

Report of Audit
on the
Financial Statements
of the
County of Somerset
for the
Year Ended
December 31, 2015

COUNTY OF SOMERSET

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COUNTY OF SOMERSET

PART I

INDEPENDENT AUDITOR'S REPORT ON
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SUPPLEMENTARY SCHEDULES – ALL FUNDS

YEAR ENDED DECEMBER 31, 2015



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, 2015 and 2014, 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, 2015, 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 audit requirements of Title 2 U.S. Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (Uniform Guidance) and State of New Jersey OMB Circular 15-08 "Single Audit Policy for Recipients of Federal Grants, State Grants and State Aid." and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards and provisions require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement.

SUPLEE, CLOONEY & COMPANY

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

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

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

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

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

Adverse Opinion on U.S. Generally Accepted Accounting Principles

In our opinion, because of the significance of the matter discussed in the "Basis for Adverse Opinion on U.S Generally Accepted Accounting Principles" paragraph, the financial statements referred to above do not present fairly, in accordance with accounting principles generally accepted in the United States of America, the financial position of the various individual funds and account group of the County of Somerset as of December 31, 2015 and 2014, 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, 2015.

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, 2015 and 2014, the regulatory basis statement of operations and changes in fund balance for the years then ended and the regulatory basis statements of revenues and expenditures and changes in fund balance for the year ended December 31, 2015 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 the Uniform Guidance and the schedule of expenditures of state financial assistance as required by New Jersey OMB 15-08 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 the Uniform Guidance and the schedule of expenditures of state financial assistance as required by New Jersey OMB 15-08 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 June 20, 2016 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 ACCOUNTANT


REGISTERED MUNICIPAL ACCOUNTANT NO. 50

June 20, 2016

CURRENT FUND

COUNTY OF SOMERSET

CURRENT FUND

BALANCE SHEETS - REGULATORY BASIS

	<u>REF.</u>	<u>BALANCE DECEMBER 31, 2015</u>	<u>BALANCE DECEMBER 31, 2014</u>
<u>ASSETS</u>			
Current Fund:			
Cash - Regular		\$ 42,633,053.29	\$ 43,150,481.67
Investments		10,805,000.00	11,195,000.00
	A-4	\$ 53,438,053.29	\$ 54,345,481.67
Change Fund	A-5	440.00	440.00
		\$ 53,438,493.29	\$ 54,345,921.67
Receivables and Other Assets with Full Reserves:			
Revenue Accounts Receivable	A-8	\$ 545,469.26	\$ 662,392.42
Shared Service Receivable	A-24	90,510.95	
Due Trust Other Fund	A-23	147,140.99	
Guidance Center Charges Receivable	A-14	3,680,311.33	2,983,700.98
	A	\$ 4,463,432.53	\$ 3,646,093.40
Deferred Charges	A-25	\$ 380,914.67	\$ 2,157,780.67
	A	\$ 58,282,840.49	\$ 60,149,795.74
Grant Fund:			
Cash	A-4	\$ 0.57	\$ 81,440.13
Grants Receivable	A-9	45,481,402.95	55,226,662.44
	A	\$ 45,481,403.52	\$ 55,308,102.57
	A	\$ 103,764,244.01	\$ 115,457,898.31

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, 2015</u>	<u>BALANCE DECEMBER 31, 2014</u>
<u>LIABILITIES, RESERVES AND FUND BALANCE</u>			
Current Fund:			
Liabilities:			
Appropriation Reserves	A-3:A-15	\$ 12,231,909.23	\$ 11,766,544.99
Accounts Payable	A-12	200,098.29	778,827.89
Encumbrances Payable	A-17	2,722,427.52	3,583,320.29
Reserve for Tax Appeals	A-16	441,911.85	423,198.52
Reserve for FEMA	A-13	42,188.27	108,819.19
Emergency Note Payable	A-21	217,001.00	1,493,853.54
		<u>\$ 15,855,536.16</u>	<u>\$ 18,154,564.42</u>
Reserve for Receivables and Other Assets	A	4,463,432.53	3,646,093.40
Fund Balance	A-1	<u>37,963,871.80</u>	<u>38,349,137.92</u>
	A	<u>\$ 58,282,840.49</u>	<u>\$ 60,149,795.74</u>
Grant Fund:			
Encumbrances Payable	A-17	\$ 12,485,265.20	\$ 18,295,883.41
Due General Capital Fund	A-22	9,083,723.00	6,000,000.00
Reserve for Grants Appropriated	A-10	23,503,330.55	30,739,570.57
Reserve for Grants Unappropriated	A-18	<u>409,084.77</u>	<u>272,648.59</u>
	A	<u>\$ 45,481,403.52</u>	<u>\$ 55,308,102.57</u>
	A	<u>\$ 103,764,244.01</u>	<u>\$ 115,457,898.31</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 2015</u>	<u>YEAR 2014</u>
<u>REVENUE AND OTHER INCOME REALIZED</u>			
Fund Balance Utilized	A-1:A-2	\$ 19,725,000.00	\$ 15,900,000.00
Miscellaneous Revenue Anticipated	A-2	54,521,307.00	51,052,585.28
Receipts From Current Taxes	A-2	182,213,601.00	178,204,011.00
Non-Budget Revenue	A-2	7,843,668.12	7,251,659.69
Other Credits to Income:			
Unexpended Balance of Appropriation Reserves	A-15	8,356,285.59	10,897,083.89
Canceled Grant Reserves	A-10	2,010,014.33	18,839,565.88
Reserves Canceled	A-23	524,368.46	
Canceled Grant Unappropriated Reserves	A-18	1,050.12	224,075.28
Accounts Payable Canceled	A-12	860,236.50	
Canceled Encumbrances			241,186.64
<u>Total Income</u>		<u>\$ 276,055,531.12</u>	<u>\$ 282,610,167.66</u>
<u>EXPENDITURES</u>			
Budget Appropriations:			
Operations	A-3	\$ 209,455,558.23	\$ 199,637,514.51
Capital Improvements	A-3	6,140,000.00	7,256,000.00
Debt Service	A-3	19,740,040.44	18,747,838.64
Deferred Charges and Statutory Expenditures	A-3	19,442,829.00	19,057,433.67
Canceled Grant Receivables	A-9	1,415,293.63	16,698,099.25
Canceled Deferred Charges	A-25	284,424.00	
Interfunds Advanced		147,140.99	
Accounts Receivable		90,510.95	
Refund of Prior Year Revenue			73,228.25
<u>Total Expenditures</u>		<u>\$ 256,715,797.24</u>	<u>\$ 261,470,114.32</u>
Excess in Revenue		\$ 19,339,733.88	\$ 21,140,053.34
Adjustments to Income Before Fund Balance:			
Expenditures Included Above Which are by Statute			
Deferred Charges to Budget of Succeeding Year			663,913.67
Statutory Excess to Fund Balance		\$ 19,339,733.88	\$ 21,803,967.01
<u>FUND BALANCE</u>			
Balance, January 1	A	38,349,137.92	32,445,170.91
		<u>\$ 57,688,871.80</u>	<u>\$ 54,249,137.92</u>
Decreased by:			
Utilization as Anticipated Revenue	A-1:A-2	19,725,000.00	15,900,000.00
Balance, December 31	A	<u>\$ 37,963,871.80</u>	<u>\$ 38,349,137.92</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, 2015

	REF.	ANTICIPATED		REALIZED	EXCESS OR (DEFICIT)
		BUDGET	N.J.S. 40A:4-87		
Fund Balance Anticipated	A-1	\$ 19,725,000.00		\$ 19,725,000.00	
Miscellaneous Revenues:					
Fees:					
County Clerk	A-8	\$ 4,670,000.00		\$ 4,945,388.86	\$ 275,388.86
Surrogate	A-8	190,000.00		321,651.52	131,651.52
Sheriff	A-2	400,000.00		748,025.66	348,025.66
Guidance Center	A-2	1,000,000.00		1,335,581.37	335,581.37
Soil Conservation Reimbursement	A-8	172,000.00		157,622.00	(14,378.00)
Interest on Investments and Deposits	A-8	900,000.00		677,744.93	(222,255.07)
Social and Welfare Services (c.66.P.L. 1990):					
Supplemental Social Security Income	A-8	850,000.00		586,288.00	(263,712.00)
Division of Youth and Family Services	A-8	1,104,900.00		1,104,900.00	
Psychiatric Facilities (c.73. P.L. 1990):					
Maintenance of Patients in State Institutions for Mental Diseases	A-8	6,591,967.00		6,591,967.00	
Maintenance of Patients in State Institutions for Developmentally Disabled	A-8	8,361,275.00		8,361,275.00	
Board of County Patients in State and Other Institutions	A-8	53,563.00		146,756.00	93,193.00
Grant Programs	A-9	7,181,016.00	16,149,109.23	23,232,451.23	(97,674.00)
State Aid - Community Mental Service Act	A-8	535,908.00		535,908.00	
Shared Services Revenues	A-2	2,841,959.00		2,640,516.34	(201,442.66)
State Reimbursement of Election Expenses	A-8	175,000.00		110,103.31	(64,896.69)
Increased Fees as a Result of Chapter 370:					
County Clerk	A-8	850,000.00		1,138,169.50	288,169.50
County Surrogate	A-8	75,000.00		75,000.00	
Sheriff	A-8	20,000.00		584,090.74	564,090.74
Pension Reimbursement	A-8	883,759.00		883,759.00	
Debt Service Reimbursement	A-8	235,289.00		235,289.35	0.35
FEMA Reimbursement	A-13	108,819.00		108,819.19	0.19
	A-1	\$ 37,200,455.00	\$ 16,149,109.23	\$ 54,521,307.00	\$ 1,171,742.77
Amount to be Raised by Taxation					
County Purpose Tax	A-7:A-1	\$ 182,213,601.00		\$ 182,213,601.00	
Budget Totals		\$ 239,139,056.00	\$ 16,149,109.23	\$ 256,459,908.00	\$ 1,171,742.77
Non-Budget Revenue	A-1:A-2			7,843,668.12	7,843,668.12
		\$ 239,139,056.00	\$ 16,149,109.23	\$ 264,303,576.12	\$ 9,015,410.89
	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, 2015

	<u>REF.</u>	
Guidance Center	A-8	\$ 1,344,867.51
Less: Refunds	A-4	<u>9,286.14</u>
	A-2	<u>\$ 1,335,581.37</u>
Shared Service	A-8	\$ 2,550,005.39
Revenue Receivable	A-24	<u>90,510.95</u>
	A-2	<u>\$ 2,640,516.34</u>
Sheriff	A-8	\$ 750,901.66
Less: Refunds	A-4	<u>2,876.00</u>
	A-2	<u>\$ 748,025.66</u>
<u>MISCELLANEOUS REVENUE NOT ANTICIPATED</u>		
Adjuster Fees		\$ 2,776.78
Added Taxes Per Chapter 397, P.L. 1941		831,701.35
Prior Year Refunds		270,970.90
Non Refundable Inspections		69,572.61
Bail Bond Forfeitures		40,247.50
Telephone Commission		71,887.54
Debt Service - State of NJ		1,778,110.00
Sale of County Property		195,954.77
Damage to County Property		9,310.35
Fringe Benefits		734,836.52
Prosecutors Administration Reimbursements		50,676.77
Miscellaneous		1,218,818.47
Rent of Somerset County Property		144,608.54
Fines Probation Title 40		2,348.99
Construction Appeals		2,900.00
Land Development Digital Submit		69,815.10
Office on Aging - Meals		307,098.52
Hunterdon County College Debt		493,560.34
Family Crisis Intervention		3,756.00
Court Reimbursement		277,613.16
Jail Processing Fees		87,619.00
Indirect Costs		172,300.63
Vending Machine Fees		12,481.79
Care and Maintenance Contribution		168,652.01
Social Security Administration Wires		10,000.00
Joint Insurance Fund Dividends		846,111.66
Sale of Maps and Documents		149.60
Sheriff's Office		35,507.52
PILOT Fees		147,140.99
Consumer Affairs		<u>2,214.75</u>
	A-4	\$ 8,058,742.16
Less: Refunds	A-4	<u>215,074.04</u>
	A-2	<u>\$ 7,843,668.12</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, 2015

	APPROPRIATIONS		EXPENDED		CANCELED
	BUDGET	BUDGET AFTER MODIFICATION	PAID OR CHARGED	RESERVED	
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	459,758.00	462,058.00	462,008.16	49.84	
Other Expenses	233,902.00	231,602.00	222,902.69	8,699.31	
Clerk of the Board:					
Salaries and Wages	192,930.00	192,930.00	192,930.00		
Other Expenses	39,408.00	39,408.00	35,123.37	4,284.63	
Public Information Office:					
Salaries and Wages	524,521.00	524,521.00	494,457.64	30,063.36	
Other Expenses	76,063.00	76,063.00	64,160.95	11,902.05	
Telephone Service:					
Salaries and Wages	92,854.00	92,854.00	92,526.64	327.36	
Other Expenses	502,575.00	502,575.00	482,200.52	20,374.48	
Records Management:					
Salaries and Wages	235,361.00	235,361.00	235,361.00		
Other Expenses	103,668.00	103,668.00	68,166.02	35,501.98	
Department of Finance:					
Data Processing Department:					
Salaries and Wages	1,396,032.00	1,396,032.00	1,305,643.71	90,388.29	
Other Expenses	375,987.00	375,987.00	347,403.48	28,583.52	
County Treasurer's Office:					
Salaries and Wages	1,070,058.00	1,070,058.00	1,066,436.71	3,621.29	
Other Expenses	140,590.00	115,590.00	55,052.67	60,537.33	
Audit Fee	150,000.00	175,000.00	35,525.00	139,475.00	
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	930,000.00		
Labor Negotiations	170,000.00	170,000.00	121,283.03	48,716.97	
Police Academy:					
Salaries and Wages	134,512.00	134,512.00	134,512.00		
County Adjuster's Office:					
Salaries and Wages	200,752.00	200,752.00	195,156.88	5,595.12	
Other Expenses	152,428.00	152,428.00	108,667.96	43,760.04	
Personnel Office:					
Salaries and Wages	714,366.00	714,366.00	694,246.05	20,119.95	
Other Expenses	206,070.00	206,070.00	72,441.43	33,628.57	100,000.00
Veteran's Services:					
Salaries and Wages	124,119.00	124,119.00	117,092.28	7,026.72	
Other Expenses	20,860.00	20,860.00	18,929.98	1,930.02	
County Clerk:					
Salaries and Wages	951,349.00	951,349.00	864,433.84	86,915.16	
Other Expenses	145,782.00	145,782.00	140,687.98	5,094.02	
Prosecutor's Office:					
Salaries and Wages	10,788,338.00	10,869,438.00	10,748,572.33	120,865.67	
Other Expenses	1,019,704.00	919,704.00	756,559.14	163,144.86	
Purchasing Department:					
Salaries and Wages	434,088.00	434,088.00	356,154.52	77,933.48	
Other Expenses	31,000.00	31,000.00	21,927.96	9,072.04	
Facilities and Services:					
Salaries and Wages	2,021,324.00	1,963,824.00	1,808,827.91	154,996.09	
Other Expenses	6,951,374.00	6,951,374.00	6,944,245.24	7,128.76	
Industrial and Economic Development (R.S. 40:23-5.1):					
Salaries and Wages	98,230.00	98,230.00	70,075.75	28,154.25	
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	222,381.00	222,114.92	266.08	
Other Expenses	450.00	450.00		450.00	
Insurance:					
Group Insurance Plan for Employees	22,244,791.00	22,442,200.00	18,730,650.49	3,711,549.51	
Other Insurance Premiums	6,295,140.00	6,295,140.00	6,295,140.00		
Reserve for Sick and Vacation Pay	150,000.00	150,000.00		150,000.00	
Health Insurance Waivers	197,409.00				
TOTAL GENERAL GOVERNMENT	\$ 60,159,784.00	\$ 60,109,784.00	\$ 54,897,128.25	\$ 5,112,655.75	\$

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, 2015

	APPROPRIATIONS		EXPENDED		CANCELED
	BUDGET	BUDGET AFTER MODIFICATION	PAID OR CHARGED	RESERVED	
<u>JUDICIARY</u>					
County Surrogate:					
Salaries and Wages	\$ 433,179.00	\$ 433,179.00	\$ 407,331.77	\$ 25,847.23	\$
Other Expenses	64,300.00	64,300.00	42,663.08	21,636.92	
<u>TOTAL JUDICIARY</u>	<u>\$ 497,479.00</u>	<u>\$ 497,479.00</u>	<u>\$ 449,994.85</u>	<u>\$ 47,484.15</u>	<u>\$</u>
<u>REGULATION</u>					
Sheriff's Office:					
Salaries and Wages	\$ 6,831,940.00	\$ 7,046,340.00	\$ 6,934,388.76	\$ 111,951.24	\$
Other Expenses	255,763.00	255,763.00	211,599.72	44,163.28	
Board of Taxation:					
Salaries and Wages	190,333.00	191,333.00	191,333.00		
Other Expenses	192,625.00	192,625.00	186,881.53	5,743.47	
County Medical Examiner:					
Other Expenses	810,648.00	810,648.00	436,329.33	374,318.67	
Board of Elections:					
Salaries and Wages	684,873.00	684,873.00	608,183.68	76,689.32	
Other Expenses	606,315.00	606,315.00	563,382.90	42,932.10	
Election - County Clerk:					
Salaries and Wages	78,581.00	77,581.00	43,636.26	33,944.74	
Other Expenses	221,600.00	221,600.00	168,482.26	53,117.74	
Emergency Management:					
Salaries and Wages	212,185.00	212,185.00	191,102.15	21,082.85	
Other Expenses	72,191.00	72,191.00	50,388.18	21,802.82	
County Public Safety Radio:					
Salaries and Wages	3,455,141.00	3,430,141.00	3,390,102.24	40,038.76	
Other Expenses	1,415,920.00	1,415,920.00	1,340,750.44	75,169.56	
County Planning Board (R.S. 40:27:3):					
Salaries and Wages	1,067,058.00	1,067,058.00	881,361.02	185,696.98	
Other Expenses	161,036.00	161,036.00	101,419.80	59,616.20	
Weights and Measures:					
Salaries and Wages	500.00	500.00	499.41	0.59	
Construction Board of Appeals:					
Other Expenses	3,000.00	3,000.00		3,000.00	
<u>TOTAL REGULATION</u>	<u>\$ 16,259,709.00</u>	<u>\$ 16,449,109.00</u>	<u>15,299,840.68</u>	<u>\$ 1,149,268.32</u>	<u>\$</u>
<u>ROADS AND BRIDGES</u>					
County Funds:					
Vehicle Maintenance:					
Salaries and Wages	\$ 1,435,540.00	\$ 1,435,540.00	\$ 1,376,793.09	\$ 58,746.91	\$
Miscellaneous-Other Expenses	894,404.00	894,404.00	717,191.19	177,212.81	
Other Expenses- Gasoline	2,114,520.00	2,114,521.00	1,425,351.55	689,169.45	
Vehicle Acquisition - Motor Pool	250,000.00	250,000.00	195,622.94	54,377.06	
Roads:					
Salaries and Wages	4,134,443.00	4,134,443.00	3,942,512.07	191,930.93	
Other Expenses	978,040.00	978,040.00	224,188.68	753,851.32	
Bridges:					
Salaries and Wages	1,309,434.00	1,309,434.00	1,106,385.98	203,048.02	
Other Expenses	22,840.00	22,840.00	22,820.10	19.90	
Engineering Department:					
Salaries and Wages	2,248,249.00	2,248,249.00	2,244,916.60	3,332.40	
Other Expenses	258,470.00	258,470.00	127,336.77	131,133.23	
<u>TOTAL ROADS AND BRIDGES</u>	<u>\$ 13,645,940.00</u>	<u>\$ 13,645,941.00</u>	<u>\$ 11,383,118.97</u>	<u>\$ 2,262,822.03</u>	<u>\$</u>
<u>CORRECTIONAL AND PENAL</u>					
Jail:					
Salaries and Wages	\$ 14,518,762.00	\$ 14,054,362.00	\$ 13,549,865.72	\$ 504,496.28	\$
Other Expenses	1,761,949.00	1,761,949.00	1,577,563.76	184,385.24	
Youth Receiving Center:					
Salaries and Wages	232,273.00	232,273.00	212,454.21	19,818.79	
Other Expenses	530,507.00	530,507.00	494,094.64	36,412.36	
<u>TOTAL CORRECTIONAL AND PENAL</u>	<u>\$ 17,043,491.00</u>	<u>\$ 16,579,091.00</u>	<u>\$ 15,833,978.33</u>	<u>\$ 745,112.67</u>	<u>\$</u>

COUNTY OF SOMERSET
CURRENT FUND
STATEMENT OF EXPENDITURES- REGULATORY BASIS
YEAR ENDED DECEMBER 31, 2015

	APPROPRIATIONS		EXPENDED		CANCELED
	BUDGET	BUDGET AFTER MODIFICATION	PAID OR CHARGED	RESERVED	
HEALTH AND WELFARE					
Crippled Children	\$ 77,750.00	\$ 77,750.00	\$ 77,431.00	\$ 319.00	\$
Mental Health Board (R.S. 30:9A-3):					
Salaries and Wages	724,257.00	724,257.00	705,127.86	19,129.14	
Other Expenses	1,393,174.00	1,393,174.00	1,226,505.88	166,668.12	
Mental Health Program (R.S. 40:5-2.9):					
Salaries and Wages	4,578,408.00	4,328,408.00	4,259,741.95	68,666.05	
Other Expenses	1,042,390.00	1,042,390.00	892,290.02	150,099.98	
Maintenance of Patients in State and Other Institutions for Mental Diseases:					
State Share	17,945,377.00	18,495,377.00	18,495,377.00		
County Social Services Board:					
Administration	6,927,608.00	6,927,608.00	6,911,853.89	15,754.11	
Assistance for Dependent Children	252,915.00	252,915.00	180,000.00	72,915.00	
Supplemental Security Income	850,000.00	850,000.00	725,000.00	125,000.00	
New Jersey Bureau of Children's Services	1,104,900.00	1,104,900.00	1,104,900.00		
Somerset County Transportation Department:					
Salaries and Wages	4,009,880.00	4,009,880.00	3,537,656.55	472,223.45	
Other Expenses	949,050.00	949,050.00	675,580.85	273,469.15	
Aid to Somerset Home for Temporarily Displaced Dependent Children	135,000.00	135,000.00	123,812.21	11,187.79	
Aid to Somerset County Unit of New Jersey Association of Retarded Citizens (R.S.40:23-8.11)	66,077.00	66,077.00	66,077.00		
Health Department.:					
Salaries and Wages	1,047,760.00	1,047,760.00	894,284.29	153,475.71	
Other Expenses	565,358.00	565,358.00	294,329.99	271,028.01	
Solid Waste Planning:					
Salaries and Wages	145,832.00	145,832.00	141,374.42	4,457.58	
Other Expenses					
Aid to Day Care Centers (Contractual): (R.S. 40:23-8.9)	337,250.00	337,250.00	337,250.00		
County Support (Federal Home Program):					
Other Expenses	13,200.00	13,200.00	11,078.70	2,121.30	
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	630,764.00	630,764.00	564,273.75	66,490.25	
Other Expenses	18,473.00	18,473.00	9,708.84	8,764.16	
Somerset County Recycling:					
Salaries and Wages	1,520,283.00	1,520,283.00	1,468,809.02	51,473.98	
Other Expenses	56,900.00	56,900.00	53,830.23	3,069.77	
TOTAL HEALTH AND WELFARE	\$ 44,460,606.00	\$ 44,760,606.00	\$ 42,824,293.45	\$ 1,936,312.55	\$
EDUCATIONAL					
Office County Superintendent of Schools:					
Salaries and Wages	\$ 225,351.00	\$ 225,351.00	\$ 219,490.01	\$ 5,860.99	\$
Other Expenses	20,257.00	20,257.00	11,419.28	8,837.72	
Vocational Schools:	11,632,790.00	11,632,790.00	11,632,788.00	2.00	
County Extension Service - Rutgers Cooperative Extension:					
Salaries and Wages	552,419.00	552,419.00	531,908.80	20,510.20	
Other Expenses	220,274.00	220,274.00	218,666.46	1,607.54	
Cultural and Heritage Commission:					
Salaries and Wages	117,638.00	117,638.00	116,631.00	1,007.00	
Other Expenses	16,579.00	16,579.00	8,408.41	8,170.59	
County College	9,180,456.00	9,180,456.00	9,180,456.00		
Reimbursement for Residents Attending Out-Of-County:					
Two Year College	150,000.00	150,000.00	111,426.12	38,573.88	
Fire School:					
Salaries and Wages	394,336.00	419,336.00	419,336.00		
Other Expenses	177,500.00	177,500.00	150,391.32	27,108.68	
TOTAL EDUCATIONAL	\$ 22,687,600.00	\$ 22,712,600.00	\$ 22,600,921.40	\$ 111,678.60	\$
RECREATIONAL					
Park Commission (R.S. 40:37-95.1)	\$ 9,350,598.00	\$ 9,350,598.00	\$ 9,350,598.00	\$	\$
TOTAL RECREATIONAL	\$ 9,350,598.00	\$ 9,350,598.00	\$ 9,350,598.00	\$	\$

COUNTY OF SOMERSET
CURRENT FUND
STATEMENT OF EXPENDITURES - REGULATORY BASIS
YEAR ENDED DECEMBER 31, 2015

	APPROPRIATIONS		EXPENDED		CANCELED
	BUDGET	BUDGET AFTER MODIFICATION	PAID OR CHARGED	RESERVED	
<u>STATE AND FEDERAL PROGRAMS OFF-SET BY REVENUES</u>					
New Jersey Department of Community Affairs:					
Office on Aging Title III - Area Plan (NJSA-40A: 4-87 +\$557,824)	\$ 114,173.00	\$ 656,997.00	\$ 447,369.31	\$ 209,627.69	\$
Somerset County Nutrition Title IIIB, IIIC-2 and D	1,287,002.00	1,302,002.00	1,226,874.84	75,127.16	
Department of Health and Senior Services:					
SHTP	33,112.00	33,112.00	33,112.00		
Family Caregiver (NJSA-40A: 4-87 +\$12,118)	138,306.00	150,424.00	150,424.00		
Adult Protective Services	114,728.00	114,728.00	114,728.00		
Comprehensive Cancer Coalition (NJSA-40A: 4-87 +\$130,800)		130,800.00	130,800.00		
Care Coordination	23,810.00	23,810.00	23,810.00		
SHIP (NJSA-40A: 4-87 +\$31,000)	11,000.00	42,000.00	42,000.00		
State Home Delivered Meals	15,851.00	15,851.00	15,851.00		
Social Services Block Grant (NJSA-40A: 4-87 +\$277,911)	23,846.00	301,757.00	301,757.00		
Medicaid Match	13,775.00	13,775.00	13,775.00		
Title III B	311,728.00	311,728.00	311,728.00		
Title III D	30,849.00	30,849.00	30,849.00		
SWHDM	28,000.00	28,000.00	28,000.00		
Tuberculosis Control Program (NJSA-40A: 4-87 + \$72,086)		72,086.00	72,086.00		
NSIP	109,815.00	109,815.00	109,815.00		
Title III C1	325,206.00	325,206.00	325,206.00		
Title III C2	217,471.00	217,471.00	217,471.00		
MIPPA	40,000.00	40,000.00	40,000.00		
New Jersey Division of Mental Health Services:					
Mental Health Homeless - PATH (NJSA-40A: 4-87 +\$18,088)	144,563.00	162,651.00	162,651.00		
Psychiatric Advanced Nurse Practitioner	179,116.00	179,116.00	179,116.00		
Bilingual Clinician	75,000.00	75,000.00	75,000.00		
Involuntary Outpatient Commitment Programs	300,000.00	300,000.00	300,000.00		
Department of Human Services:					
Support Employment Program (COLA)	159,818.00	159,818.00	159,818.00		
DYFS, Escort Transportation	38,001.00	38,001.00	38,001.00		
Family Crisis Intervention Unit	30,353.00	30,353.00	30,353.00		
CIACC (10ASTC)	38,359.00	38,359.00	38,359.00		
Social Services for Homeless (NJSA-40A: 4-87 +\$176,601)		176,601.00	176,601.00		
Personal Attendant Services	66,642.00	66,642.00	66,642.00		
Human Services Planning and Implementation	69,373.00	69,373.00	69,373.00		
PESS Expansion	1,087,241.00	1,087,241.00	989,567.00		97,674.00
Comprehensive Alcohol and Drug Abuse Ch. 51 Funding	489,327.00	489,327.00	489,327.00		
Family Development Special Initiative (NJSA-40A: 4-87 +\$42,271)		42,271.00	42,271.00		
New Jersey Transit Corporation:					
Senior Citizen and Disabled Transportation	521,492.00	521,492.00	521,492.00		
Community Shuttle (SCOOT) (NJSA-40A: 4-87 +\$200,000)	200,000.00	400,000.00	400,000.00		
Section 5311 Non-Urbanized Area Formula Program (NJSA-40A: 4-87 +\$110,213)		110,213.00	110,213.00		
New Jersey Dept. of Environmental Protection & Energy:					
Clean Communities Program (NJSA-40A: 4-87 +\$81,607.51)		81,607.51	81,607.51		
Solid Waste Services Tax Fund (NJSA-40A: 4-87 +\$216,600)		216,600.00	216,600.00		
New Jersey Department of Law and Public Safety:					
Victim Assistance Program (NJSA-40A: 4-87 +\$112,764)		112,764.00	112,764.00		
Insurance Fraud Reimbursement	250,000.00	250,000.00	250,000.00		
Juvenile Detention Alternatives Initiative-Innovations	120,000.00	120,000.00	120,000.00		
Multi-Narcotics Task Force (NJSA-40A: 4-87 +\$25,000)	53,030.00	53,030.00	53,030.00		
Body Armor - Jail (NJSA-40A: 4-87 +\$9,929.75)		9,929.75	9,929.75		
Body Armor - Sheriff (NJSA-40A: 4-87 +\$5,214.87)		5,214.87	5,214.87		
Body Armor - Prosecutor (NJSA-40A: 4-87 +\$4,793.90)		4,793.90	4,793.90		
DRE Assistance and DWI Supplement (NJSA-40A: 4-87 +\$97,650)		97,650.00	97,650.00		
State/Community Partnership (Program Services)	183,612.00	183,612.00	183,612.00		
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 (NJSA-40A: 4-87 +\$5,515)		5,515.00	5,515.00		
SANE/SART (NJSA-40A: 4-87 +\$124,935.00)		124,935.00	124,935.00		
Drive Sober Mobilization (NJSA-40A: 4-87 +\$70,000)	7,282.00	77,282.00	77,282.00		
US Department of Justice:					
ARRA Byrne JAG Recovery (NJSA-40A: 4-87 +\$53,426)		53,426.00	53,426.00		
State Criminal Alien Grant	100,388.00	100,388.00	100,388.00		
University of Medicine and Dentistry of New Jersey:					
Traumatic Loss Coalition Youth Project (NJSA-40A: 4-87 +\$13,475)		13,475.00	13,475.00		
NJ Department of Transportation:					
Comprehensive Highway Traffic (NJSA-40A: 4-87 +\$166,483)		166,483.00	166,483.00		
Local Bridges - Bridge G0701 S Main St CR533	1,000,000.00	1,000,000.00	1,000,000.00		
ARC	404,782.00	404,782.00	404,782.00		

COUNTY OF SOMERSET
CURRENT FUND
STATEMENT OF EXPENDITURES- REGULATORY BASIS
YEAR ENDED DECEMBER 31, 2015

	APPROPRIATIONS		EXPENDED		CANCELED
	BUDGET	BUDGET AFTER MODIFICATION	PAID OR CHARGED	RESERVED	
STATE AND FEDERAL PROGRAMS					
<u>OFF-SET BY REVENUES (CONTINUED)</u>					
NJ Transportation Trust Fund Authority Act:					
NJ DOT ATP (NJSA-40A: 4-87 +\$2,889,900)	\$	\$ 2,889,900.00	\$ 2,889,900.00	\$	\$
North Jersey Transportation Planning Authority:					
Sub-Regional Transportation Planning Program (NJSA-40A: 4-87 +\$117,946)		117,946.00	117,946.00		
Rte. 22 / Chimney Rock Road (NJSA-40A: 4-87 +\$4,071,746)		4,071,746.00	4,071,746.00		
Sub-Regional Studies Phase 3 (NJSA-40A: 4-87+\$340,000)		340,000.00	340,000.00		
National Association of County Health Officers:					
NACCHO Medical Reserve Corps (NJSA-40A: 4-87 +\$64,050)	3,500.00	67,550.00	67,550.00		
New Jersey Department of State:					
Warren Township: Senior Citizen Transportation (NJSA-40A: 4-87 +\$14,859)		14,859.00	14,859.00		
Franklin Township Senior Citizen Transportation (NJSA-40A: 4-87 +\$69,620)		69,620.00	69,620.00		
Parents as Teachers (NJSA-40A: 4-87 +\$25,600)		25,600.00	25,600.00		
Montgomery Twp. Transportation (NJSA-40A: 4-87 +\$67,831.96)		67,831.96	67,831.96		
NJ Division of Children and Families:					
Youth Incentive Program: Community Development (NJSA-40A: 4-87 +\$128,689)	128,689.00	257,378.00	257,378.00		
NJ Office of Homeland Security and Preparedness:					
State Homeland Security Grant Program (NJSA-40A: 4-87 +\$330,000)		330,000.00	330,000.00		
NJ Council on the Arts:					
Local Arts Program (NJSA-40A: 4-87 +\$1,000)	72,349.00	73,349.00	73,349.00		
FEMA					
Emergency Management Performance (NJSA-40A: 4-87 +\$80,000)		80,000.00	80,000.00		
Corporation for National Community Service:					
Retired Senior Volunteer Program	48,066.00	48,066.00	48,066.00		
Match	38,768.00	38,768.00	38,768.00		
New Jersey Department of Labor and Workforce Development:					
Workforce Invest. Act - Adult Programs (NJSA-40A: 4-87 +\$553,059)		553,059.00	553,059.00		
Workforce Invest. Act - Youth Program (NJSA-40A: 4-87 +\$533,157)		533,157.00	533,157.00		
Workforce Invest. Act - DW Program (NJSA-40A: 4-87 +\$1,002,127)		1,002,127.00	1,002,127.00		
WIB - TANF/GA (NJSA-40A: 4-87 +\$10,000)		10,000.00	10,000.00		
WIB - TANF/GA Additional Funding (NJSA-40A: 4-87 +\$40,000)		40,000.00	40,000.00		
WIB - Smart Steps (NJSA-40A: 4-87 +\$803)		803.00	803.00		
WIB - Workforce Learning Link (NJSA-40A: 4-87 +\$75,000)		75,000.00	75,000.00		
WFNJ - WIB (NJSA-40A: 4-87 +\$1,209,604)		1,209,604.00	1,209,604.00		
Department of Military and Veterans Affairs:					
Veterans Transportation Grant (NJSA-40A: 4-87 +\$18,000)		18,000.00	18,000.00		
CEHA (NJSA-40A: 4-87 +\$160,125)		160,125.00	160,125.00		
Children's Intensive Outpatient Grant (NJSA-40A: 4-87 +\$55,000)		55,000.00	55,000.00		
Community Provider Contract Adjustment Grant (NJSA-40A: 4-87 +\$30,001.24)		30,001.24	30,001.24		
Driver Feedback Signs	29,711.00	29,711.00	29,711.00		
Bioterrorism	302,911.00	302,911.00	302,911.00		
Discover NJ History Grant (NJSA-40A: 4-87 +\$1,600)		1,600.00	1,600.00		
OOA Administration Grant (NJSA-40A: 4-87 +\$58,000)		58,000.00	58,000.00		
Click It or Ticket (NJSA-40A: 4-87 +\$88,000)		88,000.00	88,000.00		
RSVP (NJSA-40A: 4-87 +\$3,000)		3,000.00	3,000.00		
Primary and Behavioral Health Care Integration Program (NJSA-40A: 4-87 +\$400,000)		400,000.00	400,000.00		
Lease - MOU for Stuff (NJSA-40A: 4-87 +\$94,085)		94,085.00	94,085.00		
Finderne Ave Bridge G0803 (NJSA-40A: 4-87 +\$1,000,000)		1,000,000.00	1,000,000.00		
Matching Funds for Grants	161,232.00	161,232.00		161,232.00	
TOTAL STATE AND FEDERAL PROGRAMS					
<u>OFF-SET BY REVENUES</u>	\$ 9,340,015.00	\$ 25,489,124.23	\$ 24,945,463.38	\$ 445,986.85	\$ 97,674.00

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, 2015

	APPROPRIATIONS		EXPENDED		
	BUDGET	BUDGET AFTER MODIFICATION	PAID OR CHARGED	RESERVED	CANCELED
<u>TOTAL OPERATIONS</u>	\$ 193,445,222.00	\$ 209,594,332.23	\$ 197,585,337.31	\$ 11,811,320.92	\$
Contingent	\$ 100,000.00	\$ 100,000.00	\$	\$ 100,000.00	\$
<u>TOTAL OPERATIONS INCLUDING CONTINGENT</u>	\$ 193,545,222.00	\$ 209,694,332.23	\$ 197,585,337.31	\$ 11,911,320.92	\$ 197,674.00
DOWN PAYMENTS ON IMPROVEMENTS:					
CAPITAL IMPROVEMENT FUND	5,890,000.00	5,890,000.00	5,890,000.00	\$	\$
PURCHASE OF OFFICE AND OTHER EQUIPMENT	250,000.00	250,000.00	204,909.08	45,090.92	
<u>TOTAL CAPITAL IMPROVEMENTS</u>	\$ 6,140,000.00	\$ 6,140,000.00	\$ 6,094,909.08	\$ 45,090.92	\$
<u>DEBT SERVICE</u>					
Payment of Bond Principal:					
County College Bonds	\$ 3,220,010.00	\$ 3,220,010.00	\$ 3,220,000.00	\$	\$ 10.00
Other Bonds	12,748,145.00	12,748,145.00	12,436,097.31		312,047.69
Interest on Bonds:					
County College Bonds	336,220.00	336,220.00	336,220.00		
Other Bonds	2,412,588.00	2,412,588.00	2,412,582.52		5.48
Interest on Notes:					
Somerset County Obligations	511,241.00	511,241.00	511,241.00		
Capital Lease Program Obligations:					
Loan Repayments For Principal and Interest	823,900.00	823,900.00	823,899.61		0.39
<u>TOTAL DEBT SERVICE</u>	\$ 20,052,104.00	\$ 20,052,104.00	\$ 19,740,040.44	\$	\$ 312,063.56
<u>DEFERRED CHARGES</u>					
Special Emergency Auth. - 5 Years	\$ 1,492,442.00	\$ 1,492,442.00	\$ 1,492,442.00	\$	\$
<u>TOTAL DEFERRED CHARGES</u>	\$ 1,492,442.00	\$ 1,492,442.00	\$ 1,492,442.00	\$	\$
Contributions to:					
Public Employees Retirement System	\$ 7,763,315.00	\$ 7,763,315.00	\$ 7,763,315.00	\$	\$
Police and Fire Retirement System	4,309,789.00	4,309,789.00	4,309,789.00		
DCRP/Other	275,000.00	275,000.00	72,358.02	202,641.98	
Social Security (A.A.S.I.)	5,561,184.00	5,561,183.00	5,488,327.59	72,855.41	
<u>TOTAL STATUTORY EXPENDITURES</u>	\$ 17,909,288.00	\$ 17,909,287.00	\$ 17,633,789.61	\$ 275,497.39	\$
<u>TOTAL DEFERRED CHARGES AND STATUTORY EXPENDITURES</u>	\$ 19,401,730.00	\$ 19,401,729.00	\$ 19,126,231.61	\$ 275,497.39	\$
<u>TOTAL GENERAL APPROPRIATIONS</u>	\$ 239,139,056.00	\$ 255,288,165.23	\$ 242,546,518.44	\$ 12,231,909.23	\$ 509,737.56
REF.			A-1	A:A-1	
Budget	A-3	\$ 239,139,056.00			
Appropriation by 40A:4-87	A-2	16,149,109.23			
		\$ 255,288,165.23			
Reserve for Grants Appropriated	A-10		\$ 23,232,451.23		
Deferred Charges	A-25		1,492,442.00		
Encumbrances Payable	A-17		2,721,828.10		
Disbursements	A-4		225,258,077.07		
			\$ 252,704,798.40		
Less: Appropriation Refunds	A-4		10,158,279.96		
	A-1		\$ 242,546,518.44		

TRUST FUND

"B"

COUNTY OF SOMERSET

TRUST FUND

BALANCE SHEETS - REGULATORY BASIS

	<u>REF.</u>	<u>BALANCE DECEMBER 31, 2015</u>	<u>BALANCE DECEMBER 31, 2014</u>
<u>ASSETS</u>			
Trust-Other Fund:			
Cash		\$ 21,654,011.42	\$ 19,715,623.60
Investments		2,500,000.00	2,500,000.00
	B-1	<u>\$ 24,154,011.42</u>	<u>\$ 22,215,623.60</u>
Housing and Community Development Act Grant Receivable	B-2	\$ 3,506,398.58	\$ 3,553,674.74
	B	<u>\$ 27,660,410.00</u>	<u>\$ 25,769,298.34</u>
Library Fund:			
Cash	B-1	\$ 1,916,033.59	\$ 1,823,204.34
Accounts Receivable	B-14	375.00	
	B	<u>\$ 1,916,408.59</u>	<u>\$ 1,823,204.34</u>
Open Space, Recreation, Farmland and Preservation Trust Fund:			
Cash		\$ 877,762.10	\$ 13,056,489.44
Investments		30,416,987.54	24,150,587.54
	B-1	<u>\$ 31,294,749.64</u>	<u>\$ 37,207,076.98</u>
Due Grant Fund	B-12	9,083,723.00	6,000,000.00
	B	<u>\$ 40,378,472.64</u>	<u>\$ 43,207,076.98</u>
		<u>\$ 69,955,291.23</u>	<u>\$ 70,799,579.66</u>
<u>LIABILITIES, RESERVES AND FUND BALANCES</u>			
Trust-Other Fund:			
Reserve for:			
Housing and Community Development Act	B-3	\$ 2,566,334.79	\$ 1,709,250.10
Prosecutors Funds	B-6	1,507,195.29	936,766.82
Miscellaneous Reserve Accounts	B-4	21,615,671.59	19,785,683.48
Encumbrances Payable	B-5	1,971,208.33	3,337,597.94
	B	<u>\$ 27,660,410.00</u>	<u>\$ 25,769,298.34</u>
Library Fund:			
Reserve for County Library Expenditures	B:B-7	\$ 1,916,408.59	\$ 1,823,204.34
Open Space, Recreation, Farmland and Preservation Trust Fund:			
Reserve for Open Space, Recreation, Farmland and Preservation Expenditures	B-9	\$ 19,825,385.48	\$ 33,155,367.99
Due Current Fund	B-13	147,140.99	
Encumbrances Payable	B-11	20,405,946.17	10,051,708.99
	B	<u>\$ 40,378,472.64</u>	<u>\$ 43,207,076.98</u>
		<u>\$ 69,955,291.23</u>	<u>\$ 70,799,579.66</u>

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

GENERAL CAPITAL FUND

COUNTY OF SOMERSET

GENERAL CAPITAL FUND

BALANCE SHEETS - REGULATORY BASIS

	<u>REF.</u>	<u>BALANCE DECEMBER 31, 2015</u>	<u>BALANCE DECEMBER 31, 2014</u>
<u>ASSETS</u>			
Cash		\$ 9,431,105.70	\$ 4,835,094.77
Investments		8,255,000.00	8,858,266.00
	C-2:C-3	\$ 17,686,105.70	\$ 13,693,360.77
Deferred Charges to Future Taxation:			
Funded	C-4	156,386,632.51	153,714,686.11
Unfunded	C-5	68,818,857.44	80,881,132.45
Due From State of New Jersey	C-6		230,359.77
		<u>\$ 242,891,595.65</u>	<u>\$ 248,519,539.10</u>
<u>LIABILITIES AND FUND BALANCE</u>			
Serial Bonds Payable	C-9	\$ 155,030,000.00	\$ 152,103,000.00
Bond Anticipation Notes Payable	C-13	20,400,000.00	
Green Acres Loan Payable	C-11	1,356,632.51	1,611,686.11
Improvement Authorizations:			
Funded	C-8	10,452,710.89	18,627,706.60
Unfunded	C-8	30,767,825.46	43,491,412.46
Encumbrances Payable	C-10	17,684,423.03	31,757,430.60
Reserve for Debt Service	C-12	278,256.00	
Capital Improvement Fund	C-7	699,930.03	544,477.03
Fund Balance	C-1	6,221,817.73	383,826.30
		<u>\$ 242,891,595.65</u>	<u>\$ 248,519,539.10</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, 2015

	<u>REF.</u>		
Balance, December 31, 2014	C		\$ 383,826.30
Increased by:			
Receipts-Premium on Sale of Bonds	C-2	\$ 455,540.00	
Cancelled Ordinances		<u>5,657,544.56</u>	
			<u>6,113,084.56</u>
			\$ 6,496,910.86
Decreased by:			
Disbursements-Premium Due to State of New Jersey	C-2	\$ 44,733.36	
Cancelled Receivable	C-6	<u>230,359.77</u>	
			<u>275,093.13</u>
Balance, December 31, 2015	C		\$ <u><u>6,221,817.73</u></u>

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

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GENERAL FIXED ASSETS ACCOUNT GROUP

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COUNTY OF SOMERSET

GENERAL FIXED ASSETS ACCOUNT GROUP

BALANCE SHEETS - REGULATORY BASIS

	BALANCE DECEMBER <u>31, 2015</u>	BALANCE DECEMBER <u>31, 2014</u>
<u>FIXED ASSETS:</u>		
Land and Land Improvements	\$ 281,429,899.95	\$ 267,228,985.11
Buildings	186,839,276.60	183,541,966.16
Machinery and Equipment	47,322,132.28	45,998,126.36
Construction in Progress	<u>34,436,822.84</u>	<u>32,436,634.73</u>
<u>TOTAL FIXED ASSETS</u>	<u>\$ 550,028,131.67</u>	<u>\$ 529,205,712.36</u>
 <u>RESERVE:</u>		
Investment in Fixed Assets	<u>\$ 550,028,131.67</u>	<u>\$ 529,205,712.36</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, 2015 AND 2014

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.

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.

Accounting and Financial Reporting for Pensions - In June 2012, the Governmental Accounting Standards Board (GASB) approved Statement No. 68 Accounting and financial reporting for pensions administered by state and local government employers. This Statement improves accounting and financial reporting by state and local governments for pensions. It also improves information provided by state and local government employers about financial support for pensions that is provided by other entities. This Statement results from a comprehensive review of the effectiveness of existing standards of accounting and financial reporting for pensions with regard to providing decision useful information, supporting assessments of accountability and interperiod equity, and creating additional transparency. This Statement replaces the requirement of Statement No. 27, *Accounting for Pension by State and Local Governmental Employers*, as well as the requirements of Statement No. 50, *Pension Disclosures*, as they relate to pensions that are provided through pension plans administered as trusts or equivalent arrangements that meet certain criteria. The requirements of Statements 27 and 50 remain applicable for pensions that are not covered by the scope of this Statement. This statement is effective for periods beginning after June 15, 2014.

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

C. Basis of Accounting (Continued)

Accounting and Financial Reporting for Pensions (Continued)

In November of 2013, GASB approved Statement 71, Pension Transition for Contributions made Subsequent to the Measurement Date-an amendment to GASB No. 68. The objective of this Statement is to address an issue regarding application of the transition provisions of Statement No. 68, Accounting and Financial Reporting for Pensions. The issue relates to amounts associated with contributions, if any, made by a state or local government employer or non-employer contributing entity to a defined benefit pension plan after the measurement date of the government's beginning net pension liability.

Statement 68 requires a state or local government employer (or non-employer contributing entity in a special funding situation) to recognize a net pension liability measured as of a date (the measurement date) no earlier than the end of its prior fiscal year. If a state or local government employer or non-employer contributing entity makes a contribution to a defined benefit pension plan between the measurement date of the reported net pension liability and the end of the government's reporting period, Statement 68 requires that the government recognize its contribution as a deferred outflow of resources.

In addition, Statement 68 requires recognition of deferred outflows of resources and deferred inflows of resources for changes in the net pension liability of a state or local government employer or non-employer contributing entity that arise from other types of events.

At transition to Statement 68, if it is not practical for an employer or non-employer contributing entity to determine the amounts of all deferred outflows of resources and deferred inflows of resources related to pensions, paragraph 137 of Statement 68 required that beginning balances for deferred outflows of resources and deferred inflows of resources not be reported. Consequently, if it is not practical to determine the amounts of all deferred outflows of resources and deferred inflows of resources related to pensions, contributions made after the measurement date of the beginning net pension liability could not have been reported as deferred outflows of resources at transition. This could have resulted in a significant understatement of an employer or non-employer contributing entity's beginning net position and expense in the initial period of implementation.

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

C. Basis of Accounting (Continued)

Accounting and Financial Reporting for Pensions (Continued)

This Statement amends paragraph 137 of Statement 68 to require that, at transition, a government recognize a beginning deferred outflow of resources for its pension contributions, if any, made subsequent to the measurement date of the beginning net pension liability. Statement 68, as amended, continues to require that beginning balances for other deferred outflows of resources and deferred inflows of resources related to pensions be reported at transition only if it is practical to determine all such amounts.

Under GAAP, municipalities are required to recognize the pension liability in Statements of Revenues, Expenses, Changes in Net Assets (balance sheets) and Notes to the Financial Statements in accordance with GASB 68. The liability required to be displayed by GASB 68 is displayed as a separate line item in the Unrestricted Net Assets area of the balance sheet.

New Jersey's municipalities and counties do not follow GAAP accounting principles and, as such, do not follow GASB requirements with respect to recording the net pension liability as a liability on their balance sheets. However, N.J.A.C.5:30 6.1(c)(2) requires municipalities to disclose GASB 68 information in the Notes to the Financial Statements. The disclosure must meet the requirements of GASB 68.

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, 2015:

	<u>Change Fund</u>	<u>Cash in Bank</u>	<u>Additions</u>	<u>Deletions</u>	<u>Reconciled Balance</u>
Current Fund	\$440.00	\$45,785,866.11	\$62,493.64	\$3,215,306.46	\$42,633,053.29
Grant Fund		0.57			0.57
Trust Other Fund		24,159,176.94		5,165.52	24,154,011.42
Library Trust Fund		2,443,352.63	4,172.53	531,491.57	1,916,033.59
Open Space Trust Fund		882,686.82		4,924.72	877,762.10
General Capital Fund		9,434,304.14		3,198.44	9,431,105.70
	<u>\$440.00</u>	<u>\$82,705,387.21</u>	<u>\$66,666.17</u>	<u>\$3,760,086.71</u>	<u>\$79,011,966.67</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 County 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, 2015, 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 \$82,443,501.75 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, 2015, the County has \$11,885.46 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 \$49,476,987.54 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 COUNTY DEBT

	<u>YEAR 2015</u>	<u>YEAR 2014</u>	<u>YEAR 2013</u>
Issued:			
General:			
Bonds and Loans- County	\$ 156,386,632.51	\$ 153,714,686.11	\$ 173,349,714.15
Bonds - Guaranteed by County	<u>141,182,084.00</u>	<u>141,382,848.00</u>	<u>152,550,027.00</u>
	297,568,716.51	295,097,534.11	325,899,741.15
Less: Due from State of			
New Jersey	6,121,500.00	6,131,500.00	7,741,500.00
Bonds/Notes Issued by			
Another Public Body			
Guaranteed by			
the County	122,992,084.00	141,382,848.00	152,550,027.00
Bonds to be Paid by Open			
Space Trust Funds	50,450,000.00	56,030,750.00	61,093,250.00
Green Acres Loans to			
be Paid by Open			
Space Funds	1,356,632.51	1,611,686.11	1,861,714.15
Reserve for Debt Service	<u>278,256.00</u>	<u> </u>	<u> </u>
	<u>181,198,472.51</u>	<u>205,156,784.11</u>	<u>223,246,491.15</u>
<u>Net Debt Issued</u>	<u>\$ 116,370,244.00</u>	<u>\$ 89,940,750.00</u>	<u>\$ 102,653,250.00</u>
Authorized But Not			
Issued:			
General:			
Bonds and Notes	<u>\$ 68,818,857.44</u>	<u>\$ 80,881,132.45</u>	<u>\$ 58,360,500.00</u>
<u>NET BONDS AND NOTES</u>			
<u>ISSUED AND AUTHORIZED</u>			
<u>BUT NOT ISSUED</u>	<u>\$ 185,189,101.44</u>	<u>\$ 170,821,882.45</u>	<u>\$ 161,013,750.00</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 .321%.

	<u>GROSS DEBT</u>	<u>DEDUCTIONS</u>	<u>NET DEBT</u>
General Debt	<u>\$366,387,573.95</u>	<u>\$181,198,472.51</u>	<u>\$185,189,101.44</u>

NET DEBT \$185,467,357.44 DIVIDED BY EQUALIZED VALUATION BASIS PER N.J.S.40A:2-2, AS AMENDED, \$57,628,175,103.33 EQUALS .321%.

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

Equalized Valuation Basis, December 31, 2015	<u>\$ 57,628,175,103.33</u>
2% of Equalized Valuation Basis (County)	\$ 1,152,563,502.07
Net Debt	<u>185,189,101.44</u>
Remaining Borrowing Power	<u>\$ 967,374,400.63</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)

LONG-TERM DEBT

	Principal Balance <u>12/31/15</u>
General Serial Bonds:	
\$22,777,000.00 Bonds of 2015 due in annual installments of \$160,000.00 to \$1,307,000.00 at a variable interest rate.	\$ 22,777,000.00
\$7,400,000.00 Refunding Bonds of 2015 due in annual installments of \$70,000.00 to \$1,172,500.00 at a variable interest rate.	7,400,000.00
\$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.	15,500,000.00
\$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.	31,200,000.00
\$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.	13,265,000.00
\$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.	10,280,000.00
\$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.	36,713,000.00
\$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.	1,965,000.00
\$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.	14,230,000.00
\$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.	<u>1,700,000.00</u>
Total Bonds	\$ <u><u>155,030,000.00</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%.	\$	599,245.05
\$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>757,387.46</u>
Total Loans	\$	<u><u>1,356,632.51</u></u>

SCHEDULE OF ANNUAL DEBT SERVICE FOR PRINCIPAL AND INTEREST FOR BONDED DEBT ISSUED AND OUTSTANDING DECEMBER 31, 2015

<u>DATE DUE</u>	<u>PRINCIPAL</u>	<u>INTEREST</u>	<u>TOTAL</u>
2016	\$17,650,000.00	\$4,434,621.29	\$22,084,621.29
2017	15,865,000.00	4,054,648.75	19,919,648.75
2018	14,490,000.00	3,651,198.75	18,141,198.75
2019	13,523,000.00	3,238,373.75	16,761,373.75
2020	12,595,000.00	2,838,233.75	15,433,233.75
2021	12,585,000.00	2,472,283.75	15,057,283.75
2022	12,585,000.00	2,121,796.25	14,706,796.25
2023	12,545,000.00	1,763,821.25	14,308,821.25
2024	9,775,000.00	1,349,871.25	11,124,871.25
2025	8,175,000.00	1,035,671.25	9,210,671.25
2026	7,420,000.00	798,352.50	8,218,352.50
2027	6,055,000.00	569,215.00	6,624,215.00
2028	4,655,000.00	384,760.00	5,039,760.00
2029	3,655,000.00	228,360.00	3,883,360.00
2030	2,057,000.00	106,710.00	2,163,710.00
2031	750,000.00	45,000.00	795,000.00
2032	750,000.00	22,500.00	772,500.00
	<u>\$155,130,000.00</u>	<u>\$29,115,417.54</u>	<u>\$184,245,417.54</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>
03/29/16	\$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>\$1,356,632.51</u>	<u>\$76,556.42</u>	<u>\$1,433,188.93</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>
05/01/16	<u><u>\$511,150.13</u></u>

OTHER INVESTMENTS

The County had purchased the following investments as of December 31, 2015:

Somerset County Improvement Authority Project Notes Series 2015 with a maturity date of March 18, 2018 at an interest rate of 1.00%	\$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	4,800,000.00
County of Somerset Emergency Note with annual principal payments of \$1,123,600.00	216,987.54
Somerset County Improvement Authority Revenue Bonds Series 2007 due in installments \$314,000.00 to \$940,000.00 through 2032 at variable interest rates	10,805,000.00
Somerset County Improvement Authority Renewable Energy Bonds Series 2010 due in various installments through 2026 at variable interest rates	3,605,000.00

NOTE 3: LONG-TERM DEBT (CONTINUED)

OTHER INVESTMENTS (CONTINUED)

The County had purchased the following investments as of December 31, 2015
(Continued):

Somerset County Improvement Authority Project Notes
Series 2015 with a maturity date of April 24, 2018
at an interest rate of 0.50% \$8,400,000.00

Somerset County Improvement Authority Revenue Bonds
Series 2011 due in installments of \$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 2015 with a maturity date of December 7, 2018
at an interest rate of 0.25% 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% 2,000,000.00

\$44,203,853.54

NOTE 4: SHORT-TERM DEBT

The County had the following short-term debt:

Bond Anticipation Notes:

Outstanding Bond Anticipation Notes are summarized as follows:

	<u>Interest Rate</u>	<u>Maturity Date</u>	<u>Amount</u>
General Capital Fund	2.00%	09/22/16	<u>\$20,400,000.00</u>

NOTE 5: FUND BALANCE APPROPRIATED

Fund Balance at December 31, 2015, which was appropriated and included as anticipated revenue in the County budget for the year ending December 31, 2016, was as follows:

Current Fund	<u>\$ 19,000,000.00</u>
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NOTE 6: 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.

NOTE 6: PENSIONS (CONTINUED)

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.

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.

NOTE 6: PENSIONS (CONTINUED)

Vesting and Benefit Provisions (Continued)

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.

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 \$8,823,089.00 for 2015, \$11,530,091.76 for 2014 and \$11,637,442.00 for 2013.

The County's share for DCRP amounted to \$72,358.02 for 2015, \$33,610.60 for 2014 and \$95,081.63 for 2013.

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: PENSION PLANS (CONTINUED)

Accounting and Financial Reporting for Pensions – GASB #68

The Governmental Accounting Standards Board (GASB) has issued Statement No. 68 “Accounting and Financial Reporting for Public Employees Pensions” and is effective for fiscal years beginning after June 15, 2014. This statement requires the State of New Jersey to calculate and allocate, for note disclosure purposes only, the unfunded net pension liability of Public Employees Retirement System (PERS) and the Police and Firemen’s Retirement System (PFRS) of the participating municipality as of December 31, 2015. The statement does not alter the amounts of funds that must be budgeted for pension payments under existing state law.

Under accounting principles and practices prescribed by the Division of Local Government Services, Department of Community Affairs, State of New Jersey, any unfunded net pension liability of the municipality, allocated by the State of New Jersey, is not required to be reported in the financial statements as presented and any pension contributions required to be paid are raised in that year’s budget and no liability is accrued at December 31, 2015.

Public Employees Retirement System (PERS)

At June 30, 2015, the State reported a net pension liability of \$156,121,036.00 for the County of Somerset’s proportionate share of the total net pension liability. The total pension liability for the June 30, 2015 measurement date was determined by an actuarial valuation as of July 1, 2014, which was rolled forward to June 30, 2015. The County’s proportion of the net pension liability was based on a projection of the County’s long-term share of contributions to the pension plan relative to the projected contributions of all participating employers, actuarially determined. At June 30, 2015, the County’s proportion was 0.6954787191% percent, which was a decrease of 0.0152606533% percent from its proportion measured as of June 30, 2014.

NOTE 6: PENSION PLANS (CONTINUED)

Accounting and Financial Reporting for Pensions - GASB 68 (Continued)

Public Employees Retirement System (PERS) (Continued)

For the year ended June 30, 2015, the State recognized an actuarially determined pension expense of \$9,371,181.00 for the County of Somerset's proportionate share of the total pension expense. The pension expense recognized in the County's financial statement based on the April 1, 2015 billing was \$5,859,233.00.

At June 30, 2015, the State reported deferred outflows of resources and deferred inflows of resources related to PERS from the following sources:

	<u>Deferred Inflow of Resources</u>	<u>Deferred Outflow of Resources</u>
Differences between expected and actual experience		\$3,724,499.00
Changes of assumptions		16,766,152.00
Net difference between projected and actual earnings on pension plan investments	\$2,510,126.00	
Changes in proportion and differences between County contributions and proportionate share of contributions	<u>4,153,087.00</u>	
	<u>\$6,663,213.00</u>	<u>\$20,490,651.00</u>

Other local amounts reported by the State as the County's proportionate share of deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in the State's actuarially calculated pension expense as follows:

Year Ended	
<u>June 30</u>	<u>Amount</u>
2016	\$2,376,242.00
2017	\$2,376,242.00
2018	\$2,376,242.00
2019	\$4,358,802.00
2020	\$2,339,910.00

NOTE 6: PENSION PLANS (CONTINUED)

Accounting and Financial Reporting for Pensions - GASB 68 (Continued)

Public Employees Retirement System (PERS) (Continued)

Additional Information

Collective balances at June 30, 2015 and 2014 are as follows:

	<u>6/30/2015</u>	<u>6/30/2014</u>
Collective deferred outflows of resources	\$5,086,138,484	\$1,032,618,058
Collective deferred inflows of resources	478,031,236	1,726,631,532
Collective net pension liability - local	22,447,996,119	18,722,735,003
County's Proportion	0.6954787191%	0.7107393724%

Actuarial Assumptions

The total pension liability for the June 30, 2015 measurement date was determined by an actuarial valuation as of July 1, 2014, which rolled forward to June 30, 2015. The total pension liability for the June 30, 2014 measurement date was determined by an actuarial valuation as of July 1, 2013. These actuarial valuations used the following assumptions:

	<u>June 30, 2014</u>	<u>June 30, 2015</u>
Inflation	3.01 Percent	3.04 Percent
Salary Increases (based on age)		
2012-2021	2.15-4.40 Percent	2.15-4.40 Percent
Thereafter	3.15-5.40 Percent	3.15-5.40 Percent
Investment Rate of Return	7.90 Percent	7.90 percent

Mortality rates were based on the RP-2000 Combined Healthy Male and Female Mortality Tables (setback 1 year for males and females) for service retirement and beneficiaries of former members with adjustments for mortality improvements from the base year of 2012 based on Projection Scale AA. The RP-2000 Disabled Mortality Tables (setback 3 years for males and setback 1 year for females) are used to value disabled retirees.

NOTE 6: PENSION PLANS (CONTINUED)

Accounting and Financial Reporting for Pensions - GASB 68 (Continued)

Public Employees Retirement System (PERS) (Continued)

Actuarial Assumptions (Continued)

The actuarial assumptions used were based on the results of an actuarial experience study for the period July 1, 2008 to June 30, 2011. It is likely that future experience will not exactly conform to these assumptions. To the extent that actual experience deviates from these assumptions, the emerging liabilities may be higher or lower than anticipated. The more the experience deviates, the larger the impact on future financial statements.

Long-Term Rate of Return

In accordance with State statute, the long-term expected rate of return on plan investments is determined by the State Treasurer, after consultation with the Directors of the Division of Investments and Division of Pensions and Benefits, the board of trustees and the actuaries. Best estimates of arithmetic real rates of return for each major asset class included in PERS's target asset allocation as of June 30, 2014 and June 30, 2015 are summarized in the following table:

<u>Asset Class</u>	<u>June 30, 2015</u>		<u>June 30, 2014</u>	
	<u>Target Allocation</u>	<u>Long-Term Expected Real Rate of Return</u>	<u>Target Allocation</u>	<u>Long-Term Expected Real Rate of Return</u>
Cash	5.00%	1.04%	6.00%	0.80%
Core Bond			1.00%	2.49%
Intermediate Term Bonds			11.20%	2.26%
Mortgages	2.10%	1.62%	2.50%	2.17%
High Yield Bonds	2.00%	4.03%	5.50%	4.82%
Inflation Indexed Bonds	1.50%	3.25%	2.50%	3.51%
Broad U.S. Equities	27.25%	8.52%	25.90%	8.22%
Developed Foreign Markets	12.00%	6.88%	12.70%	8.12%
Emerging Market Equities	6.40%	10.00%	6.50%	9.91%
Private Equity	9.25%	12.41%	8.25%	13.02%
Hedge Funds/Absolute Returns	12.00%	4.72%	12.25%	4.92%
Real Estate (Property)	2.00%	6.83%	3.20%	5.80%
Commodities	1.00%	5.32%	2.50%	5.35%
U.S. Treasuries	1.75%	1.64%		
Investment Grade Credit	10.00%	1.79%		
Global Debt ex US	3.50%	(0.40)%		
REIT	4.25%	5.12%		
	<u>100.00%</u>		<u>100.00%</u>	

NOTE 6: PENSION PLANS (CONTINUED)

Accounting and Financial Reporting for Pensions - GASB 68 (Continued)

Public Employees Retirement System (PERS) (Continued)

Discount Rate

The discount rate used to measure the total pension liability was 4.90% and 5.39% as of June 30, 2015 and 2014, respectively. This single blended discount rate was based on the long-term expected rate of return on pension plan investments of 7.9%, and a municipal bond rate of 4.30% and 4.29% as of June 30, 2015 and 2014, respectively, based on the Bond Buyer Go 20 - Bond Municipal Bond Index which includes tax-exempt general obligation municipal bonds with an average rating of AA/Aa or higher. The projection of cash flows used to determine the discount rate assumed that contributions from plan members will be made at the current member contribution rates and that contributions from employers will be made based on the average of the last five years of contributions made in relation to the last five years of recommended contributions. Based on those assumptions, the plan's fiduciary net position was projected to be available to make projected future benefit payments of current plan members through 2033. Therefore, the long-term expected rate of return on plan investments was applied to projected benefit payments through 2033, and the municipal bond rate was applied to projected benefit payments after that date in determining the total pension liability.

Sensitivity of the collective net pension liability to changes in the discount rate.

The following presents the collective net pension liability of the participating employers as of June 30, 2015 respectively, calculated using the discount rate as disclosed above as well as what the collective net pension liability would be if it was calculated using a discount rate that is 1-percentage point lower or 1- percentage point higher than the current rate:

	June 30, 2015		
	1% Decrease	At Current Discount Rate	1% Increase
	<u>3.90%</u>	<u>4.90%</u>	<u>5.90%</u>
County's proportionate share of the pension liability	\$194,039,345.00	\$156,121,036.00	\$124,330,599.00

Pension plan fiduciary net position

Detailed information about the pension plan's fiduciary net position is available in the separately issued Financial Report for the State of New Jersey Public Employees Retirement System (PERS).

NOTE 6: PENSION PLANS (CONTINUED)

Accounting and Financial Reporting for Pensions - GASB 68 (Continued)

Police and Firemen's Retirement System (PFRS)

At June 30, 2015, the State reported a net pension liability of \$63,824,639.00 for the County of Somerset's proportionate share of the total PFRS net pension liability. The total pension liability for the June 30, 2015 measurement date was determined by an actuarial valuation as of July 1, 2014, which was rolled forward to June 30, 2015. The County's proportion of the net pension liability was based on a projection of the County's long-term share of contributions to the pension plan relative to the projected contributions of all participating employers, actuarially determined. At June 30, 2015, the County's proportion was 0.3831812470 percent, which was a decrease of 0.0027028001 percent from its proportion measured as of June 30, 2014.

For the year ended June 30, 2015, the State recognized an actuarially determined pension expense of \$5,455,147.00. The pension expense recognized in the County's financial statement based on the April 1, 2015 billing was \$2,963,856.00.

At June 30, 2015, the State reported deferred outflows of resources and deferred inflows of resources related to PFRS from the following sources:

	<u>Deferred Inflow of Resources</u>	<u>Deferred Outflow of Resources</u>
Differences between expected and actual experience	\$550,508.00	
Changes of assumptions		\$11,783,614.00
Net difference between projected and actual earnings on pension plan investments	1,110,812.00	
Changes in proportion and differences between the County's contributions and proportionate share of contributions	<u>1,062,209.00</u>	
	<u>\$2,723,529.00</u>	<u>\$11,783,614.00</u>

NOTE 6: PENSION PLANS (CONTINUED)

Accounting and Financial Reporting for Pensions - GASB 68 (Continued)

Police and Firemen's Retirement System (PFRS) (Continued)

Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense as follows:

Year Ended <u>June 30</u>	<u>Amount</u>
2016	\$1,673,632.00
2017	\$1,673,632.00
2018	\$1,673,632.00
2019	\$2,911,984.00
2020	\$1,127,205.00

Additional Information

Collective balances at June 30, 2015 and 2014 are as follows:

	<u>6/30/2015</u>	<u>6/30/2014</u>
Collective deferred outflows of resources	\$3,527,123,787	\$456,706,121
Collective deferred inflows of resources	466,113,435	1,283,652,103
Collective net pension liability - local	16,656,514,197	12,579,072,492
County's proportion	0.3831812470%	0.3858840471%

NOTE 6: PENSION PLANS (CONTINUED)

Accounting and Financial Reporting for Pensions - GASB 68 (Continued)

Police and Firemen's Retirement System (PFRS) (Continued)

Actuarial Assumptions

The total pension liability for the June 30, 2015 measurement date was determined by an actuarial valuation as of July 1, 2014, which rolled forward to June 30, 2015. The total pension liability for the June 30, 2014 measurement date was determined by an actuarial valuation as of July 1, 2013. This actuarial valuation used the following assumptions:

Inflation	3.04 Percent	3.01 Percent
Salary Increases (based on age)		
2012-2021	2.60-9.48 Percent	3.95-8.62 Percent
Thereafter	3.60-10.48 Percent	4.95-9.62 Percent
Investment Rate of Return	7.90 Percent	7.90 Percent

Mortality rates used for the July 1, 2014 valuation were based on the RP-2000 Combined Healthy Mortality Tables projected one year using Projection Scale AA and one year using Projection Scale BB for male service retirements with adjustments for mortality improvements from the base year based on Projection Scale BB. Mortality rates were based on the RP-2000 Combined Healthy Mortality Tables projected fourteen years using Projection Scale BB for female service retirements and beneficiaries with adjustments for mortality improvements from the base year of 2014 based on Projection Scale BB.

Mortality rates used for the July 1, 2013 valuation were based on the RP-2000 Combined Healthy Male and Female Mortality Tables (setback one year for females) with adjustments for mortality improvements from the base year of 2011 based on Projection Scale AA.

The actuarial assumptions used in the July 1, 2014 valuation were based on the results of an actuarial experience study for the period July 1, 2010 to June 30, 2013.

The actuarial assumptions used in the June 30, 2013 valuation were based on the results of an actuarial experience study for the period July 1, 2007 to June 30, 2010.

NOTE 6: PENSION PLANS (CONTINUED)

Accounting and Financial Reporting for Pensions - GASB 68 (Continued)

Police and Firemen's Retirement System (PFRS) (Continued)

Actuarial Assumptions (Continued)

In accordance with State statute, the long-term expected rate of return on plan investments (7.90% at June 30, 2015) is determined by the State Treasurer, after consultation with the Directors of the Division of Investments and Division of Pensions and Benefits, the board of trustees and the actuaries. The long-term expected rate of return was determined using a building block method in which best-estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation. Best estimates of arithmetic rates of return for each major asset class included in PFRS's target asset allocation as of June 30, 2015 are summarized in the following table:

<u>Asset Class</u>	<u>June 30,2015</u>		<u>June 30,2014</u>	
	<u>Target Allocation</u>	<u>Long-Term Expected Real Rate of Return</u>	<u>Target Allocation</u>	<u>Long-Term Expected Real Rate of Return</u>
Cash	5.00%	1.04%	6.00%	0.80%
Core Bonds			1.00%	2.49%
Intermediate-Term Bonds			11.20%	2.26%
Mortgages	2.10%	1.62%	2.50%	2.17%
High Yield Bonds	2.00%	4.03%	5.50%	4.82%
Inflation-Indexed Bonds	1.50%	3.25%	2.50%	3.51%
Broad US Equities	27.25%	8.52%	25.90%	8.22%
Developed Foreign Equities	12.00%	6.88%	12.70%	8.12%
Emerging Market Equities	6.40%	10.00%	6.50%	9.91%
Private Equity	9.25%	12.41%	8.25%	13.02%
Hedge Funds Absolute Return	12.00%	4.72%	12.25%	4.92%
Real Estate (Property)	2.00%	6.83%	3.20%	5.80%
Commodities	1.00%	5.32%	2.50%	5.35%
Global Debt ex US	3.50%	(0.40)%		
REIT	4.25%	5.12%		
US Treasuries	1.75%	1.64%		
Investment Grade Credit	10.00%	1.79%		
	<u>100.00%</u>		<u>100.00%</u>	

NOTE 6: PENSION PLANS (CONTINUED)

Accounting and Financial Reporting for Pensions - GASB 68 (Continued)

Police and Firemen's Retirement System (PFRS) (Continued)

Discount Rate

The discount rate used to measure the total pension liability was 5.79% and 6.32% as of June 30, 2015 and 2014, respectively. This single blended discount rate was based on the long-term expected rate of return on pension plan investments of 7.90%, and a municipal bond rate of 3.80% and 4.29% as of June 30, 2015 and 2014, respectively, based on the Bond Buyer Go 20 - Bond Municipal Bond Index which includes tax-exempt general obligation municipal bonds with an average rating of AA/Aa or higher. The projection of cash flows used to determine the discount rate assumed that contributions from plan members will be made at the current member contribution rates and that contributions from employers will be made based on the average of the last five years of contributions made in relation to the last five years of recommended contributions. Based on those assumptions, the plan's fiduciary net position was projected to be available to make projected future benefit payments of current plan members through 2045. Therefore, the long-term expected rate of return on plan investments was applied to projected benefit payments through 2045, and the municipal bond rate was applied to projected benefit payments after that date in determining the total pension liability.

Sensitivity of the collective net pension liability to changes in the discount rate.

The following presents the collective net pension liability of the participating employers as of June 30, 2015 respectively, calculated using the discount rate as disclosed above as well as what the collective net pension liability would be if it was calculated using a discount rate that is 1-percentage point lower or 1- percentage point higher than the current rate:

	June 30, 2015		
	1% Decrease	At Current Discount Rate	1% Increase
	<u>4.79%</u>	<u>5.79%</u>	<u>6.79%</u>
County's proportionate share of the PFRS pension liability	\$84,141,137.00	\$63,824,639.00	\$47,258,350.00

Pension plan fiduciary net position.

Detailed information about the pension plan's fiduciary net position is available in the separately issued Financial Report for the State of New Jersey Police and Firemen's Retirement System (PFRS).

NOTE 7: 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 8: 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, 2015 that the accumulated cost of such unpaid compensation would approximate \$9,866,962.00 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, 2015. The County has reserved \$4,387,480.64 at December 31, 2015.

NOTE 9: 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 10: RELATED PARTIES

During 2015, 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 11: 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 County 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>
2015	\$ 461.31	\$ 149,897.67	\$ 28,388.41	\$ 122,086.46
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

NOTE 12: 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 13: 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 2015 were subject to the Single Audit Act Amendment of 1996 and State of New Jersey OMB Circular 15-08 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 2015 audit. In addition, these programs are also subject to compliance and financial audits by the grantors or their representatives. As of December 31, 2015, the County does not believe that any material liabilities will result from such audit.

NOTE 14: INTERFUND RECEIVABLES AND PAYABLES

The following interfund balances remained on the balance sheet at December 31, 2015:

<u>Fund</u>	<u>Interfund Receivable</u>	<u>Interfund Payable</u>
Current Fund	\$147,140.99	
Grant Fund		\$9,083,723.00
Open Space Trust Fund		147,140.99
General Capital Fund	<u>9,083,723.00</u>	
	<u>\$9,230,863.99</u>	<u>\$9,230,863.99</u>

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

NOTE 15: DEFERRED CHARGES TO BE RAISED IN SUCCEEDING BUDGETS

Certain expenditures are required to be deferred to budgets of succeeding years. At December 31, 2015, the following deferred charges are shown:

	Balance December 31, <u>2015</u>	Amount Raised in <u>2016 Budget</u>	Balance Deferral to <u>Succeeding Years</u>
Current Fund:			
Emergency:			
Hurricane Irene	\$217,001.00	\$217,001.00	\$ -0-
Overexpenditure of			
Appropriation	<u>163,913.67</u>	<u>163,913.67</u>	<u>\$ -0-</u>
	<u>\$380,914.67</u>	<u>\$380,914.67</u>	<u>\$ -0-</u>

NOTE 16: 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 16: 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 16: 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 16: 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 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 16: 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 16: 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 16: 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 16: 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 16: 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 17: SUBSEQUENT EVENTS

The County of Somerset has evaluated subsequent events occurring after the financial statement date through June 20, 2016 which is the date the financial statements were available to be issued. No items were noted for disclosure or adjustment.

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COUNTY OF SOMERSET

SUPPLEMENTARY SCHEDULES – ALL FUNDS

YEAR ENDED DECEMBER 31, 2015

COUNTY OF SOMERSET

CURRENT FUND

SCHEDULE OF CASH - COLLECTOR-TREASURER

REF.	CURRENT FUND	GRANT FUND
A	\$ 54,345,481.67	\$ 81,440.13
A-7	\$ 182,213,601.00	
A-2	8,058,742.16	
A-8	31,101,687.77	
A-16	39,202.40	
A-3	10,158,279.96	
A-11	24,661,485.83	
A-9		31,323,816.50
A-6	5,300.00	
A-18		376,086.89
A-10		38,768.00
A-19	595,770.82	
A-23	524,368.46	
A-22		3,083,723.00
A-13	42,188.27	
	\$ 257,400,626.67	\$ 34,822,394.39
	\$ 311,746,108.34	\$ 34,903,834.52
Decreased by Disbursements:		
A-3	\$ 225,258,077.07	
A-15	6,711,401.72	
A-16	20,560.72	
A-11	24,661,485.83	
A-2	2,876.00	
A-2	9,286.14	
A-2	215,074.04	
A-6	5,300.00	
A-10		34,308,063.13
A-21	1,276,852.54	
A-23	147,140.99	
A-20		595,770.82
	\$ 258,308,055.05	\$ 34,903,833.95
A	\$ 53,438,053.29	\$ 0.57

"A-5"

COUNTY OF SOMERSET

CURRENT FUND

SCHEDULE OF CHANGE FUNDS

	<u>BALANCE</u> <u>DECEMBER 31,</u> <u>2014 AND 2015</u>
County Clerk	\$ 290.00
Surrogate	<u>150.00</u>
	<u>\$ 440.00</u>

REF.

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>

REF.

A-4

A-4

COUNTY OF SOMERSET

CURRENT FUND

SCHEDULE OF ANALYSIS OF TAX YIELD

	<u>REF.</u>	
Property Taxes Required to be Levied	A-2	\$ <u>182,213,601.00</u>

DETAIL OF PROPERTY TAXES FROM MUNICIPALITIES

	<u>LEVIED</u>	<u>COLLECTED</u>
Bedminster	\$ 7,745,598.02	\$ 7,745,598.02
Bernards	21,923,175.19	21,923,175.19
Bernardsville	7,454,823.71	7,454,823.71
Bound Brook	2,301,357.90	2,301,357.90
Branchburg	9,316,379.37	9,316,379.37
Bridgewater	28,210,021.25	28,210,021.25
Far Hills	1,412,771.20	1,412,771.20
Franklin	28,763,906.94	28,763,906.94
Green Brook	4,528,113.27	4,528,113.27
Hillsborough	18,092,829.57	18,092,829.57
Manville	2,757,278.91	2,757,278.91
Millstone	168,252.19	168,252.19
Montgomery	14,114,090.56	14,114,090.56
North Plainfield	4,600,483.36	4,600,483.36
Peapack-Gladstone	2,269,928.56	2,269,928.56
Raritan	3,809,226.19	3,809,226.19
Rocky Hill	403,018.68	403,018.68
Somerville	3,862,198.36	3,862,198.36
South Bound Brook	946,190.62	946,190.62
Warren	14,164,968.51	14,164,968.51
Watchung	5,368,988.64	5,368,988.64
	<u>\$ 182,213,601.00</u>	<u>\$ 182,213,601.00</u>

REF.

A-2:A-4

COUNTY OF SOMERSET

CURRENT FUND

SCHEDULE OF REVENUE ACCOUNTS RECEIVABLE

	<u>REF.</u>	<u>BALANCE DECEMBER 31, 2014</u>	<u>ACCRUED IN 2015</u>	<u>COLLECTED</u>	<u>BALANCE DECEMBER 31, 2015</u>
Fees:					
County Clerk	A-2	\$ 540,248.12	\$ 4,874,952.87	\$ 4,945,388.86	\$ 469,812.13
Surrogate	A-2	38,165.75	345,389.78	321,651.52	61,904.01
Sheriff	A-2	77,515.08	673,748.80	750,901.66	362.22
Guidance Center	A-2	1,848.08	1,346,391.90	1,344,867.51	3,372.47
Interest on Investments and Deposits	A-2	4,615.39	683,147.97	677,744.93	10,018.43
Social and Welfare Services (C.66 P.L.1990):					
Supplemental Social Security Income	A-2		586,288.00	586,288.00	
Division of Youth and Family Services	A-2		1,104,900.00	1,104,900.00	
Psychiatric Facilities (C.73,P.L.1990):					
Maintenance of Patients in State Institutions					
for Mental Diseases	A-2		6,591,967.00	6,591,967.00	
Maintenance of Patients in State Institutions					
for Developmentally Disabled	A-2		8,361,275.00	8,361,275.00	
Board of County Patients in State and Other Institutions	A-2		146,756.00	146,756.00	
Soil Conservation Reimbursement	A-2		157,622.00	157,622.00	
State Aid - Community Mental Service Act: N.J.S.A. 30:9A-9	A-2		535,908.00	535,908.00	
Shared Services Revenues	A-2		2,550,005.39	2,550,005.39	
State Reimbursement of Election Expenses	A-2		110,103.31	110,103.31	
Pension Reimbursement	A-2		883,759.00	883,759.00	
Debt Service Reimbursement	A-2		235,289.35	235,289.35	
Increased Fees as a Result of Chapter 370:					
County Clerk	A-2		1,138,169.50	1,138,169.50	
County Surrogate	A-2		75,000.00	75,000.00	
Sheriff	A-2		584,090.74	584,090.74	
		<u>\$ 662,392.42</u>	<u>\$ 30,984,764.61</u>	<u>\$ 31,101,687.77</u>	<u>\$ 545,469.26</u>

REF.

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A-4

A

COUNTY OF SOMERSET

GRANT FUND

SCHEDULE OF GRANT RECEIVABLES

PURPOSE	BALANCE DECEMBER 31, 2014	2015 REVENUE	RECEIPTS	UNAPPROPRIATED APPLIED	BUDGET REDUCTION/ CANCELED	BALANCE DECEMBER 31, 2015
	\$	\$	\$	\$	\$	\$
WIA ADULT PRG HUNTERDON (51)	172,186.00	149,322.90	170,644.20			1,541.80
WIA ADULT PRG HUNTERDON (51)			5,594.10			143,728.80
WIA ADULT PRG SOMERSET (52)	394,089.00		152,410.80			241,678.20
WIA ADULT PRG SOMERSET (52)		348,420.10	72,726.22			275,693.88
WIA-ADULT ADMIN REVENUE SUMMARY (53)	32,136.00				32,136.00	
WIA-ADULT ADMIN REVENUE SUMMARY (53)	216,859.00		130,263.00			86,596.00
WIA-ADULT ADMIN (53)		55,316.00	23,764.00			31,552.00
WIA YOUTH PRG HUNTERDON (54)	167,476.00		167,168.00			308.00
WIA YOUTH PRG HUNTERDON (54)		143,952.30	23,052.00			120,900.30
WIA YOUTH PRG SOMERSET (55)	393,086.00		246,605.00			146,481.00
WIA YOUTH PRG SOMERSET (55)		335,888.70				335,888.70
WIA YOUTH ADMIN REVENUE SUMMARY (56)	59,839.00		42,555.00			17,284.00
WIA YOUTH ADMIN (56)		53,316.00	22,510.00			30,806.00
WIA DW PRG HUNTERDON (57)	243,513.00		159,093.10			84,419.90
WIA DW PRG HUNTERDON (57)		270,574.20	11,959.50			258,614.70
WIA DW PRG SOMERSET (58)	824,946.00		364,968.90			459,977.10
WIA DW PRG SOMERSET (58)		631,339.80	27,905.50		149,364.00	603,434.30
WIA DW ADMIN REVENUE SUMMARY (59)	149,364.00		248,555.00			220.00
WIA DW ADMIN REVENUE SUMMARY (59)	248,775.00		12,621.00			
WIA DW ADMIN (59)	12,621.00		52,152.00			48,061.00
WIA DW ADMIN (59)		100,213.00			2.00	
WFNJ GA/SNAP PROGRAM CASE MGMT HUNTERDON (60)	2.00		7,871.00			
WFNJ GA/SNAP PROGRAM CASE MGMT HUNTERDON (60)	7,871.00		1,148.10			24,884.48
WFNJ GA/SNAP PROGRAM CASE MGMT HUNTERDON (60)		26,032.58	2,662.00			7,613.00
WFNJ GA/SNAP PROGRAM CASE MGMT SOMERSET (61)	10,275.00		25,231.00			
WFNJ GA/SNAP PROGRAM CASE MGMT SOMERSET (61)	25,231.00		2,678.90			59,062.59
WFNJ GA/SNAP PROGRAM CASE MGMT SOMERSET (61)		61,741.49			1,691.00	
WFNJ GA/SNAP PROGRAM WORK VERIFY HUNTERDON (62)	1,691.00					5,626.00
WFNJ GA/SNAP PROGRAM WORK VERIFY HUNTERDON (62)	5,626.00		198.60			30,233.80
WFNJ GA/SNAP PROGRAM WORK VERIFY HUNTERDON (62)		30,432.40	57,671.00			
WFNJ GA/SNAP PROGRAM WORK VERIFY SOMERSET (63)	57,671.00		463.40			70,548.02
WFNJ GA/SNAP PROGRAM WORK VERIFY SOMERSET (63)		71,011.42			6.00	
WFNJ GA/SNAP PROGRAM TO WORK HUNTERDON (64)	6.00					13,149.00
WFNJ GA/SNAP PROGRAM TO WORK HUNTERDON (64)	14,343.00		1,194.00			
WFNJ GA/SNAP PROGRAM TO WORK HUNTERDON (64)	65,041.00		65,041.00			25,519.66
WFNJ GA/SNAP PROGRAM TO WORK HUNTERDON (64)		26,379.16	859.50		21.00	
WFNJ GA/SNAP PROGRAM TO WORK SOMERSET (65)	21.00					480.00
WFNJ GA/SNAP PROGRAM TO WORK SOMERSET (65)	20,020.00		19,540.00			58,003.00
WFNJ GA/SNAP PROGRAM TO WORK SOMERSET (65)	151,763.00		93,760.00			58,543.45
WFNJ GA/SNAP PROGRAM TO WORK SOMERSET (65)		60,548.95	2,005.50			
WFNJ GA/SNAP PROGRAM TO WORK SOMERSET (65)	34,887.00		34,887.00			50,524.00
WFNJ GA/SNAP ADMIN (66)		57,656.00	7,132.00			
WFNJ GA/SNAP ADMIN (66)						

COUNTY OF SOMERSET

GRANT FUND

SCHEDULE OF GRANT RECEIVABLES

PURPOSE	BALANCE DECEMBER 31, 2014	2015 REVENUE	RECEIPTS	UNAPPROPRIATED APPLIED	BUDGET REDUCTION/ CANCELED	BALANCE DECEMBER 31, 2015
	\$	\$	\$	\$	\$	\$
WFNJ TANF PROGRAM WORK VERIFY HUNTERDON (67)	17,520.00		5,625.00		17,520.00	241.00
WFNJ TANF PROGRAM WORK VERIFY HUNTERDON (67)	5,866.00		82,830.00			
WFNJ TANF PROGRAM WORK VERIFY HUNTERDON (67)	82,830.00	182,673.23	8,129.10			174,544.13
WFNJ TANF PROGRAM WORK VERIFY HUNTERDON (67)	1,034.00		139,469.00		1,034.00	74,580.00
WFNJ PROGRAM WORK VERIFY SOMERSET REVENUE (68)	214,049.00		287,669.00			134,708.00
WFNJ PROGRAM WORK VERIFY SOMERSET REVENUE (68)	422,377.00	423,367.52	18,967.90			404,399.62
WFNJ PROGRAM WORK VERIFY SOMERSET (68)	4.00				4.00	
WFNJ TANF PROGRAM CASE MGMT HUNTERDON (69)	14,198.00					14,198.00
WFNJ TANF PROGRAM CASE MGMT HUNTERDON (69)	14,613.00		10,285.00			4,328.00
WFNJ TANF PROGRAM CASE MGMT HUNTERDON (69)		17,114.30				17,114.30
WFNJ TANF PROGRAM CASE MGMT HUNTERDON (69)	42,661.00		33,302.00			9,359.00
WFNJ TANF PROGRAM CASE MGMT SOMERSET REVENUE (70)	71,847.00		18,668.00			53,179.00
WFNJ TANF PROGRAM CASE MGMT SOMERSET REVENUE (70)		95,128.95	63,739.00			95,128.95
WFNJ TANF PROGRAM CASE MGMT SOMERSET REVENUE (70)	81,245.00		19,713.00			17,506.00
WFNJ ADMIN TANF (71)		175,518.00				155,805.00
WFNJ ADMIN TANF (71)	32,000.00		55,000.00			32,000.00
WFNJ WILL REVENUE SUMMARY (72)	55,000.00	75,000.00	32,000.00			43,000.00
WFNJ WILL REVENUE SUMMARY (72)					17,598.00	
WFNJ WILL (72)	17,598.00					19,998.00
WFNJ CAVP REVENUE SUMMARY (73)	19,998.00					16,549.00
WFNJ CAVP REVENUE SUMMARY (73)	16,677.00		128.00			32,000.00
WFNJ CAVP REVENUE SUMMARY (73)		32,000.00				135,642.00
WFNJ CAVP (73)	135,642.00					81,881.00
DISASTER MINI-NEG HC REVENUE SUMMARY (87)	81,881.00					4,013.00
DISASTER MINI-NEG ADMIN REVENUE SUMMARY (90)	3,057.00				3,057.00	
PHARMA NEG REVENUE SUMMARY (91)	4,013.00					4,013.00
SMART STEPS (96)		803.00				803.00
SMART STEPS (96)	1.00				1.00	
WORKFORCE PARTNERSHIP DEVELOPMENT REVENUE (97)	11,632.00		11,632.00			
RIGHT TO KNOW (301)	427.84				427.84	
BULLETPROOF VEST- PRO (303)	527.60				527.60	
BULLETPROOF VEST- PRO (303)	5,539.00		5,539.00			
LOC LAW ENF BL GR MEG (307)		5,515.00	5,515.00			
LOC LAW ENF BL GR MEG (307)	331.70				331.70	
SEXUAL ASSAULT NURSE (310)	584.76				584.76	
SEXUAL ASSAULT NURSE (310)	941.08					941.08
SEXUAL ASSAULT NURSE (310)	189.21					189.21
SEXUAL ASSAULT NURSE (310)		124,935.00	56,570.29			68,364.71
SEXUAL ASSAULT NURSE SANE/SART (310)	9,561.70		9,561.70			
VICTIM ASSISTANCE (311)	114,280.00		114,280.00			
VICTIM ASSISTANCE (311)		112,764.00	19,024.40			93,739.60
VICTIM ASSISTANCE (311)		4,793.90	4,793.90			
BODY ARMOR - PROS (316)						

COUNTY OF SOMERSET

GRANT FUND

SCHEDULE OF GRANT RECEIVABLES

<u>PURPOSE</u>	BALANCE DECEMBER 31, 2014	2015 REVENUE	RECEIPTS	UNAPPROPRIATED APPLIED	BUDGET REDUCTION/ CANCELED	BALANCE DECEMBER 31, 2015
	\$	\$	\$	\$	\$	\$
INSURANCE FRAUD REIMB (317)	139,590.17				139,590.17	8,227.71
INSURANCE FRAUD REIMB (317)	23,082.30				23,082.30	
INSURANCE FRAUD REIMB (317)	8,227.71					
INSURANCE FRAUD REIMB (317)	76,006.79					
INSURANCE FRAUD REIMB (317)		250,000.00	76,006.79			68,056.43
MULTI-NARCOTICS TASK (320)		106,456.00	181,943.57			53,426.00
BODY ARMOR - SHERIFF (321)		5,214.87	5,214.87			
SUB REGIONAL TRANSP (323)		102,946.00	44,003.59			0.01
BODY ARMOR - JAIL (325)	44,003.60		15,501.66			87,444.34
BODY ARMOR - JAIL (325)	1.00			1.00		
ALCOHOL & DRUG ABUSE (327)	363,113.00	9,929.75	9,929.75			
ALCOHOL & DRUG ABUSE (327)		489,327.00	335,497.25			27,615.75
FAMILY COURT (332)	114,202.50		212,080.00			277,247.00
FAMILY COURT (332)		142,188.00	114,197.50			5.00
HUMAN SERVICE PLANNING (333)		69,373.00	86,562.49			55,625.51
MUNICIPAL ALLIANCE (334)	7,466.00		69,373.00		7,466.00	
MUNICIPAL ALLIANCE (334)	350,312.35		44,243.16			306,069.19
PERSONAL ATTENDANT SE (337)	40,137.26				40,137.26	
PERSONAL ATTENDANT SE (337)	145.00					145.00
SOCIAL SERVICES FOR HO (338)	238,928.00	66,642.00	66,642.00			
SOCIAL SERVICES FOR HO (338)			89,056.00			149,872.00
SOCIAL SERVICES FOR HO (338)		176,601.00				176,601.00
SUPPORT EMPLOYMENT (350)		159,818.00	159,818.00			
PATH MENTAL HEALTH HO (351)		162,651.00	162,651.00			
PSYCHIATRIC ADV NURSE (353)		179,116.00	179,116.00			
FAMILY CAREGIVER (357)	140,579.00		140,579.00			
FAMILY CAREGIVER (357)		150,424.00	150,424.00			
ADULT PROTECTIVE SERVICE (358)	125,533.00		125,533.00			
ADULT PROTECTIVE SERVICE (358)		114,728.00	114,728.00			
SHIP (359)	5,000.00		5,000.00			
SHIP (359)		42,000.00	14,780.00			27,220.00
SHIP (359)	13,475.00		13,475.00			
SHIP (359)		13,475.00	4,537.50			8,937.50
SHIP (359)	50,566.00		50,566.00			
SHIP (359)		30,862.89	30,862.89			
SHIP (359)	222,621.00	51,066.00	222,621.00			20,203.11
SHIP (359)		301,552.00	301,552.00			
SHIP (359)	27,627.07		27,627.07			
SHIP (359)		69,620.00	46,413.36			
SHIP (359)	23,810.00	38,001.00	38,001.00			
SHIP (359)		23,810.00	23,810.00			
SHIP (359)	15,851.00		15,851.00			
SHIP (359)		15,851.00	15,851.00			
SHIP (359)	3,928.66		3,928.66			
SHIP (359)		404,782.00	249,159.68	138,174.08	23,206.64	3,928.66
SHIP (359)						17,448.24

COUNTY OF SOMERSET

GRANT FUND

SCHEDULE OF GRANT RECEIVABLES

PURPOSE	BALANCE DECEMBER 31, 2014	2015 REVENUE	RECEIPTS	UNAPPROPRIATED APPLIED	BUDGET REDUCTION/ CANCELED	BALANCE DECEMBER 31, 2015
	\$	\$	\$	\$	\$	\$
SECTION 5311 SMALL URBAN (377)	44,821.66	110,213.00	66,387.40			43,825.60
SENIOR CITIZEN & DISABLED (378)			44,821.66			
SENIOR CITIZEN & DISABLED (378)		521,492.00	521,492.00			
VETERANS TRANSPORTATION (381)	10,500.00		10,500.00			
VETERANS TRANSPORTATION (381)		18,000.00	4,500.00			13,500.00
LOCAL SHUTTLE MOTOR BUS (383)		400,000.00	300,463.25			99,536.75
WARREN TWP SENIOR TRANSPORTATION (385)		14,859.00	13,310.67		1,548.33	
CLEAN COMMUNITIES (387)		81,607.51	81,607.51			
STATE HOMELAND SECURITY (388)	4,998.70		4,998.61			0.09
STATE HOMELAND SECURITY (388)	478,114.00		206,409.58			271,704.42
STATE HOMELAND SECURITY (388)		330,000.00				330,000.00
SOLID WASTE REA (390)		216,600.00	216,600.00			
COUNTY ENVIRONMENTAL (394)	56,486.35		56,486.35			
COUNTY ENVIRONMENTAL (394)	4,125.00		4,125.00			
COUNTY ENVIRONMENTAL (394)		160,125.00	154,210.92			5,914.08
BIOTERRORISM RESPONSE (396)	70,614.88				70,614.88	
BIOTERRORISM RESPONSE (396)	374.00				374.00	
BIOTERRORISM RESPONSE (396)	211,607.00					
BIOTERRORISM RESPONSE (396)		302,911.00	211,607.00			235,321.00
JUVENILE ACCT INCENT (401)	5,036.00		67,590.00			
JUVENILE ACCT INCENT (401)	7,677.00		5,036.00			
FAMILY CRISIS INTERVENTION (403)						
ST/COMM PARTNERSHIP (404)	27,775.00		30,353.00			
ST/COMM PARTNERSHIP (404)			7,677.00			
ST/COMM PARTNERSHIP (405)	110,679.98		27,775.00			
ST/COMM PARTNERSHIP (405)		30,353.00	30,353.00			
COUNTY CHILDREN'S INT (406)		55,550.00	27,775.00			
LOCAL ARTS PROGRAM (415)	17,226.00		110,679.98			27,775.00
LOCAL ARTS PROGRAM (415)		183,612.00	73,837.02			
NJ DOT COUNTY AID (434)		72,349.00	17,226.00			
NJ DOT COUNTY AID (434)	1,148,277.84		54,262.00			18,087.00
GERAUD AVE BRIDGE M09 (443)		2,889,900.00				1,148,277.84
LEASE PROGRAM (470)	123,193.18				123,193.18	
LEASE PROGRAM (470)	54,882.86		54,882.86			
DIV OF FAMILY DEVELOPMENT (484)	42,271.00		39,202.18			54,882.82
DIV OF FAMILY DEVELOPMENT (484)		94,085.00	21,136.00			21,135.00
CANCER CONTROL PLANNING (506)	130,467.00		10,568.00			31,703.00
CANCER CONTROL PLANNING (506)		42,271.00	130,467.00			
RTE. 22/CHIMNEY ROCK (523)	18,137,110.47		1,310.00			129,490.00
RTE. 22/CHIMNEY ROCK (523)	2,591,767.08		12,921,679.74			5,215,430.73
RTE. 22/CHIMNEY ROCK (523)	392,144.57		9,720.00			2,582,047.08
RTE. 22/CHIMNEY ROCK (523)	1,822,637.00					392,144.57
RTE. 22/CHIMNEY ROCK (523)	523,134.00		209,884.33			1,612,752.67
RTE. 22/CHIMNEY ROCK (523)		4,071,746.00				523,134.00
REGIONAL TB CLINIC (529)	61,728.00					4,071,746.00
REGIONAL TB CLINIC (529)		72,086.00	61,728.00			
BI-LINGUAL CLINICIAN (542)		75,000.00	12,763.00			59,323.00
			75,000.00			

COUNTY OF SOMERSET

GRANT FUND

SCHEDULE OF GRANT RECEIVABLES

PURPOSE	BALANCE DECEMBER 31, 2014	2015 REVENUE	RECEIPTS	UNAPPROPRIATED APPLIED	BUDGET REDUCTION/ CANCELED	BALANCE DECEMBER 31, 2015
	\$	\$	\$	\$	\$	\$
CIACC COMMUNITY DEVELOPMENT (543)			193,033.00			64,345.00
PESS EXPANSION (548)		257,378.00	989,567.00			
MEDICAID MATCH (549)	12,292.00					
MEDICAID MATCH (549)		13,775.00				
BULLETPROOF VEST - SHERIFF (560)	536.00				536.00	
BULLETPROOF VEST - SHERIFF (560)	659.50				659.50	
BULLETPROOF VEST - JAIL (561)	1,713.77				1,713.77	
BULLETPROOF VEST - JAIL (561)	2,638.02				2,638.02	
BEDMINISTER HEALTH SERVICES (569)	9,491.00		9,491.00			
ROUTE 22 SUSTAINABLE (572)	202,474.30		70,912.09			131,562.21
FAR HILLS HEALTH SERVICES (574)	1,061.25	25,000.00	1,061.25			
CHRONIC DISEASE SELF (577)		67,550.00	67,550.00			
NACCHO (687)			0.00	38.51		
ROCKY HILL HEALTH SERVICES (588)	38.51					
GSA DEPOT (595)	10,399,225.60		1,213,434.76	100,388.00		9,185,790.84
STATE ALIEN CRIMINAL (596)		100,388.00				
FRANKLIN HEALTH SERVICES (597)	42,565.05		42,565.05			
EMERGENCY MANAGEMENT PERFORMANCE (598)	75,000.00		75,000.00			
EMERGENCY MANAGEMENT PERFORMANCE (598)		80,000.00	80,000.00			
WASTEWATER MANAGEMENT (604)						
RARITAN RIVER GREENWAY (606)	2,801.27					
RARITAN RIVER GREENWAY (606)	350,000.00					
RARITAN HEALTH SERVICES (609)	5,319.56		5,319.56			
MANVILLE HEALTH SERVICES (610)	404.96		404.96			
SOMERVILLE HEALTH SERVICES (611)	6,707.73		6,707.73			
ARRA STOP VIOLENCE (612)	1,186.00				1,186.00	
MENTAL HEALTH TRANSFO (613)	353,741.63					353,741.63
MENTAL HEALTH TRANSFO (613)	1,930.00					1,930.00
MENTAL HEALTH TRANSFO (613)	16,549.37		14,622.59			1,926.78
MENTAL HEALTH TRANSFO (613)	332,058.00		290,949.41			41,108.59
PARENTS AS TEACHERS (616)	12,800.00		12,800.00			
PARENTS AS TEACHERS (616)		25,600.00	19,200.00			6,400.00
MONTGOMERY TWP TRANSPORTATION (617)	14,298.94					14,298.94
MONTGOMERY TWP TRANSPORTATION (617)	4,642.92					4,642.92
MONTGOMERY TWP TRANSPORTATION (617)	67,620.00		41,432.66		26,399.30	
JUVENILE DETENTION (622)		67,831.96	67,620.00			
JUVENILE DETENTION (622)		120,000.00	58,318.92			61,681.08
OVERHEAD DETECTORS (629)	4,672.00				4,672.00	
TRAFFICE SIGNS INVENT (630)	619.02				619.02	
PROJECT RECOVER FEMA (631)	716.00				716.00	
DUI ENFORCEMENT (632)	3,050.00					3,050.00
COMPREHENSIVE HIGHWAY (640)	19,234.02		172,168.01			19,234.02
COMPREHENSIVE HIGHWAY (640)	198,657.00					26,488.99
COMPREHENSIVE HIGHWAY (640)		264,133.00				264,133.00
RIVER RD BRIDGE E1104 (641)	175,000.00		175,000.00			
NEW CENTRE RD CR 627 (644)	201,110.02					201,110.02
NORTH BRIDGE ST./CLIF (646)	31,470.54					31,470.54
PROMENADE BLVD CR 685 (647)	450,000.00					450,000.00

COUNTY OF SOMERSET

GRANT FUND

SCHEDULE OF GRANT RECEIVABLES

PURPOSE	BALANCE DECEMBER 31, 2014	2015 REVENUE	RECEIPTS	UNAPPROPRIATED APPLIED	BUDGET REDUCTION/ CANCELED	BALANCE DECEMBER 31, 2015
PROMENADE BLVD CR 685 (647)	\$ 731,863.78	\$	\$ 563,088.36	\$	\$	\$ 168,775.42
SECT 5317 NEW FREEDOM (650)	224,978.91		63,601.64			161,377.27
SUB REGIONAL STUDIES (651)	236,531.02		236,230.26			1,300.76
SUB REGIONAL STUDIES (651)		340,000.00				340,000.00
BRIDGE C0606 PLEASANT (652)	1,000,000.00		2,451,378.75			1,000,000.00
HIGH RISK RURAL ROADS (653)	3,564,000.00					1,112,621.25
HIGH RISK RURAL ROADS (653)	1,257,628.00					1,257,628.00
CHIMNEY ROCK ROAD LSP (654)	311,000.00					311,000.00
CHIMNEY ROCK ROAD LSP (654)	264,830.00					264,830.00
MOUNTAIN AVENUE LSP (655)	400,000.00					400,000.00
MOUNTAIN AVENUE LSP (655)	257,990.00					257,990.00
HIGHWAY RAIL GRADE CR (657)	23,842.25				23,842.25	
CHILD PASSENGER SAFET (658)	14.08					14.08
SHRAP-SANDY HOME/RENT (659)	14,000.00					11,783.00
DRIVE SOBER MOBILIZAT (660)	16,211.55	7,282.00	2,217.00			
DRIVER FEEDBACK SIGNS (661)	38,934.00	29,711.00	7,282.00		16,211.55	
DRIVER FEEDBACK SIGNS (661)	3,286.00		25,809.90			3,901.10
SANDY HOME REPAIR ADV (662)			(15,826.00)			54,760.00
SANDY HOME REPAIR NUT (663)			2,350.00			936.00
CLICK IT OR TICKET (665)			73,578.56			14,421.44
DRIVE SOBER OR GET PULLED OVER SHERRIF (667)			5,000.00			
INVOLUNTARY OUTPATIENT COMMIT PRG (668)	163,950.00	300,000.00	131,308.00			32,642.00
INVOLUNTARY OUTPATIENT COMMIT PRG (668)	40,000.00		214,596.00			85,404.00
WETLANDS ENHANCEMENT AT SKILLMAN PARK (669)	776,000.00					40,000.00
WASHINGTON AVE CR529 (670)						776,000.00
LOCAL BRIDGES - G0701 (672)		1,000,000.00				1,000,000.00
MIPPA (673)		40,000.00	38,000.00			2,000.00
TITLE III B (674)		311,728.00	293,507.00			18,221.00
TITLE III C1 (675)		325,206.00	325,206.00			
TITLE III C2 (676)		217,471.00	217,471.00			
TITLE III D (677)		30,849.00	30,849.00			
SWHDM (678)		28,000.00	28,000.00			
SHTP (679)		33,112.00	33,112.00			
NSIP (680)		110,020.00	110,020.00			
OOA ADMINISTRATION (682)		58,000.00	58,000.00			
LOCAL ARTS PROGRAM (683)		1,000.00	1,000.00			
COMMUNITY CONTRACT ADJUSTMENT GRANT (684)		30,001.24	30,001.24			
CHILDREN'S INTENSIVE OUTPATIENT GRANT (685)		55,000.00	55,000.00			
DISCOVER NJ HISTORY GRANT (686)		1,600.00				1,600.00
PRIMARY & BEHAVIORAL HEALTH CARE PRG (687)		400,000.00				400,000.00
SUB-REGIONAL SURRPORT GRANT (688)		15,000.00				15,000.00
FINDERNE AVE BRIDGE G0803 (689)		1,000,000.00				1,000,000.00
DRIVE SOBER OR GET PULLED OVER - PROS (690)		65,000.00				65,000.00
	\$ 55,226,662.44	\$ 23,232,451.23	\$ 31,323,816.50	\$ 238,600.59	\$ 1,415,293.63	\$ 45,481,402.95

COUNTY OF SOMERSET

GRANT FUND

SCHEDULE OF GRANT RESERVES

PURPOSE	BALANCE DECEMBER 31, 2014	TRANSFERRED FROM BUDGET APPROPRIATION	DISBURSEMENTS	ENCUMBRANCES	PRIOR YEAR ENCUMBRANCES	BUDGET REDUCTION/ CANCELED	BALANCE DECEMBER 31, 2015
WIA ADULT PRG HUNTERDON (51)	\$ 114,095.76	\$	108,757.15	\$ 16,898.00	\$ 11,995.00	\$	\$ 435.61
WIA ADULT PRG HUNTERDON (51)	381,297.00	149,322.90	7.28	98.00	19,820.00		149,217.62
WIA ADULT PRG SOMERSET (52)		348,420.10	305,765.02	91,508.85			3,843.13
WIA ADULT PRG SOMERSET (52)						97,147.43	348,420.10
WIA-ADULT ADMIN S (53)	97,147.43		150,852.23		140,722.64		118,605.99
WIA-ADULT ADMIN S (53)	128,735.58		20,098.84		281.06		20,585.80
WIA ADULT ADMIN (53)	19,817.78		34,146.20	584.00			15,646.00
WIA ADULT ADMIN (53)		55,316.00	82,824.84	1,000.00	98,413.30		63,952.30
WIA YOUTH PRG HUNTERDON (54)	57.54		4,879.00	75,121.00			59,473.97
WIA YOUTH PRG HUNTERDON (54)	208,976.00	143,952.30	324,866.85	9,726.18	185,091.00		121,835.70
WIA YOUTH PRG SOMERSET (55)		335,888.70	41,038.60	173,014.40		3,332.00	
WIA YOUTH ADMIN S (56)	3,332.00		49,196.90		14,003.44		3,116.52
WIA YOUTH ADMIN S (56)	38,309.98		34,496.45				18,586.80
WIA YOUTH ADMIN (56)	34,496.45		34,146.20				4,233.80
WIA YOUTH ADMIN (56)		53,316.00	125,892.12	583.00	30,954.00		270,477.20
WIA DW PRG HUNTERDON (57)	113,872.92		34,146.20	14,701.00			116,419.23
WIA DW PRG HUNTERDON (57)	730,816.00	270,574.20	446,913.99	97.00	94,130.00		631,339.80
WIA DW PRG SOMERSET (58)		631,339.80		281,612.78		4,648.39	
WIA DW ADMIN S (59)	4,663.93		4,582.14		4,566.60		606.62
WIA DW ADMIN S (59)	482.86		172,694.49	148.09	172,966.34		
WIA DW ADMIN (59)	73,213.48		76,431.48		3,218.00		31,337.60
WIA DW ADMIN (59)		100,213.00	68,292.40	583.00		0.86	
WFNJ GA/SNAP PROGRAM CASE MANAGEMENT (60)	0.86		3,700.04				
WFNJ GA/SNAP PROGRAM CASE MANAGEMENT HUN (60)	4,762.99						1,062.95
WFNJ GA/SNAP PROGRAM CASE MGMT HUNTERDON (60)		26,032.58					26,032.58
WFNJ GA/SNAP PROGRAM CASE MANAGEMENT SOM (61)	0.94					0.94	
WFNJ GA/SNAP PROGRAM CASE MANAGEMENT SOM (61)	1,603.66				6,198.00		1,603.66
WFNJ GA/SNAP PROGRAM CASE MANAGEMENT SOM (61)	18,009.00				2,268.00		18,009.00
WFNJ GA/SNAP PROGRAM CASE MGMT SOMERSET (61)		61,741.49	2,268.00	6,198.00			61,741.49
WFNJ GA/SNAP PROGRAM WORK VERIFY HUNTERD (62)	1,693.00					1,693.00	
WFNJ GA/SNAP PROGRAM WORK VERIFY HUNTERD (62)	545.37						545.37
WFNJ GA/SNAP PROGRAM WORK VERIFY HUNTERDON (62)		30,432.40					30,432.40
WFNJ GA/SNAP PROGRAM WORK VERIFY HUNTERDON (62)	482.00						482.00
WFNJ GA/SNAP PROGRAM WORK VERIFY SOMERSET (63)		71,011.42					71,011.42
WFNJ GA/SNAP PROGRAM WORK VERIFY SOMERSET (63)							
WFNJ GA/SNAP PROGRAM TO WORK HUNTERDON (64)	1.82						
WFNJ GA/SNAP PROGRAM TO WORK HUNTERDON (64)	4,280.46		30,976.39	11,153.00	30,493.00	1.82	4,280.46
WFNJ GA/SNAP PROGRAM TO WORK HUNTERDON (64)	805.14						321.75
WFNJ GA/SNAP PROGRAM TO WORK HUNTERDON (64)		26,379.16					15,226.16
WFNJ GA/SNAP PROGRAM TO WORK SOMERSET (65)	24.65					24.65	
WFNJ GA/SNAP PROGRAM TO WORK SOMERSET (65)	4,352.17				6,125.00		4,352.17
WFNJ GA/SNAP PROGRAM TO WORK SOMERSET (65)	6,693.67		119,194.30	1,690.00	115,559.00		1,368.37
WFNJ GA/SNAP PROGRAM TO WORK SOMERSET (65)		60,548.95					60,548.95

COUNTY OF SOMERSET

GRANT FUND

SCHEDULE OF GRANT RESERVES

PURPOSE	BALANCE DECEMBER 31, 2014	TRANSFERRED FROM BUDGET APPROPRIATION	DISBURSEMENTS	ENCUMBRANCES	PRIOR YEAR ENCUMBRANCES	BUDGET REDUCTION/ CANCELED	BALANCE DECEMBER 31, 2015
	\$	\$	\$	\$	\$	\$	\$
WFNU GA/SNAP ADMIN (66)	16,198.88	57,656.00	24,589.88	15,575.00	8,391.00	17,519.51	42,081.00
WFNU GA/SNAP ADMIN (66)	17,519.51			22,234.50	22,234.50		18,433.45
WFNU TANF PROGRAM WORK VERIFY HUNTERDON (67)	18,433.45		58,302.12	12,392.00	69,650.25		59,978.23
WFNU TANF PROGRAM WORK VERIFY HUNTERDON (67)	1,043.87	182,673.23		122,695.00		1,035.32	
WFNU TANF PROGRAM WORK VERIFY HUNTERDON (67)	0.32			36,328.05	1,035.00		43,521.80
WFNU PROGRAM WORK VERIFY SOMERSET (68)	43,521.80		278,257.14	19,135.30	276,274.65		115,547.52
WFNU TANF PROGRAM TO WORK VERIFY SOMERSET (68)	21,117.79	423,367.52		307,820.00			11,934.58
WFNU TANF PROGRAM TO WORK VERIFY SOMERS (68)	11,934.58		6,427.61				17,114.30
WFNU TANF PROGRAM CASE MGMT HUNTERDON (69)	6,427.61	17,114.30				2.13	
WFNU TANF PROGRAM CASE MGMT HUNTERDON (69)	2.13		57,715.33				27,121.89
WFNU TANF PROGRAM CASE MGMT SOMERSET (70)	27,121.89						15,486.67
WFNU TANF PROGRAM CASE MGMT SOMERSET (70)	73,202.00	95,128.95	70,761.91	1,735.00			95,128.95
WFNU TANF PROGRAM CASE MGMT SOMERSET (70)	81,245.00	175,518.00		40,000.00			8,748.09
WFNU ADMIN TANF (71)			41,000.00		41,000.00		135,518.00
WFNU ADMIN TANF (71)	55.19		32,000.00				55.19
WFNU WILL (72)		75,000.00		43,000.00		17,598.34	
WFNU WILL (72)	17,598.34						19,998.00
WFNU WILL (72)	19,998.00						17,598.00
WFNU CAVP S (73)	17,598.00	32,000.00					135,642.00
WFNU CAVP S (73)						8,876.50	81,996.01
WFNU CAVP (73)	135,642.00						4,013.00
WFNU CAVP (73)	81,996.01						4,013.00
DISASTER MINI-NEG HC S (87)	4,013.00	803.00				8,876.50	4,013.00
DISASTER MINI-NEG ADMIN S (90)							803.00
PHARMA NEG S (81)							9,303.50
SMART STEPS (96)			11,632.00				32,000.00
SMART STEPS (96)	0.14		250,254.00				135,642.00
WORKFORCE PARTNERSHIP DEVELOPMENT (97)			5,515.00				81,996.01
RIGHT TO KNOW (301)						0.14	4,013.00
RIGHT TO KNOW (301)	9,303.50						803.00
OPEN SPACE (306)	17,448.00						9,303.50
LOC LAW ENF BL GR MEG (307)	250,254.00	5,515.00					5,816.00
SEXUAL ASSAULT NURSE (310)	331.70						
SEXUAL ASSAULT NURSE (310)	2,148.27					331.70	2,979.29
SEXUAL ASSAULT NURSE (310)	1,782.76					2,148.27	19,146.00
SEXUAL ASSAULT NURSE (310)	2,979.29					1,782.76	67,634.21
SEXUAL ASSAULT NURSE (310)	14,217.00						140.00
SEXUAL ASSAULT NURSE SANE/SART (310)		124,935.00	(4,690.00)	730.50	239.00		52,223.50
SEXUAL ASSAULT NURSE SANE/SART (310)	66,719.00	112,764.00	66,579.00	12,979.50			37.47
VICTIM ASSISTANCE (311)	4,886.27		11,741.80		6,893.00		4,793.90
VICTIM ASSISTANCE (311)		4,793.90					
BODY ARMOR - PROS (316)	139,590.17		250,000.00			139,590.17	
BODY ARMOR - PROS (316)	31,869.79		53,030.00			31,869.79	
INSURANCE FRAUD REIMB (317)		250,000.00					53,426.00
INSURANCE FRAUD REIMB (317)		106,456.00					
INSURANCE FRAUD REIMB (317)							
INSURANCE FRAUD REIMB (317)							
INSURANCE FRAUD REIMB (317)							
MULTI-NARCOTICS TASK (320)							

COUNTY OF SOMERSET
GRANT FUND

SCHEDULE OF GRANT RESERVES

PURPOSE	BALANCE DECEMBER 31, 2014	TRANSFERRED FROM BUDGET APPROPRIATION	DISBURSEMENTS	ENCUMBRANCES	PRIOR YEAR ENCUMBRANCES	BUDGET REDUCTION/ CANCELED	BALANCE DECEMBER 31, 2015
	\$	\$	\$	\$	\$	\$	\$
BODY ARMOR - SHERIFF (321)	33.30		33.30				4,680.22
BODY ARMOR - SHERIFF (321)	12,116.68	5,214.87	7,436.46				5,214.87
BODY ARMOR - SHERIFF (321)	59,866.00	102,946.00	59,866.00				102,946.00
SUB REGIONAL TRANSP (323)					895.45		
BODY ARMOR - JAIL (325)			895.45		180.56		
BODY ARMOR - JAIL (325)			180.56		8,716.84		
BODY ARMOR - JAIL (325)			8,716.84		10,745.19		
BODY ARMOR - JAIL (325)	18,318.69	9,929.75	4,517.96		4,517.96		18,318.69
BODY ARMOR - JAIL (325)							9,929.75
ALCOHOL & DRUG ABUSE (327)	4,670.50				81,249.00		4,670.50
ALCOHOL & DRUG ABUSE (327)	13,570.00	489,327.00	85,873.00	3,883.00			5,063.00
ALCOHOL & DRUG ABUSE (327)	3,809.64		358,218.00	122,865.00			8,244.00
RIGHT TO FARM (328)	5.00		595.91		263.33		3,477.06
FAMILY COURT (332)		142,188.00	21,526.50		21,526.50		5.00
FAMILY COURT (332)		69,373.00	120,786.88	21,401.12			
HUMAN SERVICE PLANNIN (333)			69,371.95				1.05
MUNICIPAL ALLIANCE (334)	7,840.38					7,840.38	
MUNICIPAL ALLIANCE (334)	9,780.95		184,917.97	153,496.81			22,596.92
MUNICIPAL ALLIANCE (334)	87,590.16				264,217.06		13,392.44
MUNICIPAL ALLIANCE (334)	56,147.80						0.75
PERSONAL ATTENDANT SE (337)	0.75						
PERSONAL ATTENDANT SE (337)	1,899.53		448.35		379.18		1,830.36
PERSONAL ATTENDANT SE (337)	145.00	66,642.00	66,642.00				145.00
SOCIAL SERVICES FOR H (338)	238,928.00	176,601.00	143,588.50	33,012.50			62,327.00
SOCIAL SERVICES FOR H (338)	4,200.00						176,601.00
SOCIAL SERVICES FOR H (338)		159,818.00					4,200.00
COPS IN SHOPS (344)							
SUPPORT EMPLOYMENT (350)	4,146.95		159,818.00			4,146.95	
PATH MENTAL HEALTH HO (351)							1,498.00
PATH MENTAL HEALTH HO (351)	11,875.63	162,651.00	144,563.00	16,590.00			32,290.46
PSYCHIATRIC ADV NURSE (353)	32,290.46	179,116.00	179,116.00				63,656.00
FAMILY CAREGIVER (357)	63,697.87						80,727.74
FAMILY CAREGIVER (357)		150,424.00	41.87	47.90	9,326.00		
FAMILY CAREGIVER (357)		114,728.00	99,325.00	15,403.00			
ADULT PROTECTIVE SERV (358)	10,983.69						19,451.92
ADULT PROTECTIVE SERV (358)	19,357.42		69,648.36		94.50		3.87
SHIP (359)	11,428.32	42,000.00	17,915.42	146.04	931.48		23,938.54
SHIP (359)	6,000.00	13,475.00	13,475.00				6,000.00
SHIP (359)	13,475.00						13,475.00
TRAUMATIC LOSS INTERV (362)	41,520.79				28.09		47,167.59
TRAUMATIC LOSS INTERV (362)	57,244.39	51,066.00	10,076.80				15,812.11
RETIRED SENIOR VOLUNT (363)			35,253.89				
RETIRED SENIOR VOLUNT (363)							
SS BLOCK GRANT (366)	74,723.00	301,552.00	52,181.00	45,378.00	52,181.00		74,723.00
SS BLOCK GRANT (366)		256,174.00					

COUNTY OF SOMERSET

GRANT FUND

SCHEDULE OF GRANT RESERVES

PURPOSE	BALANCE DECEMBER 31, 2014	TRANSFERRED FROM BUDGET APPROPRIATION	DISBURSEMENTS	ENCUMBRANCES	PRIOR YEAR ENCUMBRANCES	BUDGET REDUCTION/ CANCELED	BALANCE DECEMBER 31, 2015
	\$	\$	\$	\$	\$	\$	\$
FRANKLIN SENIOR CENTE (367)	5,492.37		2,146.20	424.80			2,921.37
FRANKLIN SENIOR CENTE (367)	8,305.00						8,305.00
FRANKLIN SENIOR CENTE (367)		69,620.00				69,620.00	
ESCORT TRANSPORTATION (368)		38,001.00	37,895.82				105.18
CARE COORDINATION (370)		23,810.00	23,810.00				
STATE HOME DELIVERED (371)	16,318.00						
STATE HOME DELIVERED (371)	270.00						
STATE HOME DELIVERED (371)		15,851.00		15,851.00			270.00
ARC TRANSPORTATION (375)	18,788.76	404,782.00	202,000.00				18,788.76
SECTION 5311 SMALL UR (377)	25,723.00						202,782.00
SECTION 5311 SMALL UR (377)	62,297.00		51,000.00				25,723.00
SECTION 5311 SMALL UR (377)		110,213.00					11,297.00
SENIOR CITIZEN & DISA (378)	704.00						110,213.00
SENIOR CITIZEN & DISA (378)		521,492.00	268,689.00				704.00
VETERANS TRANSP (381)	28,000.00		9,000.00				252,803.00
VETERANS TRANSP (381)	52,465.00	18,000.00					28,000.00
VETERANS TRANSP (381)							43,465.00
VETERANS TRANSP (381)							18,000.00
LOCAL SHUTTLE MOTOR B (383)	75,000.00		75,000.00				
LOCAL SHUTTLE MOTOR B (383)	200,000.00		200,000.00				300,000.00
LOCAL SHUTTLE MOTOR B (383)		400,000.00	100,000.00				4,000.00
SOMERSET HILLS ADLT D (384)	4,000.00						17,368.00
WARREN TWP SENIOR TRA (385)	17,368.00						
WARREN TWP SENIOR TRA (385)		14,859.00				14,859.00	
CLEAN COMMUNITIES (387)	6,568.00		3,733.94				2,834.06
CLEAN COMMUNITIES (387)	52,186.21		38,186.21	14,000.00			72,920.72
CLEAN COMMUNITIES (387)		81,607.51	8,686.79		2,165.73		0.09
STATE HOMELAND SECURI (388)	52.49		2,218.13		18,569.00		30,349.52
STATE HOMELAND SECURI (388)	459,545.00		208,070.36	239,694.12			317,347.98
SOLID WASTE REA (390)	18,855.89		7,000.00	12,652.02	7,050.00	18,905.89	5,014.39
SOLID WASTE REA (390)	165,258.77		142,535.69		510.30		237,160.00
SOLID WASTE REA (390)	242,000.00		4,840.00	18,218.99			216,600.00
SOLID WASTE REA (390)		216,600.00					4,078.97
COUNTY ENVIRONMENTAL (394)	1,289.93		(2,177.40)		611.64		2,015.45
COUNTY ENVIRONMENTAL (394)	4,125.00		2,004.07	105.48			
COUNTY ENVIRONMENTAL (394)		160,125.00	159,824.95	300.05			
BIOTERRORISM RESPONSE (396)	185,617.76					185,617.76	
BIOTERRORISM RESPONSE (396)	111,595.71		165.00		4,257.46		115,853.17
BIOTERRORISM RESPONSE (396)	120,932.10		176,265.06	296.00	9,150.38		129,917.48
BIOTERRORISM RESPONSE (396)	262,095.44		7,677.16	2,467.12	9,179.17		94,713.55
BIOTERRORISM RESPONSE (396)		302,911.00	30,353.00				292,766.72
BIOTERRORISM RESPONSE (396)		55,550.00	55,550.00				
BIOTERRORISM RESPONSE (396)		183,612.00	20,706.63				
ST/COMM PARTNERSHIP P (404)	3,117.00		166,149.67	17,462.33			
ST/COMM PARTNERSHIP P (405)							
ST/COMM PARTNERSHIP P (405)							
COUNTY CHILDREN'S INT (406)							

COUNTY OF SOMERSET

GRANT FUND

SCHEDULE OF GRANT RESERVES

PURPOSE	BALANCE DECEMBER 31, 2014	TRANSFERRED FROM BUDGET APPROPRIATION	DISBURSEMENTS	ENCUMBRANCES	PRIOR YEAR ENCUMBRANCES	BUDGET REDUCTION/ CANCELED	BALANCE DECEMBER 31, 2015
	\$	\$	\$	\$	\$	\$	\$
LOCAL ARTS PROGRAM (415)	775.00			800.00	800.00	250.00	775.00
LOCAL ARTS PROGRAM (415)	896.50			68.00	68.00		896.50
LOCAL ARTS PROGRAM (415)	394.70		1,214.30	464.30	2,178.60		894.70
LOCAL ARTS PROGRAM (415)	14,896.74		23,364.29	102.43	14,271.34		5,701.36
LOCAL ARTS PROGRAM (415)		72,349.00	42,550.55	19,684.67			10,113.78
NJ DOT COUNTY AID (434)	67,182.18		1,270,607.98		1,203,425.80		
NJ DOT COUNTY AID (434)			2,532,500.00		2,532,500.00		
NJ DOT COUNTY AID (434)	2,559,596.27		986,560.66	114,810.52	330,303.73		1,788,528.82
GERAUD AVE BRIDGE M09 (443)	125,566.10	2,889,900.00				125,566.10	2,889,900.00
LEASE PROGRAM (470)	38,084.95		38,084.95				
LEASE PROGRAM (470)	38,084.95	94,085.00	56,000.05	10,568.00	42,271.00		38,084.95
DIV OF FAMILY DEVELOP (484)		42,271.00	31,703.00	42,271.00			
MEDICATION MANAGEMENT (499)	5,925.00					5,925.00	
CANCER CONTROL PLAN (506)	0.38		20,000.00		722.77	722.77	6,552.89
CANCER CONTROL PLAN (506)	79,636.20		94,744.93		26,552.51		3,291.27
CANCER CONTROL PLAN (506)		130,800.00	13,650.00	63.34	18,400.00		117,086.66
PARIS (517)			7,500.00		7,500.00		
RTE. 22/CHIMNEY ROCK (523)	375,212.12		56,449.02	344,134.23	25,989.31		618.18
RTE. 22/CHIMNEY ROCK (523)			6,981,223.20	2,486,494.65	9,505,531.42		37,813.57
RTE. 22/CHIMNEY ROCK (523)	1,707,085.57		1,242,474.03	863,244.92	398,633.38		
RTE. 22/CHIMNEY ROCK (523)	1,194,168.21		1,079,457.43	10,731.64	10,731.64		
RTE. 22/CHIMNEY ROCK (523)	523,134.00		1,908.25	521,225.75			
RTE. 22/CHIMNEY ROCK (523)		4,071,746.00	1,619,257.15	1,414,589.59			1,037,899.26
ENHANCED 911-GENERAL (527)	48,710.69		12,148.52	450.00		6,161.78	36,112.17
REGIONAL TB CLINIC (529)	3,789.27				2,372.51		11,846.74
REGIONAL TB CLINIC (529)	11,780.74		510.00		576.00		24,963.13
REGIONAL TB CLINIC (529)	70,073.57		45,855.76	896.96	1,642.28		49,283.03
REGIONAL TB CLINIC (529)		72,086.00	2,816.04	19,986.93			4,786.00
REGIONAL TB CLINIC (529)		75,000.00	70,214.00				
BI-LINGUAL CLINICIAN (542)		257,378.00	162,075.00	95,303.00			
CIACC COMMUNITY DEVEL (543)			200.05	39.72	239.77		15,092.71
HELP AMERICA VOTE ACT (545)	15,092.71		989,567.00				
PESS EXPANSION (548)			1,687.15		1,687.15		5,818.17
MEDICAID MATCH (549)	5,818.17		7,177.76		7,227.76		50.00
MEDICAID MATCH (549)		13,775.00	13,774.88			0.50	0.12
MEDICAID MATCH (549)						77.59	
BULLETPROOF VEST - SH (560)	0.50						6,596.08
BULLETPROOF VEST - JA (561)	77.59						157.00
LEADERSHIP SOMERSET (566)	6,596.08		68,287.71	78,386.52	157.00		74,364.02
BEDMINISTER HEALTH SE (568)		25,000.00	25,000.00		163,844.98		
ROUTE 22 SUSTAINABLE (572)	57,193.27		4,025.48	545.00			
CHRONIC DISEASE SELF (577)	4,570.48		59.55				67,490.45
NACCHO (587)		67,550.00					23.55
NACCHO (587)	23.55			50.00			
ROCKY HILL HEALTH SER (588)							
ROCKY HILL HEALTH SER (588)							
HEALTH EASE- SCADD (589)	27,000.00		1,242,594.13	2,722,179.20	818,357.90	27,000.00	3,934,451.21
GSA DEPOT (595)	7,080,866.64	100,388.00	100,388.00				
STATE ALIEN CRIMINAL (596)							

COUNTY OF SOMERSET

GRANT FUND

SCHEDULE OF GRANT RESERVES

PURPOSE	BALANCE DECEMBER 31, 2014	TRANSFERRED FROM BUDGET APPROPRIATION	DISBURSEMENTS	ENCUMBRANCES	PRIOR YEAR ENCUMBRANCES	BUDGET REDUCTION/ CANCELED	BALANCE DECEMBER 31, 2015
	\$	\$	\$	\$	\$	\$	\$
FRANKLIN HEALTH SERVI (597)							
FRANKLIN HEALTH SERVI (597)	20,000.00		20,000.00	50.00	50.00		56,507.40
EMERGENCY MANAGEMENT PERFORMANCE (598)		80,000.00	80,000.00				
EMERGENCY MANAGEMENT PERFORMANCE (598)	31,704.76		55,692.69	11,658.55	66,295.24		32,648.76
WASTEWATER MANAGEMENT (604)	350,000.00			350,000.00			
RARITAN RIVER GREENWA (606)							
MANVILLE HEALTH SERVI (610)	9,632.03		264.60		300.00		300.00
MANVILLE HEALTH SERVI (610)					264.60		9,632.03
SOMERVILLE HEALTH SER (611)	7,531.90				300.00	7,531.90	300.00
ARRA STOP VIOLENCE/WO (612)	353,741.63						353,741.63
MENTAL HEALTH TRANSFO (613)	1,967.88						1,967.88
MENTAL HEALTH TRANSFO (613)	1,926.78						1,926.78
MENTAL HEALTH TRANSFO (613)	291,646.00		265,870.59	900.00	32,970.00		58,745.41
MENTAL HEALTH TRANSFO (613)	900.00						
TARGET TRAINING & EDU (614)	3,903.17						
PARENTS AS TEACHERS (616)			7,267.87		3,364.70		4,125.32
PARENTS AS TEACHERS (616)	31,227.44	25,600.00	21,474.68				15,655.00
MONTGOMERY TWP TRANSP (617)	15,655.00		29,560.84	5,808.45	4,141.85		18,160.00
MONTGOMERY TWP TRANSP (617)	18,160.00						
MONTGOMERY TWP TRANSP (617)		67,831.96		400.00		67,831.96	100.00
CAR NUTZ (618)	500.00						
JUVENILE DETENTION AL (622)	6,001.30		14,731.30		8,730.00		2.00
JUVENILE DETENTION AL (622)		120,000.00	111,289.63	8,708.37			
FOOD DEFENSE (628)							
OVERHEAD DETECTORS (629)	0.50						
TRAFFICE SIGNS INVENT (630)	619.02					3,640.00	
PROJECT RECOVER FEMA (631)	93,064.56					0.50	
DUI ENFORCEMENT (632)	25,000.00					619.02	
DISTRACTED DRIVER ENF (635)	4,950.00					93,064.56	
STOP VIOLENCE AGAINST (638)	10,597.00						25,000.00
MENTAL HEALTH DISASTE (639)	2,036.85						4,950.00
COMPREHENSIVE HIGHWAY (640)	34,875.02						
COMPREHENSIVE HIGHWAY (640)	180,542.49		158,667.45	6,855.32	2,473.51		34,875.02
COMPREHENSIVE HIGHWAY (640)		264,133.00	20,664.25				24,348.55
NEW CENTRE RD CR 627 (644)	187,855.54						236,613.43
NORTH BRIDGE ST./CLIF (646)	25,022.60						
PROMENADE BLVD CR 685 (647)			450,000.00		450,000.00		
PROMENADE BLVD CR 685 (647)	459,904.78		271,959.00				9,904.78
SECT 5317 NEW FREEDOM (650)	339,013.00		139,811.00		271,959.00		199,202.00
SUB REGIONAL STUDIES (651)			216,961.35	1,296.01	218,257.36		
SUB REGIONAL STUDIES (651)		340,000.00					340,000.00
BRIDGE C0606 PLEASANT (652)	1,000,000.00			1,000,000.00			
HIGH RISK RURAL ROADS (653)	3,564,000.00		3,564,000.00				816,862.63
HIGH RISK RURAL ROADS (653)	1,257,628.00		440,765.37				
HIGH RISK RURAL ROADS (653)	311,000.00		311,000.00				
CHIMNEY ROCK ROAD LSP (654)	264,830.00		67,440.50	9,802.75			187,586.75
CHIMNEY ROCK ROAD LSP (654)	400,000.00						400,000.00
MOUNTAIN AVENUE LSP (655)							

COUNTY OF SOMERSET

GRANT FUND

SCHEDULE OF GRANT RESERVES

PURPOSE	BALANCE DECEMBER 31, 2014	TRANSFERRED FROM BUDGET APPROPRIATION	DISBURSEMENTS	ENCUMBRANCES	PRIOR YEAR ENCUMBRANCES	BUDGET REDUCTION/ CANCELED	BALANCE DECEMBER 31, 2015
MOUNTAIN AVENUE LSP (655)	\$ 257,990.00	\$	\$ 10,807.50	\$ 438.00	\$ 11,245.50	\$ 23,842.25	\$ 257,990.00
HAZARDOUS DISCHARGE S (656)	23,842.25						
HIGHWAY RAIL GRADE CR (657)	3,000.00						
CHILD PASSENGER SAFETY (658)	4,400.00		21,331.00	11,783.00	33,114.00		3,000.00
SHRAP-SANDY HOME/RENT (659)	16,214.54	7,282.00				16,214.54	
DRIVE SOBER MOBILIZAT (660)	61,728.00	29,711.00	25,809.90	275.00			3,901.10
DRIVE SOBER MOBILIZAT (660)	936.00		6,344.00				55,109.00
DRIVER FEEDBACK SIGNS (661)	4,000.00						936.00
DRIVER FEEDBACK SIGNS (661)	5,000.00		73,578.56				14,421.44
SANDY HOME REPAIR ADV (662)	48,102.82						5,000.00
SANDY HOME REPAIR NUT (663)	56,500.00						5,000.00
CLICK IT OR TICKET (665)	776,000.00						42,326.21
CLICK IT OR TICKET (665)	1,000.00						33,038.46
DRIVE SOBER OR GET PULLED OVER (667)							776,000.00
DRIVE SOBER OR GET PULLED OVER SHERRIF (667)							
INVOLUNTARY OUTPATIENT COMMIT PRG (668)							
INVOLUNTARY OUTPATIENT COMMIT PRG (668)							
WETLANDS ENHANCEMENT AT SKILLMAN PARK (669)							
WASHINGTON AVE CR529 (670)							
WELLS FARGO COMM CONNECT (671)							
LOCAL BRIDGES - G0701 (672)							
MIPPA (673)							
TITLE III B (674)							
TITLE III C1 (675)							
TITLE III C2 (676)							
TITLE III D (677)							
SW/HDM (678)							
SHP (679)							
NSIP (680)							
RETIRED SENIOR MATCH (681)							
OOA ADMINISTRATION (682)							
LOCAL ART PROGRAM (683)							
COMMUNITY CONTRACT ADJUSTMENT GRANT (684)							
CHILDREN'S INTENSIVE OUTPATIENT GRANT (685)							
DISCOVER NJ HISTORY GRANT (686)							
PRIMARY & BEHAVIORAL HEALTH CARE PRG (687)							
SUB-REGIONAL SURRPORT GRANT (688)							
FINDERNE AVE BRIDGE G0803 (689)							
DRIVE SOBER OR GET PULLED OVER- PROS (690)							
	\$ 30,739,570.57	\$ 23,271,219.23	\$ 34,308,063.13	\$ 12,485,265.20	\$ 19,295,883.41	\$ 2,010,014.33	\$ 23,503,330.55

REF. A A-4 A-17 A-1 A

BUDGET
MATCH

\$ 23,232,451.23
38,768.00

A-3
A-4

\$ 23,271,219.23

"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>24,661,485.83</u>
Decreased by:		
Disbursements	A-4	\$ <u><u>24,661,485.83</u></u>

"A-12"

SCHEDULE OF RESERVE FOR ACCOUNTS PAYABLE

Balance, December 31, 2014	A	\$ 778,827.89
Increased by:		
Appropriation Reserves	A-15	\$ 113,656.26
Transfer from Encumbrances	A-17	<u>167,850.64</u>
		281,506.90
		\$ <u>1,060,334.79</u>
Decreased by:		
Canceled	A-1	<u>860,236.50</u>
Balance, December 31, 2015	A	\$ <u><u>200,098.29</u></u>

"A-13"

COUNTY OF SOMERSET

CURRENT FUND

SCHEDULE OF RESERVE FOR FEMA

	<u>REF.</u>	
Balance, December 31, 2014	A	\$ 108,819.19
Increased by:		
Receipts	A-4	<u>42,188.27</u>
		\$ 151,007.46
Decreased by:		
Applied to Revenue	A-2	<u>108,819.19</u>
Balance, December 31, 2015	A	<u><u>\$ 42,188.27</u></u>

"A-14"

SCHEDULE OF GUIDANCE CENTER CHARGES RECEIVABLE

Balance, December 31, 2014	A	\$ 2,983,700.98
Charges:		
2015 Charges		<u>3,455,060.98</u>
		\$ 6,438,761.96
Decreased by:		
Net Collections by Guidance Center		\$ 1,337,105.76
Cancellations		<u>1,421,344.87</u>
		<u>2,758,450.63</u>
Balance, December 31, 2015	A	<u><u>\$ 3,680,311.33</u></u>

COUNTY OF SOMERSET

CURRENT FUND

SCHEDULE OF 2014 APPROPRIATION RESERVES

	<u>DECEMBER</u> <u>31, 2014</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>				
Clerk of the Board	\$ 514.95	\$ 514.95	\$ 62.05	\$ 452.90
County Administrator's Office	683.22	683.22		683.22
Public Information Office	7,304.09	7,304.09		7,304.09
Telephone Service	16,415.10	16,415.10		16,415.10
Records Management	10,000.00	10,000.00	82.78	9,917.22
Department of Finance: Data Processing Department	46,339.36	46,339.36		46,339.36
County Treasurer's Office	89,593.68	89,593.68		89,593.68
Personnel Office	28,683.39	28,683.39		28,683.39
Veteran's Services	3,476.00	3,476.00		3,476.00
County Clerk	70,753.07	70,753.07		70,753.07
Prosecutor's Office	130,110.95	130,110.95		130,110.95
Purchase Department	75,664.18	75,664.18		75,664.18
Facilities and Services	140,910.98	140,910.98		140,910.98
Industrial And Economic Development	21,866.06	21,866.06		21,866.06
Contribution to Soil Conservation District (R.S. 4:24-22(l))	393.86	393.86		393.86
County Surrogate	2,655.11	2,655.11		2,655.11
Sheriff's Office	108,011.74	108,011.74		108,011.74
Board of Taxation	17,946.39	17,946.39	70.40	17,875.99
Board of Elections	44,643.23	44,643.23		44,643.23
Election - County Clerk	34,896.37	34,896.37		34,896.37
Emergency Management	23,051.92	23,051.92		23,051.92
County Public Safety Radio	129,896.84	129,896.84		129,896.84
County Planning Board	0.27	0.27		0.27
Roads	274,461.20	274,461.20	200,000.00	74,461.20
Bridges	184,676.59	184,676.59		184,676.59
Engineering Department	55,473.27	55,473.27		55,473.27
Vehicle Maintenance	24,138.32	24,138.32		24,138.32
Jail	222,587.78	222,587.78	12,607.93	209,979.85
Youth Receiving Center	28,726.18	28,726.18		28,726.18
Mental Health Board	55,836.59	55,836.59		55,836.59
Mental Health Program	125,994.64	125,994.64	0.03	125,994.61
Work Force Investment Board	28,914.71	28,914.71		28,914.71
Somerset County Transportation Department	373,647.99	373,647.99		373,647.99
Health Department	173.75	173.75		173.75
Solid Waste Planning	599.92	599.92		599.92
County Support	500.00	500.00		500.00
Family Crisis Intervention (Youth Services)	131,043.20	131,043.20		131,043.20
Somerset County Recycling	128,791.39	128,791.39		128,791.39
Office County Superintendent of Schools	6,954.01	6,954.01		6,954.01
County Extension Service - Rutgers	35,380.25	35,380.25		35,380.25
Cultural and Heritage Commission	52.00	52.00		52.00
Fire School	5,300.38	5,300.38		5,300.38
<u>OTHER EXPENSES</u>				
County Administrator's Office	177,536.17	187,935.87	12,527.33	175,408.54
Clerk of the Board	12,742.51	13,387.51	4,308.26	9,079.25
Public Information Office	20,219.11	45,842.18	7,584.78	38,257.40
Telephone Service	27,876.10	80,601.97	61,473.13	19,128.84
Records Management	1,116.57	25,922.52	13,672.32	12,250.20

COUNTY OF SOMERSET

CURRENT FUND

SCHEDULE OF 2014 APPROPRIATION RESERVES

	<u>DECEMBER</u> <u>31, 2014</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	\$ 87,432.10	\$ 136,667.09	\$ 52,116.79	\$ 84,550.30
County Treasurer's Office	39,826.09	42,767.15	18,530.19	24,236.96
Audit Fee	150,000.00	150,000.00	149,325.00	675.00
Bond Registration Fees - Ch. 243-Law of 1983	2,500.00	2,500.00		2,500.00
County Counsel / Labor Negotiations	115,913.79	189,450.34	187,105.92	2,344.42
County Adjuster's Office	71,297.93	79,081.58	15,635.58	63,446.00
Personnel Office	38,596.97	49,334.61	12,007.08	37,327.53
Veteran's Services	8,093.82	13,747.82	5,657.81	8,090.01
County Clerk	14,673.55	24,925.74	11,153.94	13,771.80
Prosecutor's Office	249,202.90	385,207.88	153,393.99	231,813.89
Purchasing Department	19,777.28	21,759.81	2,536.94	19,222.87
Facilities and Services	307,376.36	757,356.55	646,507.06	110,849.49
Industrial and Economic Development		45,833.40	45,833.40	
Group Insurance Plan for Employees	3,882,339.58	3,927,982.42	1,711,125.56	2,216,856.86
Other Insurance Premiums	6,452.28	6,452.28	2,986.00	3,466.28
Reserve for Sick and Vacation Pay	97,450.00	97,450.00	97,450.00	
Health Insurance Waivers	133,000.00	133,000.00		133,000.00
County Surrogate	18,887.60	41,836.98	28,104.73	13,732.25
Sheriff's Office	23,182.80	62,384.81	45,504.32	16,880.49
Board of Taxation	4,565.10	22,186.40	18,363.33	3,823.07
County Medical Examiner	291,069.70	291,069.70	291,069.70	
Board of Elections	54,432.91	89,813.67	36,887.68	52,925.99
Election - County Clerk	25,943.61	128,350.31	102,657.52	25,692.79
Emergency Management	26,140.45	36,597.35	11,520.79	25,076.56
County Public Safety Radio	13,637.03	314,764.89	314,764.89	
County Planning Board	60,908.70	65,454.64	3,931.15	61,523.49
Construction Board of Appeals	2,969.84	2,969.84		2,969.84
Vehicle Maintenance - Miscellaneous	92,836.24	258,554.45	206,544.90	52,009.55
Vehicle Maintenance - Gasoline	115,609.23	289,966.74	191,388.41	98,578.33
Vehicle Acquisition - Motor Pool	78,038.19	287,033.62	208,995.43	78,038.19
Roads	628,811.13	662,916.00	652,401.43	10,514.57
Bridges	35,619.74	35,924.79	932.46	34,992.33
Engineering Department	33,181.36	51,113.23	21,963.74	29,149.49
Jail	198,799.12	415,754.58	362,392.69	53,361.89
Youth Receiving Center	85,592.50	434,806.60	7,807.55	426,999.05
Eldercare Services		19,437.00	19,437.00	
Mental Health Board	137,781.62	379,332.57	248,302.42	131,030.15
Mental Health Program	248,546.53	404,304.94	85,122.36	319,182.58
Institutions for Mental Diseases (State Share)	30,000.00	30,000.00		30,000.00
County Social Services Board - Administration	16,220.10	27,722.61	17,873.85	9,848.76
County Social Services Board - Assistance for Dependent Children	40,699.00	40,699.00		40,699.00
Somerset County Transportation Department	75,404.91	82,589.57	82,583.57	6.00
Dependent Children	8,160.05	8,160.05	8,160.05	
Health Department	120,502.85	136,908.36	8,837.24	128,071.12
County Support (Federal Home Program)	2,114.77	8,614.77	6,718.97	1,895.80
Aid to Volunteer Ambulance and Rescue Squads		98,578.00	98,578.00	

COUNTY OF SOMERSET

CURRENT FUND

SCHEDULE OF 2014 APPROPRIATION RESERVES

	<u>DECEMBER</u> <u>31, 2014</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)	\$ 14,824.63	\$ 15,443.26	\$ 8,805.61	\$ 6,637.65
Somerset County Recycling	363.85	1,084.45	800.63	283.82
Office County of Superintendent of Schools	8,865.71	13,764.05	6,845.08	6,918.97
Vocational Schools	1.00	1.00	1.00	
County Extension Service - Rutgers	8,566.79	9,553.28	1,815.06	7,738.22
Cultural and Heritage Commission	7,017.98	7,726.02	700.00	7,026.02
County College	16,409.00	16,409.00	16,409.00	
Reimbursement for Residents Attending	23,214.61	23,214.61	23,214.61	
Fire School	11,085.59	13,936.72	2,760.98	11,175.74
Office on Aging Title III - Area Plan	379,050.77	479,571.72	100,994.06	378,577.66
Somerset County Nutrition Title IIIB, IIIC-2 and D	152,349.71	159,933.96	9,791.94	150,142.02
Aid to Rescue Squad		2,000.00	2,000.00	
Matching Funds for Grants	100,260.00	100,260.00		100,260.00
Purchase of Office and Other Equipment	176,632.81	258,568.96	146,321.56	112,247.40
Contributions to DCRP/Other	41,389.40	41,389.40		41,389.40
Contributions to Public Employees Retirement System	123,335.91	123,335.91		123,335.91
Contributions to Social Security (O.A.S.I.)	83,036.11	83,036.11		83,036.11
	<u>\$ 11,766,544.99</u>	<u>\$ 15,181,343.57</u>	<u>\$ 6,825,057.98</u>	<u>\$ 8,356,285.59</u>
<u>REF.</u>	<u>A</u>			<u>A-1</u>
Balance, December 31, 2014	A-15	\$ 11,766,544.99		
Encumbrances Payable	A-17	<u>3,414,798.58</u>		
		<u>\$ 15,181,343.57</u>		
Disbursements	A-4		\$ 6,711,401.72	
Accounts Payable	A-12		<u>113,656.26</u>	
			<u>\$ 6,825,057.98</u>	

COUNTY OF SOMERSET

CURRENT FUND

SCHEDULE OF RESERVE FOR TAX APPEALS

	BALANCE DECEMBER 31, 2014	INCREASED BY	DECREASED BY	BALANCE DECEMBER 31, 2015
Reserve for Tax Appeals	\$ <u>423,198.52</u>	\$ <u>39,873.47</u>	\$ <u>21,160.14</u>	\$ <u>441,911.85</u>
<u>REF.</u>	A			A
Receipts	A-4	\$ 39,202.40		
Encumbrances Payable	A-17	671.07		
		\$ <u>39,873.47</u>		
Disbursements	A-4		\$ 20,560.72	
Encumbrances Payable	A-17		599.42	
			\$ <u>21,160.14</u>	

COUNTY OF SOMERSET

CURRENT FUND

SCHEDULE OF ENCUMBRANCES PAYABLE

<u>REF.</u>	<u>CURRENT FUND</u>	<u>GRANT FUND</u>
Balance, December 31, 2014	\$ 3,583,320.29	\$ 18,295,883.41
Increased by:		
2015 Appropriations	\$ 2,721,828.10	\$
Reserve for Tax Appeals	599.42	
Reserve for Grants Appropriated	<u>12,485,265.20</u>	<u>12,485,265.20</u>
	\$ <u>2,722,427.52</u>	\$ <u>30,781,148.61</u>
Decreased by:		
Transferred to 2014 Appropriation Reserves	\$ 3,414,798.58	\$
Transferred to Accounts Payable	167,850.64	
Reserve for Tax Appeals	671.07	
Reserve for Grants Appropriated	<u>18,295,883.41</u>	<u>18,295,883.41</u>
Balance, December 31, 2015	\$ <u>2,722,427.52</u>	\$ <u>12,485,265.20</u>

COUNTY OF SOMERSET

GRANT FUND

SCHEDULE OF RESERVE FOR GRANTS UNAPPROPRIATED

	BALANCE DECEMBER 31, 2014	RECEIPTS	APPLIED TO RECEIVABLE	CANCELED	BALANCE DECEMBER 31, 2015
PASP	\$ 0.02	\$ 0.02	\$	\$	0.04
Health Department	22,552.00				22,552.00
Rocky Hill	993.63		38.51	955.12	
Township of Montgomery	1,700.87	9,024.53			10,725.40
Borough of North Plainfield	95.00			95.00	
ARC of Somerset	138,174.08	96,652.84	138,174.08		96,652.84
SCAAP Funds	100,388.00	109,257.00	100,388.00		109,257.00
Warren Twp Transportation	8,744.99				8,744.99
Drive Sober Mobilization		0.50			0.50
Office on Aging - Area Plan		108,977.00			108,977.00
Office on Aging - MIPPA Outreach		16,000.00			16,000.00
Local Arts Program		36,175.00			36,175.00
	<u>\$ 272,648.59</u>	<u>\$ 376,086.89</u>	<u>\$ 238,600.59</u>	<u>\$ 1,050.12</u>	<u>\$ 409,084.77</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	\$ 595,770.82	
Transferred - Grants Appropriated	A-20	23,232,451.23	
Canceled - Grants Receivable	A-20	<u>1,415,293.63</u>	
			\$ <u>25,243,515.68</u>
Decreased by:			
Transferred - Grants Receivable	A-20	\$ 23,232,451.23	
Canceled - Grants Unappropriated	A-20	1,050.12	
Canceled - Grants Appropriated	A-20	<u>2,010,014.33</u>	
			\$ <u><u>25,243,515.68</u></u>

"A-20"

GRANT FUND

SCHEDULE OF DUE CURRENT FUND

Increased by:			
Transferred - Grants Receivable	A-19	\$ 23,232,451.23	
Canceled - Grants Appropriated	A-19	2,010,014.33	
Canceled - Grants Unappropriated	A-19	<u>1,050.12</u>	
			\$ <u>25,243,515.68</u>
Decreased by:			
Disbursements	A-4	\$ 595,770.82	
Transferred - Grants Appropriated	A-19	23,232,451.23	
Canceled - Grants Receivable	A-19	<u>1,415,293.63</u>	
			\$ <u><u>25,243,515.68</u></u>

COUNTY OF SOMERSET

CURRENT FUND

SCHEDULE OF RESERVE FOR EMERGENCY NOTE PAYABLE

	<u>REF.</u>	
Balance, December 31, 2014	A	\$ 1,493,853.54
Decreased by:		
Disbursements	A-4	<u>1,276,852.54</u>
Balance, December 31, 2015	A	<u>\$ 217,001.00</u>

"A-22"

COUNTY OF SOMERSET

GRANT FUND

SCHEDULE OF DUE GENERAL CAPITAL FUND

	<u>REF.</u>		
Balance, December 31, 2014	A	\$	6,000,000.00
Increased by:			
Receipts	A-4		<u>3,083,723.00</u>
Balance, December 31, 2015	A	\$	<u><u>9,083,723.00</u></u>

"A-23"

CURRENT FUND

SCHEDULE OF DUE TRUST OTHER FUND

Increased by:			
Reserves Canceled	A-1	\$	524,368.46
Disbursements	A-4		<u>147,140.99</u>
		\$	671,509.45
Decreased by:			
Receipts	A-4		<u>524,368.46</u>
Balance, December 31, 2015	A	\$	<u><u>147,140.99</u></u>

COUNTY OF SOMERSET

CURRENT FUND

SCHEDULE OF SHARED SERVICE RECEIVABLE

	<u>REF.</u>	
Increased by:		
Revenue	A-2	\$ <u>90,510.95</u>
Balance, December 31, 2015	A	\$ <u><u>90,510.95</u></u>

COUNTY OF SOMERSET

CURRENT FUND

SCHEDULE OF DEFERRED CHARGES

	BALANCE DECEMBER 31, 2014	DECREASED BY:	BALANCE DECEMBER 31, 2015
Emergency Appropriation - Spring Nor'Easter Storm - 2010	\$ 153,266.00	\$ 153,266.00	\$
Emergency Appropriation - Hurricane Irene - 2011	1,340,601.00	1,123,600.00	217,001.00
Emergency Appropriation - Flood Damage - 40 North St. Bridge	500,000.00	500,000.00	163,913.67
Overexpenditure of Appropriations	<u>163,913.67</u>		<u>163,913.67</u>
	<u>\$ 2,157,780.67</u>	<u>\$ 1,776,866.00</u>	<u>\$ 380,914.67</u>
	A		A
<u>REF.</u>			
Budget Appropriation	\$ 1,492,442.00		
Canceled	<u>284,424.00</u>		
	<u>\$ 1,776,866.00</u>		

COUNTY OF SOMERSET

TRUST FUND

SCHEDULE OF CASH - TREASURER

	<u>REF.</u>	<u>TRUST- OTHER FUND</u>	<u>LIBRARY FUND</u>	<u>OPEN SPACE, RECREATION FARMLAND AND PRESERVATION TRUST FUND</u>
Balance, December 31, 2014	B	\$ 22,215,623.60	\$ 1,823,204.34	\$ 37,207,076.98
Increased by Receipts:				
Housing and Community Development Block Grant	B-2	\$ 1,339,660.16	\$	\$
Other Fees from Community Development Block Grant	B-3	30,541.77		
Refund from Community Development Block Grant	B-3	34,621.00		
Interest Earned - County Share	B-3	1,044.15		
Miscellaneous Reserve Accounts	B-4	12,963,795.64		
Reserve for Prosecutors' Funds	B-6	781,242.36		
Due Current Fund	B-13		147,140.99	
County Library Tax, State Aid and Miscellaneous	B-7		17,148,435.35	
Open Space Tax, State Aid and Miscellaneous	B-9	\$ 15,150,905.08	\$ 17,148,435.35	\$ 18,776,820.11
		\$ 37,366,528.68	\$ 18,971,639.69	\$ 56,131,038.08
Decreased by Disbursements:				
Miscellaneous Reserve Accounts	B-4	\$ 11,459,515.57	\$	\$
Reserve for Housing and Community Development Block Grant	B-3	1,562,256.02		
Due Grant Fund	B-12			3,083,723.00
Reserve for Prosecutors' Funds	B-6	190,745.67		
Reserve for Expenditures	B-7:B-9	\$ 13,212,517.26	\$ 17,055,606.10	\$ 21,752,565.44
		\$ 24,154,011.42	\$ 1,916,033.59	\$ 31,294,749.64
Balance, December 31, 2015	B	\$ 24,154,011.42	\$ 1,916,033.59	\$ 31,294,749.64

"B-2"

COUNTY OF SOMERSET

TRUST FUND

SCHEDULE OF HOUSING AND COMMUNITY
DEVELOPMENT ACT RECEIVABLE

	BALANCE DECEMBER 31, 2014	2015 GRANTS	RECEIPTS	BALANCE DECEMBER 31, 2015
Block Grants	\$ 1,838,892.79	\$ 934,892.00	\$ 1,046,488.68	\$ 1,727,296.11
Home Investment	<u>1,714,781.95</u>	<u>357,492.00</u>	<u>293,171.48</u>	<u>1,779,102.47</u>
	<u>\$ 3,553,674.74</u>	<u>\$ 1,292,384.00</u>	<u>\$ 1,339,660.16</u>	<u>\$ 3,506,398.58</u>
<u>REF.</u>	B	B-3	B-1	B

"B-3"

SCHEDULE OF HOUSING AND COMMUNITY DEVELOPMENT
ACT RESERVE ACCOUNTS

	BALANCE DECEMBER 31, 2014	INCREASED	DECREASED	BALANCE DECEMBER 31, 2015
Block Grants	\$ 565,260.93	\$ 2,270,824.88	\$ 1,481,126.64	\$ 1,354,959.17
Home Investment	959,026.85	1,114,583.63	880,082.40	1,193,528.08
Home Investment - County Share	<u>184,962.32</u>	<u>2,485.92</u>	<u>169,600.70</u>	<u>17,847.54</u>
	<u>\$ 1,709,250.10</u>	<u>\$ 3,387,894.43</u>	<u>\$ 2,530,809.74</u>	<u>\$ 2,566,334.79</u>
<u>REF.</u>	B			B
2015 Grants	B-2	\$ 1,292,384.00		
Transfer of Encumbrances Payable	B-5	2,029,303.51		
Interest Earned - County Share	B-1	1,044.15		
Miscellaneous	B-1	30,541.77		
Receipts	B-1	<u>34,621.00</u>		
		<u>\$ 3,387,894.43</u>		
Disbursements	B-1		\$ 1,562,256.02	
Encumbrances Payable	B-5		<u>968,553.72</u>	
			<u>\$ 2,530,809.74</u>	

COUNTY OF SOMERSET

TRUST FUND

SCHEDULE OF RESERVE ACCOUNTS

	BALANCE DECEMBER 31, 2014	RECEIPTS	DISBURSEMENTS	ENCUMBRANCES	BALANCE DECEMBER 31, 2015
Road Opening Deposits	\$ 495,298.97	\$ 66,596.80	\$ 13,200.00	\$ 6,540.00	\$ 542,155.77
Planning Board Deposits and Other Deposits	3,313,389.50	148,644.04	792,436.02	(26,023.87)	2,695,621.39
County Clerk Filing Fees	712,811.05	245,008.82	100,417.25	10,075.45	847,327.17
Sheriff SCSO	1,893.14	5,950.74	4,005.00		3,838.88
State Unemployment Insurance	115.89	150,358.98	28,388.41		122,086.46
Workers' Compensation Claim Fund	285,334.46	706.83		286,041.29	
Martinsville I-78 Corridor	427,408.76	2,563.76			429,972.52
King George Road	237,898.17	1,425.77	4,060.00		235,263.94
Resource Recovery Investment Tax Fund	3,075.00	18.44			3,093.44
Escrow	133,202.58	555.04			133,757.62
Mountain Boulevard	19,161.31	114.93			19,276.24
Surrogate Fees	45,608.04	13,304.18	916.00	(916.00)	58,912.22
Household Hazardous Waste	41,908.51	8,443.79			50,352.30
Transportation Expense	480,177.40	306,222.20	75,000.00		711,399.60
Sheriff Equitable Save	179,119.81	50,114.71	152,680.19	(86,883.57)	163,437.90
Transfer Fees	44,151.62	264.83			44,416.45
Regional Traffic Study	1,347,739.41	189,214.00		(42,515.67)	1,579,469.08
Federal Equitable Sharing	3,355.33	20.12			3,375.45
Sheriff Dedicated K-9	6,225.03	7,309.61	10,177.38	(1,299.97)	4,657.23
Sheriff Dedicated	13,633.52	21,000.60	6,625.67	11,282.33	16,726.12
Accumulated Absences	4,264,188.69	123,291.95			4,387,480.64
Commission on Women	1,640.13	15,319.69	15,029.92		1,929.90
Land Development	366,988.53	613,144.50	436,349.50		543,783.53
Wastewater Management	31,092.87	3,800.00			34,892.87
Detention Facilities	813,423.56				813,423.56
Warren Township Detention Facilities	20,058.91			(17,339.23)	37,398.14
Roycebrook Watershed	11,740.00				11,740.00
Pike Run Watershed	55,678.43			(20,214.89)	75,893.32
Watershed Escrow	297,447.21			(2,230.00)	299,677.21
Bridge Inspection Fees	254,974.42				254,974.42
Bridge Improvement Contributions	306,758.00	10,470.00			317,228.00
Road Inspection Fees	234,463.95				234,463.95
RHMHC Donations	28,881.69	4,513.68	9,527.92	(2,961.84)	26,829.29
Storm Recovery		500,000.00			500,000.00
Self Insurance Program		1,500,000.00			1,500,000.00
Workers' Compensation				(286,041.29)	286,041.29
Motor Vehicle Fines-Reserve for Road Repairs	2,133,081.83	3,345,556.82	4,607,720.82	122,187.42	748,730.41
Sealer of Weights and Measures	128,188.02	92,045.60	154,988.08	(20.42)	65,265.96
Intoxicated Drivers Expenditures	240,100.25	127,984.00	114,657.76	324.00	253,102.49
Recycling Funds	1,084,419.91	5,166,058.50	4,438,045.08	(221,172.97)	2,033,606.30
Cultural and Heritage Fund	27,534.36	9,576.95	5,917.90		31,193.41
Personal Attendant	2,306.93				2,306.93
Environmental Quality Fund	127,296.48	99,051.94	25,027.18	679.62	200,641.62
Office on Aging	1,403,535.61	135,143.82	463,442.39	(55,125.65)	1,130,362.69
Emergency Response Fund	341.42				341.42
Training/Education	1,234.88		903.10	(92.78)	424.56
Recreation Facilities	158,799.90				158,799.90
	<u>\$ 19,785,683.48</u>	<u>\$ 12,963,795.64</u>	<u>\$ 11,459,515.57</u>	<u>\$ (325,708.04)</u>	<u>\$ 21,615,671.59</u>

REF. B B-1 B-1 B

Encumbrances Payable	B-5	\$ 975,814.39
Less: PY Encumbrances Payable	B-5	<u>1,301,522.43</u>
		<u>\$ (325,708.04)</u>

COUNTY OF SOMERSET

TRUST FUND

SCHEDULE OF ENCUMBRANCES PAYABLE - TRUST OTHER FUND

	<u>REF.</u>		
Balance, December 31, 2014	B		\$ 3,337,597.94
Increased by 2015 Purchase Orders:			
Housing and Community Development Reserve Funds	B-3	\$ 968,553.72	
Miscellaneous Reserve Accounts	B-4	975,814.39	
Reserve for Prosecutors' Funds	B-6	<u>26,840.22</u>	
			<u>1,971,208.33</u>
			\$ 5,308,806.27
Decreased by:			
Transfer of Encumbrances:			
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>
Balance, December 31, 2015	B		\$ <u><u>1,971,208.33</u></u>

COUNTY OF SOMERSET

TRUST FUND

SCHEDULE OF RESERVE FOR PROSECUTORS' FUNDS

	BALANCE DECEMBER 31, 2014	<u>INCREASED</u>	<u>DECREASED</u>	BALANCE DECEMBER 31, 2015
Seized and Forfeited Funds	\$ 365,000.29	\$ 69,821.25	\$ 102,115.77	\$ 332,705.77
Seized Funds - Not Forfeited	96,547.38	669,394.99	82,873.26	683,069.11
Federal Forfeited Funds	450,559.81	47,027.36	32,596.86	464,990.31
AMA Prosecutor's Fund	19,568.00	1,675.62		21,243.62
Auto Theft Fund	5,091.34	95.14		5,186.48
	<u>\$ 936,766.82</u>	<u>\$ 788,014.36</u>	<u>\$ 217,585.89</u>	<u>\$ 1,507,195.29</u>

REF.

B

B

Transfer of Encumbrances Payable
Receipts

\$	6,772.00
<u>781,242.36</u>	
\$	<u>788,014.36</u>

Encumbrances Payable
Disbursements

\$	26,840.22
<u>190,745.67</u>	
\$	<u>217,585.89</u>

"B-7"

COUNTY OF SOMERSET

TRUST FUND

SCHEDULE OF RESERVE FOR COUNTY LIBRARY EXPENDITURES

	<u>REF.</u>		
Balance, December 31, 2014	B		\$ 1,823,204.34
Increased by Receipts:			
2015 Tax Levy	B-8	\$ 16,317,141.00	
Added and Omitted Taxes		61,834.26	
State Aid		92,058.00	
Fines		102,861.89	
Interest on Investments and Deposits		14,049.08	
Dedicated Funds		12,875.00	
Non-Resident Fees		5,119.42	
Copy Machine		1,548.18	
Petty Cash		6.39	
Miscellaneous		1,394.00	
Appropriation Reserve Refunds		11,668.01	
Appropriation Refunds		527,880.12	
		<u>17,148,435.35</u>	
Accounts Receivable	B-1 B-14	<u>375.00</u>	
			17,148,810.35
			<u>\$ 18,972,014.69</u>
Decreased by Disbursements:			
Library Expenditures	B-1		<u>17,055,606.10</u>
Balance, December 31, 2015	B		<u>\$ 1,916,408.59</u>

"B-8"

SCHEDULE OF ANALYSIS OF TAX YIELD

<u>MUNICIPALITY</u>	PROPERTY TAXES <u>LEVIED</u>	<u>COLLECTED</u>
Bound Brook	\$ 337,998.45	\$ 337,998.45
Branchburg	1,368,248.43	1,368,248.43
Bridgewater	4,142,959.41	4,142,959.41
Green Brook	665,004.76	665,004.76
Hillsborough	2,657,186.41	2,657,186.41
Manville	405,004.25	405,004.25
Millstone	24,709.62	24,709.62
Montgomery	2,072,822.55	2,072,822.55
North Plainfield	675,700.23	675,700.23
Peapack-Gladstone	333,371.90	333,371.90
Rocky Hill	59,187.54	59,187.54
Somerville	567,204.79	567,204.79
South Bound Brook	138,968.89	138,968.89
Warren	2,080,280.87	2,080,280.87
Watchung	788,492.90	788,492.90
	<u>\$ 16,317,141.00</u>	<u>\$ 16,317,141.00</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, 2014	B		\$ 33,155,367.99
Increased by Receipts:			
2015 Tax Levy	B-10	\$ 17,217,306.00	
Added and Omitted Taxes		79,613.05	
Refunds/Land Purchases/Other		1,200,148.33	
Interest on Investments and Deposits		<u>279,752.73</u>	
	B-1		18,776,820.11
			<u>\$ 51,932,188.10</u>
Decreased by:			
Disbursements	B-1	\$ 21,752,565.44	
Net Transfer of Encumbrances	B-11	<u>10,354,237.18</u>	
			<u>32,106,802.62</u>
Balance, December 31, 2015	B		<u>\$ 19,825,385.48</u>

"B-10"

SCHEDULE OF ANALYSIS OF TAX YIELD

<u>MUNICIPALITY</u>	<u>PROPERTY TAXES LEVIED</u>	<u>COLLECTED</u>
Bedminster	\$ 731,962.31	\$ 731,962.31
Bernards	2,071,727.60	2,071,727.60
Bernardsville	704,474.82	704,474.82
Bound Brook	217,450.01	217,450.01
Branchburg	880,312.90	880,312.90
Bridgewater	2,665,843.17	2,665,843.17
Far Hills	133,507.47	133,507.47
Franklin	2,717,049.86	2,717,049.86
Green Brook	427,894.03	427,894.03
Hillsborough	1,709,745.19	1,709,745.19
Manville	260,489.84	260,489.84
Millstone	15,899.94	15,899.94
Montgomery	1,333,784.50	1,333,784.50
North Plainfield	434,314.08	434,314.08
Peapack-Gladstone	214,503.56	214,503.56
Raritan	359,971.41	359,971.41
Rocky Hill	38,085.58	38,085.58
Somerville	364,980.10	364,980.10
South Bound Brook	89,357.19	89,357.19
Warren	1,338,588.71	1,338,588.71
Watchung	<u>507,363.73</u>	<u>507,363.73</u>
	<u>\$ 17,217,306.00</u>	<u>\$ 17,217,306.00</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, 2014	B	\$ 10,051,708.99
Increased by:		
Net Transfer of Encumbrances	B-9	<u>10,354,237.18</u>
Balance, December 31, 2015	B	\$ <u><u>20,405,946.17</u></u>

"B-12"

SCHEDULE OF DUE GRANT FUND - OPEN SPACE TRUST FUND

Balance, December 31, 2014 (Due From)	B	\$ 6,000,000.00
Increased by:		
Disbursements	B-1	<u>3,083,723.00</u>
Balance, December 31, 2015 (Due From)	B	\$ <u><u>9,083,723.00</u></u>

"B-13"

COUNTY OF SOMERSET

TRUST FUND

SCHEDULE OF DUE CURRENT FUND - OPEN SPACE TRUST FUND

	<u>REF.</u>	
Increased by:		
Receipts	B-1	\$ <u>147,140.99</u>
Balance, December 31, 2015 (Due To)	B	\$ <u><u>147,140.99</u></u>

"B-14"

SCHEDULE OF ACCOUNTS RECEIVABLE - LIBRARY TRUST FUND

Increased by:		
LAP Grant Receivable	B-7	\$ <u>375.00</u>
Balance, December 31, 2015	B	\$ <u><u>375.00</u></u>

COUNTY OF SOMERSET

GENERAL CAPITAL FUND

SCHEDULE OF GENERAL CAPITAL CASH-TREASURER

	<u>REF.</u>		
Balance, December 31, 2014	C		\$ 13,693,360.77
Increased by:			
Budget Appropriation:			
Capital Improvement Fund	C-7	\$ 5,890,000.00	
Bond Sale	C-9	22,777,000.00	
Reserve for Debt Service	C-12	278,256.00	
Bond Anticipation Notes	C-13	20,400,000.00	
Premium on Sale of Bonds	C-1	<u>455,540.00</u>	
			<u>49,800,796.00</u>
			\$ <u>63,494,156.77</u>
Decreased by:			
Improvement Authorizations	C-8	\$ 45,763,317.71	
Premium Due to State of New Jersey	C-1	<u>44,733.36</u>	
			<u>45,808,051.07</u>
Balance, December 31, 2015	C		\$ <u><u>17,686,105.70</u></u>

"C-3"

COUNTY OF SOMERSET

GENERAL CAPITAL FUND

ANALYSIS OF CAPITAL CASH

		BALANCE DECEMBER 31, 2015
Fund Balance		\$ 6,221,817.73
Capital Improvement Fund		699,930.03
Encumbrances Payable		17,684,423.03
Funded Improvements as Set Forth on "C-8"		10,452,710.89
Unfunded Improvement Authorizations "C-5"		(17,651,031.98)
Reserve for Debt Service		<u>278,256.00</u>
		<u>\$ 17,686,105.70</u>
	<u>REF.</u>	C

"C-4"

SCHEDULE OF DEFERRED CHARGES TO FUTURE TAXATION-FUNDED

	<u>REF.</u>		
Balance, December 31, 2014	C		\$ 153,714,686.11
Increased by:			
Bond Sale	C-5		<u>22,777,000.00</u>
			\$ 176,491,686.11
Decreased by:			
2015 Budget Appropriation to Pay Bonds	C-9	\$ 19,325,000.00	
2015 Budget Appropriation to Pay Loans	C-11	255,053.60	
Bonds Called	C-9	<u>525,000.00</u>	
			<u>20,105,053.60</u>
Balance, December 31, 2015	C		<u>\$ 156,386,632.51</u>

COUNTY OF SOMERSET
GENERAL CAPITAL FUND

SCHEDULE OF DEFERRED CHARGES TO FUTURE TAXATION-UNFUNDED

DATE OF COUNTY RESOLUTION	IMPROVEMENT DESCRIPTION	BALANCE DECEMBER 31, 2014	2015 AUTHORIZATIONS	BOND SALE	CANCELLED	BALANCE DECEMBER 31, 2015	BOND ANTICIPATION NOTES	ANALYSIS OF BALANCE DECEMBER 31, 2015	
								EXPENDITURES	UNEXPENDED IMPROVEMENT AUTHORIZATIONS
4/4/00	Various Improvements	\$ 51,129.45	\$	\$	\$	\$ 51,129.45	\$	\$ 51,129.45	\$
9/4/01	Recreation Facility	226,500.00			42,030.95	184,469.05		184,469.05	
5/6/03	Various Capital Improvements	1,534,500.00			1,534,500.00				
4/20/04	Various Capital Improvements	465,500.00			368,164.58	97,335.42		97,335.42	
4/5/05	Various Capital Improvements	1,060,500.00			1,060,500.00				
5/15/07	Various Capital Improvements	1,500,000.00			1,500,000.00				
4/21/09 & 6/2/09	Various Capital Improvements	7,000,000.00		1,922,203.00	3,836,482.48	1,241,314.52		1,194,166.73	47,147.79
7/27/10	Various Capital Improvements	5,200,000.00		2,411,474.00		2,788,526.00		524,654.83	2,263,871.17
5/24/11	Various Capital Improvements	9,904,000.00		5,133,786.00		4,770,214.00		1,748,439.03	3,021,774.97
8/7/12	Various Capital Improvements	15,800,000.00		10,109,537.00		5,690,463.00		3,337,578.45	2,352,884.55
5/28/13	Various Capital Improvements	13,309,500.00				13,309,500.00	7,000,000.00	1,359,355.62	4,950,144.38
11/26/13	Imp to Raritan Valley Comm College	2,300,000.00				2,300,000.00		899,904.00	1,400,096.00
6/24/14	Acquisition of Real Property	4,000,000.00				4,000,000.00	4,000,000.00		
3/25/14	Various Road Improvements	6,650,000.00				6,650,000.00	5,500,000.00	425,714.31	724,285.69
7/22/14	Various Improvements	11,879,503.00				11,879,503.00		6,061,317.25	5,798,185.75
2/10/15	Various Improvements		5,670,313.00			5,670,313.00		1,308,890.02	461,422.98
5/12/15	RVCC Improvements		3,200,000.00						
7/28/15	Various Improvements		10,186,090.00	3,200,000.00		10,186,090.00		438,077.82	9,748,012.18
		\$ 80,881,132.45	\$ 19,056,403.00	\$ 22,777,000.00	\$ 8,341,678.01	\$ 68,818,857.44	\$ 20,400,000.00	\$ 17,651,031.98	\$ 30,767,825.46
		C	C-8	C-4	C	C	C-13	C-3	C-8

REF.

COUNTY OF SOMERSET
GENERAL CAPITAL FUND

SCHEDULE OF DUE FROM STATE OF NEW JERSEY

<u>DATE</u>	<u>PURPOSE</u>	<u>BALANCE DECEMBER 31, 2014</u>	<u>DECREASED BY: CANCELED</u>	<u>BALANCE DECEMBER 31, 2015</u>
2/16/93	Farmland Preservation	\$ 230,359.77	230,359.77	-0-
	<u>REF.</u>	C	C-1	C:C-3

COUNTY OF SOMERSET

GENERAL CAPITAL FUND

SCHEDULE OF CAPITAL IMPROVEMENT FUND

	<u>REF.</u>	
Balance, December 31, 2014	C	\$ 544,477.03
Increased by:		
2015 Budget Appropriation	C-2	<u>5,890,000.00</u>
		\$ <u>6,434,477.03</u>
Decreased by:		
Appropriation to Finance Improvement Authorizations	C-8	<u>5,734,547.00</u>
Balance, December 31, 2015	C	\$ <u><u>699,930.03</u></u>

COUNTY OF SOMERSET
GENERAL CAPITAL FUND

SCHEDULE OF IMPROVEMENT AUTHORIZATIONS

COUNTY ORDNANCE DATE	IMPROVEMENT DESCRIPTION	APPROPRIATION	DECEMBER 31, 2014		2015		DISBURSEMENTS/ REFUNDS	ENCUMBRANCES PAYABLE	PRIOR YEAR ENCUMBRANCES	ORDNANCE CANCELED	DECEMBER 31, 2015	
			FUNDED	UNFUNDED	AUTHORIZATIONS	UNFUNDED						
4/301	Bond Ordinance 2001	\$ 19,817,000.00	\$ 1,591.26	\$ 42,030.95	\$ 8,789.58	\$ 11,087.81	\$ 3,889.49	\$ 3,889.49	\$ 3,889.49	\$ 3,889.49	\$ 3,889.49	\$ 3,889.49
9/401	Improvements to Recreation Facilities - 2001	900,000.00	621,000.00	17,170.75	17,170.75	57,590.75	42,030.95	42,030.95	42,030.95	42,030.95	42,030.95	42,030.95
4/16/02	Various Improvements	14,705,000.00	1,521,115.62	1,534,500.00	5,298,585.24	6,181,354.74	3,938,385.12	3,938,385.12	3,938,385.12	3,938,385.12	3,938,385.12	3,938,385.12
5/6/03	Various Capital Improvements	10,539,500.00	100,000.00	262,814.58	12,864.35	36,693.69	368,164.58	368,164.58	368,164.58	368,164.58	368,164.58	368,164.58
4/20/04	Various Improvements	11,170,500.00	78,413.51	1,060,500.00	2,635.16	6,225.59	1,162,742.85	1,162,742.85	1,162,742.85	1,162,742.85	1,162,742.85	1,162,742.85
4/5/05	2005 Bond Ordinance	11,280,000.00	22,659.13	1,500,000.00	360,822.26	392,103.90	26,249.56	26,249.56	26,249.56	26,249.56	26,249.56	26,249.56
5/15/07	2006 Bond Ordinance	13,489,000.00	820,594.67	1,500,000.00	360,822.26	392,103.90	2,402,527.51	2,402,527.51	2,402,527.51	2,402,527.51	2,402,527.51	2,402,527.51
5/15/08	2007 Bond Ordinance	18,990,000.00	846,415.39	1,500,000.00	360,822.26	392,103.90	877,697.03	877,697.03	877,697.03	877,697.03	877,697.03	877,697.03
5/15/09	2008 Bond Ordinance	10,151,500.00	390,042.02	1,500,000.00	360,822.26	392,103.90	248,566.49	248,566.49	248,566.49	248,566.49	248,566.49	248,566.49
6/16/09	2009 Cash Ordinance	21,798,500.00	271,901.80	5,046,242.46	784,764.56	2,156,991.14	3,836,482.48	3,836,482.48	3,836,482.48	3,836,482.48	3,836,482.48	3,836,482.48
6/16/09	2009 RVCC Cash Ordinance	1,500,000.00	271,901.80	5,046,242.46	784,764.56	2,156,991.14	3,836,482.48	3,836,482.48	3,836,482.48	3,836,482.48	3,836,482.48	3,836,482.48
6/16/09	2009 Open Space Bond Ordinance	23,100,000.00	3,199,353.37	1,500,000.00	5,472,985.41	4,185,555.42	6,246.58	6,246.58	6,246.58	6,246.58	6,246.58	6,246.58
6/16/09	2009 Farmland Bond Ordinance	8,400,000.00	6,246.58	1,500,000.00	5,472,985.41	4,185,555.42	6,246.58	6,246.58	6,246.58	6,246.58	6,246.58	6,246.58
7/27/10	2009 Cash Ordinance	5,995,028.00	562,102.96	1,500,000.00	5,472,985.41	4,185,555.42	6,246.58	6,246.58	6,246.58	6,246.58	6,246.58	6,246.58
4/12/11	2010 Bond Ordinance	5,451,000.00	591,405.65	2,739,588.86	432,381.72	143,828.82	273,550.06	273,550.06	273,550.06	273,550.06	273,550.06	273,550.06
5/24/11	2011 Cash Ordinance	20,598,028.00	591,405.65	2,739,588.86	432,381.72	143,828.82	273,550.06	273,550.06	273,550.06	273,550.06	273,550.06	273,550.06
7/12/11	2011 Bond Ordinance	7,100,000.00	5,701.00	4,814,413.08	940,089.76	1,161,274.31	116,808.46	116,808.46	116,808.46	116,808.46	116,808.46	116,808.46
2/22/11	2011 RVCC Chapter 12	16,000,000.00	1,000,000.00	4,814,413.08	123,401.97	24,004.15	24,004.15	24,004.15	24,004.15	24,004.15	24,004.15	24,004.15
2/22/11	2011 Open Space Bond Ordinance	16,000,000.00	1,000,000.00	4,814,413.08	5,099,430.17	4,168,723.56	3,021,774.97	3,021,774.97	3,021,774.97	3,021,774.97	3,021,774.97	3,021,774.97
8/7/12	2012 Cash Ordinance	5,120,550.00	583,160.24	5,952,764.89	5,701.00	1,000,000.00	27,228.67	27,228.67	27,228.67	27,228.67	27,228.67	27,228.67
8/7/12	2012 Bond Ordinance	25,025,000.00	9,344.00	5,952,764.89	345,640.69	5,723,762.81	2,352,884.55	2,352,884.55	2,352,884.55	2,352,884.55	2,352,884.55	2,352,884.55
12/11/12	2012 RVCC Ordinance	1,500,000.00	9,344.00	5,952,764.89	9,344.00	387,573.80	1,001,578.65	1,001,578.65	1,001,578.65	1,001,578.65	1,001,578.65	1,001,578.65
5/28/13	2013 Cash Ordinance	7,494,100.00	1,775,900.57	1,775,900.57	546,235.82	1,809,465.86	4,950,144.38	4,950,144.38	4,950,144.38	4,950,144.38	4,950,144.38	4,950,144.38
5/28/13	2013 Capital Bond Ordinance	14,070,000.00	1,995,161.97	1,995,161.97	(2,450,878.57)	1,305,362.02	1,400,096.00	1,400,096.00	1,400,096.00	1,400,096.00	1,400,096.00	1,400,096.00
11/26/13	2013 RVCC Bond Ordinance	2,300,000.00	1,862,094.00	1,862,094.00	461,988.00	1,809,465.86	1,400,096.00	1,400,096.00	1,400,096.00	1,400,096.00	1,400,096.00	1,400,096.00
7/22/14	2014 Cash Ordinance	5,326,400.00	2,537,966.49	2,537,966.49	931,408.89	301,605.30	5,798,185.75	5,798,185.75	5,798,185.75	5,798,185.75	5,798,185.75	5,798,185.75
7/22/14	2014 Bond Ordinance	12,504,740.00	11,159,284.12	11,159,284.12	4,438,380.99	1,062,460.51	724,285.69	724,285.69	724,285.69	724,285.69	724,285.69	724,285.69
3/25/14	2014 Bond Ordinance - Road Improvements	7,000,000.00	5,522,037.55	5,522,037.55	5,304,709.32	826,596.22	2,566,095.16	2,566,095.16	2,566,095.16	2,566,095.16	2,566,095.16	2,566,095.16
6/24/14	2014 Various Improvements	6,448,707.00	3,682,792.34	3,682,792.34	2,332,614.49	2,653,499.67	461,422.98	461,422.98	461,422.98	461,422.98	461,422.98	461,422.98
2/1/15	2015 Bond Ordinance - Various Improvements	5,968,750.00	5,968,750.00	5,968,750.00	4,944,598.08	562,728.94	2,291,608.00	2,291,608.00	2,291,608.00	2,291,608.00	2,291,608.00	2,291,608.00
5/12/15	2015 Bond Ordinance - RVCC Improvements	3,200,000.00	3,200,000.00	3,200,000.00	908,392.00	722,215.81	9,748,012.18	9,748,012.18	9,748,012.18	9,748,012.18	9,748,012.18	9,748,012.18
7/28/15	2015 Bond Ordinance - Various Improvements	10,722,200.00	10,722,200.00	10,722,200.00	251,972.01	251,972.01	2,770,470.82	2,770,470.82	2,770,470.82	2,770,470.82	2,770,470.82	2,770,470.82
7/14/15	2015 Cash Ordinance - Various Improvements	4,900,000.00	4,900,000.00	4,900,000.00	1,521,140.81	1,521,140.81	2,770,470.82	2,770,470.82	2,770,470.82	2,770,470.82	2,770,470.82	2,770,470.82
		\$ 18,627,706.60	\$ 43,491,412.46	\$ 24,790,950.00	\$ 45,763,317.71	\$ 31,757,430.60	\$ 13,999,222.57	\$ 10,452,710.89	\$ 30,767,825.46	\$ 10,452,710.89	\$ 30,767,825.46	\$ 30,767,825.46

REF.

Deferred Charges to Future Taxation - Unfunded
Capital Improvement Fund

C-5
C-7

\$ 19,066,403.00
5,734,547.00

\$ 24,790,950.00

C-2

C-10

C-10

C-C-3

C-C-5

COUNTY OF SOMERSET
GENERAL CAPITAL FUND

SCHEDULE OF SERIAL BONDS PAYABLE

PURPOSE	DATE OF ISSUE	ORIGINAL ISSUE	MATURETIES OF BONDS OUTSTANDING	INTEREST RATE	BALANCE DECEMBER 31, 2014	INCREASED	DECREASED	BALANCE DECEMBER 31, 2015
General Improvement Bonds	09/15/05	\$ 18,100,000.00	07/15/16-07/15/17	4.00%	\$ 1,810,000.00	\$	\$ 1,810,000.00	\$
Open Space Farmland Preservation Bonds	09/15/05	10,000,000.00	07/15/18-07/15/21	4.125%	500,000.00			
			07/15/22-07/15/24	4.25%	500,000.00			
			07/15/25	4.30%	500,000.00		5,500,000.00	750,000.00
County College - Series C	09/15/05	7,500,000.00						
County College - Series D	09/15/05	7,500,000.00						
General Refunding Bonds								
	09/15/05		09/15/16	3.75%	82,500.00			
			09/15/17	4.00%	82,500.00			
			09/15/18	4.00%	74,250.00			
	09/15/05		09/15/16	3.75%	667,500.00			404,250.00
			09/15/17	4.00%	667,500.00			
			09/15/18	4.00%	600,750.00			
	09/01/06	10,600,000.00	09/01/16	3.75%	1,060,000.00			3,270,750.00
	09/01/06	3,200,000.00	09/01/16	3.75%	320,000.00			1,060,000.00
	09/01/06	3,200,000.00	09/01/16	3.75%	320,000.00			320,000.00
	09/09/08	25,500,000.00	09/01/16-09/01/17	3.50%	1,700,000.00			320,000.00
			09/01/18-09/01/20	3.75%	1,700,000.00			
			09/01/21-09/01/23	4.00%	1,700,000.00			
	09/09/08	1,050,000.00	09/01/16-09/01/17	3.00%	105,000.00			1,700,000.00
			09/01/18	3.75%	105,000.00			
	09/09/08	1,050,000.00	09/01/16-09/01/17	3.75%	105,000.00			105,000.00
			09/01/18	3.75%	105,000.00			
	09/15/09	1,176,500.00	09/15/16-09/15/18	2.94%	120,000.00			315,000.00
			09/15/19	2.94%	96,500.00			
	09/15/09	1,176,500.00	09/15/16-09/15/18	2.94%	120,000.00			456,500.00
			09/15/19	2.94%	96,500.00			
	09/15/09	25,000,000.00	09/15/16-09/15/19	2.94%	1,700,000.00			456,500.00
			09/15/20-09/15/24	2.94%	1,600,000.00			
	09/15/09	30,000,000.00	09/15/16-09/15/29	2.94%	1,500,000.00			14,800,000.00
	12/01/09	6,468,260.00	12/01/16	2.938%	675,000.00			21,000,000.00
			12/01/17	2.938%	660,000.00			
			12/01/18	2.938%	630,000.00			
	09/01/11	18,085,000.00	08/01/16	1.500%	1,205,000.00			1,965,000.00
			08/01/17-08/01/20	2.000%	1,205,000.00			
			08/01/21	2.250%	1,205,000.00			
			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			13,265,000.00

COUNTY OF SOMERSET
GENERAL CAPITAL FUND

SCHEDULE OF SERIAL BONDS PAYABLE

PURPOSE	DATE OF ISSUE	ORIGINAL ISSUE	MATURITIES OF BONDS OUTSTANDING	INTEREST RATE	DECEMBER 31, 2015 AMOUNT	INCREASED	DECREASED	BALANCE	
								DECEMBER 31, 2015	
County College - Series B County College - Series C General Refunding Bonds	06/30/15	\$ 1,600,000.00	06/30/16-06/30/25	2.325%	\$ 160,000.00	\$ 1,600,000.00	\$	\$ 1,600,000.00	
	06/30/15	1,600,000.00	06/30/16-06/30/25	2.325%	160,000.00	1,600,000.00		1,600,000.00	
	09/03/15	310,000.00	09/03/16	2.000%	82,500.00				
Open Space Refunding Bonds	09/03/15	7,090,000.00	09/03/17	2.000%	80,000.00				
			09/03/17	4.000%	77,500.00				
			09/03/18	4.000%	70,000.00				
			09/03/19	4.000%	1,172,500.00				
	09/03/20	09/03/16	2.000%	1,115,000.00					
		09/03/17	2.000%	1,092,500.00					
		09/03/18	4.000%	1,020,000.00					
		09/03/19	4.000%	455,000.00					
09/03/21-09/03/22	4.000%	450,000.00							
09/03/23-09/03/25	5.000%	445,000.00							
					<u>\$ 152,103,000.00</u>	<u>\$ 30,177,000.00</u>	<u>\$ 27,250,000.00</u>	<u>\$ 155,030,000.00</u>	
C									
REF.									
Receipts Refunding Bonds				C-2		\$ 22,777,000.00			
						<u>7,400,000.00</u>			
						<u>\$ 30,177,000.00</u>			
C									
2015 Budget Appropriation to Pay Bonds							\$ 19,325,000.00		
Bonds Called							<u>525,000.00</u>		
Refunding Bonds							<u>7,400,000.00</u>		
							<u>\$ 27,250,000.00</u>		
C-4									
C-4									
SUMMARY									
General County Improvements						\$ 139,840,000.00	\$ 26,977,000.00	\$ 24,030,000.00	\$ 142,787,000.00
County College						<u>12,263,000.00</u>	<u>3,200,000.00</u>	<u>3,220,000.00</u>	<u>12,243,000.00</u>
						<u>\$ 152,103,000.00</u>	<u>\$ 30,177,000.00</u>	<u>\$ 27,250,000.00</u>	<u>\$ 155,030,000.00</u>

COUNTY OF SOMERSET

GENERAL CAPITAL FUND

SCHEDULE OF ENCUMBRANCES PAYABLE

	<u>REF.</u>	
Balance, December 31, 2014	C	\$ 31,757,430.60
Increased by:		
Improvement Authorizations	C-8	<u>17,684,423.03</u>
		\$ <u>49,441,853.63</u>
Decreased by:		
Transfer to Improvement Authorizations	C-8	<u>31,757,430.60</u>
Balance, December 31, 2015	C	\$ <u><u>17,684,423.03</u></u>

"C-11"

COUNTY OF SOMERSET

GENERAL CAPITAL FUND

SCHEDULE OF GREEN ACRES LOAN PAYABLE

	<u>REF.</u>	
Balance, December 31, 2014	C	\$ 1,611,686.11
Decreased by:		
Paid By Budget	C-4	<u>255,053.60</u>
Balance, December 31, 2015	C	<u>\$ 1,356,632.51</u>

"C-12"

SCHEDULE OF RESERVE FOR DEBT SERVICE

Increased by:		
Receipts	C-2	\$ <u>278,256.00</u>
Balance, December 31, 2015	C	<u>\$ 278,256.00</u>

COUNTY OF SOMERSET
GENERAL CAPITAL FUND

SCHEDULE OF BOND ANTICIPATION NOTES

<u>ORDINANCE NUMBER</u>	<u>IMPROVEMENT DESCRIPTION</u>	<u>DATE OF ORIGINAL ISSUE</u>	<u>DATE OF ISSUE</u>	<u>DATE OF MATURITY</u>	<u>INTEREST RATE</u>	<u>BALANCE DECEMBER 31, 2014</u>	<u>INCREASED</u>	<u>BALANCE DECEMBER 31, 2015</u>
13-131	Various Improvements	11/10/15	11/10/15	09/22/16	2.00%	\$	\$ 7,000,000.00	\$ 7,000,000.00
14-153	Acquisition of Real Property	11/10/15	11/10/15	09/22/16	2.00%		4,000,000.00	4,000,000.00
14-180	Various Road Improvements	11/10/15	11/10/15	09/22/16	2.00%		5,500,000.00	5,500,000.00
15-051	Various Improvements	11/10/15	11/10/15	09/22/16	2.00%		3,900,000.00	3,900,000.00
						\$ -0-	\$ 20,400,000.00	\$ 20,400,000.00

REF.

C

C-2

C:C-5

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, 2015</u>
04/04/00	Various Improvements	\$ 51,129.45
09/04/01	Recreation Facility	184,469.05
04/20/04	Various Capital Improvements	97,335.42
04/01/09 & 06/02/09	Various Capital Improvements	1,241,314.52
07/27/10	Various Capital Improvements	2,788,526.00
05/24/11	Various Capital Improvements	4,770,214.00
08/07/12	Various Capital Improvements	5,690,463.00
05/28/13	Various Capital Improvements	6,309,500.00
11/26/13	Improvements to Raritan Valley Community College	2,300,000.00
03/25/14	Various Road Improvements	1,150,000.00
07/22/14	Various Improvements	11,879,503.00
02/10/15	Various Improvements	1,770,313.00
07/28/15	Various Improvements	10,186,090.00
		<u>\$ 48,418,857.44</u>

"E"

COUNTY OF SOMERSET

JAIL WARDEN

SCHEDULE OF ASSETS AND LIABILITIES

PRISONERS' FUNDS

	<u>REF.</u>	<u>BALANCE</u> <u>DECEMBER</u> <u>31, 2015</u>	<u>BALANCE</u> <u>DECEMBER</u> <u>31, 2014</u>
<u>ASSETS</u>			
Cash	E-1	\$ <u>466,262.68</u>	\$ <u>419,822.47</u>
<u>LIABILITIES</u>			
Custodial Account	E-1	\$ 32,333.82	\$ 6,590.95
Work Release Account	E-1	3.46	3.46
Bail Account	E-1	2.17	2.17
Inmate Welfare	E-1	<u>433,923.23</u>	<u>413,225.89</u>
		\$ <u>466,262.68</u>	\$ <u>419,822.47</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, 2014	E	\$ 419,822.47	\$ 6,590.95	\$ 3.46	\$ 2.17	\$ 413,225.89
Increased by:						
Receipts		<u>1,691,159.59</u>	<u>362,999.12</u>	<u>3.46</u>	<u>1,277,751.54</u>	<u>50,408.93</u>
		\$ 2,110,982.06	\$ 369,590.07	\$ 3.46	\$ 1,277,753.71	\$ 463,634.82
Decreased by:						
Disbursements		<u>1,644,719.38</u>	<u>337,256.25</u>		<u>1,277,751.54</u>	<u>29,711.59</u>
Balance, December 31, 2015	E	<u>\$ 466,262.68</u>	<u>\$ 32,333.82</u>	<u>\$ 3.46</u>	<u>\$ 2.17</u>	<u>\$ 433,923.23</u>

"F"

COUNTY OF SOMERSET

COUNTY CLERK

SCHEDULE OF ASSETS AND LIABILITIES

	<u>REF.</u>	<u>BALANCE DECEMBER 31, 2015</u>	<u>BALANCE DECEMBER 31, 2014</u>
<u>ASSETS</u>			
Cash	F-1	\$ <u>2,484,830.94</u>	\$ <u>3,150,680.66</u>
<u>LIABILITIES</u>			
Lawyers' Deposits	F-2	\$ 114,132.06	\$ 223,563.89
Due Secretary of State - Tradenames	F-4	343.50	543.00
Fees Due to County	F-5	2,360,336.95	2,921,958.38
Interest on Deposits Due Treasurer	F-3	<u>10,018.43</u>	<u>4,615.39</u>
		\$ <u>2,484,830.94</u>	\$ <u>3,150,680.66</u>

COUNTY OF SOMERSET

COUNTY CLERK

SCHEDULE OF CASH

	<u>REF.</u>		
Balance, December 31, 2014	F		\$ 3,150,680.66
Increased by Receipts:			
Lawyers' Deposits	F-2	\$ 448,366.45	
Interest on Deposits-Due County	F-3	10,018.43	
Fees Due To:			
Secretary of State	F-4	5,724.00	
County Treasurer	F-5	5,945,804.43	
Realty Transfer Fees-Due State of New Jersey	F-5	<u>22,469,365.67</u>	
			<u>28,879,278.98</u>
			\$ <u>32,029,959.64</u>
Decreased by Disbursements:			
Secretary of State	F-4	\$ 5,923.50	
Interest on Deposits-Due County	F-3	4,615.39	
County Treasurer	F-5	6,415,413.38	
County Treasurer-Due State of New Jersey	F-5	<u>23,119,176.43</u>	
			<u>29,545,128.70</u>
Balance, December 31, 2015	F		\$ <u><u>2,484,830.94</u></u>

"F-2"

COUNTY OF SOMERSET

COUNTY CLERK

SCHEDULE OF LAWYERS' DEPOSITS

	<u>REF.</u>	
Balance, December 31, 2014	F	\$ 223,563.89
Increased by:		
Advances	F-1	448,366.45
		<u>\$ 671,930.34</u>
Decreased by:		
Charges in 2015	F-5	<u>557,798.28</u>
Balance, December 31, 2015	F	<u><u>\$ 114,132.06</u></u>

"F-3"

SCHEDULE OF INTEREST ON DEPOSITS
DUE TO COUNTY

Balance, December 31, 2014	F	\$ 4,615.39
Increased by:		
Interest Earned	F-1	10,018.43
		<u>\$ 14,633.82</u>
Less:		
Disbursements	F-1	<u>4,615.39</u>
Balance, December 31, 2015	F	<u><u>\$ 10,018.43</u></u>

COUNTY OF SOMERSET

COUNTY CLERK

SCHEDULE OF DUE SECRETARY OF STATE

	<u>REF.</u>	
Balance, December 31, 2014	F	\$ 543.00
Increased by:		
Tradename Fees Collected	F-1	<u>5,724.00</u>
		\$ <u>6,267.00</u>
Decreased by:		
Fees Disbursed to Secretary of State	F-1	<u>5,923.50</u>
Balance, December 31, 2015	F	<u><u>\$ 343.50</u></u>

COUNTY OF SOMERSETCOUNTY CLERKSCHEDULE OF FEES DUE TO COUNTY

	<u>REF.</u>		
Balance, December 31, 2014	F		\$ 2,921,958.38
Increased by:			
Cash Collections	F-1	\$ 22,469,365.67	
Lawyers Charges in 2015	F-2	557,798.28	
Realty Transfer Fees Due State of New Jersey	F-1	<u>5,945,804.43</u>	
			<u>28,972,968.38</u>
			\$ <u>31,894,926.76</u>
Decreased by:			
Disbursements to County Treasurer:			
County Revenue	F-1	\$ 6,415,413.38	
Due State of New Jersey	F-1	<u>23,119,176.43</u>	
			<u>29,534,589.81</u>
Balance, December 31, 2015	F		\$ <u><u>2,360,336.95</u></u>

ANALYSIS OF BALANCE

Due to County of Somerset:			
Revenue			\$ 626,970.35
Due to State of New Jersey Via County For:			
Realty Transfer Fees			1,712,537.50
Due to County of Somerset:			
Elections			<u>20,829.10</u>
			\$ <u><u>2,360,336.95</u></u>

"G"

COUNTY OF SOMERSET

SHERIFF'S DEPARTMENT

SCHEDULE OF ASSETS AND LIABILITIES

	<u>REF.</u>	<u>BALANCE DECEMBER 31, 2015</u>	<u>BALANCE DECEMBER 31, 2014</u>
<u>ASSETS</u>			
Cash	G-1	\$ <u>3,587,374.50</u>	\$ <u>1,742,833.91</u>
<u>LIABILITIES</u>			
Executions and Sheriff Sales Payable	G-2	\$ 3,587,012.28	\$ 1,685,761.29
Due County of Somerset	G-3	362.22	38,872.49
Reserve for Jury Payroll	G-4	<u> </u>	<u>18,200.13</u>
		\$ <u>3,587,374.50</u>	\$ <u>1,742,833.91</u>

COUNTY OF SOMERSET

SHERIFF'S DEPARTMENT

SCHEDULE OF CASH

	<u>REF.</u>		
Balance, December 31, 2014	G		\$ 1,742,833.91
Increased by Receipts:			
Executions and Sheriff Sales	G-2	\$ 22,093,758.81	
Due County of Somerset	G-3	<u>1,273,507.58</u>	
			<u>23,367,266.39</u>
			\$ 25,110,100.30
Decreased by Disbursements:			
Executions and Sheriff Sales	G-2	20,192,507.82	
Jury Payroll	G-4	18,200.13	
Due County of Somerset	G-3	<u>1,312,017.85</u>	
			<u>21,522,725.80</u>
Balance, December 31, 2015	G		\$ <u><u>3,587,374.50</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, 2014	G	\$ 1,685,761.29
Increased by:		
Fees Collected	G-1	<u>22,093,758.81</u>
		\$ <u>23,779,520.10</u>
Decreased by:		
Disbursements	G-1	<u>20,192,507.82</u>
Balance, December 31, 2015	G	\$ <u><u>3,587,012.28</u></u>

"G-3"

SCHEDULE OF DUE TO COUNTY OF SOMERSET

Balance, December 31, 2014	G		\$ 38,872.49
Increased by:			
Fees Collected		\$ 1,268,693.97	
Interest Earned		<u>4,813.61</u>	
	G-1		<u>1,273,507.58</u>
			\$ <u>1,312,380.07</u>
Decreased by:			
Disbursed to County Treasurer	G-1		<u>1,312,017.85</u>
Balance, December 31, 2015	G		\$ <u><u>362.22</u></u>

COUNTY OF SOMERSET

SHERIFF'S DEPARTMENT

SCHEDULE OF RESERVE FOR JURY PAYROLL

	<u>REF.</u>	
Balance, December 31, 2014	G	\$ <u>18,200.13</u>
Decreased By:		
Disbursements	G-1	\$ <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 THE UNIFORM GUIDANCE
AND NEW JERSEY OMB CIRCULAR 015-08

SCHEDULES OF EXPENDITURES OF FEDERAL AWARDS AND STATE
FINANCIAL ASSISTANCE

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

SCHEDULE OF FINDINGS AND QUESTIONED COSTS



SUPLEE, CLOONEY & COMPANY

CERTIFIED PUBLIC ACCOUNTANTS

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

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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, 2015, and the related notes to the financial statements, which collectively comprise the County's regulatory financial statements, and have issued our report thereon dated June 20, 2016. Our report disclosed that, as described in Note 1 to the financial statements, the County of Somerset prepares its financial statements on a basis of accounting prescribed by the Division of Local Government Services, Department of Community Affairs, State of New Jersey, that demonstrates compliance with a modified accrual basis and the budget laws of the State of New Jersey, which is a comprehensive basis of accounting other than U.S. generally accepted accounting principles.

Internal Control Over Financial Reporting

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

SUPLEE, CLOONEY & COMPANY

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the County of Somerset'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. However, we noted another matter in internal control, which is discussed in Part III, General Comments and Recommendations section of the audit report.

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

Compliance and Other Matters

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

Purpose of This Report

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


CERTIFIED PUBLIC ACCOUNTANTS


REGISTERED MUNICIPAL ACCOUNTANT NO. 50

June 20, 2016



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 REQUIRED BY THE
UNIFORM GUIDANCE AND NEW JERSEY OMB CIRCULAR 15-08**

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 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, 2015. 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 the audit requirements of Title 2 U.S. Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (Uniform Guidance) and New Jersey OMB Circular 15-08. Those standards, the Uniform Guidance and New Jersey OMB Circular 15-08 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.

SUPLEE, CLOONEY & COMPANY

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.

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, 2015.

Report on Internal Control Over Compliance

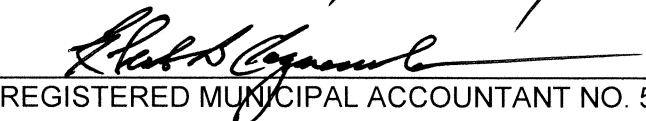
Management of the County of Somerset is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered the County of Somerset's internal control over compliance with the types of requirements that could have a direct and material effect on each major federal or 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 or state program and to test and report on internal control over compliance in accordance with the Uniform Guidance and New Jersey OMB Circular 15-08, 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 the Uniform Guidance and State of New Jersey OMB Circular 15-08. Accordingly, this report is not suitable for any other purpose.


CERTIFIED PUBLIC ACCOUNTANTS


REGISTERED MUNICIPAL ACCOUNTANT NO. 50

June 20, 2016

COUNTY OF SOMERSET
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
YEAR ENDED DECEMBER 31, 2015

A/C #	FEDERAL C.F.D.A. NUMBER	FEDERAL GRANTOR/PASS-THROUGH GRANTOR/PROGRAM TITLE	GRANTOR'S NUMBER	GRANT PERIOD		GRANT AWARD AMOUNT	2015		CUMULATIVE EXPENDITURES DECEMBER 31, 2015
				FROM	TO		FUNDS RECEIVED	EXPENDITURES	
		<u>Direct Programs</u>							
		U.S. Department of Housing and Urban Development							
		Community Development Block Grant							
655-05	14.218	B-05-UC-34-0110		9/1/05	8/31/06	\$ 1,422,231.00	\$	\$ 17,820.19	\$ 1,420,168.05
655-06		B-06-UC-34-0110		9/1/06	8/31/07	1,299,371.00			1,285,366.69
655-07		B-07-UC-34-0110		9/1/07	8/31/08	1,296,644.00			1,274,352.22
655-08		B-08-UC-34-0110		9/1/08	8/31/09	1,251,628.00	3,800.00		1,242,111.62
655-09		B-09-UC-34-0110		9/1/09	8/31/10	1,606,553.00			1,244,631.48
655-10		B-10-UC-34-0110		9/1/10	8/31/11	1,319,889.00			1,317,534.90
655-11		B-11-UC-34-0110		9/1/11	8/31/12	1,133,470.85		(1,750.00)	1,133,417.99
655-12		B-12-UC-34-0110		9/1/12	8/31/13	901,380.00	4,880.50		887,382.17
655-13		B-13-UC-34-0110		9/1/13	8/31/14	917,492.00	11,500.00		917,491.56
655-14		B-14-UC-34-0110		9/1/14	8/31/15	836,460.00	340,835.12		836,460.00
655-15		B-15-UC-34-0110		9/1/15	8/31/16	928,757.00	685,473.06		
						\$ 1,046,488.68	\$	\$ 174,293.76	\$ 1,158,916.68
655-04	14.239	M-04-DC-34-0219		9/1/04	8/31/05	\$ 858,012.00	\$	\$	\$ 653,240.70
655-05		M-05-DC-34-0219		9/1/05	8/31/06	776,203.00			605,424.88
655-06		M-06-DC-34-0219		9/1/06	8/31/07	729,219.00			729,219.00
655-08		M-08-DC-34-0219		9/1/08	8/31/09	843,420.00			671,126.02
655-09		M-09-DC-34-0219		9/1/09	8/31/10	767,000.00			763,869.00
655-10		M-10-DC-34-0219		9/1/10	8/31/11	761,072.00	33,150.00		761,072.00
655-11		M-11-DC-34-0219		9/1/11	8/31/12	671,976.00	132,500.00		579,362.93
655-12		M-12-DC-34-0219		9/1/12	8/31/13	353,992.00	36,277.80	1,441.77	353,371.00
655-13		M-13-DC-34-0219		9/1/13	8/31/14	338,985.00	17,344.14	153,370.00	205,234.00
655-14		M-14-DC-34-0219		9/1/14	8/31/15	360,049.00	73,899.54	2,800.00	301,972.39
655-15		M-15-DC-34-0219		9/1/15	8/61/16	357,492.00	293,171.48	\$ 157,611.77	\$ 5,623,891.92
						\$ 1,339,660.16	\$	\$ 331,905.53	\$ 17,182,808.60
		<u>Total U.S. Department of Housing and Urban Development</u>							
		<u>U.S. Department of Health and Senior Services</u>							
		Pass Through State of New Jersey:							
		Department of Health and Senior Services:							
371-13	93.045	4275-491-046-4144-324-004-6110		1/1/13	12/31/13	\$ 15,851.00	\$	\$	\$ 15,581.00
371-14	93.045	4275-491-046-4144-324-004-6110		1/1/14	12/31/14	15,851.00	15,851.00		15,851.00
371-15	93.045	4275-491-046-4144-324-004-6110		1/1/15	12/31/15	15,851.00	15,851.00	15,851.00	15,851.00
357-12	93.052	4270-100-046-4144-228-004-6110		1/1/12	12/31/12	130,560.37			130,560.37
357-13	93.052	4270-100-046-4144-228-004-6110		1/1/13	12/31/13	142,436.00			110,145.54
357-14	93.052	4270-100-046-4144-228-004-6110		1/1/14	12/31/14	140,579.00	140,579.00	41.87	76,923.00
357-15	93.052	4270-100-046-4144-228-004-6110		1/1/15	12/31/15	150,424.00	150,424.00	69,696.26	69,696.26
396-07	93.069	4230-100-045-4798-315-002-6110		1/1/07	12/31/07	330,636.24			330,636.24
396-12	93.069	4230-100-045-4798-315-002-6110		8/9/12	8/9/13	244,710.29			244,710.29
396-13	93.069	4230-100-045-4798-315-002-6110		8/10/13	8/9/14	330,715.00		(8,985.38)	200,797.52
396-14	93.069	4230-100-045-4798-315-002-6110		8/10/14	8/9/15	275,934.00	211,607.00	167,381.89	181,220.45
396-15	93.069	4230-100-045-4798-315-002-6110		8/10/15	8/9/16	302,911.00	67,590.00	10,144.28	10,144.28
366-12	93.667	4275-100-046-4110-228-004-6110		1/1/12	12/31/12	222,621.00			222,621.00
366-14	93.667	4275-100-046-4110-228-004-6110		1/1/14	12/31/14	222,621.00	222,621.00		222,621.00
366-15	93.667	4275-100-046-4110-228-004-6110		1/1/15	12/31/15	301,552.00	301,552.00	301,552.00	301,552.00
659-13	93.667	2013G99WREE		10/1/13	9/30/15	108,000.00	2,217.00		108,000.00
662-14	93.667			1/1/14	12/31/14	61,728.00	(15,826.00)	6,619.00	6,619.00
663-14	93.667			1/1/14	12/31/14	19,266.00	2,350.00		18,330.00
359-12	93.767	4275-100-046-4141-056-004-6110		1/1/12	12/31/12	18,006.31			18,006.31
359-13	93.767	4275-100-046-4141-056-004-6110		1/1/13	12/31/13	29,000.00		(94.50)	9,548.08

COUNTY OF SOMERSET

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

YEAR ENDED DECEMBER 31, 2015

FEDERAL GRANTOR/PASS-THROUGH GRANTOR/PROGRAM/TITLE

FEDERAL C.F.D.A. NUMBER	A/C #	GRANTOR'S NUMBER	GRANT PERIOD FROM TO	GRANT AWARD AMOUNT	2015		CUMULATIVE EXPENDITURES DECEMBER 31, 2015
					FUNDS RECEIVED	EXPENDITURES	
U.S. Department of Health and Senior Services (Continued) Pass Through State of New Jersey: Department of Health and Senior Services:							
State Health Insurance Program	359-14	4275-100-046-4141-056-004-6110	1/1/14 12/31/14	\$ 23,000.00	\$ 5,000.00	\$ 11,424.45	\$ 22,996.13
State Health Insurance Program	359-15	4275-100-046-4141-056-004-6110	1/1/15 12/31/15	42,000.00	14,780.00	18,061.46	18,061.46
Cancer Control Plan	506-12	4230-100-046-4753-434-002-6120	1/1/12 12/31/12	132,763.00			132,763.00
Cancer Control Plan	506-13	4230-100-046-4753-434-002-6120	1/1/13 12/31/13	130,800.00		(6,552.51)	124,247.11
Cancer Control Plan	506-14	4230-100-046-4753-434-002-6120	1/1/14 12/31/14	130,800.00	130,467.00	76,344.93	127,508.73
Cancer Control Plan	506-15	4230-100-046-4753-434-002-6120	1/1/15 12/31/15	130,800.00	1,310.00	13,713.34	13,713.34
SAMSA - Primary and Behavioral Health Care Program	687-15	10SM60149A	1/1/15 12/31/15	400,000.00			375,007.37
SAMSA - Mental Health Transformation	613-10	10SM60149A	1/1/15 12/31/15	728,749.00			726,781.12
SAMSA - Primary and Behavioral Health Care Program	613-11	10SM60149A	1/1/15 12/31/15	728,749.00			652,489.22
SAMSA - Primary and Behavioral Health Care Program	613-13	10SM60149A	1/1/15 12/31/15	654,416.00	14,622.59		273,312.59
SAMSA - Primary and Behavioral Health Care Program	613-14	10SM60149A	1/1/15 12/31/15	332,058.00	290,949.41	232,900.59	
Total U.S. Department of Health and Human Services				\$ 1,571,945.00	\$ 908,038.68	\$ 4,776,294.41	
U.S. Department of Justice							
Federal Bulletproof Partnership Program - Prosecutor	303-11	4275-100-066-1500-121-YSAC-6010	7/1/10 6/30/11	\$ 428.00	\$	\$	428.00
Federal Bulletproof Partnership Program - Prosecutor	303-12	4275-100-066-1500-121-YSAC-6010	7/1/11 6/30/12	527.60			527.60
Federal Bulletproof Partnership Program - Sheriff	560-11	1020-100-066-1020-142-YCJF-6010	7/1/10 6/30/11	536.00			536.00
Federal Bulletproof Partnership Program - Sheriff	560-12	1020-100-066-1020-142-YCJF-6010	7/1/11 6/30/12	659.00			659.00
Federal Bulletproof Partnership Program - Jail	561-11	1020-100-066-1020-142-YCJF-6010	7/1/10 6/30/11	1,713.77			1,713.77
Federal Bulletproof Partnership Program - Jail	561-12	1020-100-066-1020-142-YCJF-6010	7/1/11 6/30/12	2,560.43			2,560.43
State Criminal Alien Assistance Program	596-15	1020-100-066-1020-142-YCJF-6010	7/1/13 6/30/14	100,388.00	100,388.00	100,388.00	100,388.00
State Criminal Alien Assistance Program - Unappropriated			7/1/14 6/30/15	109,257.00	109,257.00		
Pass Through State of New Jersey Department of Law and Public Safety:							
Juvenile Accountability Incentive Block Grant	401-13	1500-100-066-1500-121-YSAC-6010	10/1/13 9/30/14	11,191.00	5,036.00		11,191.00
Juvenile Accountability Incentive Block Grant	401-14	1500-100-066-1500-121-YSAC-6010	10/1/14 9/30/15	8,530.00	7,677.00		8,530.00
Victim Assistance	311-13	1020-100-066-1020-142-YCJF-6010	3/1/13 2/28/14	106,965.00	9,561.70		106,965.00
Victim Assistance	311-14	1020-100-066-1020-142-YCJF-6010	3/1/14 2/28/15	114,280.00	114,280.00		114,280.00
Victim Assistance	311-15	1020-100-066-1020-142-YCJF-6010	3/1/15 2/28/16	112,764.00	19,024.40	66,579.00	114,140.00
Sexual Assault Nurse Examiner	310-08	1020-100-066-1020-142-YCJF-6010	10/1/09 9/30/10	98,142.30		60,540.50	60,540.50
Sexual Assault Nurse Examiner	310-10	1020-100-066-1020-142-YCJF-6010	10/1/10 9/30/11	64,373.73		64,373.73	64,373.73
Sexual Assault Nurse Examiner	310-11	1020-100-066-1020-142-YCJF-6010	10/1/11 9/30/12	62,414.24		62,414.24	62,414.24
Sexual Assault Nurse Examiner	310-13	VS-38-12	10/1/12 9/30/13	63,234.00			60,254.71
Sexual Assault Nurse Examiner	310-14	VS-38-12	10/1/13 9/30/14	56,825.00		(4,929.00)	37,679.00
Sexual Assault Nurse Examiner	310-15	VS-38-12	10/1/14 9/30/15	124,935.00	56,570.29	57,300.79	57,300.79
ARRA - Violence Against Women Formula Grant	612-11	1020-100-066-1020-419-YCJF-6010	1/1/11 12/31/11	3,085.10			3,085.10
Law Enforcement Block Grant - Megan's Law	307-14	1020-10-066-1020-364-YOPR-6010	1/1/14 12/31/14	5,539.00	5,539.00		5,539.00
Law Enforcement Block Grant - Megan's Law	307-15	1020-10-066-1020-364-YOPR-6010	1/1/15 12/31/15	5,515.00	5,515.00	5,515.00	5,515.00
Multi-Jurisdictional Narcotics Enforcement Task Program	320-15	1020-100-066-1020-364-YOPR-6010	1/1/15 12/31/15	106,456.00	53,030.00	53,030.00	53,030.00
Total U.S. Department of Justice				\$ 485,878.39	\$ 338,424.29	\$ 855,513.17	
U.S. Department of Transportation							
Pass Through State of New Jersey: Department of Transportation:							
Route 22/Chimney Rock Road Design	523-05	6300-480-078-6300-AVX-TCAP-7310	1/1/05 completion	\$ 9,199,927.00	\$	\$ 374,593.94	\$ 9,199,308.82
Route 22/Chimney Rock Road Construction	523-07	6300-480-078-6300-BIF-TCAP-7310	7/1/07 completion	67,720,000.00	12,921,679.74	(37,813.57)	67,682,186.43
Route 22/Chimney Rock Road Design	523-09	6300-480-078-6300-BIF-TCAP-7310	9/1/09 completion	4,655,000.00	9,720.00	1,707,085.57	4,655,000.00
Route 22/Chimney Rock Road Design	523-10	6300-480-078-6300-BIO-TCAP-7310	9/1/10 completion	4,391,139.00			2,804,667.00
Route 22/Chimney Rock Road Design	523-12	6300-480-078-6300-GCR-TCAP-7310	9/1/12 completion	2,804,667.00			2,804,667.00
Route 22/Chimney Rock Road Design	523-13	6300-480-078-6300-GCR-TCAP-7310	9/1/13 completion	1,822,637.00	209,884.33	1,194,168.21	1,822,637.00
Route 22/Chimney Rock Road Design	523-14	6300-480-078-6300-GCR-TCAP-7310	9/1/14 completion	523,134.00		523,134.00	523,134.00
Route 22/Chimney Rock Road Design	523-15	6300-480-078-6300-GCR-TCAP-7310	9/1/15 completion	4,071,746.00		3,033,846.74	3,033,846.74
Highway Rail Grade Crossing	657-13	6300-480-078-6300-FKL	9/1/13 completion	137,118.34			137,118.34

COUNTY OF SOMERSET
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
YEAR ENDED DECEMBER 31, 2015

FEDERAL GRANTOR/PASS-THROUGH GRANTOR/PROGRAM TITLE	A/C #	FEDERAL C.F.D.A. NUMBER	GRANTOR'S NUMBER	GRANT PERIOD		GRANT AWARD AMOUNT	2015		CUMULATIVE EXPENDITURES DECEMBER 31, 2015
				FROM	TO		FUNDS RECEIVED	EXPENDITURES	
<u>U.S. Department of Transportation (Continued)</u>									
Overhead Detectors	629-12	20.205		7/1/12	completion	96,069.50	\$ 13,141,284.07	\$ 6,795,014.89	\$ 94,345,106.83
<u>Total State Department of Transportation</u>									
Pass Through State of New Jersey:									
North Jersey Transportation Planning Authority:									
Washington Avenue CR529	670-14	20.205		10/1/14	completion	\$ 776,000.00	\$	\$	\$ 59,866.00
Sub-Regional Transportation	323-14	20.205	N/A	7/1/13	6/30/14	59,866.00			
Sub-Regional Transportation	323-15	20.205	N/A	7/1/14	6/30/15	102,946.00			
Gerard Ave Bridge	443-99	20.205		8/1/99	7/31/01	124,433.90			124,433.90
New Centre Rd CR 627	644-13	20.205	STP-COOS(290)	10/1/12	completion	303,092.46			303,092.46
North Bridge Street/Cliff Street	646-13	20.205	6300-480-078-6300-GES-TCAP-7310	10/1/12	completion	149,756.40			149,756.40
Promenade Blvd. CR 685	647-13	20.205		10/1/12	completion	450,000.00			450,000.00
Promenade Blvd. CR 685	647-14	20.205		10/1/13	completion	731,863.78			721,959.00
Sub Regional Studies Phase 2	651-13	20.205		7/1/13	6/30/14	240,000.00			240,000.00
Sub Regional Studies Phase 2	651-15	20.205		7/1/14	6/30/15	340,000.00			
High Risk Rural Roads	653-13	20.205	STP-COOS(619)	9/1/14	12/31/17	3,564,000.00			3,564,000.00
High Risk Rural Roads	653-14	20.205	STP-COOS(619)	9/1/14	12/31/17	1,257,628.00			440,765.37
Chimney Rock Road LSP	654-13	20.205		10/31/13	completion	311,000.00			311,000.00
Chimney Rock Road LSP	654-14	20.205		10/31/14	completion	284,830.00			77,243.25
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			
Sub Regional Support Grant	688-15	20.205		7/1/14	6/30/05	15,000.00			
<u>Total North Jersey Transportation Planning Authority</u>							\$ 3,759,202.62	\$ 4,902,874.62	\$ 6,442,116.38
Pass Through State of New Jersey:									
New Jersey Transit Corporation:									
Small Urban and Rural Area Public Transportation	377-13	20.205		1/1/13	12/31/13	\$ 103,491.00	\$	\$	\$ 77,768.00
Small Urban and Rural Area Public Transportation	377-14	20.205		1/1/14	12/31/14	102,297.00			91,000.00
Small Urban and Rural Area Public Transportation	377-15	20.205		1/1/15	12/31/15	110,213.00		66,387.40	
New Freedom Sect.5317	650-13	20.521		7/1/12	6/30/15	339,013.00		139,811.00	139,811.00
<u>Total New Jersey Transit Corporation</u>							\$ 129,989.04	\$ 190,811.00	\$ 308,579.00
Pass Through State of New Jersey:									
National Highway Traffic Safety Administration (NHTSA):									
Drive Sober/Get Pulled Over - Sheriff	667-14	20.616	AL-14-45-04-MS-148	8/5/14	9/1/14	\$ 5,000.00	\$	\$	
Drive Sober/Get Pulled Over - Sheriff	667-15	20.616	AL-15-45-04-MS-148	8/5/15	9/1/15	5,000.00			
Drive Sober/Get Pulled Over - Sheriff	690-15	20.616		8/5/15	9/1/15	65,000.00		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			
Impaired Driving Countermeasure	660-15	20.616	AL-15-45-01-MH-136	12/6/14	1/2/15	7,282.00			
Click It or Ticket	665-14	20.616	1160-10-066-1160-155	1/1/14	12/31/14	4,000.00			
Click It or Ticket	665-15	20.616	1160-10-066-1160-155	1/1/15	12/31/15	88,000.00			
Child Passenger Safety	658-13	20.613		10/1/12	9/30/13	3,000.00			
Comprehensive Traffic Safety Program	640-13	20.600	CP-14-08-01-10	10/1/13	9/30/14	156,390.00			121,514.98
Comprehensive Traffic Safety Program	640-14	20.600	CP-15-08-01-10	10/1/14	9/30/15	198,657.00			174,308.45
Comprehensive Traffic Safety Program	640-15	20.600	CP-16-08-01-10	10/1/15	9/30/16	264,133.00			27,519.57
<u>Total National Highway Traffic Safety Administration (NHTSA):</u>							\$ 258,028.57	\$ 257,292.07	\$ 396,921.56
<u>Total U.S. Department of Transportation</u>							\$ 17,288,504.30	\$ 12,145,992.58	\$ 101,492,723.77
<u>U.S. Department of Labor</u>									
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	\$	\$	\$ 580,927.00
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		130,263.00	565,360.01
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		19,817.78	63,701.00

COUNTY OF SOMERSET

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

YEAR ENDED DECEMBER 31, 2015

FEDERAL GRANTOR/PASS-THROUGH GRANTOR/PROGRAM TITLE	A/C #	FEDERAL C.F.D.A. NUMBER	GRANTOR'S NUMBER	GRANT PERIOD		GRANT AWARD AMOUNT	2015		CUMULATIVE EXPENDITURES DECEMBER 31, 2015
				FROM	TO		FUNDS RECEIVED	EXPENDITURES	
U.S. Department of Labor (Continued)									
Workforce Investment Act - Adult Program	213-15-063	17,258	4545-767-062-4545-004-N750-6140	7/1/15	6/30/16	\$ 55,318.00	\$ 23,764.00	\$ 34,730.20	\$ 34,730.20
Workforce Investment Act - Youth Program	213-12-066	17,259	4545-767-062-4545-003-N751-6140	7/1/12	6/30/13	371,779.00			371,779.00
Workforce Investment Act - Youth Program	213-13-066	17,259	4545-767-062-4545-003-N751-6140	7/1/13	6/30/14	455,618.00			455,618.00
Workforce Investment Act - Youth Program	213-14-066	17,259	4545-767-062-4545-003-N751-6140	7/1/14	6/30/15	62,395.00			62,395.00
Workforce Investment Act - Youth Program	213-15-066	17,259	4545-767-062-4545-003-N751-6140	7/1/15	6/30/16	53,316.00			53,316.00
Workforce Investment Act - Displaced Workers	213-12-059	17,278	4545-767-062-4545-003-N751-6140	7/1/12	6/30/13	850,925.61			850,925.61
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			995,729.00
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			118,718.00
Workforce Investment Act - Displaced Workers	213-15-059	17,278	4545-767-062-4545-003-N751-6140	7/1/15	6/30/16	100,213.00			100,213.00
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	384,430.50			384,430.50
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
Work First Family Development - Special Initiative	484-15	17,267	7550-100-054-7550-308-LLLL-6030	1/1/15	12/31/15	42,271.00			42,271.00
Total U.S. Department of Labor						\$ 564,124.00	\$ 353,332.80	\$ 4,668,736.78	
U.S. Department of Homeland Security									
State Homeland Security Program	388-13	97,067	1005-100-006-1005-066	1/1/13	12/31/13	177,336.17			177,336.08
State Homeland Security Program	388-14	97,067	EMW-2014-SS-00069-SO1	9/1/14	8/31/16	478,114.00			447,764.48
State Homeland Security Program	388-15	97,067				330,000.00			12,652.02
Emergency Management Performance Grant	598-14	97,042	FY13-EMPG-EMAA-1800	7/1/13	6/30/14	75,000.00			75,000.00
Emergency Management Performance Grant	598-15	97,042		7/1/14	6/30/15	80,000.00			80,000.00
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
FEMA Disaster Assistance (Emergency Protective Measures)		97,036	PA-02-NJ-4086-PW-02608	10/30/12	4/30/13	344,728.72			343,300.28
FEMA Disaster Assistance (Debris Removal)		97,036	PA-02-NJ-4086-PW-03443	10/30/12	4/30/13	612,477.61			612,257.83
FEMA Disaster Assistance (Debris Removal)		97,036	PA-02-NJ-4021-PW-04150	8/31/11	2/29/12	1,419,242.09			1,419,242.09
FEMA Disaster Assistance (Recreational or Other)		97,036	PA-02-NJ-4021-PW-04611	8/31/11	2/28/13	94,285.70			94,285.70
FEMA Disaster Assistance (Debris Removal)		97,036	PA-02-NJ-4021-PW-02788	8/31/11	2/29/12	81,925.48			81,925.48
Total U.S. Department of Homeland Security						\$ 408,596.46	\$ 541,839.90	\$ 3,395,564.16	
U.S. Department of Environmental Protection									
Wastewater Management C8T	604-10	66,418		1/1/10	12/31/10	143,000.00			110,351.24
Total U.S. Department of Environmental Protection						\$ 0.00	\$ (944.00)	\$ 110,351.24	
Other Federal Assistance									
Corporation for National and Community Service:									
Retired Senior Volunteer Program	363-12	94,002	440A143/14-0	9/30/11	9/30/12	43,520.21			43,520.21
Retired Senior Volunteer Program	363-14	94,002	440A143/14-0	9/30/13	9/30/14	99,453.00			52,285.41
Retired Senior Volunteer Program	363-15	94,002	440A143/14-0	9/30/14	9/30/15	51,066.00			35,253.89
Total U.S. Election Assistance Commission: Help America Vote						\$ 81,428.89	\$ 45,330.69	\$ 131,059.51	
Total U.S. Department of Environmental Protection						\$ 0.00	\$ (944.00)	\$ 110,351.24	
TOTAL FEDERAL FINANCIAL ASSISTANCE						\$ 21,740,137.20	\$ 14,664,040.47	\$ 132,615,141.93	

COUNTY OF SOMERSET

SCHEDULE OF EXPENDITURES OF STATE FINANCIAL ASSISTANCE
YEAR ENDED DECEMBER 31, 2015

STATE GRANTOR/PASS-THROUGH GRANTOR/ PROGRAM TITLE	A/C #	STATE ACCOUNT NUMBER	GRANT PERIOD		GRANT AWARD AMOUNT	2015		CUMULATIVE EXPENDITURES DECEMBER 31, 2015
			FROM	TO		FUNDS RECEIVED	EXPENDITURES	
<u>Department of Transportation</u>								
County Aid Program	434-12	12-480-078-6320-ALB-6010	1/1/12	12/31/12	\$ 2,477,000.00	\$	\$ 67,182.18	\$ 2,477,000.00
County Aid Program	434-13	13-480-078-6320-ALK-6010	1/1/13	12/31/13	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		771,067.45	1,101,371.18
County Aid Program	434-15	15-480-078-6320-AL3-6010	1/1/15	12/31/15	2,889,900.00		(17,170.75)	1,125,635.98
Rte 22 Sustainable Corridor	572-08	6300-480-078-6300-FAZ-TCAP-7310	7/1/08	Completion	1,200,000.00	70,912.09		132,380.98
Traffic Signs Inventory	630-11	SOM20120144Q	7/1/11	Completion	132,380.98			700,000.00
River Road Bridge	641-12	12-480-078-6320-AK5-6320	7/1/12	Completion	700,000.00	175,000.00		350,000.00
Raritan River Greenway/Bikeway	606-13	BIKE-2013-RaritanRiverGreenwayBikeway	7/1/13	Completion	350,000.00			1,000,000.00
Pleasant Run Bridge	652-13	LBFN-2013-Somerset County-00030	7/1/13	Completion	1,000,000.00			1,000,000.00
Local Bridges - G0701	672-15	2014-480-078-6320-ALY-6010	1/1/15	12/31/15	1,000,000.00			
Findeme Avenue Bridge - G0803	689-15	2015-480-078-6320-ALY-6010	1/1/15	12/31/15	1,000,000.00			
<u>Pass Through NJ Transit:</u>								
Senior Citizen-Disabled Resident Transportation	378-13	New Jersey Transit	1/1/13	12/31/13	715,512.00			714,808.00
Senior Citizen-Disabled Resident Transportation	378-14	New Jersey Transit	1/1/14	12/31/14	581,108.00	44,821.66		581,108.00
Senior Citizen-Disabled Resident Transportation	378-15	New Jersey Transit	1/1/15	12/31/15	521,492.00	521,492.00	268,689.00	268,689.00
Local Shuttle Motor Bus	383-13	New Jersey Transit	1/1/13	12/31/13	200,000.00		75,000.00	200,000.00
Local Shuttle Motor Bus	383-14	New Jersey Transit	1/1/14	12/31/14	200,000.00		200,000.00	200,000.00
Local Shuttle Motor Bus	383-15	New Jersey Transit	1/1/15	12/31/15	400,000.00	300,463.25	100,000.00	100,000.00
<u>Total Department of Transportation</u>								
					\$ 1,112,689.00	\$ 2,814,767.88	\$ 11,483,493.14	
<u>Motor Vehicle Commission</u>								
Law Enforcement Agency Security Enhancement	470-14	SOMA-2014-NJMVC	1/1/14	12/31/14	94,085.00	54,882.86	38,084.95	94,085.00
Law Enforcement Agency Security Enhancement	470-15	SOMA-2015-NJMVC	1/1/15	12/31/15	94,085.00	39,202.18	56,000.05	56,000.05
<u>Total Motor Vehicle Commission</u>								
					\$ 94,085.04	\$ 94,085.00	\$ 150,085.05	
<u>Department of Military and Veteran's Affairs</u>								
Veteran's Transportation	381-13	3610-100-067-3610-058-PVET-6130	7/1/13	6/30/14	28,000.00	\$	\$	\$
Veteran's Transportation	381-14	3610-100-067-3610-058-PVET-6130	7/1/13	6/30/14	61,465.00	10,500.00	9,000.00	18,000.00
Veteran's Transportation	381-15	3610-100-067-3610-058-PVET-6130	7/1/14	6/30/15	18,000.00	4,500.00		
<u>Total Department of Military and Veteran's Affairs</u>								
					\$ 15,000.00	\$ 9,000.00	\$ 18,000.00	
<u>New Jersey Office of Information Technology</u>								
Enhanced 911 General Assistance	527-08	2034-100-082-SBE7-050-UOAB-6120	1/1/08	12/31/08	199,470.00	\$	12,598.52	163,357.83
<u>Department of Health and Senior Services</u>								
Right to Know	301-13	4230-100-046-4771-105-J002-6110	1/1/13	12/31/13	11,632.00	\$	\$	2,328.50
Right to Know	301-14	4230-100-046-4771-105-J002-6110	1/1/14	12/31/14	17,448.00	11,632.00	11,632.00	11,632.00
Regional Tuberculosis Clinic	529-12	4230-100-046-4785-080-J002-6120	1/1/12	12/31/12	68,296.73			68,296.73
Regional Tuberculosis Clinic	529-13	4230-100-046-4785-080-J002-6120	1/1/13	12/31/13	72,086.00		(66.00)	60,239.26
Regional Tuberculosis Clinic	529-14	4230-100-046-4785-080-J002-6120	1/1/14	12/31/14	72,086.00	61,728.00	45,110.44	47,122.87
Regional Tuberculosis Clinic	529-15	4230-100-046-4785-080-J002-6120	1/1/15	12/31/15	72,086.00	12,763.00	22,802.97	22,802.97

COUNTY OF SOMERSET
SCHEDULE OF EXPENDITURES OF STATE FINANCIAL ASSISTANCE

YEAR ENDED DECEMBER 31, 2015

STATE GRANTOR/PASS-THROUGH GRANTOR/ PROGRAM TITLE	STATE ACCOUNT NUMBER	GRANT PERIOD		GRANT AWARD AMOUNT	2015		CUMULATIVE EXPENDITURES DECEMBER 31, 2015
		FROM	TO		FUNDS RECEIVED	EXPENDITURES	
<u>Department of Health and Senior Services (Continued)</u>							
Care Coordination	370-14	4275-100-046-4144-228-J004-6110	1/1/14	12/31/14	\$	23,810.00	\$
Care Coordination	370-15	4275-100-046-4144-228-J004-6110	1/1/15	12/31/15		23,810.00	23,810.00
Adult Protective Services	358-14	4275-491-046-4110-076-J004-6110	1/1/14	12/31/14		125,533.00	125,533.00
Adult Protective Services	358-15	4275-491-046-4110-076-J004-6110	1/1/15	12/31/15		114,728.00	114,728.00
Medicaid Match	549-13	4275-100-046-4144-371-J004-6110	1/1/13	12/31/13		11,454.00	5,635.83
Medicaid Match	549-14	4275-100-046-4144-371-J004-6110	1/1/14	12/31/14		12,292.00	12,242.00
Medicaid Match	549-15	4275-100-046-4144-371-J004-6110	1/1/15	12/31/15		13,775.00	13,774.88
Comprehensive Alcohol and Drug Abuse - Chapter 51 Funding	327-13	7555-760-054-4219-001-LDAS-6110	1/1/13	12/31/13		496,733.00	492,062.50
Comprehensive Alcohol and Drug Abuse - Chapter 51 Funding	327-14	7555-760-054-4219-001-LDAS-6110	1/1/14	12/31/14		484,135.00	479,072.00
Comprehensive Alcohol and Drug Abuse - Chapter 51 Funding	327-15	7555-760-054-4219-001-LDAS-6110	1/1/15	12/31/15		489,327.00	481,083.00
Chronic Disease Self Management	577-15	4275-100-046-4141-384-J004-6110	1/1/15	12/31/15		25,000.00	25,000.00
Involuntary Outpatient Commitment Program	668-14	10401-2014	1/1/14	12/31/14		163,950.00	5,776.61
Involuntary Outpatient Commitment Program	668-15	10401-2015	1/1/15	12/31/15		300,000.00	266,961.54
Medicare Improvements for Patients and Providers Act - MIPPA	673-15	DOAS-14-MPA009	1/1/15	12/31/15		40,000.00	39,999.97
Medicare Improvements for Patients and Providers Act - MIPPA - Unappropriated	678-15	DOAS-15-AAA019	1/1/15	12/31/15		16,000.00	
State Weekend Home Delivered Meals - SWHDM	680-15	DOAS-15-AAA019	1/1/15	12/31/15		28,000.00	28,000.00
Nutrition Service Incentive Program - NSIP	679-15	DOAS-15-AAA019	1/1/15	12/31/15		110,020.00	110,020.00
Area Plan Grant - Title III-B	674-15	DOAS-15-AAA019	1/1/15	12/31/15		33,112.00	33,112.00
Area Plan Grant - Title III-C1	675-15	DOAS-15-AAA019	1/1/15	12/31/15		311,728.00	198,017.00
Area Plan Grant - Title III-C2	676-15	DOAS-15-AAA019	1/1/15	12/31/15		293,507.00	198,017.00
Area Plan Grant - Title III-D	677-15	DOAS-15-AAA019	1/1/15	12/31/15		325,206.00	294,593.00
Area Plan Grant - Unappropriated			1/1/15	12/31/15		217,471.00	200,687.00
Area Plan Grant - OOA Administration	682-15	7530-495-054-7530-001-LLLL-6110	1/1/15	12/31/15		30,849.00	30,849.00
Area Plan Grant - OOA Administration			1/1/15	12/31/15		108,977.00	58,000.00
Total Department of Health and Senior Services					\$	2,577,694.25	2,012,348.41
Personal Attendant Services					\$		\$
Personal Attendant Services	337-12	7570-100-054-7570-385-LLLL-6130	1/1/12	12/31/12		235,265.20	235,265.20
Personal Attendant Services	337-13	7570-100-054-7570-385-LLLL-6130	1/1/13	12/31/13		57,885.80	57,885.05
Personal Attendant Services	337-14	7570-100-054-7570-385-LLLL-6130	1/1/14	12/31/14		66,642.00	64,811.64
Personal Attendant Services	337-15	7570-100-054-7570-385-LLLL-6130	1/1/15	12/31/15		66,642.00	66,642.00

COUNTY OF SOMERSET

SCHEDULE OF EXPENDITURES OF STATE FINANCIAL ASSISTANCE

YEAR ENDED DECEMBER 31, 2015

STATE GRANTOR/PASS-THROUGH GRANTOR/ PROGRAM TITLE	STATE ACCOUNT NUMBER	GRANT PERIOD		GRANT AWARD AMOUNT	2015		CUMULATIVE EXPENDITURES DECEMBER 31, 2015
		FROM	TO		FUNDS RECEIVED	EXPENDITURES	
<u>Department of Human Services (Continued)</u>							
Mental Health Homeless - PATH - 2011	7700-100-054-S640-029-LLLL-6130	10/1/11	9/30/12	\$ 174,038.05	\$	\$	174,038.05
Mental Health Homeless - PATH - 2014	7700-100-054-S640-029-LLLL-6130	10/1/15	9/30/16	162,651.00	162,651.00	161,153.00	161,153.00
Escort Transportation	1610-100-016-1610-023-MMMM-6130	1/1/15	12/31/15	38,001.00	38,001.00	37,895.82	37,895.82
Social Services for the Homeless	7550-100-054-7570-072-LLLL-6030	1/1/13	12/31/13	134,520.00			134,375.00
Social Services for the Homeless	7550-100-054-7570-072-LLLL-6030	1/1/14	12/31/14	238,928.00			176,601.00
Social Services for the Homeless	7550-100-054-7570-072-LLLL-6030	1/1/15	12/31/15	176,601.00			176,601.00
Support Employment Program	7700-100-054-S640-029-LLLL-6130	1/1/15	12/31/15	159,818.00	159,818.00	159,818.00	159,818.00
Bi-Lingual Clinician	7700-100-054-S640-029-LLLL-6130	1/1/15	12/31/15	75,000.00	75,000.00	70,214.00	70,214.00
County Children's Int	15-CJTR	1/1/15	12/31/15	38,359.00	38,359.00	38,359.00	38,359.00
PESH Expansion	7700-100-054-S640-029-LLLL-6130	7/1/14	6/30/15	989,567.00	989,567.00	989,567.00	989,567.00
Family Crisis Intervention	7570-100-054-7570-388-LLLL-6130	1/1/15	12/31/15	30,353.00	30,353.00	30,353.00	30,353.00
Human Services Planning and Implementation	1610-100-016-1610-039-MMMM-6130	1/1/15	12/31/15	69,373.00	69,373.00	69,371.95	69,371.95
Project Recover - FEMA Outreach	7700-100-054-S640-186-LLLL-6130	1/1/12	12/31/12	2,395.44			2,395.44
Total Department of Human Services				\$ 1,718,820.00	\$ 1,800,043.94	\$ 2,468,745.15	
<u>Department of State</u>							
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			68,007.50
Local Arts Program	2530-100-074-2530-032-S003-6130	1/1/13	12/31/13	68,904.00		(500.00)	68,009.30
Local Arts Program	2530-100-074-2530-032-S003-6130	1/1/14	12/31/14	68,904.00	17,226.00	9,195.38	63,202.64
Local Arts Program	2530-100-074-2530-032-S003-6130	1/1/15	12/31/15	72,349.00	54,262.00	62,235.22	62,235.22
Local Arts Program - Unappropriated		1/1/15	12/31/15	36,175.00	36,175.00		
CIACC Community Development	1620-100-016-1620-014-MMMM-6130	1/1/15	12/31/15	257,378.00	193,033.00	257,378.00	257,378.00
Total Department of State				\$ 300,696.00	\$ 328,308.60	\$ 582,519.66	
<u>Department of Community Affairs</u>							
Traumatic Loss Intervention	Pass Through RUTGERS University	1/1/13	12/31/13	12,000.00	\$	\$	6,000.00
Traumatic Loss Intervention	Pass Through RUTGERS University	1/1/14	12/31/14	13,475.00	13,475.00	13,475.00	13,475.00
Traumatic Loss Intervention	Pass Through RUTGERS University	1/1/15	12/31/15	13,475.00	4,537.50		
Total Department of Community Affairs				\$ 18,012.50	\$ 13,475.00	\$ 19,475.00	
<u>Department of Treasury</u>							
Community Contract Adjustment Grant		1/1/15	12/31/15	30,001.24	\$	\$	

COUNTY OF SOMERSET

SCHEDULE OF EXPENDITURES OF STATE FINANCIAL ASSISTANCE

YEAR ENDED DECEMBER 31, 2015

STATE GRANTOR/PASS-THROUGH GRANTOR/ PROGRAM TITLE	STATE ACCOUNT NUMBER	GRANT PERIOD		GRANT AWARD AMOUNT	2015		CUMULATIVE EXPENDITURES DECEMBER 31, 2015
		FROM	TO		FUNDS RECEIVED	EXPENDITURES	
<u>Department of Law and Public Safety</u>							
Family Court	1500-100-066-1500-021-YSAC-6010	1/1/14	12/31/14	\$ 142,188.00	\$ 114,197.50	\$ 142,183.00	
Family Court	1500-100-066-1500-021-YSAC-6010	1/1/15	12/31/15	142,188.00	86,562.49	142,188.00	
State/Community Partnership Program:							
Management Grant	1500-100-066-1500-007-YSAC-6010	1/1/14	12/31/14	55,550.00	27,775.00	55,550.00	
Management Grant	1500-100-066-1500-007-YSAC-6010	1/1/15	12/31/15	55,550.00	27,775.00	55,550.00	
Services Grant	1500-100-066-1500-134-YSAC-6010	1/1/14	12/31/14	177,445.00	110,679.98	177,445.00	
Services Grant	1500-100-066-1500-134-YSAC-6010	1/1/15	12/31/15	183,612.00	73,837.02	183,612.00	
Insurance Fraud Reimbursement	1020-100-066-1020-305-YCJD-6110	1/1/07	12/31/07	42,853.83		42,853.83	
Insurance Fraud Reimbursement	1020-100-066-1020-305-YCJD-6110	1/1/12	12/31/12	206,350.21		206,350.21	
Insurance Fraud Reimbursement	1020-100-066-1020-305-YCJD-6110	1/1/13	12/31/13	248,999.00		248,999.00	
Insurance Fraud Reimbursement	1020-100-066-1020-305-YCJD-6110	1/1/14	12/31/14	250,000.00	76,006.79	250,000.00	
Insurance Fraud Reimbursement	1020-100-066-1020-305-YCJD-6110	1/1/15	12/31/15	250,000.00	181,943.57	250,000.00	
COPS in Shops	Pass Through Empower Somerset	1/1/14	12/31/14	4,200.00			
Body Armor Replacement (Prosecutor)	1020-718-066-1020-001-YCJS-6120	1/1/14	12/31/14	11,779.27		11,741.80	
Body Armor Replacement (Prosecutor)	1020-718-066-1020-001-YCJS-6120	1/1/15	12/31/15	4,793.90	4,793.90	5,228.55	
Body Armor Replacement (Sheriff)	1020-718-066-1020-001-YCJS-6120	1/1/12	12/31/12	5,228.55		5,228.55	
Body Armor Replacement (Sheriff)	1020-718-066-1020-001-YCJS-6120	1/1/14	12/31/14	12,116.68		7,436.46	
Body Armor Replacement (Sheriff)	1020-718-066-1020-001-YCJS-6120	1/1/15	12/31/15	5,214.87	5,214.87	11,317.00	
Body Armor Replacement (Jail)	1020-718-066-1020-001-YCJS-6120	1/1/08	12/31/08	11,317.00		4,517.96	
Body Armor Replacement (Jail)	1020-718-066-1020-001-YCJS-6120	1/1/14	12/31/14	22,836.65		6,001.30	
Body Armor Replacement (Jail)	1020-718-066-1020-001-YCJS-6120	1/1/15	12/31/15	9,929.75	9,929.75	119,998.00	
Juvenile Detention Alternatives Initiative - Innovations	1500-100-066-1500-237-YYYY-6110	1/1/14	12/31/14	120,000.00	67,620.00	120,000.00	
Juvenile Detention Alternatives Initiative - Innovations	1500-100-066-1500-237-YYYY-6110	1/1/15	12/31/15	120,000.00	58,318.92	119,998.00	
DUI Enforcement	AL1310412	1/1/13	12/31/13	25,000.00			
Distracted Driver Enforcement	PT140302DD-48	1/1/14	12/31/14	4,950.00			
<u>Total Department of Law and Public Safety</u>				\$ 844,654.79	\$ 772,784.86	\$ 2,034,970.81	
<u>Department of Environmental Protection</u>							
Solid Waste Services Tax Grant	4900-752-042-4900-008-V42Y-6010	4/1/12	3/31/13	\$ 180,244.11	\$	\$ 180,244.11	
Solid Waste Services Tax Grant	4900-752-042-4900-008-V42Y-6010	4/1/13	3/31/14	225,500.00		220,485.61	
Solid Waste Services Tax Grant	4900-752-042-4900-008-V42Y-6010	4/1/14	3/31/15	242,000.00		4,840.00	
Solid Waste Services Tax Grant	4900-752-042-4900-008-V42Y-6010	4/1/15	3/31/16	216,600.00	216,600.00		
Clean Communities Program	4900-765-042-4900-005-V42Y-6010	1/1/13	12/31/13	71,497.67		68,663.61	
Clean Communities Program	4900-765-042-4900-005-V42Y-6010	1/1/14	12/31/14	67,180.21		67,180.21	
Clean Communities Program	4900-765-042-4900-005-V42Y-6010	1/1/15	12/31/15	81,607.51	81,607.51	8,686.79	
County Environmental Health Act	4855-100-042-4855-075-V83K-6110	1/1/13	12/31/13	253,630.00	56,486.35	249,551.03	
County Environmental Health Act	4855-100-042-4855-075-V83K-6110	1/1/14	12/31/14	4,125.00	4,125.00	2,109.55	
County Environmental Health Act	4855-100-042-4855-075-V83K-6110	1/1/15	12/31/15	154,210.92	160,125.00	160,125.00	
<u>Total Department of Environmental Protection</u>				\$ 513,029.78	\$ 389,136.83	\$ 961,885.91	

COUNTY OF SOMERSET

SCHEDULE OF EXPENDITURES OF STATE FINANCIAL ASSISTANCE

YEAR ENDED DECEMBER 31, 2015

STATE GRANTOR/PASS-THROUGH GRANTOR/ PROGRAM TITLE	STATE ACCOUNT NUMBER	GRANT PERIOD		GRANT AWARD AMOUNT	2015		CUMULATIVE EXPENDITURES DECEMBER 31, 2015
		FROM	TO		FUNDS RECEIVED	EXPENDITURES	
Department of Agriculture							
Right to Farm	3380-100-010-3380-016-CCCC-6010	1/1/02	12/31/02	4,516.30	\$	332.58	\$ 1,039.24
Open Space Preservation	4800-582-042-002-V22G-6010	1/1/14	12/31/14	1,026,947.50		250,254.00	1,026,947.50
Total Department of Agriculture				\$	\$	250,586.58	\$ 1,027,986.74
<u>New Jersey Governor's Council on Alcoholism and Drug Abuse</u>							
Municipal Alliance Program	2000-100-082-C001-044-U999-6010	1/1/08	12/31/08	316,580.62	\$	\$	316,580.62
Municipal Alliance Program	2000-100-082-C001-044-U999-6010	1/1/13	12/31/13	314,549.00		(12,815.97)	291,952.08
Municipal Alliance Program	2000-100-082-C001-044-U999-6010	1/1/14	12/31/14	475,331.00		74,197.72	461,938.56
Total New Jersey Governor's Council on Alcoholism and Drug Abuse				\$	\$	61,381.75	\$ 1,070,471.26
<u>New Jersey Division of Mental Health and Hospitals</u>							
Psychiatric Advances in Nursing Practices	10401-2015	1/1/15	12/31/15	179,116.00	\$	179,116.00	\$ 179,116.00
Total New Jersey Division of Mental Health and Hospitals				\$	\$	179,116.00	\$ 179,116.00
<u>Department of Labor and Workforce Development</u>							
WIA Adult Program - Hunterdon	4545-780-062-4545-010-N693-6140	7/1/14	6/30/15	172,186.00	\$	113,660.15	\$ 171,750.39
WIA Adult Program - Hunterdon	4545-780-062-4545-010-N693-6140	7/1/15	6/30/16	149,322.90		5,594.10	105.28
WIA Adult Program - Somerset	4545-780-062-4545-010-N693-6140	7/1/14	6/30/15	401,117.00		152,410.80	377,453.87
WIA Adult Program - Somerset	4545-780-062-4545-010-N693-6140	7/1/15	6/30/16	348,420.10		72,726.22	397,273.87
WIA Youth Program - Hunterdon	4545-780-062-4545-010-N693-6140	7/1/14	6/30/15	167,476.00		(15,588.46)	151,830.00
WIA Youth Program - Hunterdon	4545-780-062-4545-010-N693-6140	7/1/15	6/30/16	143,952.30		80,000.00	80,000.00
WIA Youth Program - Somerset	4545-780-062-4545-010-N693-6140	7/1/14	6/30/15	394,067.00		149,502.03	334,593.03
WIA Youth Program - Somerset	4545-780-062-4545-010-N693-6140	7/1/15	6/30/16	335,888.70		214,053.00	214,053.00
WIA DW Program - Hunterdon	4545-780-062-4545-010-N693-6140	7/1/14	6/30/15	243,513.00		109,639.12	239,279.20
WIA DW Program - Hunterdon	4545-780-062-4545-010-N693-6140	7/1/14	6/30/15	270,574.20		97.00	97.00
WIA DW Program - Somerset	4545-780-062-4545-010-N693-6140	7/1/14	6/30/15	824,946.00		614,396.77	708,526.77
WIA DW Program - Somerset	4545-780-062-4545-010-N693-6140	7/1/15	6/30/16	631,339.80		27,905.50	
WorkFirst New Jersey - HC GA Case Management	4545-780-062-4545-010-N693-6140	7/1/12	6/30/13	3,693.14			3,693.14
WFNJ GASNAP Program Case Mgt. - Hunterdon	4545-780-062-4545-010-N693-6140	7/1/14	6/30/15	11,707.00		7,871.00	10,844.05
WFNJ GASNAP Program Case Mgt. - Hunterdon	4545-780-062-4545-010-N693-6140	7/1/14	6/30/15	26,032.58		1,148.10	
WorkFirst New Jersey - SC GASNAP Case Management	4545-780-062-4545-010-N693-6140	7/1/12	6/30/13	10,911.06			10,911.06
WorkFirst New Jersey - SC SNAP Case Management	4545-780-062-4545-010-N693-6140	7/1/13	6/30/14	13,758.00		2,662.00	12,154.34
WFNJ GASNAP Program Case Mgt. - Somerset	4545-780-062-4545-010-N693-6140	7/1/14	6/30/15	27,317.00		25,231.00	9,308.00
WFNJ GASNAP Program Case Mgt. - Somerset	4545-780-062-4545-010-N693-6140	7/1/15	6/30/16	61,741.49		2,678.90	
WorkFirst New Jersey - WTW - HC GA	4545-780-062-4545-010-N693-6140	7/1/12	6/30/13	22,316.00			22,316.00
WorkFirst New Jersey - WTW - HC GA	4545-780-062-4545-010-N693-6140	7/1/13	6/30/14	13,890.00			13,344.63
WorkFirst New Jersey - WTW - HC GA	4545-780-062-4545-010-N693-6140	7/1/15	6/30/16	30,432.40		198.60	

COUNTY OF SOMERSET

SCHEDULE OF EXPENDITURES OF STATE FINANCIAL ASSISTANCE

YEAR ENDED DECEMBER 31, 2015

STATE GRANTOR/PASS-THROUGH GRANTOR/ PROGRAM TITLE	STATE ACCOUNT NUMBER	GRANT PERIOD		GRANT AWARD AMOUNT	2015		CUMULATIVE EXPENDITURES DECEMBER 31, 2015
		FROM	TO		FUNDS RECEIVED	EXPENDITURES	
Department of Labor and Workforce Development (Continued)							
WorkFirst New Jersey - WTW - SC GA	4545-780-062-4545-010-N693-6140	7/1/13	6/30/14	77,248.00	\$ 57,671.00	\$	76,786.00
WorkFirst New Jersey - WTW - SC GA	4545-780-062-4545-010-N693-6140	7/1/15	6/30/16	71,011.42	463.40		43,973.18
WorkFirst New Jersey - HC SNAP	4545-780-062-4545-010-N693-6140	7/1/12	6/30/13	43,973.18			40,705.54
WorkFirst New Jersey - HC SNAP	4545-780-062-4545-010-N693-6140	7/1/13	6/30/14	44,986.00	1,194.00	483.39	64,719.25
WFNJ GAINSNAP Prog To Work - Hunterdon	4545-780-062-4545-010-N693-6140	7/1/13	6/30/14	65,041.00	859.50	11,153.00	20,951.35
WFNJ GAINSNAP Prog To Work - Hunterdon	4545-780-062-4545-010-N693-6140	7/1/14	6/30/15	26,379.16			31,638.83
WFNJ GAINSNAP Prog To Work - Hunterdon	4545-780-062-4545-010-N693-6140	7/1/12	6/30/13	20,951.35			150,394.63
WFNJ GAINSNAP Prog To Work - Somerset	4545-780-062-4545-010-N693-6140	7/1/13	6/30/14	35,991.00	19,540.00	5,325.30	
WFNJ GAINSNAP Prog To Work - Somerset	4545-780-062-4545-010-N693-6140	7/1/14	6/30/15	151,763.00	93,760.00		
WFNJ GAINSNAP Prog To Work - Somerset	4545-780-062-4545-010-N693-6140	7/1/15	6/30/16	60,548.95	2,005.50		
WFNJ GAINSNAP Administration	4545-780-062-4545-010-N693-6140	7/1/14	6/30/15	34,887.00	34,887.00	16,198.88	
WFNJ GAINSNAP Administration	4545-780-062-4545-010-N693-6140	7/1/15	6/30/16	57,656.00	7,132.00	15,575.00	
WorkFirst New Jersey - WTW - HC TANF	4545-780-062-4545-010-N693-6140	7/1/15	6/30/16	68,576.49			68,576.49
WorkFirst New Jersey - WTW - HC TANF	4545-780-062-4545-010-N693-6140	7/1/12	6/30/13	94,655.00			76,221.55
WFNJ TANF Program Work Verify - Hunterdon	4545-780-062-4545-010-N693-6140	7/1/13	6/30/14	87,400.00	5,625.00	1,043.87	87,400.00
WFNJ TANF Program Work Verify - Hunterdon	4545-780-062-4545-010-N693-6140	7/1/14	6/30/15	87,400.00	82,830.00	122,695.00	
WFNJ TANF Program Work Verify - Hunterdon	4545-780-062-4545-010-N693-6140	7/1/15	6/30/16	182,673.23	8,129.10	425,191.68	
Workforce Investment - SC TANF Verification	4545-780-062-4545-010-N693-6140	7/1/12	6/30/13	422,377.00	139,469.00	21,117.79	422,377.00
WFNJ Program Work Verify - Somerset	4545-780-062-4545-010-N693-6140	7/1/13	6/30/14	43,521.80			307,820.00
WFNJ Program Work Verify - Somerset	4545-780-062-4545-010-N693-6140	7/1/14	6/30/15	422,377.00	287,669.00	307,820.00	
WFNJ Program Work Verify - Somerset	4545-780-062-4545-010-N693-6140	7/1/15	6/30/16	423,367.52	18,967.90	5,103.42	
Workforce Investment - HC TANF Case Management	4545-780-062-4545-010-N693-6140	7/1/13	6/30/14	17,038.00			14,993.00
WFNJ TANF Program Case Mgmt - Hunterdon	4545-780-062-4545-010-N693-6140	7/1/14	6/30/15	14,993.00	10,285.00	6,427.61	
WFNJ TANF Program Case Mgmt - Hunterdon	4545-780-062-4545-010-N693-6140	7/1/15	6/30/16	17,114.30			75,031.87
Workforce Investment - SC TANF Case Management	4545-780-062-4545-010-N693-6140	7/1/15	6/30/16	83,185.00	33,302.00	56,063.11	
Workforce Investment - SC TANF Case Management	4545-780-062-4545-010-N693-6140	7/1/12	6/30/13	75,031.87			57,715.33
WFNJ TANF Program Case Mgmt - Somerset	4545-780-062-4545-010-N693-6140	7/1/13	6/30/14	73,202.00	18,668.00		72,496.91
WFNJ TANF Program Case Mgmt - Somerset	4545-780-062-4545-010-N693-6140	7/1/14	6/30/15	95,128.95	63,739.00	40,000.00	
WFNJ Administration TANF	4545-780-062-4545-002-N729-6140	7/1/14	6/30/15	81,245.00	19,713.00		55,000.00
WFNJ Administration TANF	4545-780-062-4545-002-N729-6140	7/1/15	6/30/16	175,518.00			75,000.00
WFNJ WLL	4545-767-062-4545-004-N751-6140	7/1/13	6/30/14	75,000.00	55,000.00	75,000.00	
WFNJ WLL	4545-767-062-4545-004-N751-6140	7/1/14	6/30/15	55,000.00	32,000.00		
WFNJ WLL	4545-767-062-4545-004-N751-6140	7/1/15	6/30/16	75,000.00			2,399.66
WorkFirst New Jersey - Career Advancement	4545-780-062-4545-010-N693-6140	7/1/12	6/30/13	2,399.66			234,500.99
WorkFirst New Jersey - Career Advancement	4545-780-062-4545-010-N693-6140	7/1/13	6/30/14	19,998.00	128.00		
WFNJ CAVP	4545-780-062-4545-010-N693-6140	7/1/14	6/30/15	17,598.00			
WFNJ CAVP	4545-780-062-4545-010-N693-6140	7/1/15	6/30/16	32,000.00			
Workforce Investment - Disaster Mini National Emergency Grant	4545-780-062-4545-002-N729-6140	7/1/13	6/30/14	135,642.00			
Workforce Investment - Disaster Mini National Emergency Grant	4545-780-062-4545-002-N729-6140	7/1/14	6/30/15	316,497.00			
Smart Steps	4545-780-062-4545-010-N693-6140	7/1/14	6/30/16	803.00			
Smart Steps	4545-780-062-4545-010-N693-6140	7/1/15	6/30/16	803.00			
Workforce Development Partnership	4545-780-062-4545-002-N729-6140	7/1/12	6/30/13	17,657.86			
Total Department of Environmental Protection				\$ 2,499,995.32	\$ 2,400,070.88	\$ 5,161,852.22	
TOTAL STATE FINANCIAL ASSISTANCE				\$ 9,948,037.08	\$ 11,137,704.25	\$ 28,712,995.61	

COUNTY OF SOMERSET

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

YEAR ENDED DECEMBER 31, 2015

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.

Receipts:

	<u>Federal</u>	<u>State</u>	<u>Other</u>	<u>Total</u>
Current Fund	\$ 42,188.27	\$	\$	\$ 42,188.27
Grant Fund	20,358,288.77	9,948,037.08	1,017,490.65	31,323,816.50
Trust Fund	<u>1,321,839.97</u>			<u>1,321,839.97</u>
	<u>\$ 21,722,317.01</u>	<u>\$ 9,948,037.08</u>	<u>\$ 1,017,490.65</u>	<u>\$ 32,687,844.74</u>

Expenditures:

	<u>Federal</u>	<u>State</u>	<u>Other</u>	<u>Total</u>
Grant Fund	\$ 14,332,134.94	\$ 11,137,704.25	\$ 3,027,605.73	\$ 28,497,444.92
Trust Fund	<u>314,393.57</u>			<u>314,393.57</u>
	<u>\$ 14,646,528.51</u>	<u>\$ 11,137,704.25</u>	<u>\$ 3,027,605.73</u>	<u>\$ 28,811,838.49</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, 2015

Section I - Summary of Auditor's Results

Financial Statements

- | | |
|--|------------|
| (1) Type of Auditor Report Issued: | Unmodified |
| (2) Internal Control Over Financial Reporting: | |
| (a) Deficiencies identified during the audit of the financial statements? | No |
| (b) Deficiencies identified as 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) Significant deficiencies identified during the audit of major federal programs? | No |
| (b) Significant deficiencies identified as 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 the Uniform Guidance and listed in Section III of this schedule? | No |

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

<u>Program</u>	<u>Grant Number</u>
Department of Transportation: High Risk Rural Roads	20.205

- | | |
|---|-----|
| (5) Program Threshold Determination:
Type A Federal Program Threshold > \$750,000.00
Type B Federal Program Threshold <= \$187,500.00 | |
| (6) Auditee qualified as a low-risk auditee under the Uniform Guidance? | Yes |

COUNTY OF SOMERSET
NEW JERSEY

SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE YEAR ENDED DECEMBER 31, 2015

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

State Program(s)

(1) Internal Control Over Major State Programs:

- | | |
|---|------------|
| (a) Significant deficiencies identified during the audit of major state program(s)? | No |
| (b) Significant deficiencies identified as 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 15-08 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:	
Pleasant Run Bridge	LBFN-2013-Somerset County-00030
Department of Law & Public Safety Grants:	
Insurance Fraud Reimbursement	1020-100-066-1020-305-YCJD-6110
Department of Human Services:	
PESS Expansion	7700-100-054-S640-029-LLLL-6130

(5) Program Threshold Determination:

- Type A State Program Threshold > \$750,000.00
- Type B State Program Threshold <= \$187,500.00

(6) Auditee qualified as a low-risk auditee under the Uniform Guidance?	Yes
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COUNTY OF SOMERSET
NEW JERSEY

SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE YEAR ENDED DECEMBER 31, 2015

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, 2015

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

	<u>YEAR 2015</u>		<u>YEAR 2014</u>	
	<u>AMOUNT</u>	<u>%</u>	<u>AMOUNT</u>	<u>%</u>
<u>REVENUE AND OTHER INCOME REALIZED</u>				
Fund Balance Utilized	\$ 19,725,000.00	7.15%	\$ 15,900,000.00	5.63%
Collection of Current Taxes	182,213,601.00	66.04%	178,204,011.00	63.06%
Miscellaneous Revenue Anticipated	54,521,307.00	19.76%	51,042,680.50	18.06%
Miscellaneous Revenues - Other	<u>19,448,482.13</u>	<u>7.05%</u>	<u>37,453,571.38</u>	<u>13.25%</u>
<u>Total Income</u>	<u>\$ 275,908,390.13</u>	<u>100.00%</u>	<u>\$ 282,600,262.88</u>	<u>100.00%</u>
<u>EXPENDITURES</u>				
Budget Expenditures:				
Operations	\$ 209,455,558.23	81.64%	\$ 199,627,609.73	76.35%
Capital Improvements	6,140,000.00	2.39%	7,256,000.00	2.78%
Debt Service	19,740,040.44	7.69%	18,747,838.64	7.17%
Deferred Charges and Statutory Expenditures	19,442,829.00	7.58%	19,057,433.67	7.29%
Other Expenditures	<u>1,790,228.58</u>	<u>0.70%</u>	<u>16,771,327.50</u>	<u>6.41%</u>
<u>Total Expenditures</u>	<u>\$ 256,568,656.25</u>	<u>100.00%</u>	<u>\$ 261,460,209.54</u>	<u>100.00%</u>
Excess in Revenue	\$ 19,339,733.88		\$ 21,140,053.34	
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>	
Statutory Excess to Fund Balance	\$ 19,339,733.88		\$ 21,803,967.01	
Fund Balance, January 1	<u>38,349,137.92</u>		<u>32,445,170.91</u>	
	\$ 57,688,871.80		\$ 54,249,137.92	
Less: Utilization as Anticipated Revenue	<u>19,725,000.00</u>		<u>15,900,000.00</u>	
Fund Balance, December 31	<u>\$ 37,963,871.80</u>		<u>\$ 38,349,137.92</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>
2015	\$55,815,015,450.00	0.31796776	0.04669694	0.03004815
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

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>			
2015	\$182,213,601.00	\$16,317,141.00	\$17,217,306.00	\$215,748,048.00	100.00%
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%

YEAR'S OPERATION

The operation of the County for the year 2015 produced a surplus of \$19,339,733.88 compared with \$21,803,967.01 in 2014, a decrease of \$2,464,233.13. A comparison of the results of operations for the past three years is set forth below:

<u>YEAR</u>	<u>EXCESS IN REVENUE</u>
2015	\$19,339,733.88
2014	21,803,967.01
2013	14,276,174.42

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

	<u>2015</u>	<u>2014</u>	<u>2013</u>
Excess from Miscellaneous Revenue Anticipated	\$1,171,742.77	\$1,121,701.77	\$1,654,893.57
Miscellaneous Revenue Not Anticipated	7,011,966.77	6,484,772.90	5,724,951.35
Added Taxes Collected - Chapter 197, P.L. 1941	831,701.35	766,886.79	872,990.17
Unexpended Balances of Prior Year Appropriation Reserves Lapsed	8,356,285.59	10,897,083.89	6,023,323.82
Unexpended Balances of Current Year Appropriations Canceled	509,737.56	21.36	5.51
Refund of Prior Year Revenue Canceled Receivables	1,790,228.58 *	73,228.25 *	337,181.37 *
Canceled Reserves	2,535,432.91	19,304,827.80	337,181.37
Interfunds Returned			10.00
Interfunds Advanced	147,140.99 *		
Canceled Payables	860,236.50		
	<hr/>	<hr/>	<hr/>
OPERATING SURPLUS FOR YEAR	<u><u>\$19,339,733.88</u></u>	<u><u>\$21,803,967.01</u></u>	<u><u>\$14,276,174.42</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 DECEMBER 31</u>	<u>UTILIZED IN BUDGET OF SUCCEEDING YEAR</u>
2015	\$37,963,871.80	\$19,000,000.00
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

COMPARISON OF CERTAIN BUDGET AND EMERGENCY EXPENDITURES - CURRENT FUND

	<u>YEAR 2015</u>	<u>YEAR 2014</u>
<u>Operating:</u>		
General Government	\$54,897,128.25	\$53,723,954.00
Judiciary	449,994.85	439,698.29
Regulation	15,299,840.68	14,774,487.10
Roads and Bridges	11,383,118.97	11,432,144.73
Correction and Penal	15,833,978.33	16,309,984.42
Health and Welfare	42,824,293.45	36,885,053.50
Educational	22,600,921.40	21,914,456.68
Recreational	9,350,598.00	8,600,598.00
State and Federal Programs	24,945,463.38	24,114,987.03
Contingent		100,000.00
	<hr/>	<hr/>
<u>Total Operating Costs</u>	197,585,337.31	188,295,363.75
<u>Capital Improvements</u>	6,094,909.08	7,079,367.19
<u>Debt Service</u>	19,740,040.44	18,747,838.64
Deferred Charges and <u>Statutory Expenditures</u>	<hr/> 19,126,231.61	<hr/> 18,809,672.25
<u>Total General Appropriations</u>	<hr/> <u>\$242,546,518.44</u>	<hr/> <u>\$232,932,241.83</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>
Mark Caliguire	Director		
Patricia Walsh	Deputy Director		
Brian D. Levine	Freeholder		
Peter S. Palmer	Freeholder		
Patrick Scaglione	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	*	
Donna Mozet	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
Walter Lane	Director of Planning Board	*	
Geoffrey D. Soriano	County Prosecutor	*	

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 1, 2015, the bid threshold in accordance with N.J.S.A. 40A:11-3 was increased to \$40,000.00 by resolution of the governing body.

The governing body of the Municipality has the responsibility of determining whether the expenditures in any category will exceed \$40,000.00 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:

- Bedminster Safety Improvements
- Kiddie Fire Training System
- 4 Wheel Drive Delivery Vehicle
- Maintenance and Repair of Chillers
- On-Board Vehicle Recording System
- Energy Star Vending Machines
- Baling Wire for Recycling Program
- Weston Canal and Randolph Road Improvements
- Mountain View Park, Phase I
- Chimney Rock Road Safety Improvements
- Resurfacing of Various Roads
- Repairs of Various Park Commission Structures
- Maintenance and Repair of HVAC Systems
- Maintenance and Repair Service for Rescue Boat
- Electronic Home Detention Monitor
- Replacement of County Bridge No. K0402
- Refuse Disposal Service
- Marketing of Unprocessed Commingled Recycled Materials
- Marketing of Unprocessed Recycled Fiber Materials
- Stormwater Management Facility Maintenance

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

Onbase System Modules
Roof Replacement Warrenbrook Senior Center
Improvements to Natirar Park Driveway
Demolition of Four Residential Properties
Roof Replacement at Facility and Services Building
Structural Repairs of Various Bridges
Furnish and Deliver Recycling Containers
Baling Wire for Recycling Program
Maintenance, Repair, Parts and Emergency Services
Intersection Improvements at Easton Ave and Willow Ave
Single Stream Vendors to Purchase Recycled Materials
Inmate Health Care Physician
Public Safety Data Interoperability Project
Replacement of County Bridge No C0606
2016 Refuse Steer or Equivalent
Dumpsters to be used by Recycling Program
Replacement Parts for Blue Bird Buses
Furnish and Deliver Repositories for Recycling Used Tires
Diesel and Fuel Oil
Chiller and Cooling Tower Replacements
Raritan River Greenway Bikeway
Mountainview Road Water Services
Replacement Battery UPS Modules for Towers
Guard Services for Richard Hall Mental Center
Intersection Improvements at Washington Ave and Greenbrook Road
Site-Wide Laboratory Testing Services
Linens, Personal Care Products and Supplies
Mobile X-Ray Services for Somerset County Jail
Inmate Dental Services
Maintenance Agreement for UPS and Sealed Batteries
Interior Plantscape Maintenance
2016 Cab and Chassis with Single Hook Lift
Snow Removal from County Roads
Senior Nutrition Meals

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.

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

Our audit of expenditures did not reveal any individual payments, contracts or agreements in excess of \$40,000.00 “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, 2015, the Current, Trust, Capital, Library, Open Space and Farmland Preservation Funds had cash and investments totaling \$128,488,954.21.

During 2015, the County earned interest in the amount of \$677,744.93 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 2015 is as follows:

Balance, December 31, 2014	\$2,133,081.83
Received	<u>3,345,556.82</u>
	\$5,478,638.65
Expended	<u>4,729,908.24</u>
Balance, December 31, 2015	<u><u>\$748,730.41</u></u>

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

Cash for Prisoners' Funds held at the jail amounted to \$466,262.68 as of December 31, 2015.

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, 2015.

The inmate welfare account had a balance of \$433,923.23 as of December 31, 2015.

The inmate custodial account had a balance of \$32,333.82 as of December 31, 2015.

The work release account had a balance of \$3.46 as of December 31, 2015.

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

The total County Clerk fees remitted to the County Treasurer for 2015 amounted to \$6,415,413.38 as compared with \$5,532,693.96 for 2014, an increase of \$882,719.42.

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

The total County Sheriff fees remitted to the County Treasurer in 2015 amounted to \$1,312,017.85 as compared with \$721,388.76 for 2014, an increase of \$590,629.09.

SURROGATE

Total revenues remitted to the County Treasurer in 2015 amounted to \$396,651.52 as compared with \$345,826.44 in 2014, an increase of \$50,825.08.

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.

GUIDANCE CENTER

Our audit disclosed that the client is unable to accurately reconcile this account, leaving large adjustments each month to the aging receivable schedule. The client should gain a better understanding of the finance system in place in order to accurately reconcile the account each month.

RECOMMENDATIONS

That the guidance center accurately reconcile their account on a monthly basis.

