTEERS (363)	42,712.18		42,208.61				
SS BLOCK GRANT (366)	12,693.00					12,693.00	
SS BLOCK GRANT (366)	74,723.00						74,723.00
SS BLOCK GRANT (366)	3,827.52	222,621.00	170,440.00	52,181.00			
FRANKLIN SENIOR CENTER TRANSP (367)	10,587.94		1,238.79			2,588.73	
FRANKLIN SENIOR CENTER TRANSP (367)	5,492.37					10,587.94	
FRANKLIN SENIOR CENTER TRANSP (367)		66,305.00	58,000.00				5,492.37
FRANKLIN SENIOR CENTER TRANSP (367)		38,001.00	38,001.00				8,305.00
HIGHWAY ESCORT TRANSPORTATION (368)							
CARE COORDINATION (370)	13,890.00					13,890.00	
CARE COORDINATION (370)		23,810.00				23,810.00	
CARE COORDINATION (370)	11,905.00					11,905.00	
CARE COORDINATION (370)	23,810.00		23,810.00				
STATE HOME DELIVERED (371)	15,851.00					15,851.00	
STATE HOME DELIVERED (371)	16,318.00					16,318.00	
STATE HOME DELIVERED (371)	16,318.00					16,318.00	
STATE HOME DELIVERED (371)	16,318.00					16,318.00	
STATE HOME DELIVERED (371)	15,851.00					15,851.00	
STATE HOME DELIVERED (371)	16,318.00					16,318.00	
STATE HOME DELIVERED (371)	270.00					270.00	16,318.00
STATE HOME DELIVERED (371)		15,851.00	15,851.00			47,402.30	270.00
ARC TRANSPORTATION (375)	38,914.80		(8,487.50)				
ARC TRANSPORTATION (375)	292,992.00		274,203.24				18,788.76
SECTION 5311 SMALL URBAN & RURAL (377)	3,470.64					3,470.64	
SECTION 5311 SMALL URBAN & RURAL (377)	30,700.00						25,723.00
SECTION 5311 SMALL URBAN & RURAL (377)		102,297.00	4,977.00				62,297.00
SECTION 5311 SMALL URBAN & RURAL (377)			40,000.00				704.00
SENIOR CITIZEN & DISABLED (378)	704.00						
SENIOR CITIZEN & DISABLED (378)		581,108.00	581,108.00				28,000.00
VETERANS TRANSPORTATION (381)	28,000.00						52,465.00
VETERANS TRANSPORTATION (381)		61,465.00	9,000.00				75,000.00
LOCAL SHUTTLE MOTOR BUS (383)	200,000.00		125,000.00				200,000.00
LOCAL SHUTTLE MOTOR BUS (383)		200,000.00					4,000.00
SOMERSET HILLS ADULT DAY CARE (384)	4,000.00						
WARREN TWP SENIOR TRANSPORTATION (385)	264.96					264.96	
WARREN TWP SENIOR TRANSPORTATION (385)	1,456.66					1,456.66	
WARREN TWP SENIOR TRANSPORTATION (385)			747.98				747.98
WARREN TWP SENIOR TRANSPORTATION (385)	213.78					213.78	
WARREN TWP SENIOR TRANSPORTATION (385)	17,368.00						17,368.00
CLEAN COMMUNITIES (387)			(190.00)				
CLEAN COMMUNITIES (387)			(3,219.40)				
CLEAN COMMUNITIES (387)	2,187.23		2,162.23			3,219.40	
CLEAN COMMUNITIES (387)	39,285.67		32,717.67			25.00	6,568.00
CLEAN COMMUNITIES (387)		67,180.21	14,994.00				52,186.21

COUNTY OF SOMERSET

GRANT FUND

SCHEDULE OF GRANT RESERVES - APPROPRIATED

PURPOSE	BALANCE DECEMBER 31, 2013	TRANSFERRED FROM BUDGET APPROPRIATION	DISBURSEMENTS	ENCUMBRANCES	CANCELED ENCUMBRANCES	BUDGET REDUCTION/ CANCELED	BALANCE DECEMBER 31, 2014
	\$	\$	\$	\$	\$	\$	\$
STATE HOMELAND SECURITY (388)	60,372.65					60,372.65	
STATE HOMELAND SECURITY (388)	66,076.86					66,076.86	
STATE HOMELAND SECURITY (388)	11,768.87		(622.35)			12,391.22	
STATE HOMELAND SECURITY (388)	69,796.43		69,584.13				
STATE HOMELAND SECURITY (388)	92,319.71		92,319.71				
STATE HOMELAND SECURITY (388)	177,336.17		175,117.95				
STATE HOMELAND SECURITY (388)		478,114.00		2,165.73			52.49
SOLID WASTE REA (390)			(1,112.00)	18,569.00		1,112.00	469,545.00
SOLID WASTE REA (390)			(983.00)			983.00	
SOLID WASTE REA (390)			(1,857.00)			1,857.00	
SOLID WASTE REA (390)			(429.00)		3,250.00	3,250.00	
SOLID WASTE REA (390)	166.45		100.00			429.00	
SOLID WASTE REA (390)	98,139.50		72,233.61	7,050.00		66.45	
SOLID WASTE REA (390)	225,500.00		59,730.93	510.30			
SOLID WASTE REA (390)		242,000.00					
COUNTY ENVIRONMENTAL HEALTH ACT (394)			(10,365.70)			10,365.70	
COUNTY ENVIRONMENTAL HEALTH ACT (394)	750.30		(530.00)			1,280.30	
COUNTY ENVIRONMENTAL HEALTH ACT (394)	22,909.50					22,909.50	
COUNTY ENVIRONMENTAL HEALTH ACT (394)	22,989.27		(512.50)			23,501.77	
COUNTY ENVIRONMENTAL HEALTH ACT (394)	61,702.87		(115.00)			61,817.87	
COUNTY ENVIRONMENTAL HEALTH ACT (394)			(550.00)			550.00	
COUNTY ENVIRONMENTAL HEALTH ACT (394)	74,082.96		72,181.39	611.64			
COUNTY ENVIRONMENTAL HEALTH ACT (394)		4,125.00					1,289.93
BIOTERRORISM RESPONSE (396)			(192.75)		122.94	122.94	4,125.00
BIOTERRORISM RESPONSE (396)			(30,489.97)			192.75	
BIOTERRORISM RESPONSE (396)			39,825.76		2,060.00	2,060.00	
BIOTERRORISM RESPONSE (396)	225,443.52		(75.00)			30,489.97	
BIOTERRORISM RESPONSE (396)	49,050.00		(32,401.64)			49,125.00	
BIOTERRORISM RESPONSE (396)	50.00		(1,654.74)			32,451.64	
BIOTERRORISM RESPONSE (396)	172,308.78		(3,928.28)			173,963.52	
BIOTERRORISM RESPONSE (396)	86,781.49		(4,280.32)			90,709.77	
BIOTERRORISM RESPONSE (396)	111,572.85		198,097.42	4,257.46			111,595.71
BIOTERRORISM RESPONSE (396)	328,179.90		4,659.39	9,150.38			120,932.10
BIOTERRORISM RESPONSE (396)		275,934.00	8,530.00	9,179.17			262,095.44
JUVENILE ACC'T INCENTIVE BLKGR (401)		8,530.00					
JAIBG FALL CONFERENCE (402)	502.30					502.30	
FAMILY CRISIS INTERVENTION (403)		30,353.00					
ST/COMM PARTNERSHIP PRGRM MGMT (404)		55,550.00					
ST/COMM PARTNERSHIP PRGRM SVS (405)			75.00				
ST/COMM PARTNERSHIP PRGRM SVS (405)	75.00		9,139.81				
ST/COMM PARTNERSHIP PRGRM SVS (405)	9,139.81		156,738.37	17,589.63			3,117.00
COUNTY CHILDREN'S INTERAGENCY (406)	50,000.00					50,000.00	
COUNTY CHILDREN'S INTERAGENCY (406)	14,380.53					14,380.53	
UPWP TECH STUDIES I287 (409)	5,855.00					5,855.00	
BB ROTARY/SBB STREETScape (412)		38,359.00					

COUNTY OF SOMERSET

GRANT FUND

SCHEDULE OF GRANT RESERVES - APPROPRIATED

PURPOSE	BALANCE DECEMBER 31, 2013	TRANSFERRED FROM BUDGET APPROPRIATION	DISBURSEMENTS	ENCUMBRANCES	CANCELED ENCUMBRANCES	BUDGET REDUCTION/ CANCELED	BALANCE DECEMBER 31, 2014
	\$	\$	\$	\$	\$	\$	\$
VALLEY BRIDGE E0604 (471)	29,814.27					29,814.27	
WEST END AVE BRIDGE (473)	11,375.32					11,375.32	
WOODFERN BRIDGE B0510/11/12 (474)	52,427.46					52,427.46	
LOCAL LEAD PROG.-OPIE RIVER BR (475)	4,800.06					4,800.06	
LOCAL LEAD PROG.-WOODFERN BRID (476)	345,388.99					356,466.46	
PEAPACK ROAD BRIDGE (477)	96,057.86		(11,077.47)			96,057.86	
DIV OF FAMILY DEVELOPMENT/SPEC (484)	5,723.00					5,723.00	
DIV OF FAMILY DEVELOPMENT/SPEC (484)	4,366.28					4,366.28	
DIV OF FAMILY DEVELOPMENT/SPEC (484)		42,271.00			6,568.00	6,568.00	
ELM ST BRIDGE C0601 (485)	41,663.36			42,271.00		41,663.36	
OLD DUTCH ROAD BRIDGE (487)	45,541.45					45,541.45	
WEST END AV NPLFD BI-CITY SC-UC (489)	65,000.00					65,000.00	
REHAB BRIDGES (491)	339,215.31		(86,674.13)			435,889.44	
YOUTH CASE MANAGER (496)	67,533.00		(1,232.50)			68,765.50	
YOUTH CASE MANAGER (496)	60,201.89				30.35	60,232.24	
YOUTH CASE MANAGER (496)	127,482.70					127,482.70	
MUNICIPAL STORMWATER REGS (497)	550.00					550.00	
MEDICATION MANAGEMENT (499)	3,950.00					3,950.00	
MEDICATION MANAGEMENT (499)	5,632.00					5,632.00	
MEDICATION MANAGEMENT (499)	5,702.50					5,702.50	
MEDICATION MANAGEMENT (499)	5,517.00					5,517.00	
MEDICATION MANAGEMENT (499)	951.78					951.78	
MEDICATION MANAGEMENT (499)	4,057.30					4,057.30	5,925.00
MEDICATION MANAGEMENT (499)	5,925.00					5,925.00	
CANCER CONTROL PLAN (506)	7,120.60		(40.00)			40.00	
CANCER CONTROL PLAN (506)	9,774.14		333.88			7,120.60	
CANCER CONTROL PLAN (506)			(722.77)			9,440.26	
CANCER CONTROL PLAN (506)	39,885.50		13,332.61	722.77			
CANCER CONTROL PLAN (506)		130,800.00	32,763.80	18,400.00			
CANCER CONTROL PLAN (506)							0.38
CEDAR GROVE LANE WATER MAIN (508)	437,100.00					437,100.00	
OLD YORK ROAD LOCAL SCOPING (510)	5,125.00		(82,546.31)			37,671.31	
OLD YORK ROAD LOCAL SCOPING (510)	152,204.06		(70,610.52)			222,814.58	
SO MAIN/FINDERNE BRIDGE #G0702 (512)	2,404,144.92					2,404,144.92	
PSYCHIATRIC EMERGENCY SERVICES (513)	49,970.87					49,970.87	
LOCAL SCOPING FINDERNE #G0702 (514)	100.00					100.00	
COPS TECHNOLOGY PROGRAM (515)	55,893.10					55,893.10	
COPS TECHNOLOGY PROGRAM (515)	2,003.00					2,003.00	
COPS TECHNOLOGY PROGRAM (515)	141,688.07					141,688.07	
COPS TECHNOLOGY PROGRAM (515)	251,401.52		251,401.52				
CLIENT RENT SUBSIDIES (516)	8,073.99					8,073.99	
CLIENT RENT SUBSIDIES (516)	30,345.00		(7,500.00)	7,500.00		30,345.00	
PARIS (517)	19,069.85		12,500.00	12,500.00		19,069.85	
PARIS (517)	2,931.45					2,931.45	
PARIS (517)	394,884.00		(6,317.43)			375,212.12	
RTE. 22/CHIMNEY ROCK (523)			(9,505,531.42)	25,989.31			
RTE. 22/CHIMNEY ROCK (523)			(19,899.84)	9,505,531.42			1,707,085.57
RTE. 22/CHIMNEY ROCK (523)	2,085,819.11		(10,731.64)	398,633.38			
RTE. 22/CHIMNEY ROCK (523)			(10,731.64)	10,731.64			
RTE. 22/CHIMNEY ROCK (523)	1,822,637.00		628,468.79				
RTE. 22/CHIMNEY ROCK (523)		523,134.00					1,194,168.21
FARMLAND PRESERVATION (526)		729,963.00					523,134.00

COUNTY OF SOMERSET

GRANT FUND

SCHEDULE OF GRANT RESERVES - APPROPRIATED

PURPOSE	BALANCE DECEMBER 31, 2013	TRANSFERRED FROM BUDGET APPROPRIATION	DISBURSEMENTS	ENCUMBRANCES	CANCELED ENCUMBRANCES	BUDGET REDUCTION/ CANCELED	BALANCE DECEMBER 31, 2014
	\$	\$	\$	\$	\$	\$	\$
ENHANCED 911-GENERAL (527)	48,710.69					7,000.00	48,710.69
REGIONAL TB CLINIC (529)	7,000.00		(9,484.99)			9,484.99	
REGIONAL TB CLINIC (529)	4,253.70		(1,908.08)	2,372.51			3,789.27
REGIONAL TB CLINIC (529)	72,086.00		59,729.26	576.00			11,780.74
REGIONAL TB CLINIC (529)		72,086.00	370.15	1,642.28			70,073.57
STIRLING ROAD BRIDGE L1010 (532)	68,840.00		(10,591.38)			79,431.38	
PESS EXPANSION (530)	2,590.58					2,590.58	
NORTH PLAINFIELD HEALTH SERVICES (533)	330.18		(204.00)			534.18	
NORTH PLAINFIELD HEALTH SERVICES (533)	13,164.54		(1,937.50)			15,102.04	
NORTH PLAINFIELD HEALTH SERVICES (533)	35,249.87		(1,000.00)			36,249.87	
NORTH PLAINFIELD HEALTH SERVICES (533)	6,607.18					6,607.18	
UPPER RARITAN WATER QUALITY (538)	56,000.00	117,724.00	117,724.00			56,000.00	
BI-LINGUAL CLINICIAN (542)	20,390.25					20,390.25	
BI-LINGUAL CLINICIAN (542)	42.00	75,000.00	75,000.00			42.00	
PRE-DISASTER MITIGATION PLAN (544)	10,803.15					10,803.15	
HELP AMERICA VOTE ACT (545)	15,092.71		(239.77)	239.77			15,092.71
HELP AMERICA VOTE ACT (545)		1,087,241.00	1,087,241.00				
PESS EXPANSION (548)	7,431.30					7,431.30	
MEDICAID MATCH (549)	4,354.57					4,354.57	
MEDICAID MATCH (549)	491.74					491.74	
MEDICAID MATCH (549)	1,527.94					1,527.94	
MEDICAID MATCH (549)	10,265.17		2,759.85	1,687.15			5,818.17
MEDICAID MATCH (549)		12,292.00	5,084.24	7,227.76			
FORENSIC SCIENCE IMPROVEMENT (551)	700.43					700.43	
AMWELL WATR MAIN IMPROVEMENT (554)	36,300.00					36,300.00	
ECONOMIC DEVELOPMENT INITIATIV (555)	57,007.43					57,007.43	
STUDY SCRC PED/BIKE/GREENWAY (556)	147.20					147.20	
HEALTH EASE (558)	1,988.30					1,988.30	
MISSION NUTRITION (559)	2,441.50					2,441.50	
MISSION NUTRITION (559)	906.93					906.93	
BULLETPROOF VEST - SHERIFF (560)	5,895.94					5,895.94	
BULLETPROOF VEST - JAIL (561)	0.50					0.50	
AMWELL ROAD BRIDGE (563)	771,056.59		(77.59)			77.59	
DEAD TREE RUN BRIDGE (564)	35,506.86		(23,729.44)			794,786.03	
MH COUNTY DISASTER LIAISON (565)	2,500.00					35,506.86	
LEADERSHIP SOMERSET (566)	6,596.08					2,500.00	
WASHINGTON AVENUE BRIDGE (568)	508,775.85					508,775.85	
WASHINGTON AVENUE BRIDGE (568)	492,949.15					492,949.15	
BEDMINSTER HEALTH SERVICES (569)	7,937.00					7,937.00	
BEDMINSTER HEALTH SERVICES (569)	7,803.49					7,803.49	
BEDMINSTER HEALTH SERVICES (569)	3,483.38					3,483.38	
BEDMINSTER HEALTH SERVICES (569)			(157.00)	157.00			
BEDMINSTER HEALTH SERVICES (569)		56,946.00	56,946.00				
BEDMINSTER HEALTH SERVICES (569)	1,195,425.55					1,212,652.44	
STIRLING ROAD BRIDGE L1010 (571)	57,842.87						57,842.87
ROUTE 22 SUSTAINABLE (572)			(163,195.38)	163,844.98	17,226.89		57,193.27
VICTIM WITNESS SUPPLEMENT (573)	335.07					335.07	

COUNTY OF SOMERSET

GRANT FUND

SCHEDULE OF GRANT RESERVES - APPROPRIATED

PURPOSE	BALANCE DECEMBER 31, 2013	TRANSFERRED FROM BUDGET APPROPRIATION	DISBURSEMENTS	ENCUMBRANCES	CANCELED ENCUMBRANCES	BUDGET REDUCTION/ CANCELED	BALANCE DECEMBER 31, 2014
	\$	\$	\$	\$	\$	\$	\$
FAR HILLS HEALTH SERVICES (574)	176.10	12,735.00	12,735.00			176.10	
FAR HILLS HEALTH SERVICES (574)	795,064.95					795,064.95	
FAR HILLS HEALTH SERVICES (574)	45,508.00					45,508.00	
FAR HILLS HEALTH SERVICES (574)	4,056.43					4,056.43	
ARRA MILLING & RESURFACING (575)	10,777.67					10,777.67	
ARRA CONGREGATE MEALS (576)	24,210.00					24,210.00	
CHRONIC DISEASE SELF-MINGMENT (577)			(130.00)			130.00	
NURSING HOME DIVERSION (578)	67,370.00					67,370.00	
ARRA HOME DELIVERED MEALS (579)	522.55					522.55	
AGING AND DISABILITY (580)	4,596.98		100.00		95.82	95.82	
LOGISTICS & COMMODITIES DIST. (581)	1,833.00		1,833.00				
SPECIAL NEEDS SHELTER PLAN (582)			184.39				
EASTON AVE CORRIDOR STUDY (583)							
NACCHO (587)		4,754.87			198.75		4,570.48
NACCHO (587)	0.34					199.09	
NACCHO (587)	0.04					0.04	
ROCKY HILL HEALTH SERVICES (588)	13,140.02	12,163.00	12,113.00	50.00		13,140.02	
ROCKY HILL HEALTH SERVICES (588)	27,000.00		(23.55)				23.55
ROCKY HILL HEALTH SERVICES (588)	381,133.95		(0.01)			0.01	
ROCKY HILL HEALTH SERVICES (588)	8,107.22		(57,009.73)			438,143.68	
ROCKY HILL HEALTH SERVICES (588)	9,817,946.84		1,918,722.30	818,357.90		8,107.22	
HEALTH EASE-SCADD (589)	26,279.00					26,279.00	
HEALTH EASE-SCADD (589)	1.00					1.00	
ARRA CLARK WOOD PEDESTRIAN BRD (591)	103,432.22	151,641.00	151,641.00			104,042.22	
ARRA CLARK WOOD PEDESTRIAN BRD (591)	93,173.45		(610.00)			98,229.80	
ARRA CLARK WOOD PEDESTRIAN BRD (591)			(5,056.35)				
GSA DEPOT (595)	1.00		(728.25)			728.25	
STATE ALIEN CRIMINAL ASSIST (596)			(56,507.40)	56,507.40			
STATE ALIEN CRIMINAL ASSIST (596)			604,632.00	50.00			
STATE ALIEN CRIMINAL ASSIST (596)			55,000.00				
FRANKLIN HEALTH SERVICES (597)	5,398.13	604,682.00				5,398.13	
FRANKLIN HEALTH SERVICES (597)	12,259.92	75,000.00				12,259.92	
FRANKLIN HEALTH SERVICES (597)	88,341.45		(11,658.55)	68,295.24			
FRANKLIN HEALTH SERVICES (597)	244.73					244.73	
FRANKLIN HEALTH SERVICES (597)	350,000.00					350,000.00	
FRANKLIN HEALTH SERVICES (597)	2,351.77					2,351.77	
FRANKLIN HEALTH SERVICES (597)	4,487.27				1,482.92	1,707.63	
EMERGENCY MANAGEMENT PERFORMANCE (598)	6,761.97	64,016.00	64,016.00			4,487.27	
ARRA PERFORMANCE SUPPLEMENTAL (599)	0.04					8,085.39	
HAMILTON/FRANKLIN INTERSECTION (600)						0.04	
WASTEWATER MANAGEMENT (604)							
BURNT MILLS ROAD BRIDGE D1006 (605)							
RARITAN RIVER GREENWA (606)							
BRANCHBURG HEALTH SERVICES (608)							
RARITAN HEALTH SERVICES (609)							
RARITAN HEALTH SERVICES (609)							
RARITAN HEALTH SERVICES (609)							
MANVILLE HEALTH SERVICES (610)							
MANVILLE HEALTH SERVICES (610)							
MANVILLE HEALTH SERVICES (610)							
MANVILLE HEALTH SERVICES (610)							
SOMERVILLE HEALTH SERVICES (611)	11,363.63	74,288.00	64,391.37	300.00		12,930.79	
SOMERVILLE HEALTH SERVICES (611)	13,796.22		(1,567.16)	264.60		13,816.22	
SOMERVILLE HEALTH SERVICES (611)			(20.00)				
SOMERVILLE HEALTH SERVICES (611)			(300.00)	300.00			
ARRA STOP VIOLENCE/WO (612)	7,531.90	103,440.00	103,440.00				

COUNTY OF SOMERSET

GRANT FUND

SCHEDULE OF GRANT RESERVES - APPROPRIATED

PURPOSE	BALANCE DECEMBER 31, 2013	TRANSFERRED FROM BUDGET APPROPRIATION	DISBURSEMENTS	ENCUMBRANCES	CANCELED ENCUMBRANCES	BUDGET REDUCTION/ CANCELED	BALANCE DECEMBER 31, 2014
	\$	\$	\$	\$	\$	\$	\$
MENTAL HEALTH TRANSFORMATION (613)	423,720.00		69,978.37				353,741.63
MENTAL HEALTH TRANSFORMATION (613)	1,967.88						1,967.88
MENTAL HEALTH TRANSFORMATION (613)	404,838.75		402,911.97				1,926.78
MENTAL HEALTH TRANSFORMATION (613)		332,058.00	7,442.00	32,970.00			291,646.00
TARGET TRAINING & EDUCATION (614)	900.00						900.00
MANVILLE PAVING INTERLOCAL (615)	167,155.49					167,155.49	
PARENTS AS TEACHERS (616)	25,000.00					25,000.00	
PARENTS AS TEACHERS (616)		25,600.00	18,332.13	3,364.70			3,903.17
MONTGOMERY TWP TRANSPORTATION (617)	12,082.90					12,082.90	
MONTGOMERY TWP TRANSPORTATION (617)	44,227.44		8,858.15	4,141.85			31,227.44
MONTGOMERY TWP TRANSPORTATION (617)	17,228.00		1,573.00				15,655.00
MONTGOMERY TWP TRANSPORTATION (617)		54,183.00	36,023.00				18,160.00
CAR NUTZ (618)	500.00						500.00
HAZARDOUS MATERIAL EMERGENCY (619)	6,911.00					6,911.00	
DATA EXCHANGE (620)	46,685.01					46,685.01	
JUVENILE DETENTION ALTERNATIVE (622)	52,451.97		52,451.97				
JUVENILE DETENTION ALTERNATIVE (622)		120,000.00	105,268.70	8,730.00			6,001.30
MOUNTAIN AVENUE BRIDGE-K1102 (623)	210,106.50					210,106.50	
DRUNK DRIVING ENFORCEMENT FUND (624)	3,000.00					3,000.00	
DRUNK DRIVING ENFORCEMENT FUND (624)	3,000.00					3,000.00	
DRUNK DRIVING ENFORCEMENT FUND (624)	25,831.00		6,597.48				19,233.52
CEDS SHORT TERM PLANNING (625)	4,400.00						4,400.00
OVER THE LIMIT (626)	15,000.00					15,000.00	
OBESITY PREVENTION (627)	38,509.27		34,869.27	3,640.00			
FOOD DEFENSE (628)	0.50						0.50
OVERHEAD DETECTORS (629)	2,515.86		1,896.84				619.02
TRAFFIC SIGNS INVENT (630)	24,352.34					24,352.34	
PROJECT RECOVER FEMA OUTREACH (631)	93,064.56						93,064.56
PROJECT RECOVER FEMA OUTREACH (631)	10,000.00					10,000.00	
DUI ENFORCEMENT (632)	25,000.00						25,000.00
DUI ENFORCEMENT (632)	113.09				166.73		
URBAN AREA SECURITY INITIATIVE (633)	1,806.00						1,806.00
ACCESS & MOBILITY IMPROVEMENTS (634)	10,000.00						10,000.00
DISTRACTED DRIVER ENFORCEMENT (635)		4,950.00					
DISTRACTED DRIVER ENFORCEMENT (635)	65,751.63					65,751.63	
EASTON AVE/FOXWOOD DR INTERSEC (636)	10,597.00						10,597.00
STOP VIOLENCE AGAINST (638)	2,036.85						2,036.85
MENTAL HEALTH DISASTE (639)	14,347.27						
COMPREHENSIVE HIGHWAY (640)	154,422.80		(1,500.00)				152,922.80
COMPREHENSIVE HIGHWAY (640)		198,657.00	119,547.78	2,473.51		15,847.27	34,875.02
COMPREHENSIVE HIGHWAY (640)			15,641.00				180,542.49
NEW CENTRE RD CR 627 (644)	187,855.54						187,855.54
RIVER ROAD CR 625 (645)	300,000.00		235,453.34	4,804.96			187,855.54
NORTH BRIDGE ST./CLIF (646)	25,022.60					59,741.70	25,022.60

COUNTY OF SOMERSET

GRANT FUND

SCHEDULE OF GRANT RESERVES - APPROPRIATED

PURPOSE	BALANCE DECEMBER 31, 2013	TRANSFERRED FROM BUDGET APPROPRIATION	DISBURSEMENTS	ENCUMBRANCES	CANCELED ENCUMBRANCES	BUDGET REDUCTION/ CANCELED	BALANCE DECEMBER 31, 2014
PROMENADE BLVD CR 685 (647)	\$ 450,000.00	\$ 731,863.78		\$ 450,000.00		\$	459,904.78
PROMENADE BLVD CR 685 (647)	339,013.00		21,742.64	271,959.00			339,013.00
SECT 5317 NEW FREEDOM (650)	240,000.00						1,000,000.00
SUB REGIONAL STUDIES (651)	1,000,000.00						3,564,000.00
BRIDGE C0606 PLEASANT (652)	3,564,000.00	1,257,628.00		218,257.36			1,257,628.00
HIGH RISK RURAL ROADS (653)	311,000.00						311,000.00
HIGH RISK RURAL ROADS (653)	311,000.00						264,830.00
CHIMNEY ROCK ROAD LSP (654)	400,000.00	264,830.00					400,000.00
CHIMNEY ROCK ROAD LSP (654)	400,000.00	257,990.00					257,990.00
MOUNTAIN AVENUE LSP (655)	75,284.00		64,038.50	11,245.50			23,842.25
HAZARDOUS DISCHARGE S (656)	160,960.59		137,118.34				3,000.00
HIGHWAY RAIL GRADE CR (657)	3,000.00						4,400.00
CHILD PASSENGER SAFET (658)	108,000.00		74,886.00	33,114.00			16,214.54
SHRAP-SANDY HOME/RENT (659)		4,400.00					61,728.00
DRIVE SOBER MOBILIZAT (660)		66,211.55	49,997.01				936.00
DRIVER FEEDBACK SIGNS (661)		61,728.00					4,000.00
SANDY HOME REPAIR ADV (662)		19,266.00	18,330.00				5,000.00
SANDY HOME REPAIR NUT (663)		1,000.00	1,000.00				48,102.82
AMERICAN WATER (664)		4,000.00					56,500.00
CLICK IT OR TICKET (665)		5,000.00					776,000.00
DRIVE SOBER OR GET PULLED OVER (667)		163,950.00	57,689.17	58,158.01			1,000.00
INVOLUNTARY OUTPATIENT COMMIT PRG (668)		56,500.00					
WETLANDS ENHANCEMENT AT SKILLMAN PARK (669)		776,000.00					
WASHINGTON AVE CR529 (670)		1,000.00					
WELLS FARGO COMM CONNECT (671)							
	\$ 51,949,862.75	\$ 21,505,310.51	\$ 5,580,153.40	\$ 18,330,211.23	\$ 34,327.82	\$ 18,839,565.88	\$ 30,739,570.57

REE.

A

A-4

A-17

A-17

A-1

A

BUDGET
MATCH

\$ 21,455,570.51
49,740.00

\$ 21,505,310.51

"A-11"

COUNTY OF SOMERSET

CURRENT FUND

SCHEDULE OF DUE TO STATE OF NEW JERSEY-COUNTY CLERK

	<u>REF.</u>	
Increased by:		
Receipts	A-4	\$ <u>22,332,607.89</u>
Decreased by:		
Disbursements	A-4	\$ <u>22,332,607.89</u>

"A-12"

SCHEDULE OF RESERVE FOR ACCOUNTS PAYABLE

Balance, December 31, 2013	A	\$ 1,144,624.85
Increased by:		
Budget Operations	A-1	\$ 73,228.25
Transfer from Encumbrances	A-17	<u>156,002.22</u>
		<u>229,230.47</u>
		\$ <u>1,373,855.32</u>
Decreased by:		
Disbursements	A-4	<u>595,027.43</u>
Balance, December 31, 2014	A	\$ <u>778,827.89</u>

"A-13"

COUNTY OF SOMERSET

CURRENT FUND

SCHEDULE OF RESERVE FOR FEMA

	<u>REF.</u>	
Balance, December 31, 2013	A	\$ 1,793,836.26
Increased by:		
Receipts	A-4	<u>108,819.19</u>
		\$ <u>1,902,655.45</u>
Decreased by:		
Applied to Revenue	A-2	<u>1,793,836.26</u>
Balance, December 31, 2014	A	\$ <u><u>108,819.19</u></u>

"A-14"

SCHEDULE OF GUIDANCE CENTER CHARGES RECEIVABLE

Balance, December 31, 2013	A	\$ 2,459,819.52
Charges:		
2014 Charges		<u>3,194,869.75</u>
		\$ <u>5,654,689.27</u>
Decreased by:		
Net Collections by Guidance Center		\$ 1,016,133.25
Cancellations		<u>1,654,855.04</u>
		<u>2,670,988.29</u>
Balance, December 31, 2014	A	\$ <u><u>2,983,700.98</u></u>

COUNTY OF SOMERSET

CURRENT FUND

SCHEDULE OF 2013 APPROPRIATION RESERVES

	<u>DECEMBER</u> <u>31, 2013</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	\$ 2,210.00	\$ 2,210.00	\$	\$ 2,210.00
Clerk of the Board	307.50	307.50		307.50
County Administrator's Office	1,706.28	1,706.28		1,706.28
Public Information Office	11,083.80	11,083.80		11,083.80
Telephone Service	1,821.00	1,821.00		1,821.00
Records Management	3,688.30	3,688.30		3,688.30
Department of Finance: Data Processing Department	447.42	447.42		447.42
County Treasurer's Office	6,949.95	6,949.95		6,949.95
County Adjuster's Office	7,116.39	7,116.39		7,116.39
Personnel Office	618.46	618.46		618.46
County Clerk	52,304.32	52,304.32		52,304.32
Prosecutor's Office	135,753.16	135,753.16		135,753.16
Police Academy	0.41	0.41		0.41
Facilities and Services	95,951.08	95,951.08		95,951.08
Contribution to Soil Conservation District (R.S.)	16,450.00	16,450.00		16,450.00
County Surrogate	7,003.48	7,003.48		7,003.48
Sheriff's Office	109,689.97	109,689.97		109,689.97
Board of Taxation	16,416.46	16,416.46		16,416.46
Board of Elections	41,254.67	41,254.67		41,254.67
Election - County Clerk	33,916.12	33,916.12		33,916.12
Emergency Management	1,479.07	1,479.07		1,479.07
County Public Safety Radio	69,634.26	69,634.26		69,634.26
County Planning Board	26,295.89	26,295.89		26,295.89
Roads	1,322.54	1,322.54		1,322.54
Bridges	65,478.07	65,478.07		65,478.07
Engineering Department	58,894.60	58,894.60		58,894.60
Jail	95,313.61	95,313.61	8,999.63	86,313.98
Youth Receiving Center	30,326.68	30,326.68		30,326.68
Mental Health Board	54,833.77	54,833.77		54,833.77
Mental Health Program	140,678.37	140,678.37		140,678.37
Somerset County Transportation Department	494,768.72	494,768.72		494,768.72
Health Department	845.20	845.20		845.20
Solid Waste Planning	600.00	600.00		600.00
Family Crisis Intervention (Youth Services)	57,754.51	57,754.51		57,754.51
Somerset County Recycling	23,425.22	23,425.22		23,425.22
Office County Superintendent of Schools	501.00	501.00		501.00
County Extension Service - Rutgers	51,355.52	51,355.52		51,355.52
Cultural and Heritage Commission	14,880.44	14,880.44		14,880.44
<u>OTHER EXPENSES</u>				
County Administrator's Office	76,016.99	83,017.59	8,498.69	74,518.90
Clerk of the Board	2,062.34	10,783.69	10,065.16	718.53
Public Information Office	13,274.53	38,160.95	9,865.48	28,295.47
Telephone Service	38,856.96	68,327.09	62,464.82	5,862.27
Records Management	4,712.09	18,421.76	2,820.01	15,601.75

COUNTY OF SOMERSET

CURRENT FUND

SCHEDULE OF 2013 APPROPRIATION RESERVES

	<u>DECEMBER</u> <u>31, 2013</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	\$ 4,340.22	\$ 32,005.84	\$ 21,136.03	\$ 10,869.81
County Treasurer's Office	27,609.55	30,754.55	30,754.55	
Audit Fee	125,000.00	125,000.00	124,970.84	29.16
Bond Registration Fees - Ch. 243-Law of 1983	2,500.00	2,500.00		2,500.00
County Counsel / Labor Negotiations	304,351.21	319,599.99	153,023.81	166,576.18
County Adjuster's Office	51,887.74	57,601.30	24,789.22	32,812.08
Personnel Office	71,752.01	89,405.93	27,952.11	61,453.82
Veteran's Services	3,748.49	13,104.89	9,372.67	3,732.22
County Clerk	14,414.41	29,128.74	23,265.02	5,863.72
Prosecutor's Office	135,131.29	279,793.23	186,577.05	93,216.18
Purchasing Department	19,627.26	21,096.16	1,283.45	19,812.71
Facilities and Services	138,185.35	470,606.54	469,869.09	737.45
Library - Reimbursement to Bridgewater Joint Facility	0.50	0.50		0.50
Industrial and Economic Development		3,666.67	3,666.67	
Construction to Soil Conservation District	450.00	450.00		450.00
Group Insurance Plan for Employees	6,158,652.81	6,169,599.98	291,205.87	5,878,394.11
Other Insurance Premiums	8,698.43	8,698.43		8,698.43
Reserve for Sick and Vacation Pay	150,000.00	150,000.00	150,000.00	
County Surrogate	14,156.27	18,118.93	18,118.93	
Sheriff's Office	12,291.76	64,153.35	52,648.31	11,505.04
Board of Taxation	8,940.11	9,004.86	71.23	8,933.63
County Medical Examiner	294,876.35	294,876.35	294,770.44	105.91
Board of Elections	75,689.26	120,537.66	61,725.20	58,812.46
Election - County Clerk	16,678.68	17,900.48	6,702.23	11,198.25
Emergency Management	18,892.24	21,828.50	3,722.65	18,105.85
County Public Safety Radio	7,499.86	315,371.16	315,340.27	30.89
County Planning Board	68,692.34	72,128.31	3,724.22	68,404.09
Office of Consumer Affairs		50.00	50.00	
Construction Board of Appeals	2,657.49	2,657.49		2,657.49
Vehicle Maintenance - Miscellaneous	117,955.45			
Vehicle Maintenance - Gasoline	5,743.02	356,675.51	223,134.36	133,541.15
Roads	480,761.33	496,112.28	14,889.55	481,222.73
Bridges	24,015.46	27,624.73	3,962.52	23,662.21
Engineering Department	13,701.92	296,129.80	221,192.14	74,937.66
Jail	370,840.38	550,878.67	376,108.60	174,770.07
Youth Receiving Center	91,906.21	296,368.02	5,325.42	291,042.60
Somerset Handicapped	1.00	19,439.00	19,438.00	1.00
Mental Health Board	201,736.17	472,584.38	273,398.74	199,185.64
Mental Health Program	195,550.97	357,231.42	77,735.31	279,496.11
County Social Services Board - Administration	20,316.90	21,982.42	9,547.35	12,435.07
Somerset County Transportation Department	3,422.68	4,283.83	340.00	3,943.83
Dependent Children	1,989.96	2,133.36	2,133.36	
Aid to S.C. Unit of NJ Assoc. of Retarded Citizens		7,798.00	7,798.00	
Health Department	90,885.32	131,282.71	48,443.17	82,839.54
County Support (Federal Home Program)	5,410.77	5,410.77		5,410.77
Aid to Volunteer Ambulance and Rescue Squads		45,719.00	40,884.00	4,835.00

COUNTY OF SOMERSET

CURRENT FUND

SCHEDULE OF 2013 APPROPRIATION RESERVES

	<u>DECEMBER</u> <u>31, 2013</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)	\$ 16,988.41	\$ 19,327.41	\$ 7,732.35	\$ 11,595.06
Somerset County Recycling	61,888.14	61,892.65	179.51	61,713.14
Office County of Superintendent of Schools	9,207.11	11,584.55	4,124.07	7,460.48
County Extension Service - Rutgers	618.93	618.93	607.20	11.73
Cultural and Heritage Commission	2,576.67	2,673.62	69.96	2,603.66
Reimbursement for Residents Attending Fire School	29,570.57	29,570.57	14,294.73	15,275.84
Office on Aging Title III - Area Plan	17,414.08	30,992.76	14,348.60	16,644.16
Somerset County Nutrition Title IIIB, IIIC-2 and D	332,817.06	426,232.14	92,939.28	333,292.86
Matching Funds for Grants	51,033.64	60,469.89	11,466.91	49,002.98
Contingent	111,004.00	111,004.00		111,004.00
Purchase of Office and Other Equipment	100,000.00	100,000.00	96,930.68	3,069.32
Contributions to DCRP/Other	79,384.46	207,307.36	159,442.66	47,864.70
Contributions to Social Security (O.A.S.I.)	7,918.37	7,918.37		7,918.37
	<u>148,593.70</u>	<u>148,593.70</u>	<u>263.00</u>	<u>148,330.70</u>
	<u>\$ 12,197,975.46</u>	<u>\$ 15,001,267.01</u>	<u>\$ 4,104,183.12</u>	<u>\$ 10,897,083.89</u>
	<u>REF.</u>	<u>A</u>		<u>A-1</u>
Balance, December 31, 2013	A-15	\$ 12,197,975.46		
Encumbrances Payable	A-17	<u>2,803,291.55</u>		
		<u>\$ 15,001,267.01</u>		
Disbursements	A-4		\$ 4,010,843.93	
Encumbrances Payable	A-17		<u>93,339.19</u>	
			<u>\$ 4,104,183.12</u>	

COUNTY OF SOMERSET

CURRENT FUND

SCHEDULE OF RESERVE FOR TAX APPEALS

	BALANCE DECEMBER 31, 2013	INCREASED BY	DECREASED BY	BALANCE DECEMBER 31, 2014
Reserve for Tax Appeals	\$ <u>394,245.66</u>	\$ <u>46,291.07</u>	\$ <u>17,338.21</u>	\$ <u>423,198.52</u>
	<u>REF.</u> A			A
Receipts	A-4	\$ 42,797.17		
Encumbrances Payable	A-17	3,493.90		
		\$ <u>46,291.07</u>		
Disbursements	A-4		\$ 14,515.86	
Encumbrances Payable	A-17		2,822.35	
			\$ <u>17,338.21</u>	

COUNTY OF SOMERSET

CURRENT FUND

SCHEDULE OF ENCUMBRANCES PAYABLE

REF.	CURRENT FUND	GRANT FUND
A	\$ 3,312,763.14	\$ 32,648,459.12
A-3	\$ 3,414,798.58	\$
A-15	93,339.19	
A-16	2,822.35	
A-10		18,330,211.23
	\$ 3,510,960.12	\$ 18,330,211.23
	\$ 6,823,723.26	\$ 50,978,670.35
A-4	\$ 36,428.66	\$ 32,648,459.12
A-15	2,803,291.55	
A-12	156,002.22	
A-16	3,493.90	34,327.82
A-10		
A-1	241,186.64	
	\$ 3,240,402.97	\$ 32,682,786.94
A	\$ 3,583,320.29	\$ 18,295,883.41

Balance, December 31, 2013

Increased by:

- 2014 Appropriations
- 2013 Appropriation Reserves
- Reserve for Tax Appeals
- Reserve for Grants Appropriated

Decreased by:

- Disbursements
- Transferred to 2013 Appropriation Reserves
- Transferred to Accounts Payable
- Reserve for Tax Appeals
- Reserve for Grants Appropriated
- Canceled

Balance, December 31, 2014

COUNTY OF SOMERSET

GRANT FUND

SCHEDULE OF RESERVE FOR GRANTS UNAPPROPRIATED

	BALANCE DECEMBER 31, 2013	RECEIPTS	APPLIED TO RECEIVABLE	CANCELED	BALANCE DECEMBER 31, 2014
Mental Health Care	\$ 13,754.00	\$	\$	13,754.00	\$
Cancer Control Plan	1,200.00			1,200.00	
PASP		0.02			0.02
Health Department		22,552.00			22,552.00
Rocky Hill		993.63			993.63
Township of Montgomery		1,700.87			1,700.87
Borough of North Plainfield		95.00			95.00
ARC of Somerset		138,174.08			138,174.08
Foxwood/Easton		209,120.62		209,120.62	
SCAAP Funds	151,641.00	100,388.00	151,641.00		100,388.00
Veterans Program Support	7,500.00		7,500.00		
Warren Twp Transportation	9,981.67	8,744.99	9,981.67		8,744.99
Conservation Foundation	54,600.00		54,600.00		
Body Armor Replacement - Sheriff	6,893.25		6,893.00	0.25	
Body Armor Replacement - Prosecutor	6,893.25		6,893.00	0.25	
Body Armor Replacement - Jail	13,058.16		13,058.00	0.16	
Regional Center Partnership	50,000.00		50,000.00		
Open Space	729,963.00		729,963.00		
	<u>\$ 1,045,484.33</u>	<u>\$ 481,769.21</u>	<u>\$ 1,030,529.67</u>	<u>\$ 224,075.28</u>	<u>\$ 272,648.59</u>

REF.

A

A-4

A-9

A-1

A

"A-19"

COUNTY OF SOMERSET

CURRENT FUND

SCHEDULE OF DUE GRANT FUND

	<u>REF.</u>			
Increased by:				
Receipts	A-4	\$	2,365,541.91	
Transferred - Grants Appropriated	A-20		21,005,570.51	
Canceled - Grants Receivable	A-20		<u>16,698,099.25</u>	
				\$ <u>40,069,211.67</u>
Decreased by:				
Transferred - Grants Receivable	A-20	\$	21,005,570.51	
Canceled - Grants Unappropriated	A-20		224,075.28	
Canceled - Grants Appropriated	A-20		<u>18,839,565.88</u>	
				\$ <u><u>40,069,211.67</u></u>

"A-20"

GRANT FUND

SCHEDULE OF DUE CURRENT FUND

Increased by:				
Transferred - Grants Receivable	A-19	\$	21,005,570.51	
Canceled - Grants Appropriated	A-19		18,839,565.88	
Canceled - Grants Unappropriated	A-19		<u>224,075.28</u>	
				\$ <u>40,069,211.67</u>
Decreased by:				
Disbursements	A-4	\$	2,365,541.91	
Transferred - Grants Appropriated	A-19		21,005,570.51	
Canceled - Grants Receivable	A-19		<u>16,698,099.25</u>	
				\$ <u><u>40,069,211.67</u></u>

COUNTY OF SOMERSET

CURRENT FUND

SCHEDULE OF RESERVE FOR EMERGENCY NOTE PAYABLE

	<u>REF.</u>	
Balance, December 31, 2013	A	\$ 3,370,719.54
Decreased by:		
Disbursements	A-4	<u>1,876,866.00</u>
Balance, December 31, 2014	A	<u><u>\$ 1,493,853.54</u></u>

"A-22"

COUNTY OF SOMERSET

GRANT FUND

SCHEDULE OF DUE GENERAL CAPITAL FUND

	<u>REF.</u>	
Balance, December 31, 2013	A	\$ 5,312,032.46
Increased by:		
Receipts	A-4	<u>687,967.54</u>
Balance, December 31, 2014	A	<u><u>\$ 6,000,000.00</u></u>

"A-23"

CURRENT FUND

SCHEDULE OF SPECIAL ELECTIONS RECEIVABLE

Balance, December 31, 2013	A	\$ <u>669,915.00</u>
Decreased by:		
Receipts	A-4	<u><u>\$ 669,915.00</u></u>

COUNTY OF SOMERSET

CURRENT FUND

SCHEDULE OF DEFERRED CHARGES

	BALANCE DECEMBER 31, 2013	AMOUNT RESULTING FROM OPERATIONS	BUDGET 2014	BALANCE DECEMBER 31, 2014
Emergency Appropriation - Spring Nor'Easter Storm - 2010	\$ 306,532.00	\$	\$ 153,266.00	\$ 153,266.00
Emergency Appropriation - Hurricane Irene - 2011	2,464,201.00		1,123,600.00	1,340,601.00
Emergency Appropriation - Hurricane Sandy - 2012	600,000.00		600,000.00	
Emergency Appropriation - Flood Damage - 40 North St. Bridge		500,000.00		500,000.00
Overexpenditure of Appropriations		163,913.67		163,913.67
	<u>\$ 3,370,733.00</u>	<u>\$ 663,913.67</u>	<u>\$ 1,876,866.00</u>	<u>\$ 2,157,780.67</u>

REF.

A

A-3

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, 2013	\$ 23,196,465.37	\$ 1,723,177.72	\$ 37,405,201.79
Increased by Receipts:			
Housing and Community Development Block Grant	\$ 1,251,455.80	\$	
Reserve for Housing and Community Development Block Grant	7,875.00		
Interest Earned - County Share	587.62		
Miscellaneous Reserve Accounts	11,477,473.18		
Reserve for Prosecutors' Funds	319,942.37		
County Library Tax, State Aid and Miscellaneous		16,645,388.37	
Open Space Tax, State Aid and Miscellaneous			19,749,863.16
	\$ 13,057,333.97	\$ 16,645,388.37	\$ 19,749,863.16
	\$ 36,253,799.34	\$ 18,368,566.09	\$ 57,155,064.95
Decreased by Disbursements:			
Miscellaneous Reserve Accounts	\$ 12,193,287.15	\$	
Reserve for Housing and Community Development Block Grant	1,427,981.06		
Due Grant Fund			6,000,000.00
Reserve for Prosecutors' Funds	416,907.53		
Reserve for Expenditures			13,947,987.97
	\$ 14,038,175.74	\$ 16,545,361.75	\$ 19,947,987.97
Balance, December 31, 2014	\$ 22,215,623.60	\$ 1,823,204.34	\$ 37,207,076.98

COUNTY OF SOMERSET

TRUST FUND

SCHEDULE OF HOUSING AND COMMUNITY
DEVELOPMENT ACT RECEIVABLE

	<u>BALANCE DECEMBER 31, 2013</u>	<u>2014 GRANTS</u>	<u>RECEIPTS</u>	<u>CANCELED</u>	<u>BALANCE DECEMBER 31, 2014</u>
Block Grants	\$ 1,943,024.26	\$ 836,460.00	\$ 924,263.12	\$ 16,328.35	\$ 1,838,892.79
Home Investment	<u>1,734,787.24</u>	<u>360,049.00</u>	<u>327,192.68</u>	<u>52,861.61</u>	<u>1,714,781.95</u>
	<u>\$ 3,677,811.50</u>	<u>\$ 1,196,509.00</u>	<u>\$ 1,251,455.80</u>	<u>\$ 69,189.96</u>	<u>\$ 3,553,674.74</u>
<u>REF.</u>	B	B-3	B-1	B-3	B

SCHEDULE OF HOUSING AND COMMUNITY DEVELOPMENT
ACT RESERVE ACCOUNTS

	<u>BALANCE DECEMBER 31, 2013</u>	<u>INCREASED</u>	<u>DECREASED</u>	<u>CANCELED</u>	<u>BALANCE DECEMBER 31, 2014</u>
Block Grants	\$ 677,206.42	\$ 2,132,151.36	\$ 2,227,768.50	\$ 16,328.35	\$ 565,260.93
Home Investment	1,211,691.08	967,122.00	1,166,924.62	52,861.61	959,026.85
Home Investment - County Share	<u>129,466.15</u>	<u>118,087.62</u>	<u>62,591.45</u>		<u>184,962.32</u>
	<u>\$ 2,018,363.65</u>	<u>\$ 3,217,360.98</u>	<u>\$ 3,457,284.57</u>	<u>\$ 69,189.96</u>	<u>\$ 1,709,250.10</u>
<u>REF.</u>	B			B-2	B
2014 Grants	B-2	\$ 1,196,509.00			
Transfer of Encumbrances Payable	B-5	2,012,389.36			
Interest Earned - County Share	B-1	587.62			
Reserves	B-1	<u>7,875.00</u>			
		<u>\$ 3,217,360.98</u>			
Disbursements	B-1		\$ 1,427,981.06		
Encumbrances Payable	B-5		<u>2,029,303.51</u>		
			<u>\$ 3,457,284.57</u>		

COUNTY OF SOMERSET

TRUST FUND

SCHEDULE OF RESERVE ACCOUNTS

	BALANCE DECEMBER 31, 2013	RECEIPTS	DISBURSEMENTS	ENCUMBRANCES	BALANCE DECEMBER 31, 2014
Road Opening Deposits	\$ 509,418.97	\$ 31,500.00	\$ 42,020.00	\$ 3,600.00	\$ 495,298.97
Planning Board Deposits and Other Deposits	3,054,855.75	270,219.47	65,992.20	(54,306.48)	3,313,389.50
County Clerk Filing Fees	784,399.16	336,339.69	249,144.85	158,782.95	712,811.05
Sheriff SCSO	6,992.10	10,054.49	15,153.45		1,893.14
State Unemployment Insurance	8,440.41	230,012.95	238,337.47		115.89
Workers' Compensation Claim Fund	284,165.62	1,168.84			285,334.46
Martinsville I-78 Corridor	93,622.66	1,750.83		(332,035.27)	427,408.76
King George Road	252,546.07	29,115.30	44,633.00	(869.80)	237,898.17
Resource Recovery Investment Tax Fund	3,062.39	12.61			3,075.00
Escrow	143,008.86	541.78	10,348.06		133,202.58
Mountain Boulevard	19,083.12	78.19			19,161.31
Surrogate Fees	33,162.59	13,361.45		916.00	45,608.04
Household Hazardous Waste	36,612.70	5,468.53	172.72		41,908.51
Transportation Expense	367,077.38	365,303.03	252,203.01		480,177.40
Sheriff Equitable Save	309,937.54	4,909.16	33,378.89	102,348.00	179,119.81
Transfer Fees	43,971.46	180.16			44,151.62
Regional Traffic Study	1,279,516.41	68,223.00			1,347,739.41
Federal Equitable Sharing	3,341.59	13.74			3,355.33
Sheriff Dedicated K-9		7,525.00		1,299.97	6,225.03
Sheriff Dedicated	16,832.88	20,845.07	20,751.76	3,292.67	13,633.52
Accumulated Absences	4,096,886.82	167,301.87			4,264,188.69
Commission on Women	1,846.92	1,010.30	1,217.09		1,640.13
Land Development	518,291.53	352,521.00	503,824.00		366,988.53
Wastewater Management	31,092.87				31,092.87
Detention Facilities	798,596.46			(14,827.10)	813,423.56
Warren Township Detention Facilities	20,058.91		11,327.80	(11,327.80)	20,058.91
Roycebrook Watershed	11,740.00				11,740.00
Pike Run Watershed	55,678.43				55,678.43
Watershed Escrow	297,447.21				297,447.21
Bridge Inspection Fees	254,974.42				254,974.42
Bridge Improvement Contributions	442,374.87		135,616.87		306,758.00
Road Inspection Fees	234,463.95				234,463.95
RHMHC Donations		33,256.69		4,375.00	28,881.69
Motor Vehicle Fines-Reserve for Road Repairs	3,619,406.62	3,355,345.38	4,749,755.30	91,914.87	2,133,081.83
Sealer of Weights and Measures	186,927.98	125,235.00	183,914.86	60.10	128,188.02
Intoxicated Drivers Expenditures	246,790.14	120,751.00	126,658.79	782.10	240,100.25
Recycling Funds	350,236.17	5,457,245.44	4,847,590.79	(124,529.09)	1,084,419.91
Cultural and Heritage Fund	28,432.77	4,733.75	5,692.16	(60.00)	27,534.36
Personal Attendant	2,306.93				2,306.93
Environmental Quality Fund	92,973.95	84,585.52	46,048.63	4,214.36	127,296.48
Office on Aging	1,568,961.54	367,180.94	546,966.60	(14,359.73)	1,403,535.61
Emergency Response Fund	297.07	100.00	55.65		341.42
Training/Education	2,254.00	2,750.00	3,650.20	118.92	1,234.88
Recreation Facilities	202,883.90	8,833.00	58,833.00	(5,916.00)	158,799.90
	<u>\$ 20,314,971.12</u>	<u>\$ 11,477,473.18</u>	<u>\$ 12,193,287.15</u>	<u>\$ (186,526.33)</u>	<u>\$ 19,785,683.48</u>
<u>REF.</u>	<u>B</u>	<u>B-1</u>	<u>B-1</u>		<u>B</u>
Encumbrances Payable	B-5			\$ 1,301,522.43	
Less: PY Encumbrances Payable	B-5			<u>1,488,048.76</u>	
				<u>\$ (186,526.33)</u>	

COUNTY OF SOMERSET

TRUST FUND

SCHEDULE OF ENCUMBRANCES PAYABLE - TRUST OTHER FUND

	<u>REF.</u>		
Balance, December 31, 2013	B		\$ 3,519,628.12
Increased by 2014 Purchase Orders:			
Housing and Community Development Reserve Funds	B-3	\$ 2,029,303.51	
Miscellaneous Reserve Accounts	B-4	1,301,522.43	
Reserve for Prosecutors' Funds	B-6	<u>6,772.00</u>	
			<u>3,337,597.94</u>
			\$ 6,857,226.06
Decreased by:			
Transfer of Encumbrances:			
Housing and Community Development Reserve Funds	B-3	\$ 2,012,389.36	
Miscellaneous Reserve Accounts	B-4	1,488,048.76	
Reserve for Prosecutors' Funds	B-6	<u>19,190.00</u>	
			<u>3,519,628.12</u>
Balance, December 31, 2014	B		\$ <u><u>3,337,597.94</u></u>

COUNTY OF SOMERSET

TRUST FUND

SCHEDULE OF RESERVE FOR PROSECUTORS' FUNDS

	BALANCE DECEMBER 31, 2013	INCREASED	DECREASED	BALANCE DECEMBER 31, 2014
Seized and Forfeited Funds	\$ 327,750.40	\$ 124,624.82	\$ 87,374.93	\$ 365,000.29
Seized Funds - Not Forfeited	182,361.81	190,111.17	275,925.60	96,547.38
Federal Forfeited Funds	487,013.89	23,564.92	60,019.00	450,559.81
AMA Prosecutor's Fund	19,141.31	786.69	360.00	19,568.00
Auto Theft Fund	5,046.57	44.77		5,091.34
	<u>\$ 1,021,313.98</u>	<u>\$ 339,132.37</u>	<u>\$ 423,679.53</u>	<u>\$ 936,766.82</u>
<u>REF.</u>				B
Transfer of Encumbrances Payable		\$ 19,190.00		
Receipts		<u>319,942.37</u>		
		<u>\$ 339,132.37</u>		
Encumbrances Payable			\$ 6,772.00	
Disbursements			<u>416,907.53</u>	
			<u>\$ 423,679.53</u>	

"B-7"

COUNTY OF SOMERSET

TRUST FUND

SCHEDULE OF RESERVE FOR COUNTY LIBRARY EXPENDITURES

	<u>REF.</u>		
Balance, December 31, 2013	B		\$ 1,723,177.72
Increased by Receipts:			
2014 Tax Levy	B-8	\$ 15,770,862.00	
Added and Omitted Taxes		87,099.97	
State Aid		86,306.00	
Fines		145,891.22	
Interest on Investments and Deposits		13,165.00	
Accounts Receivable		400.00	
Dedicated Funds		10,907.00	
Non-Resident Fees		5,799.65	
Copy Machine		1,572.77	
Petty Cash		37.24	
Miscellaneous		464.97	
Appropriation Refunds		<u>522,882.55</u>	
	B-1		<u>16,645,388.37</u>
			\$ 18,368,566.09
Decreased by Disbursements:			
Library Expenditures	B-1		<u>16,545,361.75</u>
Balance, December 31, 2014	B		<u>\$ 1,823,204.34</u>

"B-8"

SCHEDULE OF ANALYSIS OF TAX YIELD

<u>MUNICIPALITY</u>	<u>PROPERTY TAXES LEVIED</u>	<u>COLLECTED</u>
Bound Brook	\$ 323,313.28	\$ 323,313.28
Branchburg	1,319,731.66	1,319,731.66
Bridgewater	3,971,324.04	3,971,324.04
Green Brook	620,141.51	620,141.51
Hillsborough	2,604,383.88	2,604,383.88
Manville	416,227.41	416,227.41
Millstone	24,894.83	24,894.83
Montgomery	2,031,149.66	2,031,149.66
North Plainfield	664,141.66	664,141.66
Peapack-Gladstone	321,425.77	321,425.77
Rocky Hill	59,346.10	59,346.10
Somerville	551,289.01	551,289.01
South Bound Brook	137,547.24	137,547.24
Warren	1,972,904.44	1,972,904.44
Watchung	<u>753,041.51</u>	<u>753,041.51</u>
	<u>\$ 15,770,862.00</u>	<u>\$ 15,770,862.00</u>

REF.

B-7

"B-9"

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, 2013	B		\$ 29,085,575.94
Increased by Receipts:			
2014 Tax Levy	B-10	\$ 16,910,176.00	
Added and Omitted Taxes		75,409.61	
Refunds/Land Purchases/Other		2,355,777.69	
Interest on Investments and Deposits		<u>408,499.86</u>	
	B-1		<u>19,749,863.16</u>
			\$ <u>48,835,439.10</u>
Decreased by:			
Disbursements	B-1	\$ 13,947,987.97	
Net Transfer of Encumbrances	B-11	<u>1,732,083.14</u>	
			<u>15,680,071.11</u>
Balance, December 31, 2014	B		<u>\$ 33,155,367.99</u>

"B-10"

SCHEDULE OF ANALYSIS OF TAX YIELD

<u>MUNICIPALITY</u>	<u>PROPERTY TAXES LEVIED</u>	<u>COLLECTED</u>
Bedminster	\$ 734,321.79	\$ 734,321.79
Bernards	2,009,937.63	2,009,937.63
Bernardsville	698,286.99	698,286.99
Bound Brook	212,146.75	212,146.75
Branchburg	865,932.00	865,932.00
Bridgewater	2,606,396.69	2,606,396.69
Far Hills	132,195.10	132,195.10
Franklin	2,645,835.23	2,645,835.23
Green Brook	406,658.22	406,658.22
Hillsborough	1,709,237.79	1,709,237.79
Manville	273,102.95	273,102.95
Millstone	16,338.80	16,338.80
Montgomery	1,332,338.04	1,332,338.04
North Plainfield	435,676.71	435,676.71
Peapack-Gladstone	210,952.47	210,952.47
Raritan	340,926.21	340,926.21
Rocky Hill	38,950.63	38,950.63
Somerville	361,820.24	361,820.24
South Bound Brook	90,233.84	90,233.84
Warren	1,294,802.23	1,294,802.23
Watchung	<u>494,085.69</u>	<u>494,085.69</u>
	<u>\$ 16,910,176.00</u>	<u>\$ 16,910,176.00</u>

REF.

B-9

"B-11"

COUNTY OF SOMERSET

TRUST FUND

SCHEDULE OF ENCUMBRANCES PAYABLE - OPEN SPACE TRUST FUND

	<u>REF.</u>	
Balance, December 31, 2013	B	\$ 8,319,625.85
Increased by:		
Net Transfer of Encumbrances	B-9	<u>1,732,083.14</u>
Balance, December 31, 2014	B	<u>\$ 10,051,708.99</u>

"B-12"

SCHEDULE OF DUE GRANT FUND - OPEN SPACE TRUST FUND

Increased by:		
Disbursements	B-1	\$ <u>6,000,000.00</u>
Balance, December 31, 2014 (Due from)	B	<u>\$ 6,000,000.00</u>

COUNTY OF SOMERSET

GENERAL CAPITAL FUND

SCHEDULE OF GENERAL CAPITAL CASH-TREASURER

	<u>REF.</u>		
Balance, December 31, 2013	C		\$ 50,559,384.62
Increased by:			
Budget Appropriation:			
Capital Improvement Fund	C-7	\$ 6,756,000.00	
Due Grant Fund	C-12	<u>5,312,032.46</u>	
			<u>12,068,032.46</u>
			\$ <u>62,627,417.08</u>
Decreased by:			
Improvement Authorizations	C-8	\$ 39,799,128.80	
Contracts Payable	C-10	<u>9,134,927.51</u>	
			<u>48,934,056.31</u>
Balance, December 31, 2014	C		\$ <u><u>13,693,360.77</u></u>

"C-3"

COUNTY OF SOMERSET
GENERAL CAPITAL FUND
ANALYSIS OF CAPITAL CASH

			BALANCE DECEMBER 31, 2014
Fund Balance		\$	383,826.30
Capital Improvement Fund			544,477.03
Encumbrances Payable			31,757,430.60
Funded Improvements as Set Forth on "C-8"			20,489,800.60
Unfunded Improvement Authorizations "C-5"			(39,251,813.99)
Due From State of New Jersey "C-6"			<u>(230,359.77)</u>
		\$	<u>13,693,360.77</u>
	<u>REF.</u>		C

"C-4"

SCHEDULE OF DEFERRED CHARGES TO FUTURE TAXATION-FUNDED

	<u>REF.</u>		
Balance, December 31, 2013	C	\$	173,349,714.15
Decreased by:			
2014 Budget Appropriation to Pay Bonds	C-9	\$	19,385,000.00
2014 Budget Appropriation to Pay Loans	C-11		<u>250,028.04</u>
			<u>19,635,028.04</u>
Balance, December 31, 2014	C	\$	<u>153,714,686.11</u>

COUNTY OF SOMERSET

GENERAL CAPITAL FUND

SCHEDULE OF DEFERRED CHARGES TO FUTURE TAXATION-UNFUNDED

DATE OF COUNTY RESOLUTION	IMPROVEMENT DESCRIPTION	ANALYSIS OF BALANCE DECEMBER 31, 2014			
		BALANCE DECEMBER 31, 2013	2014 AUTHORIZATIONS	BALANCE DECEMBER 31, 2014	EXPENDITURES
		\$	\$	\$	\$
4/4/00	Various Improvements	51,129.45		51,129.45	51,129.45
9/4/01	Recreation Facility	226,500.00		226,500.00	184,469.05
5/6/03	Various Capital Improvements	1,534,500.00		1,534,500.00	42,030.95
4/20/04	Various Capital Improvements	465,500.00		465,500.00	1,534,500.00
4/5/05	Various Capital Improvements	1,060,500.00		1,060,500.00	262,814.58
5/15/07	Various Capital Improvements	1,500,000.00		1,500,000.00	1,060,500.00
4/21/09 & 6/2/09	Various Capital Improvements	7,000,000.00		7,000,000.00	1,500,000.00
7/27/10	Various Capital Improvements	5,200,000.00		5,200,000.00	5,046,242.46
5/24/11	Various Capital Improvements	9,904,000.00		9,904,000.00	2,460,431.14
8/7/12	Various Capital Improvements	15,800,000.00		15,800,000.00	5,089,586.92
5/28/13	Various Capital Improvements	13,309,500.00		13,309,500.00	4,814,413.08
11/26/13	Improvements to Raritan Valley Community College	2,300,000.00		2,300,000.00	5,952,764.89
6/24/14	Acquisition of Real Property		4,000,000.00	4,000,000.00	1,995,161.97
3/25/14	Various Road Improvements		6,650,000.00	6,650,000.00	5,522,037.55
7/22/14	Various Improvements		11,879,503.00	11,879,503.00	11,159,284.12
		<u>\$ 58,351,629.45</u>	<u>\$ 22,529,503.00</u>	<u>\$ 80,881,132.45</u>	<u>\$ 39,251,813.99</u>
					<u>\$ 41,629,318.46</u>

REF.

C-8

C-3

C

C-8

C

REF.

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 DECEMBER 31, 2013 AND 2014</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, 2013	C		\$ 290,114.03
Increased by:			
2014 Budget Appropriation	C-2	\$ 6,756,000.00	
Ordinances Canceled		<u>6,448,707.00</u>	
			<u>13,204,707.00</u>
			\$ <u>13,494,821.03</u>
Decreased by:			
Appropriation to Finance Improvement Authorizations	C-8		<u>12,950,344.00</u>
Balance, December 31, 2014	C		\$ <u><u>544,477.03</u></u>

COUNTY OF SOMERSET
GENERAL CAPITAL FUND

SCHEDULE OF IMPROVEMENT AUTHORIZATIONS

COUNTY ORDNANCE DATE	IMPROVEMENT DESCRIPTION	DECEMBER 31, 2013		2014		DISBURSEMENTS/ REFUNDS	ENCUMBRANCES	ORDINANCE CANCELED	DECEMBER 31, 2014	
		FUNDED	UNFUNDED	AUTHORIZATIONS	UNFUNDED				FUNDED	UNFUNDED
		\$	\$	\$	\$	\$	\$	\$	\$	\$
4/3/01	Bond Ordinance 2001	19,817,000.00	43,137.00	43,137.00	42,030.95	47,304.97	(5,759.23)		1,591.26	42,030.95
9/4/01	Improvements to Recreation Facilities - 2001	900,000.00	621,000.00	621,000.00					621,000.00	
4/16/02	Various Improvements	14,705,000.00	5,924.60	5,924.60		2,300.00	(10,923.92)	14,548.52		
5/6/03	General County Government Purposes	19,968,645.00	2,700,766.22	2,700,766.22	1,534,500.00		1,179,660.60		1,521,115.62	1,534,500.00
5/6/03	Various Capital Improvements	10,539,500.00	22,682.74	22,682.74			(66,869.36)	91,572.12	100,000.00	262,814.58
4/20/04	Capital Improvement Fund 2004	21,807,318.00			397,690.58	64,836.77	4,807.48	700,422.54	78,413.51	1,060,500.00
4/20/04	Various Improvements	11,170,500.00					14,186.04			
4/19/05	2005 Cash Ordinance	24,586,250.00								
4/5/05	2005 Bond Ordinance	11,280,000.00			1,060,500.00					
1/18/06	4H Fairgrounds Improvement	500,000.00						49,865.00		
4/18/06	2006 Cash Ordinance	22,802,500.00				8,500.00	(33,656.38)	1,088,982.30		
4/18/06	2006 Bond Ordinance	12,532,500.00					1,673.22		22,659.13	
6/5/07	2007 Cash Ordinance	21,929,620.00				57,982.73	(257,485.94)	7,18,820.00		
5/15/07	2007 Bond Ordinance	13,469,000.00			1,500,000.00	323,449.01	81,932.84		820,594.67	1,500,000.00
5/6/08	2008 Cash Ordinance	20,333,975.00				779,182.36	(555,154.84)	3,774,486.52		
5/15/08	2008 Bond Ordinance	18,990,000.00				602,413.24	382,103.90		846,415.39	
5/5/09	2009 Cash Ordinance	10,151,500.00			918,366.65	437,794.01	90,530.62		390,042.02	5,046,242.46
5/5/09	2009 Bond Ordinance	21,798,500.00			6,495,144.72		1,448,902.26		271,901.80	
6/16/09	2009 RVCC Cash Ordinance	1,500,000.00					1,099,516.78		3,199,353.37	
6/16/09	2009 Open Space Bond Ordinance	23,100,000.00			4,298,870.15				6,246.58	
6/16/09	2009 Farmland Bond Ordinance	8,400,000.00							562,102.96	
7/27/10	2010 Cash Ordinance	5,995,028.00			619,553.95				591,405.65	2,739,568.86
7/27/10	2009 Bond Ordinance	16,000,000.00				1,185,339.00	57,450.99			
4/12/11	2011 Cash Ordinance	5,451,000.00				36,983.61	1,161,274.31			
5/24/11	2011 Bond Ordinance	20,598,028.00			9,382,225.29	399,088.65	24,004.15			
7/12/11	2011 RVCC Chapter 12	7,100,000.00				1,072,575.00	4,168,723.56		5,701.00	4,814,413.08
2/22/11	2011 Open Space Bond Ordinance	16,000,000.00				15,000,000.00	(16,000,000.00)		1,000,000.00	
8/7/12	2012 Cash Ordinance	5,120,550.00				199,615.04	131,183.22		583,160.24	5,952,764.89
8/7/12	2012 Bond Ordinance	25,025,000.00			12,326,988.30	650,460.60	5,723,762.81			
12/11/12	2012 RVCC Ordinance	1,500,000.00				195,930.00			9,344.00	
5/28/13	2013 Cash Ordinance	7,494,100.00				3,308,703.42	186,040.81		1,775,900.57	1,995,161.97
5/28/13	2013 Capital Bond Ordinance	14,010,000.00			8,928,602.30	7,225,091.07	(291,650.74)			
11/26/13	2013 RVCC Bond Ordinance	2,300,000.00			2,300,000.00	437,906.00			1,862,094.00	
7/22/14	2014 Cash Ordinance	5,326,400.00				2,486,628.21	301,605.30		2,537,966.49	
7/22/14	2014 Bond Ordinance	12,504,740.00				282,995.37	1,062,460.51			
3/25/14	2014 Bond Ordinance - Road Improvements	7,000,000.00				651,366.23	826,596.22			11,159,284.12
6/24/14	2014 Bond Ordinance - Acquisition of Land	4,200,000.00				4,200,000.00				5,522,037.55
6/24/14	2014 Various Improvements	6,448,707.00			6,448,707.00	112,414.99	2,653,499.67		3,682,792.34	
		\$	\$	\$	\$	\$	\$	\$	\$	\$
		27,219,628.41	49,053,864.31	35,479,847.00	39,799,128.80	3,386,384.86	6,448,707.00	20,489,800.60	41,629,318.46	
		C	C	C	C-2	C-2	C-3	C-C-3	C-C-5	
		REF								
	Deferred Charges to Future Taxation - Unfunded	C-5		\$	22,629,503.00					
	Capital Improvement Fund	C-7		\$	12,950,344.00					
				\$	35,479,847.00					
	Encumbrances Payable	C-10		\$	31,757,430.60					
	Encumbrances Canceled	C-10		\$	28,371,045.74					
				\$	3,386,384.86					

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, 2013	DECREASED	BALANCE DECEMBER 31, 2014
			DATE	AMOUNT				
General Improvement Bonds Open Space Farmland Preservation Bonds	09/15/05	\$ 18,100,000.00	07/15/15	\$ 1,810,000.00	4.00%	\$ 3,620,000.00	\$ 1,810,000.00	\$ 1,810,000.00
	09/15/05	10,000,000.00	07/15/15-07/15/17	500,000.00	4.00%			
			07/15/18-07/15/21	500,000.00	4.125%			
County College - Series C County College - Series D General Refunding Bonds	09/15/05	7,500,000.00	07/15/25	500,000.00	4.30%	6,000,000.00	500,000.00	5,500,000.00
	09/15/05	7,500,000.00	07/15/15	750,000.00	4.00%	1,500,000.00	750,000.00	750,000.00
	09/15/05		07/15/15	750,000.00	4.00%	1,500,000.00	750,000.00	750,000.00
			9/15/15	82,500.00	5.00%			
			9/15/16	82,500.00	3.75%			
Open Space Refunding Bonds	09/15/05		9/15/17	82,500.00	4.00%	486,750.00	82,500.00	404,250.00
			9/15/18	74,250.00	4.00%			
			9/15/15	667,500.00	5.00%			
General Improvement Bonds	09/01/06	10,600,000.00	9/15/17	667,500.00	4.00%	3,938,250.00	667,500.00	3,270,750.00
	09/01/06	3,200,000.00	09/01/15	600,750.00	4.00%			
County College - Series C	09/01/06	3,200,000.00	09/01/16	1,060,000.00	3.75%	3,180,000.00	1,060,000.00	2,120,000.00
	09/01/06	3,200,000.00	09/01/15	320,000.00	3.70%	960,000.00	320,000.00	640,000.00
General Improvement Bonds	09/09/08	25,500,000.00	09/01/15	320,000.00	3.70%	960,000.00	320,000.00	640,000.00
	09/09/08	1,050,000.00	09/01/15-09/01/17	320,000.00	3.75%	960,000.00	320,000.00	640,000.00
County College - Series B	09/09/08	1,050,000.00	09/01/18-09/01/20	1,700,000.00	3.50%	17,000,000.00	1,700,000.00	15,300,000.00
	09/09/08	1,050,000.00	09/01/21-09/01/23	1,700,000.00	3.75%	525,000.00	105,000.00	420,000.00
County College - Series C	09/15/09	1,176,500.00	09/01/15-09/01/17	105,000.00	3.00%	525,000.00	105,000.00	420,000.00
	09/15/09	1,176,500.00	09/01/18	105,000.00	3.75%	525,000.00	105,000.00	420,000.00
General Improvement Bonds	09/15/09	25,000,000.00	09/15/15-09/15/18	120,000.00	2.94%	696,500.00	120,000.00	576,500.00
	09/15/09		9/15/19	96,500.00	2.94%	696,500.00	120,000.00	576,500.00
			09/15/15-09/15/19	1,700,000.00	2.94%	696,500.00	120,000.00	576,500.00
			09/15/20-9/15/24	1,600,000.00	2.94%	18,200,000.00	1,700,000.00	16,500,000.00

COUNTY OF SOMERSET
GENERAL CAPITAL FUND

SCHEDULE OF SERIAL BONDS PAYABLE

PURPOSE	DATE OF ISSUE	ORIGINAL ISSUE	MATURETIES OF BONDS OUTSTANDING DECEMBER 31, 2014	INTEREST RATE	BALANCE DECEMBER 31, 2013	DECREASED	BALANCE DECEMBER 31, 2014	
								DATE
Open Space Farmland Preservation Bonds Open Space Refunding Bonds	09/15/09	\$ 30,000,000.00	09/15/15-09/15/29	2.94%	\$ 24,000,000.00	\$ 1,500,000.00	\$ 22,500,000.00	
	12/01/09	6,468,260.00	12/01/15	2.938%	695,000.00			
General Improvement Bonds			12/01/16	2.938%	675,000.00			
			12/01/17	2.938%	660,000.00			
			12/01/18	2.938%	630,000.00			
		18,085,000.00	08/01/15-08/01/16	1.500%	1,205,000.00	710,000.00	2,660,000.00	
			08/01/17-08/01/20	2.000%	1,205,000.00			
			08/01/21	2.250%	1,205,000.00			
General Refunding Bonds			08/01/22	2.500%	1,205,000.00			
			08/01/23-08/01/24	3.000%	1,205,000.00			
			08/01/25	3.125%	1,205,000.00			
			08/01/26	3.250%	1,215,000.00			
		10/1/11	6,660,000.00	10/01/15	4.000%	1,310,000.00	1,205,000.00	14,470,000.00
				10/01/16	3.000%	1,290,000.00		
Open Space Refunding Bonds			10/01/17	5.000%	25,000.00			
			10/01/18	4.000%	1,320,000.00			
		10/1/11	9,615,000.00	10/01/15	4.000%	955,000.00	1,335,000.00	3,945,000.00
				10/01/16	5.000%	975,000.00		
				10/01/17-10/01/20	4.000%	960,000.00		
				10/01/21	3.500%	150,000.00		
			10/01/21	4.000%	805,000.00			
			10/01/22	4.000%	955,000.00			
			10/01/23	4.000%	920,000.00			
					9,575,000.00	975,000.00	8,600,000.00	

COUNTY OF SOMERSET
GENERAL CAPITAL FUND

SCHEDULE OF SERIAL BONDS PAYABLE

PURPOSE	DATE OF ISSUE	ORIGINAL ISSUE	MATURETIES OF BONDS OUTSTANDING DECEMBER 31, 2014	INTEREST RATE	BALANCE DECEMBER 31, 2013	DECREASED	BALANCE DECEMBER 31, 2014
County College - Series A	6/21/12	\$ 3,550,000.00	\$ 240,000.00	2.334%	\$ 3,310,000.00	\$ 240,000.00	\$ 3,070,000.00
County College - Series A	6/21/12	3,550,000.00	190,000.00	2.334%	3,310,000.00	240,000.00	3,070,000.00
General Improvement Bonds	7/19/12	16,000,000.00	1,070,000.00	2.292%	14,930,000.00	1,070,000.00	13,860,000.00
Open Space Farmland Preservation Bonds	7/19/12	15,000,000.00	1,020,000.00	2.292%	14,250,000.00	750,000.00	13,500,000.00
General Improvement Bonds	10/31/13	16,500,000.00	750,000.00	2.693%	16,500,000.00	1,100,000.00	15,400,000.00
County College - Series B	10/31/13	750,000.00	75,000.00	2.693%	750,000.00	75,000.00	675,000.00
County College - Series C	10/31/13	750,000.00	75,000.00	2.693%	750,000.00	75,000.00	675,000.00
					<u>\$ 171,488,000.00</u>	<u>\$ 19,385,000.00</u>	<u>\$ 152,103,000.00</u>
				REF.	C	C-4	C
General County Improvements		\$ 156,005,000.00	\$ 16,165,000.00		\$ 156,005,000.00	\$ 16,165,000.00	\$ 139,840,000.00
County College		15,483,000.00	3,220,000.00		15,483,000.00	3,220,000.00	12,263,000.00
					<u>\$ 171,488,000.00</u>	<u>\$ 19,385,000.00</u>	<u>\$ 152,103,000.00</u>

COUNTY OF SOMERSET

GENERAL CAPITAL FUND

SCHEDULE OF ENCUMBRANCES PAYABLE

	<u>REF.</u>		
Balance, December 31, 2013	C		\$ 37,505,973.25
Increased by:			
Improvement Authorizations	C-8		<u>31,757,430.60</u>
			\$ 69,263,403.85
Decreased by:			
Transfer to Improvement Authorizations	C-8	\$ 28,371,045.74	
Disbursements	C-2	<u>9,134,927.51</u>	
			<u>37,505,973.25</u>
Balance, December 31, 2014	C		\$ <u><u>31,757,430.60</u></u>

"C-11"

COUNTY OF SOMERSET

GENERAL CAPITAL FUND

SCHEDULE OF GREEN ACRES LOAN PAYABLE

	<u>REF.</u>	
Balance, December 31, 2013	C	\$ 1,861,714.15
Decreased by:		
Paid By Budget	C-4	<u>250,028.04</u>
Balance, December 31, 2014	C	<u><u>\$ 1,611,686.11</u></u>

"C-12"

SCHEDULE OF DUE GRANT FUND

Balance, December 31, 2013 (Due from)	C	\$ <u>5,312,032.46</u>
Decreased by:		
Appropriation to Finance Improvement Receipts	C-2	<u><u>\$ 5,312,032.46</u></u>

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, 2014</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
4/1/09 & 6/2/09	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	2,300,000.00
06/24/14	Acquisition of Real Property	4,000,000.00
03/25/14	Various Road Improvemenets	6,650,000.00
07/22/14	Various Improvements	11,879,503.00
		<u>\$ 80,881,132.45</u>

"E"

COUNTY OF SOMERSET

JAIL WARDEN

SCHEDULE OF ASSETS AND LIABILITIES

PRISONERS' FUNDS

	<u>REF.</u>	<u>BALANCE DECEMBER 31, 2014</u>	<u>BALANCE DECEMBER 31, 2013</u>
<u>ASSETS</u>			
Cash	E-1	\$ <u>419,822.47</u>	\$ <u>435,204.97</u>
<u>LIABILITIES</u>			
Custodial Account	E-1	\$ 6,590.95	\$ 19,470.75
Work Release Account	E-1	3.46	3.46
Bail Account	E-1	2.17	8.00
Inmate Welfare	E-1	<u>413,225.89</u>	<u>415,722.76</u>
		\$ <u>419,822.47</u>	\$ <u>435,204.97</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, 2013	\$ 435,204.97	\$ 19,470.75	\$ 3.46	\$ 8.00	\$ 415,722.76
Increased by:					
Receipts	<u>1,029,375.37</u> \$ <u>1,464,580.34</u>	<u>266,684.90</u> \$ <u>286,155.65</u>	<u>3.46</u> \$ <u>3.46</u>	<u>712,720.49</u> \$ <u>712,728.49</u>	<u>49,969.98</u> \$ <u>465,692.74</u>
Decreased by:					
Disbursements	<u>1,044,757.87</u>	<u>279,564.70</u>	<u>3.46</u>	<u>712,726.32</u>	<u>52,466.85</u>
Balance, December 31, 2014	<u>\$ 419,822.47</u>	<u>\$ 6,590.95</u>	<u>\$ 3.46</u>	<u>\$ 2.17</u>	<u>\$ 413,225.89</u>

"F"

COUNTY OF SOMERSET

COUNTY CLERK

SCHEDULE OF ASSETS AND LIABILITIES

	<u>REF.</u>	<u>BALANCE DECEMBER 31, 2014</u>	<u>BALANCE DECEMBER 31, 2013</u>
<u>ASSETS</u>			
Cash	F-1	\$ <u>3,150,680.66</u>	\$ <u>2,191,061.27</u>
<u>LIABILITIES</u>			
Lawyers' Deposits	F-2	\$ 223,563.89	\$ 206,346.60
Due Secretary of State - Tradenames	F-4	543.00	313.50
Fees Due to County	F-5	2,921,958.38	1,983,537.32
Interest on Deposits Due Treasurer	F-3	<u>4,615.39</u>	<u>863.85</u>
		\$ <u>3,150,680.66</u>	\$ <u>2,191,061.27</u>

COUNTY OF SOMERSET

COUNTY CLERK

SCHEDULE OF CASH

	<u>REF.</u>		
Balance, December 31, 2013	F		\$ 2,191,061.27
Increased by Receipts:			
Lawyers' Deposits	F-2	\$ 420,415.30	
Interest on Deposits-Due County	F-3	4,615.39	
Fees Due to:			
Secretary of State	F-4	6,835.50	
County Treasurer	F-5	5,535,592.47	
Realty Transfer Fees-Due State			
of New Jersey	F-5	<u>23,169,562.31</u>	
			<u>29,137,020.97</u>
			\$ <u>31,328,082.24</u>
Decreased by Disbursements:			
Secretary of State	F-4	\$ 6,606.00	
Interest on Deposits-Due County	F-3	863.85	
County Treasurer	F-5	5,837,323.84	
County Treasurer-Due State			
of New Jersey	F-5	<u>22,332,607.89</u>	
			<u>28,177,401.58</u>
Balance, December 31, 2014	F		\$ <u><u>3,150,680.66</u></u>

"F-2"

COUNTY OF SOMERSET

COUNTY CLERK

SCHEDULE OF LAWYERS' DEPOSITS

	<u>REF.</u>	
Balance, December 31, 2013	F	\$ 206,346.60
Increased by:		
Advances	F-1	420,415.30
		<u>\$ 626,761.90</u>
Decreased by:		
Charges in 2014	F-5	<u>403,198.01</u>
Balance, December 31, 2014	F	<u><u>\$ 223,563.89</u></u>

"F-3"

SCHEDULE OF INTEREST ON DEPOSITS
DUE TO COUNTY

Balance, December 31, 2013	F	\$ 863.85
Increased by:		
Interest Earned	F-1	4,615.39
		<u>\$ 5,479.24</u>
Less:		
Disbursements	F-1	<u>863.85</u>
Balance, December 31, 2014	F	<u><u>\$ 4,615.39</u></u>

COUNTY OF SOMERSET

COUNTY CLERK

SCHEDULE OF DUE SECRETARY OF STATE

	<u>REF.</u>	
Balance, December 31, 2013	F	\$ 313.50
Increased by:		
Tradename Fees Collected	F-1	<u>6,835.50</u>
		\$ <u>7,149.00</u>
Decreased by:		
Fees Disbursed to Secretary of State	F-1	<u>6,606.00</u>
Balance, December 31, 2014	F	<u><u>\$ 543.00</u></u>

COUNTY OF SOMERSETCOUNTY CLERKSCHEDULE OF FEES DUE TO COUNTY

	<u>REF.</u>		
Balance, December 31, 2013	F		\$ 1,983,537.32
Increased by:			
Cash Collections	F-1	\$ 23,169,562.31	
Lawyers Charges in 2014	F-2	403,198.01	
Realty Transfer Fees Due State of New Jersey	F-1	<u>5,535,592.47</u>	
			<u>29,108,352.79</u>
			\$ <u>31,091,890.11</u>
Decreased by:			
Disbursements to County Treasurer:			
County Revenue	F-1	\$ 5,837,323.84	
Due State of New Jersey	F-1	<u>22,332,607.89</u>	
			<u>28,169,931.73</u>
Balance, December 31, 2014	F		\$ <u><u>2,921,958.38</u></u>

ANALYSIS OF BALANCE

Due to County of Somerset:			
Revenue			\$ 559,610.12
Due to State of New Jersey Via County For:			
Realty Transfer Fees			<u>2,362,348.26</u>
			\$ <u><u>2,921,958.38</u></u>

"G"

COUNTY OF SOMERSET

SHERIFF'S DEPARTMENT

SCHEDULE OF ASSETS AND LIABILITIES

	<u>REF.</u>	<u>BALANCE DECEMBER 31, 2014</u>	<u>BALANCE DECEMBER 31, 2013</u>
<u>ASSETS</u>			
Cash	G-1	\$ <u>1,742,833.91</u>	\$ <u>1,399,135.69</u>
<u>LIABILITIES</u>			
Executions and Sheriff Sales Payable	G-2	\$ 1,685,761.29	\$ 1,378,991.72
Due County of Somerset	G-3	38,872.49	83.84
Reserve for Jury Payroll	G-4	<u>18,200.13</u>	<u>20,060.13</u>
		\$ <u>1,742,833.91</u>	\$ <u>1,399,135.69</u>

COUNTY OF SOMERSET

SHERIFF'S DEPARTMENT

SCHEDULE OF CASH

	<u>REF.</u>		
Balance, December 31, 2013	G		\$ 1,399,135.69
Increased by Receipts:			
Executions and Sheriff Sales	G-2	\$ 10,203,143.55	
Due County of Somerset	G-3	<u>816,986.36</u>	
			<u>11,020,129.91</u>
			\$ <u>12,419,265.60</u>
Decreased by Disbursements:			
Executions and Sheriff Sales	G-2	9,896,373.98	
Jury Payroll	G-4	1,860.00	
Due County of Somerset	G-3	<u>778,197.71</u>	
			<u>10,676,431.69</u>
Balance, December 31, 2014	G		\$ <u><u>1,742,833.91</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, 2013	G	\$ 1,378,991.72
Increased by:		
Fees Collected	G-1	<u>10,203,143.55</u>
		\$ <u>11,582,135.27</u>
Decreased by:		
Disbursements	G-1	<u>9,896,373.98</u>
Balance, December 31, 2014	G	\$ <u><u>1,685,761.29</u></u>

"G-3"

SCHEDULE OF DUE TO COUNTY OF SOMERSET

Balance, December 31, 2013	G		\$ 83.84
Increased by:			
Fees Collected		\$ 816,387.35	
Interest Earned		<u>599.01</u>	
	G-1		<u>816,986.36</u>
			\$ <u>817,070.20</u>
Decreased by:			
Disbursed to County Treasurer	G-1		<u>778,197.71</u>
Balance, December 31, 2014	G		\$ <u><u>38,872.49</u></u>

COUNTY OF SOMERSET

SHERIFF'S DEPARTMENT

SCHEDULE OF RESERVE FOR JURY PAYROLL

	<u>REF.</u>	
Balance, December 31, 2013	G	\$ 20,060.13
Decreased By:		
Disbursements	G-1	<u>1,860.00</u>
Balance, December 31, 2014	G	<u>\$ 18,200.13</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

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**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, 2014, 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 21, 2015. Our report disclosed that, as described in Note 1 to the financial statements, the County of Somerset prepares its financial statements on a basis of accounting prescribed by the Division of Local Government Services, Department of Community Affairs, State of New Jersey, that demonstrates compliance with a modified accrual basis and the budget laws of the State of New Jersey, which is a comprehensive basis of accounting other than U.S. generally accepted accounting principles.

Internal Control Over Financial Reporting

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

SUPLEE, CLOONEY & COMPANY

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

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

Compliance and Other Matters

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

Purpose of This Report

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


CERTIFIED PUBLIC ACCOUNTANTS


REGISTERED MUNICIPAL ACCOUNTANT NO. 50

July 21, 2015



SUPLEE, CLOONEY & COMPANY

CERTIFIED PUBLIC ACCOUNTANTS

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**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, 2014. 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, 2014.

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 21, 2015

COUNTY OF SOMERSET
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
YEAR ENDED DECEMBER 31, 2014

FEDERAL GRANTOR/PASS-THROUGH GRANTOR/PROGRAM TITLE	A/C #	FEDERAL C.F.D.A. NUMBER	GRANTOR'S NUMBER	GRANT PERIOD		GRANT AWARD AMOUNT	2014		CUMULATIVE EXPENDITURES DECEMBER 31, 2014	
				FROM	TO		FUNDS RECEIVED	EXPENDITURES		
U.S. Department of Housing and Urban Development Community Development Block Grant	655-94 655-96 655-97 655-98 655-99 655-2k 655-01 655-03 655-05 655-06 655-07 655-08 655-09 655-10 655-11 655-12 655-13 655-14	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 B-14-UC-34-0110	9/1/94 9/1/96 9/1/97 9/1/99 9/1/99 9/1/99 9/1/01 9/1/01 9/1/03 9/1/05 9/1/06 9/1/07 9/1/07 9/1/08 9/1/09 9/1/10 9/1/11 9/1/12 9/1/13 9/1/14	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 8/31/15	\$	\$	\$	\$	\$
Home Investment Partnership Program	655-94 655-96 655-97 655-99 655-2k 655-01 655-02 655-03 655-04 655-05 655-06 655-08 655-09 655-10 655-11 655-12 655-13 655-14	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 M-14-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 9/1/06 9/1/08 9/1/09 9/1/10 9/1/11 9/1/12 9/1/13 9/1/14	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 8/31/15	\$	\$	\$	\$	\$
Economic Development Initiative - Special Project	555-07	14.251								
Total U.S. Department of Housing and Urban Development										
U.S. Department of Health and Senior Services Pass Through State of New Jersey Department of Health and Senior Services:	371-07 371-08 371-09 371-10 371-11 371-12	93.045 93.045 93.045 93.045 93.045 93.045	4275-491-046-4110-277-J004-6110 4275-491-046-4110-277-J004-6110 4275-491-046-4144-324-J004-6110 4275-491-046-4144-324-J004-6110 4275-491-046-4144-324-J004-6110 4275-491-046-4144-324-J004-6110	1/1/07 1/1/08 1/1/09 1/1/10 1/1/11 1/1/12	12/31/07 12/31/08 12/31/09 12/31/10 12/31/11 12/31/12	\$	\$	\$	\$	\$
Total U.S. Department of Health and Senior Services										
Total U.S. Department of Housing and Urban Development										

COUNTY OF SOMERSET
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
YEAR ENDED DECEMBER 31, 2014

FEDERAL GRANTOR/PASS-THROUGH GRANTOR/PROGRAM TITLE

U.S. Department of Health and Senior Services (Continued)

A/C #	FEDERAL C.F.D.A. NUMBER	GRANTOR'S NUMBER	GRANT PERIOD		GRANT AMOUNT	2014 FUNDS RECEIVED		EXPENDITURES	CUMULATIVE EXPENDITURES DECEMBER 31, 2014
			FROM	TO		RECEIVED	EXPENDITURES		
371-13	93.045	4275-491-046-4144-324-J004-6110	1/1/13	12/31/13	\$ 15,851.00	\$	\$	15,851.00	
371-14	93.045	4275-491-046-4144-324-J004-6110	1/1/14	12/31/14	15,851.00	15,851.00		15,851.00	
565-08	93.982	4275-100-046-4144-265-J004-6110	1/1/08	12/31/08	2,500.00			2,500.00	
499-07	93.043	4275-100-046-4144-265-J004-6110	1/1/07	12/31/07	7,057.00			7,057.00	
499-08	93.043	4275-100-046-4144-265-J004-6110	1/1/07	12/31/08	5,861.00			5,861.00	
499-09	93.043	4275-100-046-4144-265-J004-6110	1/1/09	12/31/09	5,540.00			5,540.00	
499-10	93.043	4275-100-046-4144-265-J004-6110	1/1/10	12/31/10	5,638.00			5,638.00	
499-11	93.043	4275-100-046-4144-265-J004-6110	1/1/11	12/31/11	5,638.00			5,638.00	
499-12	93.043	4275-100-046-4144-265-J004-6110	1/1/12	12/31/12	5,925.00			5,925.00	
357-06	93.052	4275-100-046-4144-228-J004-6110	1/1/06	12/31/06	184,487.00			184,487.00	
357-07	93.052	4275-100-046-4144-228-J004-6110	1/1/07	12/31/07	178,009.00			178,009.00	
357-08	93.052	4275-100-046-4144-228-J004-6110	1/1/08	12/31/08	162,027.00			162,027.00	
357-09	93.052	4275-100-046-4144-228-J004-6110	1/1/09	12/31/09	145,412.00			145,412.00	
357-10	93.052	4275-100-046-4144-228-J004-6110	1/1/10	12/31/10	144,108.00			144,108.00	
357-11	93.052	4275-100-046-4144-228-J004-6110	1/1/11	12/31/11	142,175.00		276.00	142,175.00	
357-12	93.052	4275-100-046-4144-228-J004-6110	1/1/12	12/31/12	142,436.00	142,436.00	276.00	142,436.00	
357-13	93.052	4275-100-046-4144-228-J004-6110	1/1/13	12/31/13	142,436.00		7,316.78	142,436.00	
357-14	93.052	4275-100-046-4144-228-J004-6110	1/1/14	12/31/14	140,579.00		76,881.13	140,579.00	
396-07	93.069	4230-100-045-4798-315-J002-6110	1/1/07	12/31/07	516,254.00		39,825.76	516,254.00	
396-08	93.069	4230-100-045-4798-315-J002-6110	8/1/08	8/9/09	470,116.00	48,050.00	(75.00)	470,116.00	
396-09	93.069	4230-100-045-4798-315-J002-6110	8/1/09	8/9/10	691,551.00		(32,401.64)	691,551.00	
396-10	93.069	4230-100-045-4798-315-J002-6110	8/1/10	8/9/11	459,331.00		(1,654.74)	459,331.00	
396-11	93.069	4230-100-045-4798-315-J002-6110	8/1/11	8/9/12	350,885.00		(3,928.28)	350,885.00	
396-12	93.069	4230-100-045-4798-315-J002-6110	8/1/12	8/9/13	356,306.00		(22.86)	356,306.00	
396-13	93.069	4230-100-045-4798-315-J002-6110	8/1/13	8/9/14	330,715.00	330,715.00		330,715.00	
396-14	93.069	4230-100-045-4798-315-J002-6110	8/1/14	8/9/15	275,934.00	64,327.00		275,934.00	
366-11	93.667	4275-100-046-4110-228-J004-6110	1/1/11	12/31/11	311,020.00			311,020.00	
366-12	93.667	4275-100-046-4110-228-J004-6110	1/1/12	12/31/12	297,344.00			297,344.00	
366-13	93.667	4275-100-046-4110-228-J004-6110	1/1/13	12/31/13	222,621.00	297,344.00		222,621.00	
366-14	93.667	4275-100-046-4110-228-J004-6110	1/1/14	12/31/14	222,621.00			222,621.00	
659-13	93.667	2013G99WREE	10/1/13	9/30/15	108,000.00	67,000.00		108,000.00	
662-14	93.667		1/1/14	12/31/14	61,728.00	22,794.00		61,728.00	
663-14	93.667		1/1/14	12/31/14	19,266.00	15,980.00		19,266.00	
359-07	93.767	4275-100-046-4141-056-J004-6110	1/1/07	12/31/07	13,495.00			13,495.00	
359-08	93.767	4275-100-046-4141-056-J004-6110	1/1/08	12/31/08	20,100.00			20,100.00	
359-09	93.767	4275-100-046-4141-056-J004-6110	1/1/09	12/31/09	14,450.00			14,450.00	
359-10	93.767	4275-100-046-4141-056-J004-6110	1/1/10	12/31/10	25,000.00		80.11	25,000.00	
359-11	93.767	4275-100-046-4141-056-J004-6110	1/1/11	12/31/11	29,000.00		826.00	29,000.00	
359-12	93.767	4275-100-046-4141-056-J004-6110	1/1/12	12/31/12	29,000.00	11,600.00		29,000.00	
359-13	93.767	4275-100-046-4141-056-J004-6110	1/1/13	12/31/13	29,000.00			29,000.00	
359-14	93.767	4275-100-046-4141-056-J004-6110	1/1/14	12/31/14	23,000.00			23,000.00	
576-09	93.710	4275-100-046-4144-387-J004-6110	1/1/09	12/31/09	46,508.00	18,000.00		46,508.00	
579-09	93.710	4275-100-046-4144-388-J004-6110	1/1/09	12/31/09	24,210.00			24,210.00	
628-11	93.103		1/1/11	12/31/11	95,800.00			95,800.00	
506-09	93.399	4230-100-046-4753-434-J002-6120	1/1/09	12/31/09	65,000.00			65,000.00	
506-11	93.399	4230-100-046-4753-434-J002-6120	1/1/11	12/31/11	52,407.00	333.88		52,407.00	
506-12	93.399	4230-100-046-4753-434-J002-6120	1/1/12	12/31/12	132,763.00			132,763.00	
506-13	93.399	4230-100-046-4753-434-J002-6120	1/1/13	12/31/13	130,800.00	105,942.00		130,800.00	
506-14	93.399	4230-100-046-4753-434-J002-6120	1/1/14	12/31/14	130,800.00	333.00		130,800.00	
					\$ 1,141,372.00	\$ 818,251.67	\$	\$ 6,107,831.02	

COUNTY OF SOMERSET
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
YEAR ENDED DECEMBER 31, 2014

FEDERAL C.F.D.A. NUMBER	A.C.#	FEDERAL GRANTOR/PASS-THROUGH GRANTOR/PROGRAM TITLE	GRANTOR'S NUMBER	GRANT PERIOD		GRANT AWARD AMOUNT	2014		CUMULATIVE EXPENDITURES DECEMBER 31, 2014
				FROM	TO		FUNDS RECEIVED	EXPENDITURES	
U.S. Department of Justice									
303-06		Federal Bulleiproof Partnership Program - Prosecutor		7/1/05	6/30/06	\$ 8,085.14	\$	\$	8,085.14
303-09		Federal Bulleiproof Partnership Program - Prosecutor		7/1/08	6/30/09	1,965.32			1,965.32
303-11		Federal Bulleiproof Partnership Program - Prosecutor		7/1/10	6/30/11	428.00			428.00
303-12		Federal Bulleiproof Partnership Program - Prosecutor		7/1/11	6/30/12	527.60			527.60
500-09		Federal Bulleiproof Partnership Program - Sheriff		7/1/08	6/30/09	5,895.94			5,895.94
560-11		Federal Bulleiproof Partnership Program - Sheriff		7/1/10	6/30/11	536.00			536.00
560-12		Federal Bulleiproof Partnership Program - Sheriff		7/1/11	6/30/12	659.00			659.00
561-11		Federal Bulleiproof Partnership Program - Jail		7/1/10	6/30/11	1,713.77			1,713.77
561-12		Federal Bulleiproof Partnership Program - Jail		7/1/11	6/30/12	2,638.02		1,713.77 (77.59)	2,560.43
596-11		State Criminal Alien Assistance Program		7/1/10	6/30/11	226,279.00			226,279.00
596-12		State Criminal Alien Assistance Program		7/1/11	6/30/12	195,096.00			195,096.00
596-14		State Criminal Alien Assistance Program	2011APBX0607	7/1/12	6/30/13	151,641.00			151,641.00
		Pass Through State of New Jersey		7/1/13	6/30/14	100,388.00	100,388.00		151,641.00
		Department of Law and Public Safety:							
401-13		Juvenile Accountability Incentive Block Grant	1500-100-066-1500-121-YSAC-6010	10/1/13	9/30/14	11,191.00			11,191.00
401-14		Juvenile Accountability Incentive Block Grant	1500-100-066-1500-121-YSAC-6010	10/1/14	9/30/15	8,530.00		8,530.00	8,530.00
402-12		JAI/IG Fall Conference	1500-100-066-1500-121-YSAC-6010	10/1/12	9/30/13	44,121.56			44,121.56
311-05		Victim Assistance	1020-100-066-1020-142-YCJF-6010	3/1/06	2/28/07	233,065.00			233,065.00
311-11		Victim Assistance	1020-100-066-1020-142-YCJF-6010	3/1/11	2/28/12	118,323.00			118,323.00
311-12		Victim Assistance	1020-100-066-1020-142-YCJF-6010	3/1/12	2/28/13	109,275.00		19,873.27	109,275.00
311-13		Victim Assistance	1020-100-066-1020-142-YCJF-6010	3/1/13	2/28/14	106,965.00		97,403.30	106,965.00
311-14		Victim Assistance	1020-100-066-1020-142-YCJF-6010	3/1/14	2/28/15	114,280.00		47,561.00	114,280.00
355-07		NJ VAG Supportive Services	1020-100-066-1020-142-YCJF-6010	1/1/07	12/31/07	52,070.00			52,070.00
310-04		Sexual Assault Nurse Examiner	1020-100-066-1020-142-YCJF-6010	10/1/05	9/30/06	80,359.00			80,359.00
310-08		Sexual Assault Nurse Examiner	1020-100-066-1020-142-YCJF-6010	10/1/09	9/30/10	98,474.00			98,474.00
310-10		Sexual Assault Nurse Examiner	1020-100-066-1020-142-YCJF-6010	10/1/10	9/30/11	66,522.00			66,522.00
310-11		Sexual Assault Nurse Examiner	1020-100-066-1020-142-YCJF-6010	10/1/11	9/30/12	64,197.00			64,197.00
310-13		Sexual Assault Nurse Examiner	1020-100-066-1020-142-YCJF-6010	10/1/12	9/30/13	63,234.00			63,234.00
310-14		Sexual Assault Nurse Examiner	1020-100-066-1020-142-YCJF-6010	10/1/13	9/30/14	56,825.00		56,635.79	56,825.00
307-14		Law Enforcement Block Grant - Megan's Law	1020-100-066-1020-364-YOPR-6010	1/1/11	12/31/11	10,617.00			10,617.00
515-05		COPS Technology Program	2005CKWX0327	1/1/05	12/31/05	295,993.00			295,993.00
515-06		COPS Technology Program	2006CKWX0413	1/1/06	12/31/06	98,723.00			98,723.00
515-08		COPS Technology Program	2008CKWX0863	1/1/08	12/31/08	935,300.00			935,300.00
515-09		COPS Technology Program	2009CKWX0611	1/1/09	12/31/09	1,000,000.00			1,000,000.00
592-09		ARRA - Byrne JAG - Local Solicitation	2009-SB-B9-1867	3/1/09	2/28/13	143,561.00		251,401.52	143,561.00
320-13		Multi-Jurisdictional Narcotics Enforcement Task Program	1020-100-066-1020-364-YOPR-6010	1/1/13	12/31/13	56,189.00		20,893.00	56,189.00
		Total U.S. Department of Justice				\$ 565,831.63	\$ 588,666.44	\$ 4,273,030.84	
U.S. Department of Transportation									
Pass Through State of New Jersey:									
Department of Transportation:									
FY 98 Local Lead: Easton Ave. (Franklin) Milling and Resurfacing	487-97		6300-480-078-6300-YSO-TCAP-7310	8/21/97	completion	696,750.00	\$	\$	696,750.00
FY 98 Local Lead: Main St. (Peapack/Gladstone) Milling and Resurfacing	488-97		6300-480-078-6300-YSO-TCAP-7310	8/21/97	completion	650,000.00			650,000.00
FY 98 Local Lead: Dockwatch Hollow Bridge Replacement #H0913	466-97		6300-480-078-6300-YSO-TCAP-7310	8/21/97	completion	155,000.00			155,000.00
FY 98 Local Lead: Dockwatch Hollow Bridge Replacement #H0909	469-97		6300-480-078-6300-YSO-TCAP-7310	9/5/97	completion	600,000.00			600,000.00
FY 97 Local Lead: Transportation Program	449-97		6370-480-078-6320-051-TCAP-6110	8/21/97	completion	1,841,625.00			1,841,625.00
FY 03 Local Lead: Transportation Program CR 527	437-02		6300-480-078-6300-YSO-TCAP-7310	8/21/02	completion	300,000.00			300,000.00
FY 04 Local Lead: Transportation Program - Milling and Resurfacing	433-03		6300-480-078-6300-ABY-TCAP-6110	8/1/03	completion	3,600,000.00		(11,077.47)	3,600,000.00
FY 05 Local Lead: Woodfern Road Bridge B0510/0511/0512	476-04		6300-480-078-6300-ABH-TCAP-7310	8/1/04	completion	3,000,000.00			3,000,000.00
FY 06 Local Lead: Opier/River Road Bridge C0607	475-06		6300-480-078-6300-ADP-TCAP-7310	8/1/05	completion	2,592,628.96			2,592,628.96
Various Roads Resurfacing	469-99		6300-480-078-6300-AGZ-TCAP-7310	7/1/99	completion	3,132,000.00			3,132,000.00
Route 28 Strategic Needs Assessment	342-01					50,000.00			50,000.00
Schoolhouse Road Design and Reconstruction	486-99					300,000.00			300,000.00
Franklin Boulevard	440-93			1/1/93	12/31/93	488,000.00			488,000.00

COUNTY OF SOMERSET
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
YEAR ENDED DECEMBER 31, 2014

FEDERAL GRANTOR/PASS-THROUGH GRANTOR/PROGRAM TITLE	A/C #	FEDERAL C.F.D.A. NUMBER	GRANTOR'S NUMBER	GRANT PERIOD		GRANT AWARD AMOUNT	2014		CUMULATIVE EXPENDITURES DECEMBER 31, 2014
				FROM	TO		FUNDS RECEIVED	EXPENDITURES	
<u>U.S. Department of Transportation (Continued)</u>									
Pass Through State of New Jersey:									
Department of Transportation:									
Amwell Road	420-93	20.205		1/1/93	12/31/93	\$	\$	\$	691,000.00
West End Avenue Bridge	489-03	20.205	6300-480-078-6300-CY9-TCAP-7310	7/1/03	completion	65,000.00			65,000.00
South Main/Finderne Bridge	512-06	20.205		7/1/06	completion	10,100,000.00			10,100,000.00
Dead Tree Run Bridge	564-08	20.205		1/1/08	completion	400,000.00			400,000.00
Construction of Amwell Road Bridge	563-08	20.205	6300-480-078-6300-B9Y-TCAP-7310	1/1/08	completion	4,773,000.00	(23,729.44)		4,773,000.00
Overhead Detectors	629-12	20.205		7/1/12	completion	96,070.00			96,069.50
ARRA - Clark Wood Pedestrian Bridge	591-10	20.205	6300-480-078-6300-FAT-TCAP-7310	9/1/10	completion	1,600,000.00	(57,009.73)		1,600,000.00
ARRA - Milling and Resurfacing	575-09	20.205		6/1/09	completion	5,649,029.00			5,649,029.00
Chimney Rock Road	426-97	20.205	93-TC-NJ-C048	1/2/98	completion	160,000.00			160,000.00
Local Scoping: Stirling Road Bridge	463-97	20.205	93-TC-NJ-C048	1/2/98	completion	150,000.00			150,000.00
Route 22/Chimney Rock Road Design	523-05	20.205	6300-480-078-6300-AYX-TCAP-7310	1/1/05	completion	9,199,927.00	19,671.88		8,824,714.88
Route 22/Chimney Rock Road Construction	523-07	20.205	6300-480-078-6300-BIF-TCAP-7310	7/1/07	completion	67,720,000.00	11,146,500.22		67,720,000.00
Route 22/Chimney Rock Road Design	523-09	20.205		9/1/09	completion	4,655,000.00	1,728,459.24		2,947,914.43
Route 22/Chimney Rock Road Design	523-10	20.205	6300-480-078-6300-BIO-TCAP-7310	9/1/10	completion	4,391,139.00	3,355,688.59		4,391,139.00
Route 22/Chimney Rock Road Design	523-12	20.205	6300-480-078-6300-GCR-TCAP-7310	9/1/12	completion	2,804,667.00	1,050.27		2,804,667.00
Route 22/Chimney Rock Road Design	523-13	20.205	6300-480-078-6300-GCR-TCAP-7310	9/1/13	completion	1,822,637.00			628,468.79
Route 22/Chimney Rock Road Design	523-14	20.205		9/1/14	completion	523,134.00			523,134.00
Highway Rail Grade Crossing	657-13	20.205	6300-480-078-6300-FKL	9/1/13	completion	160,960.59	137,118.34		137,118.34
Total State Department of Transportation						\$	\$	\$	\$
							16,368,816.66	1,072,175.91	128,544,124.90
<u>Pass Through State of New Jersey:</u>									
North Jersey Transportation Planning Authority:									
Old Stirling Road Bridge	454-99	20.205	6320-480-078-6320-Z94-TCAP-6110	2/9/99	completion	1,350,000.00			1,350,000.00
Easton Avenue Corridor Study	563-09	20.205		9/1/09	completion	200,000.00			200,000.00
Washington Avenue CR529	670-14	20.205		10/1/14	completion	776,000.00			776,000.00
I-287 Raritan River Crossings Mobility Enhancement Plan	409-03	20.205		7/1/03	completion	187,480.00			187,480.00
Sub-Regional Transportation	323-04	20.205	N/A	7/1/04	6/30/05	47,892.80			47,892.80
Sub-Regional Transportation	323-06	20.205	N/A	7/1/06	6/30/07	59,866.00			59,866.00
Sub-Regional Transportation	323-07	20.205	N/A	7/1/06	6/30/07	59,866.00			59,866.00
Sub-Regional Transportation	323-11	20.205	N/A	7/1/10	6/30/11	59,866.00			59,866.00
Sub-Regional Transportation	323-13	20.205	N/A	7/1/12	6/30/13	137,913.58			137,913.58
Sub-Regional Transportation	323-14	20.205	N/A	7/1/13	6/30/14	59,866.00			59,866.00
Easton Ave/Foxwood Intersection Improvements	636-11	20.205		10/1/12	completion	282,850.00	43,022.82		137,913.58
Dock Watch Hollow Road Bridge	430-98	20.205		7/1/97	completion	590,000.00	15,862.40		590,000.00
Belle Mead Bridge	421-96	20.205	93-TC-NJ-C048	7/1/97	completion	160,000.00			160,000.00
Opie/River Road Bridge	466-99	20.205	93-TC-NJ-C048	7/1/97	completion	220,000.00			220,000.00
Cherry Hill Road Bridge	425-2k	20.205		8/1/99	7/31/01	1,340,000.00			1,340,000.00
Clinton Ave Bridge	428-99	20.205		1/1/00	completion	165,000.00			165,000.00
Clinton Ave Bridge	428-01	20.205	6320-480-078-6320-ADV-TCAP-6110	8/1/99	7/31/01	1,530,000.00			1,530,000.00
Blackpoint Road Bridge - BO508	423-04	20.205		8/1/04	completion	60,000.00			60,000.00
Local Scoping Project - West End Bridge	473-98	20.205		7/2/98	completion	155,000.00			155,000.00
Local Scoping Project - Church Hill Road	425-98	20.205		7/2/98	completion	145,000.00			145,000.00
Local Scoping Project - CR 614 Bridge #18D0907	417-01	20.205		7/2/01	completion	445,000.00	(1,247.96)		445,000.00
Local Scoping Project - Elm Street Bridge C0601	485-02	20.205	6300-480-078-6300-CYW-TCAP-7310	7/2/02	completion	345,000.00			345,000.00
Local Scoping Project - Suddiford Bridge	462-04	20.205		7/2/04	completion	260,000.00			260,000.00
Local Scoping Project - Suddiford Bridge	462-08	20.205	6300-480-078-6300-B90-TCAP-7310	7/1/08	completion	5,000,000.00	(86.76)		5,000,000.00
Local Scoping Project - Old York Road	510-05	20.205		7/1/05	completion	355,000.00	(85,740.82)		355,000.00
Local Scoping Project - Old York Road	510-08	20.205	6300-480-078-6300-B9S-TCAP-7310	7/1/08	completion	5,000,000.00	(32,546.31)		5,000,000.00
Local Scoping Project - Stirling Road Bridge - L1010	532-06	20.205		1/1/06	completion	365,000.00	(70,610.52)		365,000.00
County Road 601 Bridge	429-99	20.205	6320-480-078-6320-Z82-TCAP-6110	2/9/99	completion	750,000.00	(10,591.38)		750,000.00
County Road 601 Bridge - CQ208	429-04	20.205	6320-480-078-6320-Z82-TCAP-6110	8/1/04	completion	13,349.92			13,349.92

COUNTY OF SOMERSET

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

YEAR ENDED DECEMBER 31, 2014

FEDERAL GRANTOR/PASS-THROUGH GRANTOR/PROGRAM TITLE	A/C #	FEDERAL C.F.D.A. NUMBER	GRANTOR'S NUMBER	GRANT PERIOD		GRANT AWARD AMOUNT	2014		CUMULATIVE EXPENDITURES DECEMBER 31, 2014
				FROM	TO		FUNDS RECEIVED	EXPENDITURES	
U.S. Department of Transportation (Continued)									
Pass Through State of New Jersey:									
North Jersey Transportation Planning Authority:									
Geraud Avenue Bridge	443-99	20.205	6300-480-078-6300-ABH-TCAP-7310	8/1/99	7/31/01	\$ 250,000.00	\$	\$	124,433.90
Woodfern Road Bridge	474-99	20.205		8/1/99	7/31/01	275,000.00			275,000.00
Sub-Regional Technical Study - Pedestrian, Bicycle and Greenway Systems Connection Plan	556-07	20.205	STP-COOS(290)	7/1/07	6/30/08	176,000.00			176,000.00
New Centre Road CR 627	644-13	20.205		10/1/12	completion	490,948.00	187,365.18		303,082.46
River Road CR 625	645-13	20.205	6300-480-078-6300-GQP	10/1/12	completion	300,000.00	240,258.50	240,258.30	300,000.00
North Bridge Street/Climf Street	646-13	20.205		10/1/12	completion	174,779.00	34,312.11		149,756.40
Promenade Boulevard CR 685	647-13	20.205	6300-480-078-6300-GES-TCAP-7310	10/1/12	completion	450,000.00		450,000.00	450,000.00
Mountain Avenue LSP	647-14	20.205		10/1/12	completion	731,863.78		450,000.00	450,000.00
Sub Regional Studies Phase 2	651-13	20.205		7/1/13	6/30/14	240,000.00	(163,595.91)	240,000.00	271,959.00
High Risk Rural Roads	653-13	20.205		10/31/13	completion	3,564,000.00			240,000.00
High Risk Rural Roads	653-14	20.205		10/31/14	completion	1,257,628.00			
Chimney Rock Road LSP	654-13	20.205		10/31/14	completion	311,000.00			
Chimney Rock Road LSP	654-14	20.205		10/31/14	completion	264,830.00			
Mountain Avenue LSP	655-13	20.205		10/31/13	completion	400,000.00			
Mountain Avenue LSP	655-14	20.205		10/31/14	completion	257,990.00			
ARRA - Performance Supplemental	599-09	20.205		7/1/09	completion	56,490.00			56,490.00
Transit Access Improvements	418-2K	20.205	6300-480-078-6300-BFS-TCAP-7310	10/3/01	completion	385,000.00			385,000.00
Access and Mobility Improvements	418-04	20.205	6300-480-078-6300-BFS-TCAP-7310	10/3/04	completion	100,000.00			100,000.00
Total North Jersey Transportation Planning Authority	634-11	20.205		7/1/11	completion	240,000.00	167,064.89	1,061,259.55	22,355,816.06
Pass Through State of New Jersey:									
New Jersey Transit Corporation:									
Small Urban and Rural Area Public Transportation	377-09	20.205		1/1/09	12/31/09	\$ 103,091.00	\$	\$	103,091.00
Small Urban and Rural Area Public Transportation	377-13	20.205		1/1/13	12/31/13	103,491.00		4,977.00	77,768.00
Small Urban and Rural Area Public Transportation	377-14	20.205		1/1/14	12/31/14	102,297.00	102,297.00	40,000.00	40,000.00
New Freedom Sect.5317	650-13	20.521		7/1/12	6/30/15	339,013.00	54,693.57	44,977.00	
Total New Jersey Transit Corporation						\$ 546,882.00	\$ 156,990.57	\$ 44,977.00	\$ 220,859.00
Pass Through State of New Jersey:									
National Highway Traffic Safety Administration (NHTSA):									
Drive Sober/Get Pulled Over	667-14	20.616	AL-14-45-04-MS-148	8/5/14	9/1/14	5,000.00	5,000.00		
Impaired Driving Countermeasure	660-14	20.616	AL-14-45-01-MH-136	12/6/13	1/2/14	4,400.00	4,400.00		
Click It or Ticket	665-14	20.616	1160-10-066-1160-155	1/1/14	12/31/14	4,000.00	4,000.00		
Total U.S. Department of Transportation						\$ 17,063,497.22	\$ 2,178,412.46	\$	151,120,799.96

COUNTY OF SOMERSET

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

YEAR ENDED DECEMBER 31, 2014

FEDERAL GRANTOR/PASS-THROUGH GRANTOR/PROGRAM TITLE	A.C.#	FEDERAL C.F.D.A. NUMBER	GRANTOR'S NUMBER	GRANT PERIOD		GRANT AWARD AMOUNT	FUNDS		CUMULATIVE EXPENDITURES DECEMBER 31, 2014
				FROM	TO		RECEIVED	EXPENDITURES	
U.S. Department of Labor									
Workforce Investment Act - Adult Program	213-05-053	17,258	4545-767-062-4545-003-N750-6140	7/1/05	6/30/06	\$ 184,986.00	\$	\$	184,986.00
Workforce Investment Act - Adult Program	213-06-053	17,258	4545-767-062-4545-004-N750-6140	7/1/06	6/30/07	155,010.00			155,010.00
Workforce Investment Act - Adult Program	213-07-053	17,258	4545-767-062-4545-004-N750-6140	7/1/07	6/30/08	126,084.00			126,084.00
Workforce Investment Act - Adult Program	213-08-053	17,258	4545-767-062-4545-004-N750-6140	7/1/08	6/30/09	138,208.57			138,208.57
Workforce Investment Act - Adult Program	213-09-053	17,258	4545-767-062-4545-004-N750-6140	7/1/09	6/30/10	110,617.00			110,617.00
Workforce Investment Act - Adult Program	213-10-053	17,258	4545-767-062-4545-004-N750-6140	7/1/10	6/30/11	384,894.00			384,894.00
Workforce Investment Act - Adult Program	213-12-053	17,258	4545-767-062-4545-004-N750-6140	7/1/12	6/30/13	580,927.00	10,013.04		483,779.57
Workforce Investment Act - Adult Program	213-13-053	17,258	4545-767-062-4545-004-N750-6140	7/1/13	6/30/14	683,966.00	413,798.74		555,230.42
Workforce Investment Act - Adult Program	213-14-053	17,258	4545-767-062-4545-004-N750-6140	7/1/14	6/30/15	63,701.00	43,883.22		43,883.22
Workforce Investment Act - Youth Program	213-05-056	17,259	4545-780-062-4545-010-N693-6140	7/1/05	6/30/06	160,277.00			160,277.00
Workforce Investment Act - Youth Program	213-06-056	17,259	4545-767-062-4545-003-N751-6140	7/1/06	6/30/07	134,270.00			134,270.00
Workforce Investment Act - Youth Program	213-07-056	17,259	4545-767-062-4545-003-N751-6140	7/1/07	6/30/08	106,785.00			106,785.00
Workforce Investment Act - Youth Program	213-08-056	17,259	4545-767-062-4545-003-N751-6140	7/1/08	6/30/09	95,640.00			95,640.00
Workforce Investment Act - Youth Program	213-09-056	17,259	4545-767-062-4545-003-N751-6140	7/1/09	6/30/10	89,666.00			89,666.00
Workforce Investment Act - Youth Program	213-10-056	17,259	4545-767-062-4545-003-N751-6140	7/1/10	6/30/11	215,284.00			215,284.00
Workforce Investment Act - Youth Program	213-11-056	17,259	4545-767-062-4545-003-N751-6140	7/1/11	6/30/12	350,544.00			350,544.00
Workforce Investment Act - Youth Program	213-12-056	17,259	4545-767-062-4545-003-N751-6140	7/1/12	6/30/13	371,779.00	(3,332.00)		368,447.00
Workforce Investment Act - Youth Program	213-13-056	17,259	4545-767-062-4545-003-N751-6140	7/1/13	6/30/14	455,618.00	172,138.61		417,308.02
Workforce Investment Act - Youth Program	213-14-056	17,259	4545-767-062-4545-003-N751-6140	7/1/14	6/30/15	62,395.00	27,898.55		27,898.55
Workforce Investment Act - Displaced Workers	213-09-059	17,278	4545-767-062-4545-003-N751-6140	7/1/09	6/30/10	739,290.00			739,290.00
Workforce Investment Act - Displaced Workers	213-10-059	17,278	4545-767-062-4545-003-N751-6140	7/1/10	6/30/11	849,321.00	343.07		849,321.00
Workforce Investment Act - Displaced Workers	213-11-059	17,278	4545-767-062-4545-003-N751-6140	7/1/11	6/30/12	967,405.00			967,405.00
Workforce Investment Act - Displaced Workers	213-12-059	17,278	4545-767-062-4545-003-N751-6140	7/1/12	6/30/13	855,574.00	151,229.00		850,910.07
Workforce Investment Act - Displaced Workers	213-13-059	17,278	4545-767-062-4545-003-N751-6140	7/1/13	6/30/14	995,729.00	628,248.38		995,246.14
Workforce Investment Act - Displaced Workers	213-14-059	17,278	4545-767-062-4545-003-N751-6140	7/1/14	6/30/15	118,718.00	106,097.00		45,504.52
Workforce Investment Act - Pharmaceutical Re-Employment NEG	213-10-091	17,277	4545-780-062-4545-002-N729-6140	7/1/10	6/30/11	334,501.00			334,501.00
Workforce Investment Act - Pharmaceutical Re-Employment NEG	213-12-091	17,277	4545-780-062-4545-002-N729-6140	7/1/12	6/30/13	393,307.00			384,430.50
Work First Family Development - Special Initiative	484-04	17,267	7550-100-054-7550-308-LLLL-6030	1/1/04	12/31/04	131,745.00			131,745.00
Work First Family Development - Special Initiative	484-07	17,267	7550-100-054-7550-308-LLLL-6030	1/1/07	12/31/07	144,770.00			144,770.00
Work First Family Development - Special Initiative	484-13	17,267	7550-100-054-7550-308-LLLL-6030	1/1/13	12/31/13	42,271.00			42,271.00
Work First Family Development - Special Initiative	484-14	17,267	7550-100-054-7550-308-LLLL-6030	1/1/14	12/31/14	42,271.00			42,271.00
Total U.S. Department of Labor						\$ 1,950,051.00	\$ 1,494,898.47	\$	9,676,477.58

COUNTY OF SOMERSET
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
YEAR ENDED DECEMBER 31, 2014

FEDERAL GRANTOR/PASS-THROUGH GRANTOR/PROGRAM TITLE	A/C #	FEDERAL C-F.D.A. NUMBER	GRANTOR'S NUMBER	GRANT PERIOD		GRANT AWARD AMOUNT	2014 FUNDS		CUMULATIVE EXPENDITURES DECEMBER 31, 2014
				FROM	TO		RECEIVED	EXPENDITURES	
<u>U.S. Department of Homeland Security</u>									
State Homeland Security Program	388-04	97,067	1200-100-066-1200-893-YEMR-6131	1/1/04	12/31/04	\$ 1,630,848.00	\$	\$	1,630,848.00
State Homeland Security Program	388-07	97,067		1/1/07	12/31/07	637,271.15			637,271.15
State Homeland Security Program	388-10	97,067	2010-SS-TO-0068	9/1/10	7/31/13	667,312.32		(622.35)	667,312.32
State Homeland Security Program	388-11	97,067	1005-100-006-1005-066	9/1/10	8/31/14	355,809.76		69,584.13	355,809.76
State Homeland Security Program	388-12	97,067	1005-100-006-1005-066	9/1/12	8/31/14	188,525.03		92,319.71	188,525.03
State Homeland Security Program	388-13	97,067	1005-100-006-1005-066	1/1/13	12/31/13	177,336.17		177,336.17	177,336.17
State Homeland Security Program	388-14	97,067	EMW-2014-SS-00099-SO1	9/1/14	8/31/16	478,114.00		18,569.00	478,114.00
Disaster Assistance (Hurricane Irene)		97,036	ER-NJ13-01	1/1/14	12/31/14	108,819.19		108,819.19	108,819.19
FEMA Disaster Assistance (Emergency Protective Measures)		97,036	PA-02-NJ-4086-PW-01410	10/30/12	4/30/13	35,882.98		35,882.98	35,882.98
FEMA Disaster Assistance (Emergency Protective Measures)		97,036	PA-02-NJ-4086-PW-01815	10/30/12	4/30/13	89,330.71		51,800.20	89,330.71
FEMA Disaster Assistance (Emergency Protective Measures)		97,036	PA-02-NJ-4086-PW-01975	10/30/12	4/30/13	88,736.68		88,736.68	88,736.68
FEMA Disaster Assistance (Emergency Protective Measures)		97,036	PA-02-NJ-4086-PW-01976	10/30/12	4/30/13	20,238.10		20,238.10	20,238.10
FEMA Disaster Assistance (Emergency Protective Measures)		97,036	PA-02-NJ-4086-PW-02608	10/30/12	4/30/13	344,728.72		344,728.72	344,728.72
FEMA Disaster Assistance (Emergency Protective Measures)		97,036	PA-02-NJ-4086-PW-03324	10/30/12	4/30/13	50,960.98		50,960.98	50,960.98
FEMA Disaster Assistance (Roads and Bridges)		97,036	PA-02-NJ-4086-PW-02259	10/30/12	4/30/14	5,763.73		5,763.73	5,763.73
FEMA Disaster Assistance (County Parks)		97,036	PA-02-NJ-4086-PW-02793	10/30/12	4/30/14	15,968.44		15,968.44	15,968.44
FEMA Disaster Assistance (Damaged Buildings)		97,036	PA-02-NJ-4086-PW-03265	10/30/12	4/30/14	7,740.00		7,740.00	7,740.00
FEMA Disaster Assistance (Debris Removal)		97,036	PA-02-NJ-4086-PW-03443	10/30/12	4/30/13	612,477.61		612,477.61	612,477.61
Emergency Management Performance Grant	598-14	97,042	FY13-EMPG-EMAA-1800	7/1/13	6/30/14	75,000.00		55,000.00	75,000.00
Pre-Disaster Mitigation Plan	544-12	97,047	1200-100-066-1200-066	1/1/12	12/31/12	90,000.00		90,000.00	90,000.00
<u>Total U.S. Department of Homeland Security</u>						\$ 790,668.63	\$ 412,134.17	\$ 5,162,087.35	
<u>U.S. Department of Environmental Protection</u>									
Wastewater Management C&T	604-10	66,418		1/1/10	12/31/10	\$ 143,000.00	\$	\$ 56,636.69	\$ 111,295.24
<u>Total U.S. Department of Environmental Protection</u>						\$	\$	\$ 56,636.69	\$ 111,295.24
<u>Other Federal Assistance</u>									
Corporation for National and Community Service:									
Retired Senior Volunteer Program	363-08	94,002	440A143/14-0	9/30/07	9/30/08	\$ 86,342.00	\$	\$	\$ 86,342.00
Retired Senior Volunteer Program	363-11	94,002	440A143/14-0	9/30/10	9/30/11	92,071.00			92,071.00
Retired Senior Volunteer Program	363-12	94,002	440A143/14-0	9/30/11	9/30/12	85,041.00			43,520.21
Retired Senior Volunteer Program	363-13	94,002	440A143/14-0	9/30/12	9/30/13	87,443.00		25,533.00	87,443.00
Retired Senior Volunteer Program	363-14	94,002	440A143/14-0	9/30/13	9/30/14	99,453.00		42,208.61	42,208.61
<u>U.S. Election Assistance Commission:</u>									
Help America Vote	545-11	90,401	1421-100-066-1421-018-S003-6110	1/1/11	12/31/11	\$ 43,600.00	\$	\$	\$ 43,600.00
Help America Vote	545-12	90,401	1421-100-066-1421-018-S003-6110	1/1/12	12/31/12	17,183.00			2,090.29
<u>U.S. Department of Commerce:</u>									
CEDS Short Term Planning	625-11	14,251		1/1/11	12/31/11	\$ 73,556.00	\$	\$ 6,597.48	\$ 73,556.00
<u>National Highway Traffic Administration:</u>									
Comprehensive Traffic Safety Program	640-12	20-600	CP-13-08-01-10	10/1/12	09/30/13	\$ 85,600.00	\$	\$ (1,500.00)	\$ 85,600.00
Comprehensive Traffic Safety Program	640-13	20-600	CP-14-08-01-10	10/1/13	09/30/14	156,390.00		137,155.98	119,547.78
Comprehensive Traffic Safety Program	640-14	20-600	CP-15-08-01-10	10/1/14	09/30/15	198,657.00		18,114.51	18,114.51
Child Passenger Safety	658-13	20-613		10/1/12	09/30/13	3,000.00			3,000.00
<u>TOTAL FEDERAL FINANCIAL ASSISTANCE</u>						\$ 22,925,565.26	\$ 7,966,766.70	\$ 211,245,213.66	

COUNTY OF SOMERSET

SCHEDULE OF EXPENDITURES OF STATE FINANCIAL ASSISTANCE
YEAR ENDED DECEMBER 31, 2014

STATE GRANTOR/PASS-THROUGH GRANTOR/ PROGRAM TITLE	A/C #	STATE ACCOUNT NUMBER	GRANT PERIOD		GRANT AWARD AMOUNT	2014		CUMULATIVE EXPENDITURES DECEMBER 31, 2014
			FROM	TO		FUNDS RECEIVED	EXPENDITURES	
<u>Department of Transportation</u>								
County Aid Program	434-11	11-480-078-6320-AK2-6010	1/1/11	12/31/11	\$ 2,477,000.00	\$	\$ 51,910.48	\$ 2,477,000.00
County Aid Program	434-12	12-480-078-6320-ALB-6010	1/1/12	12/31/12	2,477,000.00	1,894,402.84	1,335,014.09	2,409,817.82
County Aid Program	434-13	13-480-078-6320-ALK-6010	1/1/13	12/31/13	2,532,500.00	1,384,222.16	2,532,500.00	2,532,500.00
County Aid Program	434-14	14-480-078-6320-ALT-6010	1/1/14	12/31/14	2,889,900.00	2,889,900.00	330,303.73	330,303.73
Peapack Brook Bridge	477-2k	6300-480-078-6300-A79-TCAP-7310	1/1/99	12/31/00	1,550,000.00		(96,674.13)	1,550,000.00
New Jersey Bridge Bond III	491-2k	6220-572-078-6220-018-TCAP-6010	1/1/99	12/31/00	14,590,000.00		(10,135.19)	14,590,000.00
Cloverleaf Drive Pedestrian Overpass	431-02	6300-480-078-6300-CCP-TCAP-7310	1/1/01	12/31/02	2,900,000.00			2,900,000.00
Old Dutch Road Bridge	487-2k	6300-480-078-6300-BOU-TCAP-7310	1/1/08	12/31/08	45,541.45			45,541.45
Traffic Control Fiber Optic Interconnect System - Main and Findeme	436-97	6300-480-078-6300-T63-TCAP-7310	10/31/97	Completion	769,789.73			769,789.73
Local Scoping Project - Duer Street Bridge #M1001	438-02	6300-480-078-6300-B1D-TCAP-7310	7/2/02	Completion	200,000.00			200,000.00
Local Scoping Project - Duer Street Bridge #M1001	438-06	6300-480-078-6300-B1D-TCAP-7310	7/1/06	Completion	535,000.00			535,000.00
Findeme Avenue Van Veghten Bridge	439-2k	6300-480-078-6300-B1D-TCAP-7310	1/1/00	Completion	345,000.00		(17,203.99)	345,000.00
Nevius Street Bridge Construction	448-03	6320-480-078-6320-AEL-TCAP-6110	1/0/03	Completion	8,439,597.59		(32,460.40)	8,439,597.59
Local Scoping Project - Findeme #G0702	514-05	6300-480-078-6300-AXV-TCAP-7310	7/1/05	Completion	850,000.00			850,000.00
Stirling Road Bridge	571-08	6300-480-078-6300-FAR-TCAP-7310	7/1/08	Completion	2,500,000.00		(17,226.89)	2,500,000.00
Route 22 Sustainable Corridor	572-08	6300-480-078-6300-FAZ-TCAP-7310	7/1/08	Completion	1,200,000.00	305,826.41	649.60	1,142,806.73
Washington Avenue Bridge	568-08	6320-480-078-6320-AKD-TCAP-6010	7/1/08	Completion	1,001,725.00			1,001,725.00
Washington Avenue Bridge	568-09	6320-480-078-6320-AKD-TCAP-6010	7/1/09	Completion	1,000,000.00			1,000,000.00
Hamilton/Franklin Intersection	600-09		7/1/09	Completion	188,000.00			188,000.00
River Road Bridge	630-11		7/1/11	Completion	133,000.00	23,412.91	1,896.84	132,380.98
Main Street Bridge	642-12		7/1/12	Completion	700,000.00			700,000.00
Burnt Mills Road Bridge	605-10	6320-480-078-6320-AKM-TCAP-6010	7/1/10	Completion	1,000,000.00	1,000,000.00		1,000,000.00
Raritan River Greenway / Bikeway	606-13		7/1/13	Completion	1,000,000.00			1,000,000.00
Mountain Avenue Bridge	623-11		7/1/11	Completion	350,000.00			350,000.00
Pleasant Run Bridge	652-13	LBFN-2013-Somerset County-00030	7/1/13	Completion	1,000,000.00			1,000,000.00
Pass Through New Jersey Transit:								
Senior Citizen-Disabled Resident Transportation	378-13	New Jersey Transit	1/1/13	12/31/13	715,512.00	95,270.69		714,808.00
Senior Citizen-Disabled Resident Transportation	378-14	New Jersey Transit	1/1/14	12/31/14	581,108.00	536,286.34	581,108.00	581,108.00
Local Shuttle Motor Bus	383-13	New Jersey Transit	1/1/13	12/31/13	200,000.00	17,888.59	125,000.00	125,000.00
Local Shuttle Motor Bus	383-14	New Jersey Transit	1/1/14	12/31/14	200,000.00	200,000.00		200,000.00
<u>Total Department of Transportation</u>					\$ 8,347,209.94	\$ 4,784,682.14	\$ 49,060,379.03	\$ 49,060,379.03
<u>Motor Vehicle Commission</u>								
Law Enforcement Agency Security Enhancement	470-09		1/1/09	12/31/09	\$ 112,000.00	\$	\$	\$ 112,000.00
Law Enforcement Agency Security Enhancement	470-12		1/1/12	12/31/12	105,000.00			105,000.00
Law Enforcement Agency Security Enhancement	470-13		1/1/13	12/31/13	94,085.00	62,723.32	38,084.95	94,085.00
Law Enforcement Agency Security Enhancement	470-14		1/1/14	12/31/14	94,085.00	39,202.14	56,000.05	56,000.05
<u>Total Motor Vehicle Commission</u>					\$ 101,925.46	\$ 94,085.00	\$ 94,085.00	\$ 311,085.00

COUNTY OF SOMERSET

SCHEDULE OF EXPENDITURES OF STATE FINANCIAL ASSISTANCE

YEAR ENDED DECEMBER 31, 2014

STATE GRANTOR/PASS-THROUGH GRANTOR/ PROGRAM TITLE	STATE ACCOUNT NUMBER	GRANT PERIOD		GRANT AWARD AMOUNT	2014		CUMULATIVE EXPENDITURES DECEMBER 31, 2014
		FROM	TO		FUNDS RECEIVED	EXPENDITURES	
<u>Department of Military and Veteran's Affairs</u>							
Veteran's Transportation	3610-100-067-3610-058-PVET-6130	7/1/13	6/30/14	\$ 28,000.00	\$	\$	\$ 9,000.00
Veteran's Transportation	3610-100-067-3610-058-PVET-6130	7/1/13	6/30/14	61,465.00		9,000.00	9,000.00
Total Department of Military and Veteran's Affairs				\$ 89,465.00	\$	\$ 9,000.00	\$ 9,000.00
<u>New Jersey Office of Information Technology</u>							
Enhanced 911 General Assistance	2034-100-082-SBE7-050-UOAB-6120	1/1/08	12/31/08	\$ 199,470.00	\$	\$	\$ 150,759.31
Total New Jersey Office of Information Technology				\$ 199,470.00	\$	\$	\$ 150,759.31
<u>Department of Health and Senior Services</u>							
Right to Know	4230-100-046-4771-105-J002-6110	1/1/11	12/31/11	\$ 11,632.00	\$	\$	\$ 11,632.00
Right to Know	4230-100-046-4771-105-J002-6110	1/1/12	12/31/12	11,632.00		3,810.26	11,632.00
Right to Know	4230-100-046-4771-105-J002-6110	1/1/13	12/31/13	11,632.00	5,816.00	2,328.50	2,328.50
Right to Know	4230-100-046-4771-105-J002-6110	1/1/14	12/31/14	17,448.00	5,816.00		
Regional Tuberculosis Clinic	4230-100-046-4785-080-J002-6120	1/1/10	12/31/10	7,000.00			7,000.00
Regional Tuberculosis Clinic	4230-100-046-4785-080-J002-6120	1/1/12	12/31/12	72,086.00		464.43	68,296.73
Regional Tuberculosis Clinic	4230-100-046-4785-080-J002-6120	1/1/13	12/31/13	72,086.00	60,881.00	60,305.26	60,305.26
Regional Tuberculosis Clinic	4230-100-046-4785-080-J002-6120	1/1/14	12/31/14	72,086.00	10,358.00	2,012.43	2,012.43
Care Coordination	4275-100-046-4144-228-J004-6110	1/1/07	12/31/07	23,810.00			23,810.00
Care Coordination	4275-100-046-4144-228-J004-6110	1/1/08	12/31/08	23,810.00			23,810.00
Care Coordination	4275-100-046-4144-228-J004-6110	1/1/09	12/31/09	23,810.00			23,810.00
Care Coordination	4275-100-046-4144-228-J004-6110	1/1/13	12/31/13	23,810.00	23,810.00		23,810.00
Care Coordination	4275-100-046-4144-228-J004-6110	1/1/14	12/31/14	23,810.00		23,810.00	23,810.00
Adult Protective Services	4275-491-046-4110-076-J004-6110	1/1/13	12/31/13	110,165.00			110,165.00
Adult Protective Services	4275-491-046-4110-076-J004-6110	1/1/14	12/31/14	125,533.00		125,533.00	125,533.00
Medicaid Match	4275-100-046-4144-371-J004-6110	1/1/07	12/31/07	23,132.00			23,132.00
Medicaid Match	4275-100-046-4144-371-J004-6110	1/1/08	12/31/08	11,446.00			11,446.00
Medicaid Match	4275-100-046-4144-371-J004-6110	1/1/10	12/31/10	11,547.00			11,547.00
Medicaid Match	4275-100-046-4144-371-J004-6110	1/1/11	12/31/11	11,482.00			11,482.00
Medicaid Match	4275-100-046-4144-371-J004-6110	1/1/13	12/31/13	11,454.00			5,635.83
Medicaid Match	4275-100-046-4144-371-J004-6110	1/1/14	12/31/14	12,292.00	11,454.00	4,447.00	12,292.00
Health EASE	4275-100-046-4141-376-J004-6110	1/1/07	12/31/07	2,500.00			2,500.00
Mission Nutrition	4275-100-046-4141-370-J004-6110	1/1/07	12/31/07	5,000.00			5,000.00
Mission Nutrition	4275-100-046-4141-370-J004-6110	1/1/08	12/31/08	5,000.00			5,000.00
Comprehensive Alcohol and Drug Abuse - Chapter 51 Funding	7555-760-054-4219-001-LDAS-6110	1/1/13	12/31/13	496,733.00	237,084.00		492,062.50
Comprehensive Alcohol and Drug Abuse - Chapter 51 Funding	7555-760-054-4219-001-LDAS-6110	1/1/14	12/31/14	484,135.00	121,022.00	470,565.00	470,565.00
Chronic Disease Self Management	4275-100-046-4141-384-J004-6110	1/1/09	12/31/09	11,344.00			11,344.00
Nursing Home Diversion	4275-100-046-4145-015-J004-6110	1/1/09	12/31/09	20,000.00			20,000.00
Total Department of Health and Senior Services				\$ 705,567.88	\$ 586,406.00	\$ 705,567.88	\$ 1,589,961.25

COUNTY OF SOMERSET

SCHEDULE OF EXPENDITURES OF STATE FINANCIAL ASSISTANCE

YEAR ENDED DECEMBER 31, 2014

STATE GRANTOR/PASS-THROUGH GRANTOR/ PROGRAM TITLE	STATE ACCOUNT NUMBER	GRANT PERIOD		GRANT AWARD AMOUNT	2014		CUMULATIVE EXPENDITURES DECEMBER 31, 2014
		FROM	TO		FUNDS RECEIVED	EXPENDITURES	
<u>Department of Human Services</u>							
Personal Attendant Services	7570-100-054-7570-385-LLLL-6130	1/1/08	12/31/08	\$ 447,821.00	\$	\$	447,821.00
Personal Attendant Services	7570-100-054-7570-385-LLLL-6130	1/1/09	12/31/09	565,285.00			565,285.00
Personal Attendant Services	7570-100-054-7570-385-LLLL-6130	1/1/11	12/31/11	518,858.00			518,858.00
Personal Attendant Services	7570-100-054-7570-385-LLLL-6130	1/1/12	12/31/12	291,413.00			235,265.20
Personal Attendant Services	7570-100-054-7570-385-LLLL-6130	1/1/13	12/31/13	57,885.80		3,885.05	57,885.05
Personal Attendant Services	7570-100-054-7570-385-LLLL-6130	1/1/14	12/31/14	66,642.00		64,742.47	64,742.47
PESS Expansion	7700-100-054-S640-029-LLLL-6130	7/1/06	6/30/07	30,600.00			30,600.00
PESS Expansion	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
Psychiatric Emergency Services		1/1/05	12/31/05	62,123.00			62,123.00
Family Crisis Intervention	7570-100-054-7570-388-LLLL-6130	1/1/14	12/31/14	30,353.00		30,353.00	30,353.00
Human Services Planning and Implementation - 2011	1610-100-016-1610-039-MMMM-6130	1/1/11	12/31/11	69,373.00			69,373.00
Human Services Planning and Implementation - 2012	1610-100-016-1610-039-MMMM-6130	1/1/12	12/31/12	69,373.00			69,373.00
Human Services Planning and Implementation - 2014	1610-100-016-1610-039-MMMM-6130	1/1/14	12/31/14	69,373.00		69,373.00	69,373.00
Youth Incentive Program	1600-100-016-1610-023-MMMM-6130	1/1/09	12/31/09	88,359.00			88,359.00
Youth Case Manager	1600-100-016-1610-023-MMMM-6130	1/1/14	12/31/14	38,359.00		38,359.00	38,359.00
Youth Case Manager	1620-100-016-1620-008-MMMM-6130	1/1/07	12/31/07	548,860.00		(1,232.50)	548,860.00
Youth Case Manager	1620-100-016-1620-008-MMMM-6130	1/1/10	12/31/10	600,178.00			600,178.00
Youth Case Manager	1620-100-016-1620-008-MMMM-6130	1/1/11	12/31/11	540,157.00			540,157.00
Youth Case Manager	1620-100-016-1620-008-MMMM-6130	1/1/12	12/31/12	473,492.00			473,492.00
Project Recover - FEMA Outreach	7700-100-054-S640-186-LLLL-6130	1/1/11	12/31/11	25,552.00			25,552.00
Project Recover - FEMA Outreach	7700-100-054-S640-186-LLLL-6130	1/1/12	12/31/12	95,460.00			2,395.44
Mental Health Homeless - PATH - 2010	7700-100-054-S640-029-LLLL-6130	10/1/10	9/30/11	142,567.00			142,567.00
Mental Health Homeless - PATH - 2011	7700-100-054-S640-029-LLLL-6130	10/1/11	9/30/12	178,185.00			174,038.05
Mental Health Homeless - PATH - 2014	7700-100-054-S640-029-LLLL-6130	10/1/14	9/30/15	124,992.00		44,233.00	124,992.00
Client Rent Subsidies	7700-100-054-S640-029-LLLL-6130	1/1/05	12/31/05	43,200.00			43,200.00
Client Rent Subsidies	7700-100-054-S640-029-LLLL-6130	1/1/11	12/31/11	48,000.00			48,000.00
Social Services for the Homeless	7550-100-054-7570-072-LLLL-6030	1/1/13	12/31/13	238,928.00			238,928.00
Social Services for the Homeless	7550-100-054-7570-072-LLLL-6030	1/1/14	12/31/14			(145.00)	134,375.00
Involuntary Outpatient Commitment Program		1/1/14	12/31/14	163,950.00			163,950.00
Support Employment Program	7700-100-054-S640-029-LLLL-6130	1/1/11	12/31/11	217,890.00			217,890.00
Support Employment Program	7700-100-054-S640-029-LLLL-6130	1/1/12	12/31/12	227,319.00			227,319.00
Support Employment Program	7700-100-054-S640-029-LLLL-6130	1/1/14	12/31/14	159,818.00		159,818.00	159,818.00

COUNTY OF SOMERSET

SCHEDULE OF EXPENDITURES OF STATE FINANCIAL ASSISTANCE

YEAR ENDED DECEMBER 31, 2014

STATE GRANTOR/PASS-THROUGH GRANTOR/ PROGRAM TITLE	STATE ACCOUNT NUMBER	GRANT PERIOD		GRANT AWARD AMOUNT	2014		CUMULATIVE EXPENDITURES DECEMBER 31, 2014
		FROM	TO		FUNDS RECEIVED	EXPENDITURES	
Department of Human Services (Continued)							
Escort Transportation	1610-100-016-1610-023-MMM-6130	1/1/14	12/31/14	\$ 38,001.00	\$ 38,001.00	\$ 38,001.00	
Bi-Lingual Clinician	7700-100-054-S640-029-LLL-6130	1/1/11	12/31/11	75,000.00		75,000.00	
Bi-Lingual Clinician	7700-100-054-S640-029-LLL-6130	1/1/14	12/31/14	75,000.00		75,000.00	
Total Department of Human Services				\$ 1,689,779.00	\$ 1,850,467.20	\$ 7,201,692.39	
Department of State							
Local Arts Program	2530-100-074-2530-032-S003-6130	1/1/05	12/31/05	197,903.00		197,903.00	
Local Arts Program	2530-100-074-2530-032-S003-6130	1/1/08	12/31/08	83,774.00		83,774.00	
Local Arts Program	2530-100-074-2530-032-S003-6130	1/1/09	12/31/09	79,582.00		79,582.00	
Local Arts Program	2530-100-074-2530-032-S003-6130	1/1/11	12/31/11	64,462.00		63,687.00	
Local Arts Program	2530-100-074-2530-032-S003-6130	1/1/12	12/31/12	68,904.00	10,335.00	68,007.50	
Local Arts Program	2530-100-074-2530-032-S003-6130	1/1/13	12/31/13	68,904.00	10,335.00	68,509.30	
Local Arts Program	2530-100-074-2530-032-S003-6130	1/1/14	12/31/14	68,904.00	51,678.00	54,007.26	
Public Archives and Records Infrastructure (PARIS)	2545-100-074-2545-033-S003-6130	1/1/07	12/31/07	759,519.63		759,519.63	
Public Archives and Records Infrastructure (PARIS)	2545-100-074-2545-033-S003-6130	1/1/08	12/31/08	275,700.00		275,700.00	
Public Archives and Records Infrastructure (PARIS)	2545-100-074-2545-033-S003-6130	1/1/09	12/31/09	837,589.40		837,589.40	
CIACC Community Development	1620-100-016-1620-014-MMM-6130	1/1/13	12/31/13	128,689.00		128,689.00	
Total Department of State				\$ 64,345.00	\$ 73,466.61	\$ 2,616,968.09	
Department of Community Affairs							
Forensic Science Improvement	1200-100-066-1200-905-YPAT-6110	1/1/08	12/31/08	10,512.00		10,512.00	
Traumatic Loss Intervention		1/1/09	12/31/09	12,000.00		12,000.00	
Traumatic Loss Intervention		1/1/10	12/31/10	12,000.00		12,000.00	
Traumatic Loss Intervention		1/1/13	12/31/13	12,000.00	6,000.00	6,000.00	
Traumatic Loss Intervention		1/1/14	12/31/14	13,475.00		13,475.00	
Total Department of Community Affairs				\$ 12,000.00	\$ 6,000.00	\$ 40,512.00	

COUNTY OF SOMERSET

SCHEDULE OF EXPENDITURES OF STATE FINANCIAL ASSISTANCE

YEAR ENDED DECEMBER 31, 2014

STATE GRANTOR/PASS-THROUGH GRANTOR/ PROGRAM TITLE	STATE ACCOUNT NUMBER	GRANT PERIOD		GRANT AWARD AMOUNT	2014		CUMULATIVE EXPENDITURES DECEMBER 31, 2014
		FROM	TO		FUNDS RECEIVED	EXPENDITURES	
Department of Law and Public Safety							
314-03 Law Enforcement Training and Equipment Fund	1020-100-066-1020-314-YC-JS-6120	1/1/03	12/31/03	\$ 34,200.00	\$	\$ 4,611.76	\$ 34,200.00
314-04 Law Enforcement Training and Equipment Fund	1020-100-066-1020-314-YC-JS-6120	1/1/04	12/31/04	27,390.00		27,390.00	27,390.00
314-05 Law Enforcement Training and Equipment Fund	1020-100-066-1020-314-YC-JS-6120	1/1/05	12/31/05	24,990.00		24,990.00	24,990.00
314-06 Law Enforcement Training and Equipment Fund	1020-100-066-1020-314-YC-JS-6120	1/1/06	12/31/06	23,960.00		23,960.00	23,960.00
314-07 Law Enforcement Training and Equipment Fund	1020-100-066-1020-314-YC-JF-6120	1/1/07	12/31/07	38,455.00		38,455.00	38,455.00
314-08 Law Enforcement Training and Equipment Fund	1020-100-066-1020-314-YC-JF-6120	1/1/08	12/31/08	33,540.00		33,540.00	33,540.00
314-09 Law Enforcement Training and Equipment Fund	1020-100-066-1020-314-YC-JF-6120	1/1/09	12/31/09	27,525.00		27,525.00	27,525.00
314-10 Law Enforcement Training and Equipment Fund	1020-100-066-1020-314-YC-JF-6120	1/1/10	12/31/10	22,316.00		22,316.00	22,316.00
314-11 Law Enforcement Training and Equipment Fund	1020-100-066-1020-314-YC-JF-6120	1/1/11	12/31/11	53,515.00		53,515.00	53,515.00
314-12 Law Enforcement Training and Equipment Fund	1020-100-066-1020-314-YC-JF-6120	1/1/12	12/31/12	39,429.00		39,429.00	39,429.00
314-13 Law Enforcement Training and Equipment Fund	1020-100-066-1020-314-YC-JF-6120	1/1/13	12/31/13	17,277.00		17,277.00	17,277.00
332-13 Family Court	1500-100-066-1500-021-YCAC-6010	1/1/13	12/31/13	144,481.00	72,240.44		144,481.00
332-14 Family Court	1500-100-066-1500-021-YCAC-6010	1/1/14	12/31/14	142,188.00	27,985.50	142,183.00	142,183.00
State/Community Partnership Program:							
404-13 Management Grant	1500-100-066-1500-007-YCAC-6010	1/1/13	12/31/13	55,550.00	41,662.50		55,550.00
404-14 Management Grant	1500-100-066-1500-007-YCAC-6010	1/1/14	12/31/14	55,550.00	27,775.00	55,550.00	55,550.00
405-12 Services Grant	1500-100-066-1500-134-YCAC-6010	1/1/12	12/31/12	188,385.00		75.00	188,385.00
405-13 Services Grant	1500-100-066-1500-134-YCAC-6010	1/1/13	12/31/13	188,385.00	143,741.25	9,139.81	188,385.00
405-14 Services Grant	1500-100-066-1500-134-YCAC-6010	1/1/14	12/31/14	177,445.00	66,765.02	174,328.00	174,328.00
317-07 Insurance Fraud Reimbursement	1020-100-066-1020-305-YC-JD-6110	1/1/07	12/31/07	182,444.00		24,013.76	42,853.83
317-11 Insurance Fraud Reimbursement	1020-100-066-1020-305-YC-JD-6110	1/1/11	12/31/11	250,000.00			250,000.00
317-12 Insurance Fraud Reimbursement	1020-100-066-1020-305-YC-JD-6110	1/1/12	12/31/12	238,220.00			206,350.21
317-13 Insurance Fraud Reimbursement	1020-100-066-1020-305-YC-JD-6110	1/1/13	12/31/13	248,999.00	54,022.04		248,999.00
317-14 Insurance Fraud Reimbursement	1020-100-066-1020-305-YC-JD-6110	1/1/14	12/31/14	250,000.00	173,993.21	250,000.00	250,000.00
573-11 Victim Witness Supplement	1020-100-066-1020-093-YC-JF-6010	1/1/11	12/31/11	19,599.00			19,599.00
573-13 Victim Witness Supplement	1020-100-066-1020-093-YC-JF-6010	1/1/13	12/31/13	12,194.00	12,194.00		12,194.00
581-09 Logistics and Commodities Distribution Plan		1/1/09	12/31/09	67,370.00			67,370.00
582-09 Special Needs Shelter Planning and Support		1/1/09	12/31/09	42,800.00			42,800.00
344-14 COPS in Shops		1/1/14	12/31/14	4,200.00	4,200.00		4,200.00
619-11 Hazardous Material Emergency		1/1/11	12/31/11	6,911.00			6,911.00

COUNTY OF SOMERSET

SCHEDULE OF EXPENDITURES OF STATE FINANCIAL ASSISTANCE

YEAR ENDED DECEMBER 31, 2014

STATE GRANTOR/PASS-THROUGH GRANTOR/ PROGRAM TITLE	STATE ACCOUNT NUMBER	GRANT PERIOD		GRANT AWARD AMOUNT	2014		CUMULATIVE EXPENDITURES DECEMBER 31, 2014
		FROM	TO		FUNDS RECEIVED	EXPENDITURES	
Department of Law and Public Safety (Continued):							
Body Armor Replacement (Prosecutor)	1020-708-066-1020-001-YC-JS-6120	1/1/05	12/31/05	\$ 9,844.75	\$	\$	9,844.75
Body Armor Replacement (Prosecutor)	1020-718-066-1020-001-YC-JS-6120	1/1/09	12/31/09	1,867.40			1,867.40
Body Armor Replacement (Prosecutor)	1020-718-066-1020-001-YC-JS-6120	1/1/11	12/31/11	5,271.62			5,271.62
Body Armor Replacement (Prosecutor)	1020-718-066-1020-001-YC-JS-6120	1/1/14	12/31/14	11,779.27	4,886.27		6,893.00
Body Armor Replacement (Jail)	1020-718-066-1020-001-YC-JS-6120	1/1/08	12/31/08	11,317.00			(180.56)
Body Armor Replacement (Jail)	1020-718-066-1020-001-YC-JS-6120	1/1/11	12/31/11	10,469.28			8,663.74
Body Armor Replacement (Jail)	1020-718-066-1020-001-YC-JS-6120	1/1/12	12/31/12	10,745.19			10,469.28
Body Armor Replacement (Jail)	1020-718-066-1020-001-YC-JS-6120	1/1/14	12/31/14	22,836.65	9,778.65		10,745.19
Body Armor Replacement (Sheriff)	1020-718-066-1020-001-YC-JS-6120	1/1/09	12/31/09	1,989.49			4,517.96
Body Armor Replacement (Sheriff)	1020-718-066-1020-001-YC-JS-6120	1/1/12	12/31/12	5,228.55			1,989.49
Body Armor Replacement (Sheriff)	1020-718-066-1020-001-YC-JS-6120	1/1/14	12/31/14	12,116.68	5,223.68		5,223.68
Juvenile Detention Alternatives Initiative - Innovations	1500-100-066-1500-237-YYYY-6110	1/1/13	12/31/13	120,000.00	94,000.00		120,000.00
Juvenile Detention Alternatives Initiative - Innovations	1500-100-066-1500-237-YYYY-6110	1/1/14	12/31/14	120,000.00	52,380.00		113,998.70
Drunk Driving Enforcement	6400-100-078-6400-YYYY	1/1/11	12/31/11	3,000.00			3,000.00
Drunk Driving Enforcement	6400-100-078-6400-YYYY	1/1/12	12/31/12	3,000.00			3,000.00
Over The Limit Under Arrest - 2011 Statewide Crackdown	6400-100-078-6400-YYYY	1/1/11	12/31/11	4,400.00			4,400.00
DUI Enforcement	632-11	1/1/11	12/31/11	10,000.00			10,000.00
DUI Enforcement	632-11	1/1/13	12/31/13	25,000.00	11,950.00		10,000.00
Distracted Driver Enforcement	635-11	1/1/11	12/31/11	10,000.00			10,000.00
Distracted Driver Enforcement	635-14	1/1/14	12/31/14	4,950.00	4,950.00		4,950.00
Stop Violence Against Women	638-12	1/1/12	12/31/12	10,597.00			10,597.00
Stop Violence Against Women	638-13	1/1/13	12/31/13	11,475.00	11,475.00		11,475.00
Total Department of Law and Public Safety				\$ 1,165,388.33	\$ 1,165,388.33	\$	\$ 2,782,520.68
Department of Environmental Protection:							
Solid Waste Services Tax Grant	4900-752-042-4900-007-V42Y-6010	1/1/11	3/31/12	\$ 410,000.00	\$	\$	410,000.00
Solid Waste Services Tax Grant	4900-752-042-4900-007-V42Y-6010	4/1/12	3/31/13	199,100.00		100.00	180,244.11
Solid Waste Services Tax Grant	4900-752-042-4900-007-V42Y-6010	4/1/13	3/31/14	225,500.00		79,283.61	60,241.23
Solid Waste Services Tax Grant	4900-752-042-4900-007-V42Y-6010	4/1/14	3/31/15	242,000.00	242,000.00		61,051.23
Clean Communities Program	4900-765-042-4900-005-V42Y-6010	1/1/12	12/31/12	61,051.23		2,162.23	64,929.67
Clean Communities Program	4900-765-042-4900-005-V42Y-6010	1/1/13	12/31/13	71,497.67	71,497.67		14,994.00
Clean Communities Program	4900-765-042-4900-005-V42Y-6010	1/1/14	12/31/14	67,180.21	67,180.21		10,000.00
Municipal Stormwater Regulation Program	4850-100-042-4850-118-GO42-6110	1/1/04	12/31/04	10,000.00			10,000.00
Municipal Stormwater Regulation Program	4850-100-042-4850-118-GO42-6110	1/1/05	12/31/05	10,000.00			168,880.00
County Environmental Health Act	4855-100-042-4855-075-V83K-6110	1/1/07	12/31/07	168,880.00		(530.00)	163,000.00
County Environmental Health Act	4855-100-042-4855-075-V83K-6110	1/1/08	12/31/08	130,860.00		(512.54)	130,860.00
County Environmental Health Act	4855-100-042-4855-075-V83K-6110	1/1/10	12/31/10	169,065.00		(115.00)	169,065.00
County Environmental Health Act	4855-100-042-4855-075-V83K-6110	1/1/11	12/31/11	253,630.00			252,340.07
County Environmental Health Act	4855-100-042-4855-075-V83K-6110	1/1/12	12/31/12	4,125.00			75,284.00
County Environmental Health Act	4855-100-042-4855-075-V83K-6110	1/1/13	12/31/13	75,284.00	75,284.00		336,418.23
Hazardous Discharge Site Remediation Fund - Hunt Property	P38608	1/1/14	12/31/14	583,343.77	583,343.77		1,934,247.31
Total Department of Environmental Protection				\$ 336,418.23	\$ 336,418.23	\$	\$ 1,934,247.31

COUNTY OF SOMERSET

SCHEDULE OF EXPENDITURES OF STATE FINANCIAL ASSISTANCE

YEAR ENDED DECEMBER 31, 2014

STATE GRANTOR/PASS-THROUGH GRANTOR/ PROGRAM TITLE	STATE ACCOUNT NUMBER	GRANT PERIOD		GRANT AWARD AMOUNT	2014		CUMULATIVE EXPENDITURES DECEMBER 31, 2014
		FROM	TO		FUNDS RECEIVED	EXPENDITURES	
Department of Agriculture							
Right to Farm	3380-100-010-3380-016-CCCC-6010	1/1/01	12/31/01	\$ 5,205.85	\$	\$ 659.86	\$ 5,205.85
Right to Farm	3380-100-010-3380-016-CCCC-6010	1/1/02	12/31/02	4,516.30		263.33	706.66
Open Space Preservation		1/1/14	12/31/14	1,026,947.50	242,384.50	776,693.50	776,693.50
Farmland Preservation		1/1/14	12/31/14	729,963.00	729,963.00	729,963.00	729,963.00
Total Department of Agriculture				\$ 1,507,579.69	\$ 972,347.50	\$ 1,507,579.69	\$ 1,512,569.01
New Jersey Governor's Council on Alcoholism and Drug Abuse							
Municipal Alliance Program	2000-100-082-C001-044-U999-6010	1/1/07	12/31/07	\$ 324,421.00	\$	\$	\$ 324,421.00
Municipal Alliance Program	2000-100-082-C001-044-U999-6010	1/1/08	12/31/08	324,421.00		18,911.62	316,580.62
Municipal Alliance Program	2000-100-082-C001-044-U999-6010	1/1/09	12/31/09	324,421.00			324,421.00
Municipal Alliance Program	2000-100-082-C001-044-U999-6010	1/1/10	12/31/10	324,421.00			324,421.00
Municipal Alliance Program	2000-100-082-C001-044-U999-6010	1/1/11	12/31/11	324,421.00			324,421.00
Municipal Alliance Program	2000-100-082-C001-044-U999-6010	1/1/12	12/31/12	324,421.00			324,421.00
Municipal Alliance Program	2000-100-082-C001-044-U999-6010	1/1/13	12/31/13	314,549.00	253,443.82	(9,780.51)	304,768.05
Municipal Alliance Program	2000-100-082-C001-044-U999-6010	1/1/14	12/31/14	475,331.00	125,018.65	387,740.84	387,740.84
Total New Jersey Governor's Council on Alcoholism and Drug Abuse				\$ 3,966,871.95	\$ 378,462.47	\$ 396,871.95	\$ 2,631,194.51
New Jersey Office of Homeland Security and Preparedness							
Data Exchange	620-10	1/1/11	12/31/11	\$ 150,000.00	\$	\$	\$ 150,000.00
Urban Area Security Initiative	633-11	1/1/11	12/31/11	65,000.00			65,000.00
Total New Jersey Office of Homeland Security and Preparedness				\$ 215,000.00	\$	\$	\$ 215,000.00
Department of Labor and Workforce Development							
WorkFirst New Jersey - WTW - SC TANF	4545-780-062-4545-010-N693-6140	7/1/05	6/30/06	\$ 362,168.00	\$	\$	\$ 362,168.00
WorkFirst New Jersey - WTW - SC TANF	4545-780-062-4545-010-N693-6140	7/1/06	6/30/07	531,445.00			531,445.00
WorkFirst New Jersey - WTW - SC TANF	4545-780-062-4545-010-N693-6140	7/1/07	6/30/08	488,226.00			488,226.00
WorkFirst New Jersey - WTW - SC TANF	4545-780-062-4545-010-N693-6140	7/1/08	6/30/09	458,689.00			458,689.00
WorkFirst New Jersey - WTW - SC TANF	4545-780-062-4545-010-N693-6140	7/1/09	6/30/10	333,664.00			333,664.00
WorkFirst New Jersey - WTW - SC TANF	4545-780-062-4545-010-N693-6140	7/1/10	6/30/11	357,883.00		(0.99)	357,883.00
Workforce Investment - SC TANF Verification	4545-780-062-4545-010-N693-6140	7/1/10	6/30/11	17,198.00		0.99	17,198.00
WorkFirst New Jersey - WTW - SC TANF	4545-780-062-4545-010-N693-6140	7/1/11	6/30/12	331,719.00			331,719.00
WorkFirst New Jersey - WTW - SC TANF	4545-780-062-4545-010-N693-6140	7/1/12	6/30/13	425,192.00		(0.30)	425,191.68
WorkFirst New Jersey - WTW - SC TANF	4545-780-062-4545-010-N693-6140	7/1/13	6/30/14	462,139.00	255,157.00	365,422.66	462,139.00
Workforce Investment - SC TANF Verification	4545-780-062-4545-010-N693-6140	7/1/13	6/30/14	43,521.80			43,521.80
WFNJ Program Work Verify - Somerset	4545-780-062-4545-010-N693-6140	7/1/14	6/30/15	422,377.00		401,259.21	401,259.21
WorkFirst New Jersey - WTW - HC TANF	4545-780-062-4545-010-N693-6140	7/1/06	6/30/07	90,114.00			90,114.00
WorkFirst New Jersey - WTW - HC TANF	4545-780-062-4545-010-N693-6140	7/1/07	6/30/08	112,433.00			112,433.00
WorkFirst New Jersey - WTW - HC TANF	4545-780-062-4545-010-N693-6140	7/1/08	6/30/09	60,036.96			60,036.96
WorkFirst New Jersey - WTW - HC TANF	4545-780-062-4545-010-N693-6140	7/1/09	6/30/10	141,461.00		(0.01)	141,461.00
Workforce Investment - HC TANF Verification	4545-780-062-4545-010-N693-6140	7/1/09	6/30/10	4,887.00		0.01	4,887.00
WorkFirst New Jersey - WTW - HC TANF	4545-780-062-4545-010-N693-6140	7/1/10	6/30/11	85,776.00			85,776.00
WorkFirst New Jersey - WTW - HC TANF	4545-780-062-4545-010-N693-6140	7/1/12	6/30/13	86,096.00	2,655.00	(17,519.50)	68,576.49
WorkFirst New Jersey - WTW - HC TANF	4545-780-062-4545-010-N693-6140	7/1/13	6/30/14	94,655.00		58,986.52	76,221.55
Workforce Investment - HC TANF Verification	4545-780-062-4545-010-N693-6140	7/1/13	6/30/14	4,105.00		3,079.00	4,105.00
WFNJ TANF Program Work Verify - Hunterdon	4545-780-062-4545-010-N693-6140	7/1/14	6/30/15	87,400.00	4,570.00	86,356.13	86,356.13

COUNTY OF SOMERSET

SCHEDULE OF EXPENDITURES OF STATE FINANCIAL ASSISTANCE

YEAR ENDED DECEMBER 31, 2014

STATE GRANTOR/PASS-THROUGH GRANTOR/ PROGRAM TITLE	STATE ACCOUNT NUMBER	GRANT PERIOD		GRANT AWARD AMOUNT	2014		CUMULATIVE EXPENDITURES DECEMBER 31, 2014
		FROM	TO		FUNDS RECEIVED	EXPENDITURES	
Workforce Investment - Labor and Workforce Development (Continued)							
Workforce Investment - SC TANF Case Management	4545-780-062-4545-010-N693-6140	7/1/12	6/30/13	\$ 75,034.00	\$	\$	75,031.87
Workforce Investment - SC TANF Case Management	4545-780-062-4545-010-N693-6140	7/1/13	6/30/14	83,185.00	15,001.00	30,541.06	56,063.11
WFNJ TANF Program Case Management - Somerset	4545-780-062-4545-010-N693-6140	7/1/14	6/30/15	73,202.00	1,355.00		
Workforce Investment - HC TANF Case Management	4545-780-062-4545-010-N693-6140	7/1/13	6/30/14	17,038.00	204.00	2,466.65	5,103.42
WFNJ TANF Program Case Mgmt - Hunterdon	4545-780-062-4545-010-N693-6140	7/1/14	6/30/15	14,993.00	380.00	8,565.39	8,565.39
WorkFirst New Jersey - WTW - SC GA	4545-780-062-4545-010-N693-6140	7/1/07	6/30/08	121,457.00			121,457.00
WorkFirst New Jersey - WTW - SC GA	4545-780-062-4545-010-N693-6140	7/1/08	6/30/09	138,737.00			138,737.00
WorkFirst New Jersey - WTW - SC GA	4545-780-062-4545-010-N693-6140	7/1/09	6/30/10	247,637.00			247,637.00
WorkFirst New Jersey - WTW - SC GA	4545-780-062-4545-010-N693-6140	7/1/10	6/30/11	133,647.00			133,647.00
WorkFirst New Jersey - WTW - SC GA	4545-780-062-4545-010-N693-6140	7/1/13	6/30/14	77,248.00	14,393.00	55,811.34	76,786.00
WorkFirst New Jersey - WTW - SC GA	4545-780-062-4545-010-N693-6140	7/1/07	6/30/08	141,353.00			141,353.00
WorkFirst New Jersey - WTW - SC GA	4545-780-062-4545-010-N693-6140	7/1/08	6/30/09	124,073.00			124,073.00
WorkFirst New Jersey - WTW - SC GA	4545-780-062-4545-010-N693-6140	7/1/09	6/30/10	50,721.00			50,721.00
WorkFirst New Jersey - WTW - SC GA	4545-780-062-4545-010-N693-6140	7/1/12	6/30/13	24,009.00		(1,693.00)	22,316.00
WorkFirst New Jersey - WTW - SC GA	4545-780-062-4545-010-N693-6140	7/1/13	6/30/14	13,890.00	8,124.00	11,925.63	13,344.63
WorkFirst New Jersey - HC GA Case Management	4545-780-062-4545-010-N693-6140	7/1/12	6/30/13	3,694.00			3,693.14
WFNJ GA/SNAP Program Case Management - Hunterdon	4545-780-062-4545-010-N693-6140	7/1/13	6/30/14	13,304.00	5,881.00	4,025.07	13,304.00
WorkFirst New Jersey - SC TANF Case Management	4545-780-062-4545-010-N693-6140	7/1/14	6/30/15	11,707.00	3,836.00	6,944.01	6,944.01
WorkFirst New Jersey - SC TANF Case Management	4545-780-062-4545-010-N693-6140	7/1/12	6/30/13	10,912.00		15,005.77	10,911.06
WorkFirst New Jersey - SC TANF Case Management	4545-780-062-4545-010-N693-6140	7/1/13	6/30/14	17,284.00	17,216.00		17,284.00
WorkFirst New Jersey - SC TANF Case Management	4545-780-062-4545-010-N693-6140	7/1/13	6/30/14	13,758.00			12,154.34
WFNJ GA/SNAP Program Case Management - Hunterdon	4545-780-062-4545-010-N693-6140	7/1/14	6/30/15	27,317.00	2,086.00	9,308.00	9,308.00
WIA Adult Program - Somerset	4545-780-062-4545-010-N693-6140	7/1/14	6/30/15	172,186.00		58,090.24	58,090.24
WIA Adult Program - Hunterdon	4545-780-062-4545-010-N693-6140	7/1/14	6/30/15	401,117.00	7,028.00	19,820.00	19,820.00
WIA Youth Program - Somerset	4545-780-062-4545-010-N693-6140	7/1/14	6/30/15	167,476.00		167,418.46	167,418.46
WIA Youth Program - Hunterdon	4545-780-062-4545-010-N693-6140	7/1/14	6/30/15	394,067.00	981.00	185,091.00	185,091.00
WIA DW Program - Somerset	4545-780-062-4545-010-N693-6140	7/1/14	6/30/15	243,513.00		129,640.08	129,640.08
WIA DW Program - Hunterdon	4545-780-062-4545-010-N693-6140	7/1/14	6/30/15	824,946.00		94,130.00	94,130.00
Workforce Investment - Financial Sector National Emergency Grant	4545-780-062-4545-002-N729-6140	7/1/08	6/30/09	75,000.00		75,000.00	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		30,000.00	30,000.00
Workforce Investment - Disaster Mini National Emergency Grant	4545-780-062-4545-002-N729-6140	7/1/11	6/30/12	216,000.00		216,000.00	216,000.00
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
Workforce Investment - Disaster Mini National Emergency Grant	4545-780-062-4545-002-N729-6140	7/1/13	6/30/14	316,497.00		316,497.00	316,497.00
Workforce Investment - Disaster Mini National Emergency Grant	4545-780-062-4545-002-N729-6140	7/1/11	6/30/12	54,000.00		54,000.00	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
Workforce Investment - HC/SC Early Employment Initiative	4545-780-062-4545-010-N693-6140	7/1/09	6/30/10	3,165.00		3,165.00	3,165.00
Workforce Investment Act - Pharmaceutical OJT NEG	4545-780-062-4545-002-N729-6140	7/1/12	6/30/13	490,000.00	111,126.30	251,585.34	490,000.00
WFNJ Administration TANF	4545-780-062-4545-002-N729-6140	7/1/14	6/30/15	81,245.00		81,245.00	81,245.00

COUNTY OF SOMERSET

SCHEDULE OF EXPENDITURES OF STATE FINANCIAL ASSISTANCE

YEAR ENDED DECEMBER 31, 2014

STATE GRANTOR/PASS-THROUGH GRANTOR/ PROGRAM TITLE	STATE ACCOUNT NUMBER	GRANT PERIOD		GRANT AWARD AMOUNT	2014		CUMULATIVE EXPENDITURES DECEMBER 31, 2014
		FROM	TO		FUNDS 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	6/30/13	\$ 71,830.00	\$	\$	71,830.00
WorkFirst New Jersey - SC SNAP	4545-780-062-4545-010-N693-6140	7/1/12	6/30/13	20,976.00	(20.39)		20,955.35
WorkFirst New Jersey - SC GAIN SNAP	4545-780-062-4545-010-N693-6140	7/1/13	6/30/14	54,219.00	39,814.71		54,219.00
WorkFirst New Jersey - SC SNAP	4545-780-062-4545-010-N693-6140	7/1/13	6/30/14	35,991.00	14,616.00		31,638.83
WFNJ GAIN SNAP Program to Work - Somerset	4545-780-062-4545-010-N693-6140	7/1/14	6/30/15	151,763.00	145,069.33		145,069.33
WorkFirst New Jersey - HC SNAP	4545-780-062-4545-010-N693-6140	7/1/12	6/30/13	43,973.00	9,880.89		43,973.18
WorkFirst New Jersey - HC SNAP	4545-780-062-4545-010-N693-6140	7/1/13	6/30/14	44,986.00			40,705.54
WorkFirst New Jersey - HC GAIN SNAP	4545-780-062-4545-010-N693-6140	7/1/13	6/30/14	20,035.00	16,940.24		20,035.00
WFNJ GAIN SNAP Program to Work - Hunterdon	4545-780-062-4545-010-N693-6140	7/1/13	6/30/14	65,041.00	64,235.86		64,235.86
WFNJ GAIN SNAP Administration	4545-780-062-4545-010-N693-6140	7/1/14	6/30/15	34,887.00	18,688.12		18,688.12
WorkFirst New Jersey - Learning Link	4545-767-062-4545-003-N751-6140	7/1/05	6/30/06	219,958.00			219,958.00
WorkFirst New Jersey - Learning Link	4545-767-062-4545-003-N751-6140	7/1/07	6/30/08	421,157.00			421,157.00
WorkFirst New Jersey - Learning Link	4545-767-062-4545-003-N751-6140	7/1/08	6/30/09	234,532.00			234,532.00
WorkFirst New Jersey - Learning Link	4545-767-062-4545-004-N751-6140	7/1/09	6/30/10	182,249.00			182,249.00
WFNJ WILL	4545-767-062-4545-004-N751-6140	7/1/13	6/30/14	75,000.00	40,944.81		74,944.81
WorkFirst New Jersey - Career Advancement	4545-780-062-4545-010-N693-6140	7/1/14	6/30/15	55,000.00	55,000.00		55,000.00
WorkFirst New Jersey - Career Advancement	4545-780-062-4545-010-N693-6140	7/1/05	6/30/06	37,764.00			37,764.00
WorkFirst New Jersey - Career Advancement	4545-780-062-4545-010-N693-6140	7/1/06	6/30/07	20,416.00			20,416.00
WorkFirst New Jersey - Career Advancement	4545-780-062-4545-010-N693-6140	7/1/07	6/30/08	16,359.00			16,359.00
WorkFirst New Jersey - Career Advancement	4545-780-062-4545-010-N693-6140	7/1/08	6/30/09	12,288.00			12,288.00
WorkFirst New Jersey - Career Advancement	4545-780-062-4545-010-N693-6140	7/1/09	6/30/10	12,588.00			12,588.00
WorkFirst New Jersey - Career Advancement	4545-780-062-4545-010-N693-6140	7/1/12	6/30/13	19,998.00			19,998.00
WorkFirst New Jersey - Career Advancement	4545-780-062-4545-010-N693-6140	7/1/13	6/30/14	19,998.00			19,998.00
WFNJ CAVP	4545-780-062-4545-010-N693-6140	7/1/14	6/30/15	17,598.00	921.00		17,598.00
Smart Steps	4545-780-062-4545-010-N693-6140	7/1/14	6/30/15	4,013.00			4,013.00
Workforce Development Partnership	4545-780-062-4545-002-N729-6140	7/1/12	6/30/13	17,658.00			17,658.00
Workforce Investment Board - Dislocated Workers	4545-780-062-4545-010-N693-6140	7/1/09	6/30/10	1,173,709.00			1,173,709.00
Total Department of Labor and Workforce Development				\$ 571,451.30	\$ 2,336,812.33	\$	\$ 10,973,336.30
New Jersey Division of Mental Health and Hospitals							
Psychiatric Advances in Nursing Practices		1/1/14	12/31/14	166,434.00	166,434.00	\$	166,434.00
Total New Jersey Division of Mental Health and Hospitals				\$ 166,434.00	\$ 166,434.00	\$	\$ 166,434.00
TOTAL STATE FINANCIAL ASSISTANCE				\$ 14,416,240.00	\$ 13,432,773.36	\$	\$ 81,205,660.88

COUNTY OF SOMERSET

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

YEAR ENDED DECEMBER 31, 2014

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 - regulatory 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.

Current Fund	\$ 366,006.37	\$	\$	\$ 366,006.37
Grant Fund	21,308,103.09	14,416,240.00	4,213,543.93	39,937,887.02
Trust Fund	<u>1,251,455.80</u>			<u>1,251,455.80</u>
	<u>\$ 22,925,565.26</u>	<u>\$ 14,416,240.00</u>	<u>\$ 4,213,543.93</u>	<u>\$ 41,555,349.19</u>

Expenditures:

	<u>Federal</u>	<u>State</u>	<u>Other</u>	<u>Total</u>
Grant Fund	\$ 5,776,682.46	\$ 13,432,773.36	\$ 4,666,580.99	\$ 23,876,036.81
Trust Fund	<u>2,190,084.24</u>			<u>2,190,084.24</u>
	<u>\$ 7,966,766.70</u>	<u>\$ 13,432,773.36</u>	<u>\$ 4,666,580.99</u>	<u>\$ 26,066,121.05</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, 2014

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? | No |
| (3) Noncompliance material to the financial statements noted during the audit? | No |

Federal Program(s)

- | | |
|---|------------|
| (1) Internal Control Over Major Federal Programs: | |
| (a) Material weaknesses identified? | No |
| (b) Significant deficiencies identified that are not considered to be material weaknesses? | No |
| (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? | No |

- (4) Identification of Major Federal Program(s):

<u>Program</u>	<u>Grant Number</u>
HOME Investment Partnership	14.239
Rt. 22/Chimney Rock Road Design	20.205
Promenade Boulevard	20.205
Social Services Block Grant	93.667
Sandy Homeowner Rental Assistance	93.667
Sandy Home Repair Nutrition Program	93.667

- (5) Program Threshold Determination:

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

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

COUNTY OF SOMERSET
NEW JERSEY

SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE YEAR ENDED DECEMBER 31, 2014

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

State Program(s)

(1) Internal Control Over Major State Programs:

(a) Material weaknesses identified? No

(b) Significant deficiencies identified that are not considered to be material weaknesses? No

(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? No

(4) Identification of Major State Program(s)

<u>Program</u>	<u>Grant Number</u>
DOT Grants:	
Senior Citizen-Disable Resident Transportation	New Jersey Transit
Department of Law and Public Safety Grants:	
Law Enforcement Training and Equipment Fund	1020-100-066-1020-314-YCJS-6120
Department of Agriculture:	
Farmland Preservation	4800-582-042-4800-002-V226-6010
Open Space	4800-582-042-4800-002-V226-6010
Department of Labor and Workforce Development:	
Workforce Investment Act	4545-780-062-4545-010-N693-6140

(5) Program Threshold Determination:

Type A State Program Threshold > \$402,983.20
Type B State Program Threshold <= \$402,983.20

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

COUNTY OF SOMERSET
NEW JERSEY

SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE YEAR ENDED DECEMBER 31, 2014

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, 2014

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

	<u>YEAR 2014</u>		<u>YEAR 2013</u>	
	<u>AMOUNT</u>	<u>%</u>	<u>AMOUNT</u>	<u>%</u>
<u>REVENUE AND OTHER INCOME REALIZED</u>				
Fund Balance Utilized	\$ 15,900,000.00	5.63%	\$ 16,056,199.00	6.25%
Collection of Current Taxes	178,204,011.00	63.06%	174,280,456.00	67.89%
Miscellaneous Revenue Anticipated	51,052,585.28	18.06%	53,406,614.37	20.80%
Miscellaneous Revenues - Other	37,453,571.38	13.25%	12,958,470.17	5.06%
	<u>\$ 282,610,167.66</u>	<u>100.00%</u>	<u>\$ 256,701,739.54</u>	<u>100.00%</u>
<u>EXPENDITURES</u>				
Budget Expenditures:				
Operations	\$ 199,637,514.51	76.35%	\$ 196,316,824.80	80.98%
Capital Improvements	7,256,000.00	2.78%	6,865,000.00	2.83%
Debt Service	18,747,838.64	7.17%	19,538,843.49	8.06%
Deferred Charges and Statutory Expenditures	19,057,433.67	7.29%	19,367,702.00	7.99%
Other Expenditures	16,771,327.50	6.41%	337,181.37	0.14%
	<u>\$ 261,470,114.32</u>	<u>100.00%</u>	<u>\$ 242,425,551.66</u>	<u>100.00%</u>
Excess in Revenue	\$ 21,140,053.34		\$ 14,276,187.88	
Adjustments to Income Before Fund Balance:				
Expenditures Included Above Which are by Statute				
Deferred Charges to Budget of Succeeding Year	<u>663,913.67</u>		<u></u>	
Statutory Excess to Fund Balance	\$ 21,803,967.01		\$ 14,276,187.88	
Fund Balance, January 1	32,445,170.91		34,225,182.03	
	<u>\$ 54,249,137.92</u>		<u>\$ 48,501,369.91</u>	
Less: Utilization as Anticipated Revenue	<u>15,900,000.00</u>		<u>16,056,199.00</u>	
Fund Balance, December 31	<u>\$ 38,349,137.92</u>		<u>\$ 32,445,170.91</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>
2014	\$54,778,803,905.00	0.31742044	0.04591418	0.03013486
2013	54,527,943,539.00	0.30648696	0.04347447	0.03012227
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

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>			
2014	\$178,204,011.00	\$15,770,862.00	\$16,910,176.00	\$210,885,049.00	100.00%
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%

YEAR'S OPERATION

The operation of the County for the year 2014 produced a surplus of \$21,803,967.01 compared with \$14,276,174.42 in 2013, an increase of \$7,527,792.59. A comparison of the results of operations for the past three years is set forth below:

<u>YEAR</u>	<u>EXCESS IN REVENUE</u>
2014	\$21,803,967.01
2013	14,276,174.42
2012	16,818,749.99

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

	<u>2014</u>	<u>2013</u>	<u>2012</u>
Excess from Miscellaneous Revenue Anticipated	\$1,121,701.77	\$1,654,893.57	\$3,493,184.22
Miscellaneous Revenue Not Anticipated	6,484,772.90	5,724,951.35	7,549,436.44
Added Taxes Collected - Chapter 197, P.L. 1941	766,886.79	872,990.17	954,657.43
Unexpended Balances of Prior Year Appropriation Reserves Lapsed	10,897,083.89	6,023,323.82	4,821,466.82
Unexpended Balances of Current Year Appropriations Canceled	21.36	5.51	5.08
Refund of Prior Year Revenue Canceled Receivables	73,228.25 *	337,181.37 *	635,943.52 *
Canceled Reserves	16,698,099.25 *	337,181.37	635,943.52
Interfunds Returned	19,304,827.80	10.00	
Canceled Prior Year Commitments Payable			
OPERATING SURPLUS FOR YEAR	<u><u>\$21,803,967.01</u></u>	<u><u>\$14,276,174.42</u></u>	<u><u>\$16,818,749.99</u></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</u> <u>DECEMBER 31</u>	<u>UTILIZED</u> <u>IN BUDGET OF</u> <u>SUCCEEDING</u> <u>YEAR</u>
2014	\$38,349,137.92	\$19,725,000.00
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

COMPARISON OF CERTAIN BUDGET AND EMERGENCY EXPENDITURES-CURRENT FUND

	<u>YEAR 2014</u>	<u>YEAR 2013</u>
<u>Operating:</u>		
General Government	\$53,723,954.00	\$49,902,241.75
Judiciary	439,698.29	407,598.25
Regulation	14,774,487.10	14,792,335.47
Roads and Bridges	11,432,144.73	11,057,330.61
Correction and Penal	16,309,984.42	16,014,668.12
Health and Welfare	36,885,053.50	33,809,489.89
Educational	21,914,456.68	21,403,289.68
Recreational	8,600,598.00	8,000,000.00
State and Federal Programs	24,114,987.03	28,967,792.10
Contingent	100,000.00	
	<hr/>	<hr/>
<u>Total Operating Costs</u>	188,295,363.75	184,354,745.87
<u>Capital Improvements</u>	7,079,367.19	6,785,615.54
<u>Debt Service</u>	18,747,838.64	19,538,843.49
Deferred Charges and <u>Statutory Expenditures</u>	<hr/> 18,809,672.25	<hr/> 19,211,189.93
<u>Total General Appropriations</u>	<hr/> <u>\$232,932,241.83</u>	<hr/> <u>\$229,890,394.83</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>
Patrick Scaglione	Director		
Mark Caliguire	Deputy Director		
Peter S. Palmer	Freeholder		
Patricia Walsh	Freeholder		
Robert Zaborowski	Freeholder		
Michael J. Amorosa	County Administrator		
Brett A. Radi	County Clerk	\$15,000.00	Selective Insurance
Nicola Trasente	Chief Finance Officer, Director of Finance and Administrative Services	\$38,000.00	Selective Insurance
Karen McGee	Qualifying Purchasing Agent from March 1, 2014	*	
Bev Hacker	Director of Human Resources	*	
Paul McCall	Director of Public Works and County Engineer	*	
William T. Cooper III	County Counsel	*	
Frank G. Bruno	Surrogate	\$15,000.00	Selective Insurance
Stanley R. Layton	Deputy Surrogate	\$15,000.00	Selective Insurance
Robert P. Bzik	Director of Planning Board to June 30, 2014	*	
Walter Lane	Director of Planning Board from July 1, 2014	*	

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	*	
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.

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COMMENTS AND RECOMMENDATIONS

GENERAL COMMENTS

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

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

Effective 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:

- Snow Removal from County Roads
- Compatible Ballistic Identification System
- Baling Wire for Recycling Program
- Subsurface Utility Investigation
- Maintenance and Repair for Various Structures
- Senior Nutrition Meals
- Printing Ballots, Mailing and Related Services
- Maintenance, Repair and Support of Building Automation System
- Office Supplies, Furniture and Equipment
- Ambulance Services
- Roof and Drainage Replacement for Park Commission Buildings
- Roof Replacement and Wall Repair
- Repairs of Various Park Commission Structures
- New Senior Wellness Center
- Replacement of County Bridges
- Moving Voting Machines
- Furnish and Deliver Laser Printing Poll Books
- Commissary Services - County Jail
- Gasoline
- Voting Authority Booklets
- Uniforms for Various County Departments
- Resurfacing of Various County Roads
- Green Knoll Tennis Courts Repair and Resurfacing
- Maintenance and Repair Service for County Jail
- Pothole Patch Rental
- Pavement Marking and Striping
- Sports Lighting at Various Locations
- County Jail Kitchen Disposables
- Employees Retirement and Service Awards
- Colonial Park Water Supply Improvements
- Ambulatory Mini-Buses
- Construction of Skillman Park Trail
- Reconstruction of Route 518
- Lord Stirling Stable Northwest Pasture Fencing

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

Perishable Food - County Jail
Janitorial Services for all County and Park Commission Facilities
Social Services for Counseling
Single Stream Market to Purchase Recycled Materials
Administrative Services for Health Insurance
Structural Repairs for Various Bridges
Reconstruction of Mt. Airy Road, CR 525
Dumpsters for County Recycling Program
Local Safety Project
Relocation of Traffic Sign and Electrical Divisions
Part Time Guard Service for Richard Hall
2015 Freightliner Single Axle Dump Truck
Administration of Prescription Employee Benefit Plans
Administration of Medical Employee Benefit Plans
Services for County Jail
Purchase of one Docupunch MK2
County Jail Elevator Modernization
Electrical Underground Structures
Website Redesign and Consulting Services
Cab and Chassis with Snow Plow and Equipment

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, 2014, the Current, Trust, Capital, Library, Open Space and Farmland Preservation Funds had cash and investments totaling \$129,285,187.36.

During 2014, the County earned interest in the amount of \$927,102.11 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 2014 is as follows:

Balance, December 31, 2013	\$3,619,406.62
Received	<u>3,355,345.38</u>
	\$6,974,752.00
Expended	<u>4,841,670.17</u>
Balance, December 31, 2014	<u>\$2,133,081.83</u>

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

Cash for Prisoners' Funds held at the jail amounted to \$419,822.47 as of December 31, 2014.

Bails received by the Warden are deposited in a separate bank account. The bail bond account had a balance of \$2.17 as of December 31, 2014.

The inmate welfare account had a balance of \$413,225.89 as of December 31, 2014.

The inmate custodial account had a balance of \$6,950.95 as of December 31, 2014.

The work release account had a balance of \$3.46 as of December 31, 2014.

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

The total County Clerk fees remitted to the County Treasurer for 2014 amounted to \$5,532,693.96 as compared with \$6,519,967.88 for 2013, a decrease of \$987,273.92.

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

The total County Sheriff fees remitted to the County Treasurer in 2014 amounted to \$721,388.76 as compared with \$422,068.99 for 2013, an increase of \$299,319.77.

SURROGATE

Total revenues remitted to the County Treasurer in 2014 amounted to \$345,826.44 as compared with \$267,944.43 in 2013, an increase of \$77,882.01.

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

The County did not correctly set up the budgetary line items for pension. This resulted in an overexpenditure.

PURCHASING

Our audit disclosed that there were numerous confirming orders in vehicle maintenance. A confirming order occurs when goods have been received or services have been rendered prior to the issuance of a purchase order.

RECOMMENDATIONS

That the budgetary accounts for all pension line items be set up on the County's computer system in accordance with the adopted budget.

That the practice of issuing confirming orders for vehicle maintenance be discontinued.

