

*Report of Audit*

*on the*

*Financial Statements*

*of the*

***County of Somerset***

*for the*

*Year Ended*  
*December 31, 2016*



COUNTY OF SOMERSET

I N D E X

	<u>PAGES</u>
<u>PART I</u>	
Independent Auditor's Report	1-3
	<u>EXHIBITS</u>
<u>Financial Statements - Regulatory Basis</u>	
<u>Current Fund:</u>	
Balance Sheets-Regulatory Basis	"A"
Statements of Operations and Change in Fund Balance-Regulatory Basis	"A-1"
Statement of Revenues-Regulatory Basis-Year Ended December 31, 2016	"A-2"
Statement of Expenditures-Regulatory Basis-Year Ended December 31, 2016	"A-3"
<u>Trust Fund:</u>	
Balance Sheets-Regulatory Basis	"B"
<u>General Capital Fund:</u>	
Balance Sheets-Regulatory Basis	"C"
Statement of Fund Balance-Regulatory Basis-Year Ended December 31, 2016	"C-1"
<u>General Fixed Assets Account Group:</u>	
Balance Sheets-Regulatory Basis	"D"
	<u>PAGES</u>
Notes to Financial Statements	4-38

COUNTY OF SOMERSET

I N D E X (CONTINUED)

EXHIBITS

Supplementary Schedules - All Funds

Current Fund:

Schedule of Cash-Collector-Treasurer	"A-4"
Schedule of Change Funds	"A-5"
Schedule of Petty Cash	"A-6"
Schedule of Analysis of Tax Yield	"A-7"
Schedule of Revenue Accounts Receivable	"A-8"
Schedule of Grant Receivable-Grant Fund	"A-9"
Schedule of Grant Reserves-Grant Fund	"A-10"
Schedule of Due to State of New Jersey-County Clerk	"A-11"
Schedule of Reserve for Accounts Payable	"A-12"
Schedule of Reserve for FEMA	"A-13"
Schedule of Guidance Center Charges Receivable	"A-14"
Schedule of 2015 Appropriation Reserves	"A-15"
Schedule of Reserve for Tax Appeals	"A-16"
Schedule of Encumbrances Payable	"A-17"
Schedule of Reserve for Grants Unappropriated-Grant Fund	"A-18"
Schedule of Due Grant Fund	"A-19"
Schedule of Due Current Fund-Grant Fund	"A-20"
Schedule of Reserve for Emergency Note Payable	"A-21"
Schedule of Due General Capital Fund-Grant Fund	"A-22"
Schedule of Due Trust Other Fund	"A-23"
Schedule of Shared Service Receivable	"A-24"
Schedule of Deferred Charges	"A-25"

Trust Fund:

Schedule of Cash-Treasurer	"B-1"
Schedule of Housing and Community Development Act Receivable	"B-2"
Schedule of Housing and Community Development Act Reserve Accounts	"B-3"
Schedule of Reserve Accounts	"B-4"
Schedule of Encumbrances Payable - Trust Other Fund	"B-5"
Schedule of Reserve for Prosecutors' Funds	"B-6"
Schedule of Reserve for County Library Expenditures	"B-7"
Schedule of Analysis of Tax Yield	"B-8"
Schedule of Reserve for County Open Space, Recreation, Farmland and Historic Preservation Trust Fund Expenditures	"B-9"
Schedule of Analysis of Tax Yield	"B-10"
Schedule of Encumbrances Payable - Open Space Trust Fund	"B-11"
Schedule of Due Grant Fund – Open Space Trust Fund	"B-12"
Schedule of Due Current Fund – Open Space Trust Fund	"B-13"
Schedule of Accounts Receivable – Library Trust Fund	"B-14"
Schedule of Petty Cash – Library Trust Fund	"B-15"

COUNTY OF SOMERSET

I N D E X (CONTINUED)

EXHIBITS

General Capital Fund:

Schedule of General Capital Cash-Treasurer	"C-2"
Analysis of Capital Cash	"C-3"
Schedule of Deferred Charges to Future Taxation-Funded	"C-4"
Schedule of Deferred Charges to Future Taxation-Unfunded	"C-5"
Schedule of Capital Improvement Fund	"C-6"
Schedule of Improvement Authorizations	"C-7"
Schedule of Serial Bonds Payable	"C-8"
Schedule of Encumbrances Payable	"C-9"
Schedule of Green Acres Loan Payable	"C-10"
Schedule of Reserve for Debt Service	"C-11"
Schedule of Bond Anticipation Notes	"C-12"
Schedule of Bonds and Notes Authorized But Not Issued	"C-13"

Jail Warden:

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

County Clerk:

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

Sheriff's Department:

Schedule of Assets and Liabilities	"G"
Schedule of Cash	"G-1"
Schedule of Sundry Accounts Payable	"G-2"
Schedule of Due to County of Somerset	"G-3"

COUNTY OF SOMERSET

I N D E X (CONTINUED)

	<u>PAGES</u>
<u>PART II</u>	
Independent Auditor's Report on Internal Control Over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with Government Auditing Standards	39-40
Independent Auditor's Report on Compliance with Requirements Applicable to Major Federal and State Financial Assistance Programs and Internal Control Over Compliance in Accordance with the Federal Uniform Guidance and New Jersey OMB Circular 15-08	41-42
Schedule of Expenditures of Federal Awards Year Ended December 31, 2016	43-46
Schedule of Expenditures of State Financial Assistance Year Ended December 31, 2016	47-52
Notes to the Schedules of Expenditures of Federal Awards and State Financial Assistance Year Ended December 31, 2016	53-54
Schedule of Findings and Questioned Costs for the Year Ended December 31, 2016	55-58
<u>PART III</u>	
Statistical Data	59-62
Officials in Office and Surety Bonds	63-64
Comments and Recommendations	65-70

COUNTY OF SOMERSET

PART I

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

FINANCIAL STATEMENTS – REGULATORY BASIS – ALL FUNDS

NOTES TO FINANCIAL STATEMENTS – REGULATORY BASIS

SUPPLEMENTARY SCHEDULES – ALL FUNDS

YEAR ENDED DECEMBER 31, 2016



# SUPLEE, CLOONEY & COMPANY

CERTIFIED PUBLIC ACCOUNTANTS

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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, 2016 and 2015, 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, 2016, 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, 2016 and 2015, 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, 2016.

## ***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, 2016 and 2015, the regulatory basis statement of operations and changes in fund balance for the years then ended and the regulatory basis statement of revenues and expenditures and changes in fund balance for the year ended December 31, 2016 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 July 19, 2017 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.

  
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CERTIFIED PUBLIC ACCOUNTANTS

  
\_\_\_\_\_  
REGISTERED MUNICIPAL ACCOUNTANT NO. 439

July 19, 2017

CURRENT FUND

COUNTY OF SOMERSET

CURRENT FUND

BALANCE SHEETS - REGULATORY BASIS

	<u>REF.</u>	BALANCE DECEMBER 31, 2016	BALANCE DECEMBER 31, 2015
<u>ASSETS</u>			
Current Fund:			
Cash - Regular		\$ 50,981,008.54	\$ 42,633,053.29
Investments		10,395,000.00	10,805,000.00
	A-4	\$ 61,376,008.54	\$ 53,438,053.29
Change Fund	A-5	440.00	440.00
		\$ 61,376,448.54	\$ 53,438,493.29
Receivables and Other Assets with Full Reserves:			
Revenue Accounts Receivable	A-8	\$ 711,665.61	\$ 545,469.26
Shared Service Receivable	A-24		90,510.95
Due Trust Other Fund	A-23	147,140.99	147,140.99
Guidance Center Charges Receivable	A-14	2,768,196.96	3,680,311.33
	A	\$ 3,627,003.56	\$ 4,463,432.53
Deferred Charges	A-25	\$	\$ 380,914.68
	A	\$ 65,003,452.10	\$ 58,282,840.50
Grant Fund:			
Cash	A-4	\$ 21,807.92	\$ 0.57
Grants Receivable	A-9	40,008,039.86	45,481,402.95
	A	\$ 40,029,847.78	\$ 45,481,403.52
	A	\$ 105,033,299.88	\$ 103,764,244.02

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, 2016</u>	<u>BALANCE DECEMBER 31, 2015</u>
<u>LIABILITIES, RESERVES AND FUND BALANCE</u>			
Current Fund:			
Liabilities:			
Appropriation Reserves	A-3:A-15	\$ 15,283,981.44	\$ 12,231,909.23
Accounts Payable	A-12	162,805.31	200,098.29
Encumbrances Payable	A-17	4,704,756.57	2,722,427.52
Reserve for Tax Appeals	A-16	449,393.20	441,911.85
Reserve for FEMA	A-13		42,188.28
Emergency Note Payable	A-21		217,001.00
		<u>\$ 20,600,936.52</u>	<u>\$ 15,855,536.17</u>
Reserve for Receivables and Other Assets	A	3,627,003.56	4,463,432.53
Fund Balance	A-1	<u>40,775,512.02</u>	<u>37,963,871.80</u>
	A	<u>\$ 65,003,452.10</u>	<u>\$ 58,282,840.50</u>
Grant Fund:			
Encumbrances Payable	A-17	\$ 13,889,562.12	\$ 12,485,265.20
Due General Capital Fund	A-22	4,410,000.00	9,083,723.00
Reserve for Grants Appropriated	A-10	21,343,360.53	23,503,330.55
Reserve for Grants Unappropriated	A-18	<u>386,925.13</u>	<u>409,084.77</u>
	A	<u>\$ 40,029,847.78</u>	<u>\$ 45,481,403.52</u>
	A	<u>\$ 105,033,299.88</u>	<u>\$ 103,764,244.02</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 2016</u>	<u>YEAR 2015</u>
<u>REVENUE AND OTHER INCOME REALIZED</u>			
Fund Balance Utilized	A-1:A-2	\$ 19,000,000.00	\$ 19,725,000.00
Miscellaneous Revenue Anticipated	A-2	59,375,069.20	54,521,307.00
Receipts From Current Taxes	A-2	185,839,652.00	182,213,601.00
Non-Budget Revenue	A-2	10,370,909.26	7,843,668.12
Other Credits to Income:			
Unexpended Balance of Appropriation Reserves	A-15	8,404,023.99	8,356,285.59
Canceled Grant Reserves	A-10	977,110.01	2,010,014.33
Reserves Canceled	A-13	0.28	524,368.46
Canceled Grant Unappropriated Reserves	A-18		1,050.12
Accounts Payable Canceled	A-12	35,085.42	860,236.50
Interfunds Returned		90,510.95	
<u>Total Income</u>		<u>\$ 284,092,361.11</u>	<u>\$ 276,055,531.12</u>
<u>EXPENDITURES</u>			
Budget Appropriations:			
Operations	A-3	\$ 212,657,967.10	\$ 209,455,558.23
Capital Improvements	A-3	12,022,864.00	6,140,000.00
Debt Service	A-3	18,121,266.50	19,740,040.44
Deferred Charges and Statutory Expenditures	A-3	18,825,276.68	19,442,829.00
Canceled Grant Receivables	A-9	647,085.10	1,415,293.63
Canceled Deferred Charges			284,424.00
Interfunds Advanced			147,140.99
Accounts Receivable	A-24	6,261.51	90,510.95
<u>Total Expenditures</u>		<u>\$ 262,280,720.89</u>	<u>\$ 256,715,797.24</u>
Excess in Revenue		\$ 21,811,640.22	\$ 19,339,733.88
<u>FUND BALANCE</u>			
Balance, January 1	A	37,963,871.80	38,349,137.92
		<u>\$ 59,775,512.02</u>	<u>\$ 57,688,871.80</u>
Decreased by:			
Utilization as Anticipated Revenue	A-1:A-2	19,000,000.00	19,725,000.00
Balance, December 31	A	<u>\$ 40,775,512.02</u>	<u>\$ 37,963,871.80</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, 2016

	REF.	ANTICIPATED		REALIZED	EXCESS OR (DEFICIT)
		BUDGET	N.J.S. 40A:4-87		
Fund Balance Anticipated	A-1	\$ 19,000,000.00		\$ 19,000,000.00	
Miscellaneous Revenues:					
Fees:					
County Clerk	A-8	\$ 4,670,000.00		\$ 5,872,955.50	\$ 1,202,955.50
Surrogate	A-8	190,000.00		256,462.62	66,462.62
Sheriff	A-2	400,000.00		1,779,802.39	1,379,802.39
Guidance Center	A-8	1,000,000.00		1,356,589.49	356,589.49
Soil Conservation Reimbursement	A-8	172,000.00		180,538.00	8,538.00
Interest on Investments and Deposits	A-8	670,000.00		608,755.54	(61,244.46)
Social and Welfare Services (c.66.P.L. 1990):					
Supplemental Social Security Income	A-8	700,000.00		551,860.00	(148,140.00)
Division of Youth and Family Services	A-8	1,166,850.00		1,166,850.00	
Psychiatric Facilities (c.73. P.L. 1990):					
Maintenance of Patients in State Institutions for Mental Diseases	A-8	4,891,601.00		4,891,601.00	
Maintenance of Patients in State Institutions for Developmentally Disabled	A-8	8,668,221.00		8,668,221.00	
Board of County Patients in State and Other Institutions	A-8	151,064.00		200,447.00	49,383.00
Grant Programs	A-9	10,060,548.00	11,768,312.10	21,828,860.10	
State Aid - Community Mental Service Act	A-8	535,000.00		535,000.00	
Shared Services Revenues	A-8	2,970,959.00		2,384,230.24	(586,728.76)
State Reimbursement of Election Expenses	A-8	175,000.00		232,205.19	57,205.19
Increased Fees as a Result of Chapter 370:					
County Clerk	A-8	850,000.00		1,025,820.50	175,820.50
County Surrogate	A-8	75,000.00		107,453.05	32,453.05
Sheriff	A-8	20,000.00		26,865.58	6,865.58
Pension Reimbursement	A-8	1,021,637.00		1,021,637.00	
Debt Service Reimbursement	A-8	234,471.00		234,471.00	
Capital Surplus	A-8	6,124,000.00		6,124,000.00	
Premium on Sale of Bond Anticipation Notes	A-8	278,256.00		278,256.00	
FEMA Reimbursement	A-13	42,188.00		42,188.00	
	A-1	\$ 45,066,795.00	\$ 11,768,312.10	\$ 59,375,069.20	\$ 2,539,962.10
Amount to be Raised by Taxation					
County Purpose Tax	A-7:A	\$ 185,839,652.00		\$ 185,839,652.00	
<b>Budget Totals</b>		\$ 249,906,447.00	\$ 11,768,312.10	\$ 264,214,721.20	\$ 2,539,962.10
Non-Budget Revenue	A-1:A-2			10,370,909.26	10,370,909.26
		\$ 249,906,447.00	\$ 11,768,312.10	\$ 274,585,630.46	\$ 12,910,871.36
	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, 2016

	<u>REF.</u>	
Sheriff	A-8	\$ 1,787,774.39
Less: Refunds	A-4	<u>7,972.00</u>
	A-2	<u>\$ 1,779,802.39</u>

MISCELLANEOUS REVENUE NOT ANTICIPATED

Prior Year Refunds		\$ 1,122,133.29
Non Refundable Inspections		72,407.71
Bail Bond Forfeitures		85,082.04
Telephone Commission		62,726.42
Debt Service- State of NJ		1,169,751.67
Sale of County Property		96,886.59
Fringe Benefits		779,740.88
Prosecutor's Administration Reimbursements		49,392.07
Miscellaneous		1,515,912.61
Rent of Somerset County Property		158,634.06
Fines Probation Title 40		1,174.50
Construction Appeals		1,700.00
Added and Omitted Taxes		938,559.23
Office on Aging Meals		33,037.28
Hunterdon Co. College Debt		474,399.75
Family Crisis		4,310.00
Jail Processing Fees		86,959.20
Indirect Costs		163,087.59
Vending Machine Fees		10,103.19
Care and Maintenance Contribution		146,120.36
Social Security Administration Wires		13,000.00
Joint Insurance Fund Dividends		528,124.07
Sheriff's Office		24,914.09
Hunterdon Co. Inmate Agreement		2,557,890.00
Hunterdon Co. Inmate Prescription		88,549.89
Hunterdon Co. Inmate Transportation		89,650.44
Sheriff Auction		<u>70,573.79</u>
	A-4	\$ 10,622,655.27
Less: Refunds	A-4	<u>251,746.01</u>
	A-2	<u>\$ 10,370,909.26</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, 2016

	APPROPRIATIONS		EXPENDED		CANCELED
	BUDGET	BUDGET AFTER MODIFICATION	PAID OR CHARGED	RESERVED	
<b>GENERAL GOVERNMENT</b>					
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	470,101.00	470,101.00	470,101.00		
Other Expenses	324,302.00	324,302.00	137,954.99	186,347.01	
Clerk of the Board:					
Salaries and Wages	196,278.00	196,278.00	180,642.56	15,635.44	
Other Expenses	41,908.00	41,908.00	41,908.00		
Public Information Office:					
Salaries and Wages	499,093.00	499,093.00	486,594.06	12,498.94	
Other Expenses	120,325.00	120,325.00	76,910.00	43,415.00	
Telephone Service:					
Salaries and Wages	92,712.00	94,912.00	94,165.92	746.08	
Other Expenses	506,477.00	506,477.00	468,760.93	37,716.07	
Records Management:					
Salaries and Wages	240,069.00	240,069.00	223,764.09	16,304.91	
Other Expenses	117,343.00	117,343.00	85,066.82	32,276.18	
Department of Finance:					
Data Processing Department:					
Salaries and Wages	1,347,808.00	1,291,108.00	1,252,388.06	38,719.94	
Other Expenses	339,842.00	339,842.00	332,353.12	7,488.88	
County Treasurer's Office:					
Salaries and Wages	1,086,685.00	1,101,685.00	1,094,104.15	7,580.85	
Other Expenses	258,068.00	253,068.00	8,380.52	244,687.48	
Audit Fee	165,000.00	165,000.00	165,000.00		
Bond Registration Fees-Chapter 243-Law of 1983	2,500.00	2,500.00		2,500.00	
Legal Department:					
County Counsel:					
Other Expenses	1,300,000.00	1,300,000.00	1,185,150.65	114,849.35	
Police Academy:					
Salaries and Wages	137,203.00	137,203.00	137,203.00		
County Adjuster's Office:					
Salaries and Wages	211,567.00	211,567.00	211,445.20	121.80	
Other Expenses	139,750.00	139,750.00	40,350.10	99,399.90	
Personnel Office:					
Salaries and Wages	736,098.00	736,098.00	717,197.44	18,900.56	
Other Expenses	230,957.00	230,957.00	175,216.18	55,740.82	
Veteran's Services:					
Salaries and Wages	126,209.00	126,209.00	125,789.00	420.00	
Other Expenses	20,860.00	20,860.00	14,681.16	6,178.84	
County Clerk:					
Salaries and Wages	938,345.00	908,345.00	887,726.46	20,618.54	
Other Expenses	150,932.00	150,932.00	126,076.22	24,855.78	
Prosecutor's Office:					
Salaries and Wages	10,962,461.00	10,962,461.00	10,937,335.80	25,125.20	
Other Expenses	1,060,875.00	1,060,875.00	828,162.75	232,712.25	
Purchasing Department:					
Salaries and Wages	429,260.00	429,260.00	380,245.63	49,014.37	
Other Expenses	31,000.00	31,000.00	16,548.22	14,451.78	
Facilities and Services:					
Salaries and Wages	2,088,808.00	2,088,808.00	1,849,435.19	239,372.81	
Other Expenses	7,372,510.00	7,372,510.00	7,234,438.39	138,071.61	
Industrial and Economic Development (R.S. 40:23-5.1):					
Salaries and Wages	101,632.00	101,632.00	94,100.73	7,531.27	
Other Expenses	275,000.00	275,000.00			
Contribution to Soil Conservation District (R.S. 4:24-22 (l)):					
Salaries and Wages	226,488.00	226,488.00	226,488.00		
Other Expenses	450.00	450.00		450.00	
Insurance:					
Group Insurance Plan for Employees	23,298,310.00	23,298,310.00	17,950,124.87	5,348,185.13	
Other Insurance Premiums	6,743,880.00	6,743,880.00	6,426,541.00	317,339.00	
Reserve for Sick and Vacation Pay	150,000.00	150,000.00	10,000.00	140,000.00	
Health Insurance Waivers	266,000.00	266,000.00	266,000.00		
<b>TOTAL GENERAL GOVERNMENT</b>	<b>\$ 62,917,616.00</b>	<b>\$ 62,843,116.00</b>	<b>\$ 55,343,860.21</b>	<b>\$ 7,499,255.79</b>	<b>\$</b>

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, 2016

	APPROPRIATIONS		EXPENDED		CANCELED
	BUDGET	BUDGET AFTER MODIFICATION	PAID OR CHARGED	RESERVED	
<b>JUDICIARY</b>					
County Surrogate:					
Salaries and Wages	\$ 441,524.00	\$ 441,524.00	\$ 413,571.98	\$ 27,952.02	\$
Other Expenses	64,300.00	64,300.00	37,858.69	26,441.31	
<b>TOTAL JUDICIARY</b>	<b>\$ 505,824.00</b>	<b>\$ 505,824.00</b>	<b>\$ 451,430.67</b>	<b>\$ 54,393.33</b>	<b>\$</b>
<b>REGULATION</b>					
Sheriff's Office:					
Salaries and Wages	\$ 7,035,914.00	\$ 7,322,914.00	\$ 7,109,401.04	\$ 213,512.96	\$
Other Expenses	259,763.00	259,763.00	208,096.85	51,666.15	
Board of Taxation:					
Salaries and Wages	230,464.00	230,464.00	197,688.49	32,775.51	
Other Expenses	191,125.00	191,125.00	187,659.24	3,465.76	
County Medical Examiner:					
Other Expenses	851,181.00	851,181.00	417,421.96	433,759.04	
Board of Elections:					
Salaries and Wages	676,118.00	706,118.00	691,941.15	14,176.85	
Other Expenses (NJSA-40A: 4-87 +)	657,665.00	657,665.00	615,700.06	41,964.94	
Election - County Clerk:					
Salaries and Wages	78,081.00	78,081.00	50,902.49	27,178.51	
Other Expenses	329,100.00	329,100.00	164,093.59	165,006.41	
Emergency Management:					
Salaries and Wages	215,745.00	270,745.00	220,792.81	49,952.19	
Other Expenses	74,191.00	74,191.00	72,035.46	2,155.54	
County Public Safety Radio:					
Salaries and Wages	3,902,595.00	3,847,595.00	3,511,002.45	336,592.55	
Other Expenses	1,505,292.00	1,505,292.00	1,227,690.73	277,601.27	
County Planning Board (R.S. 40-27:3):					
Salaries and Wages	994,468.00	994,468.00	929,071.48	65,396.52	
Other Expenses	159,901.00	159,901.00	102,520.88	57,380.12	
Weights and Measures:					
Other Expenses	9,275.00	9,275.00	1,549.07	7,725.93	
Construction Board of Appeals:					
Other Expenses	3,000.00	3,000.00		3,000.00	
<b>TOTAL REGULATION</b>	<b>\$ 17,173,878.00</b>	<b>\$ 17,490,878.00</b>	<b>15,707,567.75</b>	<b>\$ 1,783,310.25</b>	<b>\$</b>
<b>ROADS AND BRIDGES</b>					
County Funds:					
Vehicle Maintenance:					
Salaries and Wages	\$ 1,470,311.00	\$ 1,470,311.00	\$ 1,452,947.81	\$ 17,363.19	\$
Miscellaneous-Other Expenses	1,014,450.00	1,014,450.00	917,228.26	97,221.74	
Other Expenses- Gasoline	2,114,521.00	2,114,521.00	1,777,526.30	336,994.70	
Vehicle Acquisition - Motor Pool	250,000.00	250,000.00	201,540.50	48,459.50	
Roads:					
Salaries and Wages	4,282,513.00	4,282,513.00	4,223,831.46	58,681.54	
Other Expenses	1,053,740.00	1,053,740.00	495,181.75	558,558.25	
Bridges:					
Salaries and Wages	1,300,620.00	1,300,620.00	1,226,757.05	73,862.95	
Other Expenses	52,840.00	52,840.00	47,066.49	5,773.51	
Engineering Department:					
Salaries and Wages	2,413,826.00	2,418,826.00	2,418,160.73	665.27	
Other Expenses	257,950.00	252,950.00	226,126.65	26,823.35	
<b>TOTAL ROADS AND BRIDGES</b>	<b>\$ 14,210,771.00</b>	<b>\$ 14,210,771.00</b>	<b>\$ 12,986,367.00</b>	<b>\$ 1,224,404.00</b>	<b>\$</b>
<b>CORRECTIONAL AND PENAL</b>					
Jail:					
Salaries and Wages	\$ 14,377,601.00	\$ 14,090,601.00	\$ 13,313,962.80	\$ 776,638.20	\$
Other Expenses	2,138,977.00	2,138,977.00	2,008,704.00	130,273.00	
Youth Receiving Center:					
Salaries and Wages	236,733.00	236,733.00	224,686.51	12,046.49	
Other Expenses	530,507.00	530,507.00	484,534.33	45,972.67	
<b>TOTAL CORRECTIONAL AND PENAL</b>	<b>\$ 17,283,818.00</b>	<b>\$ 16,996,818.00</b>	<b>\$ 16,031,887.64</b>	<b>\$ 964,930.36</b>	<b>\$</b>

COUNTY OF SOMERSET  
CURRENT FUND  
STATEMENT OF EXPENDITURES- REGULATORY BASIS  
YEAR ENDED DECEMBER 31, 2016

	APPROPRIATIONS		EXPENDED		CANCELED
	BUDGET	BUDGET AFTER MODIFICATION	PAID OR CHARGED	RESERVED	
<b>HEALTH AND WELFARE</b>					
Crippled Children	\$ 77,750.00	\$ 77,750.00	\$ 77,750.00	\$	\$
Mental Health Board (R.S. 30:9A-3):					
Salaries and Wages	745,702.00	745,702.00	687,237.42	58,464.58	
Other Expenses	1,452,344.00	1,452,344.00	1,421,086.65	31,257.35	
Mental Health Program (R.S. 40:5-2.9):					
Salaries and Wages	4,814,649.00	4,741,649.00	3,975,245.72	766,403.28	
Other Expenses	1,079,022.00	1,152,022.00	934,258.04	217,763.96	
Maintenance of Patients in State and Other Institutions for Mental Diseases:					
State Share	16,017,507.00	16,017,507.00	15,872,028.00	145,479.00	
County Social Services Board:					
Administration	7,079,959.00	7,079,959.00	7,046,563.75	33,395.25	
Assistance for Dependent Children	169,002.00	169,002.00	78,857.00	90,145.00	
Supplemental Security Income	700,000.00	700,000.00	450,000.00	250,000.00	
New Jersey Bureau of Children's Services	1,166,850.00	1,166,850.00	1,166,850.00		
Somerset County Transportation Department:					
Salaries and Wages	4,621,026.00	4,621,026.00	4,446,063.51	174,962.49	
Other Expenses	952,150.00	952,150.00	560,265.76	391,884.24	
Aid to Somerset Home for Temporarily Displaced Dependent Children	122,000.00	122,000.00	121,500.00	500.00	
Aid to Somerset County Unit of New Jersey Services For Special Needs Populations (R.S. 40:23-8.11):	66,077.00	66,077.00	66,077.00		
Health Department:					
Salaries & Wages	1,086,783.00	1,086,783.00	922,439.71	164,343.29	
Other Expenses	581,598.00	581,598.00	481,373.53	100,224.47	
Solid Waste Planning:					
Salaries and Wages	153,740.00	153,740.00	87,603.29	66,136.71	
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	12,563.26	636.74	
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	647,877.00	647,877.00	617,492.14	30,384.86	
Other Expenses	17,209.00	17,209.00	5,820.99	11,388.01	
Somerset County Recycling:					
Salaries and Wages	1,702,308.00	1,702,308.00	1,618,379.10	83,928.90	
Other Expenses	56,237.00	56,237.00	2,924.27	53,312.73	
<b>TOTAL HEALTH AND WELFARE</b>	<b>\$ 43,728,240.00</b>	<b>\$ 43,728,240.00</b>	<b>\$ 41,057,629.14</b>	<b>\$ 2,670,610.86</b>	<b>\$</b>
<b>EDUCATIONAL</b>					
Office County Superintendent of Schools:					
Salaries and Wages	\$ 229,838.00	\$ 229,838.00	\$ 223,973.30	\$ 5,864.70	\$
Other Expenses	20,400.00	20,400.00	12,201.12	8,198.88	
Vocational Schools:	12,000,000.00	12,000,000.00	12,000,000.00		
County Extension Service - Rutgers Cooperative Extension:					
Salaries and Wages	546,667.00	546,667.00	481,964.17	64,702.83	
Other Expenses	225,598.00	225,598.00	222,455.28	3,142.72	
Cultural and Heritage Commission:					
Salaries and Wages	128,634.00	128,634.00	121,653.50	6,980.50	
Other Expenses	16,579.00	16,579.00	8,566.26	8,012.74	
County College	9,360,100.00	9,404,600.00	9,404,586.00	14.00	
Reimbursement for Residents Attending Out-Of-County:					
Two Year College	150,000.00	150,000.00	139,771.82	10,228.18	
Fire School:					
Salaries and Wages	445,757.00	445,757.00	426,518.92	19,238.08	
Other Expenses	178,500.00	178,500.00	177,513.29	986.71	
<b>TOTAL EDUCATIONAL</b>	<b>\$ 23,302,073.00</b>	<b>\$ 23,346,573.00</b>	<b>\$ 23,219,203.66</b>	<b>\$ 127,369.34</b>	<b>\$</b>
<b>RECREATIONAL</b>					
Park Commission (R.S. 40:37-95.1)	\$ 9,466,598.00	\$ 9,466,598.00	\$ 9,466,598.00	\$	\$
<b>TOTAL RECREATIONAL</b>	<b>\$ 9,466,598.00</b>	<b>\$ 9,466,598.00</b>	<b>\$ 9,466,598.00</b>	<b>\$</b>	<b>\$</b>

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, 2016

	APPROPRIATIONS		EXPENDED		CANCELED
	BUDGET	BUDGET AFTER MODIFICATION	PAID OR CHARGED	RESERVED	
<b>STATE AND FEDERAL PROGRAMS OFF-SET BY REVENUES</b>					
New Jersey Department of Community Affairs:					
Office on Aging Title III - Area Plan	\$ 647,575.00	\$ 647,575.00	\$ 445,522.80	\$ 202,052.20	\$
Somerset County Nutrition Title IIIB, IIIC-2 and D	1,292,714.00	1,292,714.00	1,205,031.83	87,682.17	
Department Of Health and Senior Services:					
SHTP	35,528.00	35,528.00	35,528.00		
Family Caregiver (NJSA-40A: 4-87 +\$78,032.00)	75,582.00	153,614.00	153,614.00		
Adult Protective Services	117,764.00	117,764.00	117,764.00		
Comprehensive Cancer Coalition (NJSA-40A: 4-87 +\$130,800.00)		130,800.00	130,800.00		
Care Coordination	23,810.00	23,810.00	23,810.00		
SHIP (NJSA-40A: 4-87 +\$26,000.00)		26,000.00	26,000.00		
State Home Delivered Meals	15,851.00	15,851.00	15,851.00		
Social Services Block Grant	294,632.00	294,632.00	294,632.00		
Medicaid Match (NJSA-40A: 4-87 +\$513.00)	15,279.00	15,792.00	15,792.00		
Title III B (NJSA-40A: 4-87 +\$152,598.00)	171,457.00	324,055.00	324,055.00		
Title III D (NJSA-40A: 4-87 +\$8,795.00)	9,833.00	18,628.00	18,628.00		
SWHDM	30,050.00	30,050.00	30,050.00		
Right to Know (NJSA-40A: 4-87 + \$11,632.00)	11,632.00	23,264.00	23,264.00		
Regional Tuberculosis Center (NJSA-40A: 4-87 + \$72,086.00)		72,086.00	72,086.00		
NSIP (NJSA-40A: 4-87 +\$71,770.00)	31,104.00	102,874.00	102,874.00		
Title III C1 (NJSA-40A: 4-87 +\$177,468.00)	236,189.00	413,657.00	413,657.00		
Title III C2 (NJSA-40A: 4-87 +\$98,533.00)	89,994.00	188,527.00	188,527.00		
MIPPA	40,000.00	40,000.00	40,000.00		
New Jersey Division of Mental Health Services:					
Mental Health Homeless - PATH	131,592.00	131,592.00	131,592.00		
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 (NJSA-40A: 4-87 +\$38,001.00)		38,001.00	38,001.00		
CIACC (10ASTC) (NJSA-40A: 4-87 +\$128,689.00)	38,359.00	167,048.00	167,048.00		
Social Services for Homeless (NJSA-40A: 4-87 +\$176,601.00)		176,601.00	176,601.00		
Personal Attendant Services	66,642.00	66,642.00	66,642.00		
Human Services Planning and Implt. (NJSA-40A: 4-87 +\$69,373.00)		69,373.00	69,373.00		
PESS Expansion	979,004.00	979,004.00	979,004.00		
Comprehensive Alcohol and Drug Abuse Ch. 51 Funding	500,983.00	500,983.00	500,983.00		
Family Development Special Initiative (NJSA-40A: 4-87 +\$42,271.00)		42,271.00	42,271.00		
PATH - MOD (NJSA-40A: 4-87 +\$3,300.00)		3,300.00	3,300.00		
New Jersey Transit Corporation:					
Senior Citizen and Disabled Transportation	537,818.00	537,818.00	537,818.00		
Community Shuttle (SCOOT)	400,000.00	400,000.00	400,000.00		
Section 5311 Non-Urbanized Area Formula Program	168,348.00	168,348.00	168,348.00		
New Jersey Dept. of Environmental Protection & Energy:					
Clean Communities Program (NJSA-40A: 4-87 +\$92,774.17)		92,774.17	92,774.17		
County Environmental Health Act	165,410.00	165,410.00	165,410.00		
Solid Waste - REA (NJSA-40A: 4-87 +\$308,138.00)		308,138.00	308,138.00		
New Jersey Department of Law and Public Safety:					
Municipal Alliance (NJSA-40A: 4-87 +\$318,056.00)		318,056.00	318,056.00		
Insurance Fraud Reimbursement	250,000.00	250,000.00	250,000.00		
Juvenile Detention Alternatives Initiative-Innovations	123,633.00	123,633.00	123,633.00		
Body Armor - Jail (NJSA-40A: 4-87 +\$9,321.85)		9,321.85	9,321.85		
Body Armor - Sherrif (NJSA-40A: 4-87 +\$4,991.12)		4,991.12	4,991.12		
Body Armor - Prosecutor (NJSA-40A: 4-87 +\$4,590.13)		4,590.13	4,590.13		
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 +\$5,676.00)		5,676.00	5,676.00		
Labor Day Drive Sober (NJSA-40A: 4-87 +\$80,000.00)		80,000.00	80,000.00		
US Department of Justice:					
State Criminal Alien Grant	109,257.00	109,257.00	109,257.00		
University of Medicine & Dentistry of New Jersey:					
Traumatic Loss Coalition Youth Project (NJSA-40A: 4-87 +\$13,475.00)		13,475.00	13,475.00		
NJ Department of Transportation:					
Comprehensive Highway Traffic (NJSA-40A: 4-87 +\$326,530.00)		326,530.00	326,530.00		
County Bridge G1403 Lyod Road (NJSA-40A: 4-87 +\$640,000.00)		640,000.00	640,000.00		
ARC (NJSA-40A: 4-87 +\$417,005.00)	412,877.00	829,882.00	829,882.00		
North Jersey Transportation Planning Authority:					
Rte. 22 / Chimney Rock Road	298,878.00	298,878.00	298,878.00		
Sub-Regional Support Program (NJSA-40A: 4-87+\$13,000.00)	7,958.00	20,958.00	20,958.00		

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, 2016

	APPROPRIATIONS		EXPENDED		CANCELED
	BUDGET	BUDGET AFTER MODIFICATION	PAID OR CHARGED	RESERVED	
STATE AND FEDERAL PROGRAMS					
OFF-SET BY REVENUES (CONTINUED)					
NJ Transportation Trust Fund Authority Act:					
NJ DOT ATP	\$ 2,889,900.00	\$ 2,889,900.00	\$ 2,889,900.00		
US Department of Commerce- Economic Development Administration:					
Readington Road (NJSA-40A: 4-87 +\$2,325,000.00)		2,325,000.00	2,325,000.00		
County Bndge H0403 So. Middlebush (NJSA-40A: 4-87 +\$795,248.00)		795,248.00	795,248.00		
National Association of County Health Officers:					
NACCHO Medical Reserve Corps (NJSA-40A: 4-87 +\$36,600.00)	62,950.00	99,550.00	99,550.00		
New Jersey Department of State:					
Parents as Teachers	25,600.00	25,600.00	25,600.00		
NJ Office of Homeland Security & Preparedness:					
State Homeland Security Grant Program (NJSA-40A: 4-87 +\$265,004.58)		265,004.58	265,004.58		
NJ Council on the Arts:					
Local Arts Program (NJSA-40A: 4-87 +\$1,000.00)	72,349.00	73,349.00	73,349.00		
FEMA:					
Emergency Management Performance (NJSA-40A: 4-87 +\$55,000.00)		55,000.00	55,000.00		
Corporation for National Community Service:					
Retired Senior Volunteer Program	48,066.00	48,066.00	48,066.00		
Match	43,618.00	43,618.00	43,618.00		
New Jersey Department of Labor and Workforce Development:					
Workforce Invest. Act - Adult Programs (NJSA-40A: 4-87 +\$539,208.00)		539,208.00	539,208.00		
Workforce Invest. Act - Youth Program (NJSA-40A: 4-87 +\$577,734.00)		577,734.00	577,734.00		
Workforce Invest. Act - DW Program (NJSA-40A: 4-87 +\$1,094,972.00)	158,879.00	1,253,851.00	1,253,851.00		
WIB - Smart Steps (NJSA-40A: 4-87 +\$1,605.00)		1,605.00	1,605.00		
WIB - Workforce Learning Link (NJSA-40A: 4-87 +\$51,000.00)		51,000.00	51,000.00		
WVFNJ - WIB (NJSA-40A: 4-87 +\$1,234,818.00)		1,234,818.00	1,234,818.00		
Department of Military & Veterans Affairs:					
Local Safety Prog.- Prom. Blvd. CR685 (NJSA-40A: 4-87 +\$25,640.75)		25,640.75	25,640.75		
Mountain Avenue LSP (NJSA-40A: 4-87 +\$305,526.50)		305,526.50	305,526.50		
Cops in Shops	318,056.00	318,056.00	318,056.00		
Children's Intensive Outpatient Grant (NJSA-40A: 4-87 +\$30,000.00)		30,000.00	30,000.00		
Bioterrorism (NJSA-40A: 4-87 +\$269,851.00)		269,851.00	269,851.00		
OOA Administration Grant (NJSA-40A: 4-87 +\$58,000.00)		58,000.00	58,000.00		
Click It or Ticket (NJSA-40A: 4-87 +\$88,000.00)		88,000.00	88,000.00		
Primary and Behavioral Health Care Integration Program (NJSA-40A: 4-87 +\$400,000.00)		400,000.00	400,000.00		
Lease Program (NJSA-40A: 4-87 +\$94,085.00)		94,085.00	94,085.00		
Matching Funds for Grants	156,382.00	156,382.00		156,382.00	
TOTAL STATE AND FEDERAL PROGRAMS					
OFF-SET BY REVENUES	\$ 12,200,837.00	\$ 23,969,149.10	\$ 23,523,032.73	\$ 446,116.37	\$

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, 2016

	APPROPRIATIONS		EXPENDED		CANCELED
	BUDGET	BUDGET AFTER MODIFICATION	PAID OR CHARGED	RESERVED	
<u>TOTAL OPERATIONS</u>	\$ 200,789,655.00	\$ 212,557,967.10	\$ 197,787,576.80	\$ 14,770,390.30	\$ _____
Contingent	\$ 100,000.00	\$ 100,000.00	\$ _____	\$ 100,000.00	\$ _____
<u>TOTAL OPERATIONS INCLUDING CONTINGENT</u>	\$ 200,889,655.00	\$ 212,657,967.10	\$ 197,787,576.80	\$ 14,870,390.30	\$ _____
DOWN PAYMENTS ON IMPROVEMENTS:					
CAPITAL IMPROVEMENT FUND	\$ 11,522,864.00	\$ 11,522,864.00	11,522,864.00	\$ _____	\$ _____
PURCHASE OF NETWRK & COMMUNICATION EQUIPMENT	200,000.00	200,000.00	190,606.08	9,393.92	\$ _____
PURCHASE OF HRMS SOFTWARE SYSTEM	300,000.00	300,000.00	104,004.35	195,995.65	\$ _____
<u>TOTAL CAPITAL IMPROVEMENTS</u>	\$ 12,022,864.00	\$ 12,022,864.00	\$ 11,817,474.43	\$ 205,389.57	\$ _____
<u>DEBT SERVICE</u>					
Payment of Bond Principal:					
County College Bonds	\$ 2,040,005.00	\$ 2,040,005.00	\$ 2,040,000.00	\$ _____	\$ 5.00
Other Bonds	11,363,391.00	11,363,391.00	11,316,023.26	\$ _____	47,367.74
Interest on Bonds:					
County College Bonds	299,509.00	299,509.00	299,503.34	\$ _____	5.66
Other Bonds	2,793,140.00	2,793,140.00	2,793,139.77	\$ _____	0.23
Interest on Notes:					
2016 Bond Anticipation Note	353,600.00	353,600.00	353,600.00	\$ _____	\$ _____
Somerset County Obligations	511,156.00	511,156.00	511,150.13	\$ _____	5.87
Capital Lease Program Obligations:					
Loan Repayments For Principal and Interest	807,850.00	807,850.00	807,850.00	\$ _____	\$ _____
<u>TOTAL DEBT SERVICE</u>	\$ 18,168,651.00	\$ 18,168,651.00	\$ 18,121,266.50	\$ _____	\$ 47,384.50
<u>DEFERRED CHARGES</u>					
Special Emergency Auth. - 5 Years	\$ 380,915.00	\$ 380,915.00	\$ 380,914.68	\$ _____	\$ 0.32
<u>TOTAL DEFERRED CHARGES</u>	\$ 380,915.00	\$ 380,915.00	\$ 380,914.68	\$ _____	\$ 47,384.82
Contributions To:					
Public Employees Retirement System	\$ 7,980,657.00	\$ 7,980,657.00	\$ 7,980,657.00	\$ _____	\$ _____
Police & Fire Retirement System	4,516,298.00	4,516,298.00	4,516,298.00	\$ _____	\$ _____
DCRP / Other	275,000.00	275,000.00	67,644.98	207,355.02	\$ _____
Social Security (A.A.S.I.)	5,672,407.00	5,672,407.00	5,671,560.45	846.55	\$ _____
<u>TOTAL STATUTORY EXPENDITURES</u>	\$ 18,444,362.00	\$ 18,444,362.00	\$ 18,236,160.43	\$ 208,201.57	\$ _____
<u>TOTAL DEFERRED CHARGES AND STATUTORY EXPENDITURES</u>	\$ 18,825,277.00	\$ 18,825,277.00	\$ 18,617,075.11	\$ 208,201.57	\$ _____
<u>TOTAL GENERAL APPROPRIATIONS</u>	\$ 249,906,447.00	\$ 261,674,759.10	\$ 246,343,392.84	\$ 15,283,981.44	\$ 47,384.82
	REF.		A-1	A:A-1	
Budget	A-3	\$ 249,906,447.00			
Appropriation by 40A:4-87	A-2	11,768,312.10			
		<u>\$ 261,674,759.10</u>			
Reserve for Grants Appropriated	A-10		\$ 21,828,860.10		
Deferred Charges	A-25		380,914.68		
Encumbrances Payable	A-17		4,625,757.92		
Disbursements	A-4		230,147,962.43		
			<u>\$ 256,983,495.13</u>		
Less: Appropriation Refunds	A-4		10,640,102.29		
	A-1		<u>\$ 246,343,392.84</u>		

TRUST FUND

"B"

COUNTY OF SOMERSET

TRUST FUND

BALANCE SHEETS - REGULATORY BASIS

	<u>REF.</u>	<u>BALANCE DECEMBER 31, 2016</u>	<u>BALANCE DECEMBER 31, 2015</u>
<u>ASSETS</u>			
Trust-Other Fund:			
Cash	B-1	\$ 27,935,686.04	\$ 24,154,011.42
Housing and Community Development Act Grant Receivable	B-2	\$ 3,385,990.33	\$ 3,506,398.58
	B	\$ 31,321,676.37	\$ 27,660,410.00
Library Fund:			
Cash	B-1	\$ 1,615,771.09	\$ 1,916,033.59
Petty Cash	B-15	1,000.00	
Accounts Receivable	B-14	52,836.27	375.00
	B	\$ 1,669,607.36	\$ 1,916,408.59
Open Space, Recreation, Farmland and Preservation Trust Fund:			
Cash		\$ 2,718,798.22	\$ 877,762.10
Investments		30,000,000.00	30,416,987.54
	B-1	\$ 32,718,798.22	\$ 31,294,749.64
Due Grant Fund	B-12	4,410,000.00	9,083,723.00
	B	\$ 37,128,798.22	\$ 40,378,472.64
		\$ 70,120,081.95	\$ 69,955,291.23
<u>LIABILITIES, RESERVES AND FUND BALANCES</u>			
Trust-Other Fund:			
Reserve for:			
Housing and Community Development Act	B-3	\$ 2,594,641.79	\$ 2,566,334.79
Prosecutors Funds	B-6	1,419,199.10	1,507,195.29
Miscellaneous Reserve Accounts	B-4	24,594,686.08	21,615,671.59
Encumbrances Payable	B-5	2,713,149.40	1,971,208.33
	B	\$ 31,321,676.37	\$ 27,660,410.00
Library Fund:			
Reserve for County Library Expenditures	B:B-7	\$ 1,669,607.36	\$ 1,916,408.59
Open Space, Recreation, Farmland and Preservation Trust Fund:			
Reserve for Open Space, Recreation, Farmland and Preservation Expenditures	B-9	\$ 23,488,830.43	\$ 19,825,385.48
Due Current Fund	B-13	147,140.99	147,140.99
Encumbrances Payable	B-11	13,492,826.80	20,405,946.17
	B	\$ 37,128,798.22	\$ 40,378,472.64
		\$ 70,120,081.95	\$ 69,955,291.23

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



GENERAL CAPITAL FUND

"C"

COUNTY OF SOMERSET

GENERAL CAPITAL FUND

BALANCE SHEETS - REGULATORY BASIS

	<u>REF.</u>	<u>BALANCE DECEMBER 31, 2016</u>	<u>BALANCE DECEMBER 31, 2015</u>
<u>ASSETS</u>			
Cash		\$ 8,522,634.16	\$ 9,431,105.70
Investments		8,574,322.52	8,255,000.00
	C-2:C-3	<u>\$ 17,096,956.68</u>	<u>\$ 17,686,105.70</u>
Deferred Charges to Future Taxation:			
Funded	C-4	161,612,452.33	156,386,632.51
Unfunded	C-5	<u>72,333,561.44</u>	<u>68,818,857.44</u>
		<u>\$ 251,042,970.45</u>	<u>\$ 242,891,595.65</u>
 <u>LIABILITIES AND FUND BALANCE</u>			
Serial Bonds Payable	C-8	\$ 160,516,000.00	\$ 155,030,000.00
Bond Anticipation Notes Payable	C-12	24,252,000.00	20,400,000.00
Green Acres Loan Payable	C-10	1,096,452.33	1,356,632.51
Improvement Authorizations:			
Funded	C-7	16,410,221.83	10,452,710.89
Unfunded	C-7	32,725,178.64	30,767,825.46
Encumbrances Payable	C-9	15,229,936.80	17,684,423.03
Reserve for Debt Service	C-11	276,957.84	278,256.00
Capital Improvement Fund	C-6	14,582.03	699,930.03
Fund Balance	C-1	<u>521,640.98</u>	<u>6,221,817.73</u>
		<u>\$ 251,042,970.45</u>	<u>\$ 242,891,595.65</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, 2016

	<u>REF.</u>		
Balance, December 31, 2015	C		\$ 6,221,817.73
Increased by:			
Receipts-Premium on Sale of Bonds	C-2		<u>452,974.50</u>
			\$ 6,674,792.23
Decreased by:			
Disbursements-Premium Due to State of New Jersey	C-2	\$ 29,151.25	
Revenue Anticipated - Current Fund	C-2	<u>6,124,000.00</u>	
			<u>6,153,151.25</u>
Balance, December 31, 2016	C		\$ <u>521,640.98</u>

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

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GENERAL FIXED ASSETS ACCOUNT GROUP

"D"

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

	BALANCE DECEMBER <u>31, 2016</u>	BALANCE DECEMBER <u>31, 2015</u>
<u>FIXED ASSETS:</u>		
Land and Land Improvements	\$ 318,054,564.04	\$ 281,429,899.95
Buildings	195,290,815.71	186,839,276.60
Machinery and Equipment	47,715,598.54	47,322,132.28
Construction in Progress	<u>35,106,859.99</u>	<u>34,436,822.84</u>
<u>TOTAL FIXED ASSETS</u>	<u>\$ 596,167,838.28</u>	<u>\$ 550,028,131.67</u>
 <u>RESERVE:</u>		
Investment in Fixed Assets	<u>\$ 596,167,838.28</u>	<u>\$ 550,028,131.67</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, 2016 AND 2015

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. Reporting Entity

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

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

B. Description of Funds

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

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



NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICES (CONTINUED)

B. Description of Funds (Continued)

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

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

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

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

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

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

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

C. Basis of Accounting

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

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

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

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

C. Basis of Accounting (Continued)

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

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

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

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

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

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

C. Basis of Accounting (Continued)

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

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

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

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

Accounting and Financial Reporting for Pensions - 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 nonemployer contributing entity that arise from other types of events.

At transition to Statement 68, if it is not practical for an employer or nonemployer 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 nonemployer 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.

In August 2015, the Government Accounting Standards Board issued GASB Statement No. 77, *Tax Abatement Disclosures*, which improves financial reporting by giving users of financial statements essential information that is not consistently or comprehensively reported to the public at present. Disclosure of information about the nature and magnitude of tax abatements will make these transactions more transparent to financial statement users. As a result, users will be better equipped to understand (1) how tax abatements affect a government's future ability to raise resources and meet its financial obligations and (2) the impact those abatements have on a government's financial position and economic condition. The County is currently reviewing what effect, if any, this Statement might have on future financial statements.

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, 2016:

	<u>Change Fund</u>	<u>Cash in Bank</u>	<u>Additions</u>	<u>Deletions</u>	<u>Reconciled Balance</u>
Current Fund	\$440.00	\$62,256,049.01	\$123,000.62	\$1,003,041.09	\$61,376,008.54
Grant Fund		21,807.92			21,807.92
Trust Other Fund		27,940,666.45		4,980.41	27,935,686.04
Library Trust Fund		2,107,430.91		491,659.82	1,615,771.09
Open Space Trust Fund		32,722,192.55		3,394.33	32,718,798.22
General Capital Fund		17,113,255.12		16,298.44	17,096,956.68
	<u>\$440.00</u>	<u>\$142,161,401.96</u>	<u>\$123,000.62</u>	<u>\$1,519,374.09</u>	<u>\$140,765,028.49</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, 2016, 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 \$92,930,145.70 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 Local Government Services of the Department of Community Affairs 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, 2016, the County has \$11,933.74 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 \$48,969,322.52 in investments that are in accordance with the above statute.



NOTE 3: LONG-TERM DEBT

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

SUMMARY OF MUNICIPAL DEBT

	<u>YEAR 2016</u>	<u>YEAR 2015</u>	<u>YEAR 2014</u>
Issued:			
General:			
Bonds and Loans- County	\$ 161,612,462.33	\$ 156,386,632.51	\$ 153,714,686.11
Bonds - Guaranteed by County	152,355,454.00	141,182,084.00	141,382,848.00
	<u>313,967,916.33</u>	<u>297,568,716.51</u>	<u>295,097,534.11</u>
Less: Due from State of			
New Jersey	6,601,500.00	6,121,500.00	6,131,500.00
Bonds/Notes Issued by			
Another Public Body			
Guaranteed by			
the County	134,165,454.00	122,992,084.00	141,382,848.00
Bonds to be Paid by Open			
Space Trust Funds	45,377,500.00	50,450,000.00	56,030,750.00
Green Acres Loans to			
be Paid by Open			
Space Funds	1,096,462.33	1,356,632.51	1,611,686.11
Reserve for Debt Service	276,957.00	278,256.00	
	<u>187,517,873.33</u>	<u>181,198,472.51</u>	<u>205,156,784.11</u>
<u>Net Debt Issued</u>	<u>\$ 126,450,043.00</u>	<u>\$ 116,370,244.00</u>	<u>\$ 89,940,750.00</u>
Authorized But Not			
Issued:			
General:			
Bonds and Notes	\$ 72,333,561.52	\$ 68,818,857.44	\$ 80,881,132.45
 NET BONDS AND NOTES ISSUED AND AUTHORIZED BUT NOT ISSUED	 <u>\$ 198,783,604.52</u>	 <u>\$ 185,189,101.44</u>	 <u>\$ 170,821,882.45</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 .340%.

	<u>GROSS DEBT</u>	<u>DEDUCTIONS</u>	<u>NET DEBT</u>
General Debt	<u>\$386,301,477.85</u>	<u>\$187,517,873.33</u>	<u>\$198,783,604.52</u>

NET DEBT \$198,783,604.52 DIVIDED BY EQUALIZED VALUATION BASIS PER N.J.S.40A:2-2, AS AMENDED, \$58,460,910,452.00 EQUALS .340%.

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

Equalized Valuation Basis, December 31, 2016	<u>\$ 58,460,910,452.00</u>
2% of Equalized Valuation Basis (County)	\$ 1,169,218,209.04
Net Debt	<u>198,783,604.52</u>
Remaining Borrowing Power	<u>\$ 970,434,604.52</u>

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

NOTE 3: LONG-TERM DEBT (CONTINUED)

<u>LONG-TERM DEBT</u>	Principal Balance <u>12/31/16</u>
General Serial Bonds:	
\$23,316,000.00 Bonds of 2016 due in annual installments of \$125,000.00 to \$1,505,000.00 at a variable interest rate.	\$ 23,316,000.00
\$8,420,000.00 Refunding Bonds of 2016 due in annual installments of \$1,615,000.00 to \$1,685,000.00 at a variable interest rate.	8,320,000.00
\$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.	21,152,000.00
\$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.	6,145,000.00
\$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.	14,250,000.00
\$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.	28,900,000.00
\$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.	12,060,000.00
\$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.	7,990,000.00
\$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.	33,273,000.00
\$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.	1,290,000.00
\$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.	<u>3,820,000.00</u>
Total Bonds	<u>\$ 160,516,000.00</u>

NOTE 3: LONG-TERM DEBT (CONTINUED)

Loans:

\$2,250,000.00 Green Acres Loans of 2000 due in semi-annual installments of \$69,956.08 at an interest rate of 2.00%. \$ 470,678.14

\$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%. 625,774.19

Total Loans \$ 1,096,452.33

SCHEDULE OF ANNUAL DEBT SERVICE FOR PRINCIPAL AND INTEREST FOR BONDED DEBT ISSUED AND OUTSTANDING DECEMBER 31, 2016

<u>DATE DUE</u>	<u>PRINCIPAL</u>	<u>INTEREST</u>	<u>TOTAL</u>
2017	\$17,815,000.00	\$4,466,437.43	\$22,281,437.43
2018	16,440,000.00	4,029,168.76	20,469,168.76
2019	15,453,000.00	3,577,343.76	19,030,343.76
2020	14,525,000.00	3,134,753.76	17,659,753.76
2021	14,510,000.00	2,726,253.76	17,236,253.76
2022	14,480,000.00	2,371,266.26	16,851,266.26
2023	14,400,000.00	2,009,391.26	16,409,391.26
2024	11,715,000.00	1,543,891.26	13,258,891.26
2025	10,115,000.00	1,190,891.26	11,305,891.26
2026	9,360,000.00	914,772.50	10,274,772.50
2027	7,995,000.00	646,835.00	8,641,835.00
2028	6,596,000.00	423,580.00	7,019,580.00
2029	3,555,000.00	228,360.00	3,783,360.00
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>\$160,516,000.00</u>	<u>\$27,437,155.01</u>	<u>\$187,953,155.01</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>
03/29/17	\$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>\$1,096,452.33</u>	<u>\$50,718.21</u>	<u>\$1,147,170.54</u>

NOTE 3: LONG-TERM DEBT (CONTINUED)

OTHER INVESTMENTS

The County had purchased the following investments as of December 31, 2016:

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 Lease Revenue Bonds Series 2016 due in in various installments through 2036 at variable interest rates	830,000.00
Somerset County Improvement Authority Revenue Bonds Series 2009 with principal payments at \$200,000.00 through 2039 at variable interest rates	4,600,000.00
Somerset County Improvement Authority Revenue Bonds Series 2007 due in installments \$314,000.00 to \$940,000.00 through 2032 at variable interest rates	10,395,000.00
Somerset County Improvement Authority Renewable Energy Bonds Series 2010 due in various installments through 2026 at variable interest rates	3,155,000.00
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%	733,189.78
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%	<u>1,956,132.74</u>
	<u>\$48,969,322.52</u>

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%	09/20/17	<u>\$24,252,000.00</u>

NOTE 5: FUND BALANCE APPROPRIATED

Fund Balance at December 31, 2016, which was appropriated and included as anticipated revenue in the County budget for the year ending December 31, 2017, 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](http://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 alter 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 \$11,397,385.00 for 2016, \$8,823,089.00 for 2015 and \$11,530,091.76 for 2014.

The County's share for DCRP amounted to \$67,644.98 for 2016, \$72,358.02 for 2015 and \$33,610.60 for 2014.

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, 2016. 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, 2016.

Public Employees Retirement System (PERS)

At June 30, 2016, the State reported a net pension liability of \$208,661,192.00 for the County of Somerset’s proportionate share of the total net pension liability. The total pension liability for the June 30, 2016 measurement date was determined by an actuarial valuation as of July 1, 2015, which was rolled forward to June 30, 2016. 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, 2016, the County’s proportion was 0.7045286643 percent, which was an increase of 0.0090499452 percent from its proportion measured as of June 30, 2015.

For the year ended June 30, 2016, the State recognized an actuarially determined pension expense of \$19,860,197.00 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, 2016 billing was \$5,979,252.00.

NOTE 6: PENSION PLANS (CONTINUED)

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

Public Employees Retirement System (PERS) (Continued)

At June 30, 2016, 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		\$3,880,465.00
Changes of assumptions		43,223,454.00
Net difference between projected and actual earnings on pension plan investments		7,956,441.00
Changes in proportion and differences between County contributions and proportionate share of contributions	<u>\$3,184,453.00</u>	<u>3,763,966.00</u>
	<u>\$3,184,453.00</u>	<u>\$58,824,326.00</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:

<u>Year Ended June 30,</u>	<u>Amount</u>
2017	\$12,302,080.00
2018	12,302,080.00
2019	14,583,664.00
2020	12,349,664.00
2021	<u>4,102,385.00</u>
	<u>\$55,639,873.00</u>

NOTE 6: PENSION PLANS (CONTINUED)

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

Public Employees Retirement System (PERS) (Continued)

Actuarial Assumptions

The total pension liability for the June 30, 2016 measurement date was determined by an actuarial valuation as of July 1, 2015, which rolled forward to June 30, 2016. These actuarial valuations used the following assumptions:

	<u>June 30, 2015</u>	<u>June 30, 2016</u>
Inflation	3.04 Percent	3.08 Percent
Salary Increases (based on age)		
Though 2026	2.15-4.40 Percent	1.65-4.15 Percent
Thereafter	3.15-5.40 Percent	2.65-5.15 Percent
Investment Rate of Return	7.90 Percent	7.65 percent

Pre-retirement mortality rates were based on the RP-2000 Employee Preretirement Mortality Table for male and female active participants. For State employees, mortality tables are set back 4 years for males and females. For local employees, mortality tables are set back 2 years for males and 7 years for females. In addition, the tables provide for future improvements in mortality from the base year of 2013 using a generational approach based on the plan actuary's modified MP-2014 projection scale. Post-retirement mortality rates were based on the RP-2000 Combined Healthy Male and Female Mortality Tables (set back 1 year for males and females) for service retirements and beneficiaries of former members and a one-year static projection based on mortality improvement Scale AA.

In addition, the tables for service retirements and beneficiaries of former members provide for future improvements in mortality from the base year of 2013 using a generational approach based on the plan actuary's modified MP-2014 projection scale. Disability retirement rates used to value disabled retirees were based on the RP-2000 Disabled Mortality Table (set back 3 years for males and set forward 1 year for females).

The actuarial assumptions used in the July 1, 2015 valuation were based on the results of an actuarial experience study for the period July 1, 2011 to June 30, 2014. 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.

NOTE 6: PENSION PLANS (CONTINUED)

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

Public Employees Retirement System (PERS) (Continued)

Long-Term Rate of Return

In accordance with State statute, the long-term expected rate of return on plan investments (7.65% at June 30, 2016) is determined by the State Treasurer, after consultation with the Directors of the Division of Investment 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 PERS's target asset allocation as of June 30, 2016 are summarized in the following table:

	<u>June 30, 2016</u>	
<u>Asset Class</u>	<u>Target Allocation</u>	<u>Long-Term Expected Real Rate of Return</u>
Cash	5.00%	0.87%
U.S. Treasuries	1.50%	1.74%
Investment Grade Credit	8.00%	1.79%
Mortgages	2.00%	1.67%
High Yield Bonds	2.00%	4.56%
Inflation Indexed Bonds	1.50%	3.44%
Broad U.S. Equities	26.00%	8.53%
Developed Foreign Markets	13.25%	6.83%
Emerging Market Equities	6.50%	9.95%
Private Equity	9.00%	12.40%
Hedge Funds/Absolute Returns	12.50%	4.68%
Real Estate (Property)	2.00%	6.91%
Commodities	0.50%	5.45%
Global Debt ex US	5.00%	-0.25%
REIT	5.25%	5.63%
	<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 3.98% as of June 30, 2016. This single blended discount rate was based on the long-term expected rate of return on pension plan investments of 7.65% and a municipal bond rate of 2.85% as of June 30, 2016 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 contribution rate in the most recent fiscal year. The State employer contributed 30% of the actuarially determined contributions and the local employers contributed 100% of their actuarially determined 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 2034. Therefore, the long-term expected rate of return on plan investments was applied to projected benefit payments through 2034 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, 2016 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, 2016		
	1% Decrease	At Current Discount Rate	1% Increase
	<u>2.98%</u>	<u>3.98%</u>	<u>4.98%</u>
County's proportionate share of the pension liability	\$255,689,925.00	\$208,661,192.00	\$169,834,879.00

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). The report may be obtained at State of New Jersey Division of Pensions and Benefits P.O. Box 295 Trenton, New Jersey 08625-0295 <http://www.state.nj.us/treasury/pensions>.

NOTE 6: PENSION PLANS (CONTINUED)

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

Police and Firemen's Retirement System (PFRS)

At June 30, 2016, the State reported a net pension liability of \$103,304,245.00 for the County of Somerset's proportionate share of the total PFRS net pension liability. The total pension liability for the June 30, 2016 measurement date was determined by an actuarial valuation as of July 1, 2015, which was rolled forward to June 30, 2016. 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, 2016, the County's proportion was 0.5407874988 percent, which was a decrease of 0.0148246450 percent from its proportion measured as of June 30, 2015.

For the year ended June 30, 2016, the State recognized an actuarially determined pension expense of \$10,456,814.00. The pension expense recognized in the County's financial statement based on the April 1, 2016 billing was \$4,516,298.00

At June 30, 2016, 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	\$677,175.00	
Changes of assumptions		\$14,308,486.00
Net difference between projected and actual earnings on pension plan investments		7,238,320.00
Changes in proportion and differences between the Township's contributions and proportionate share of contributions	<u>3,439,890.00</u>	<u>976,271.00</u>
	<u>\$4,117,065.00</u>	<u>\$22,523,077.00</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>
2017		\$4,399,996.00
2018		4,399,996.00
2019		6,200,703.00
2020		3,497,214.00
2021		(91,897.00)
		<u>\$18,406,012.00</u>

Actuarial Assumptions

The total pension liability for the June 30, 2016 measurement date was determined by an actuarial valuation as of July 1, 2015, which rolled forward to June 30, 2016. This actuarial valuation used the following assumptions:

	<u>2016</u>	<u>2015</u>
Inflation	3.08 Percent	3.04 Percent
Salary Increases (based on age)		
Through 2026	2.10-8.98 Percent	2.60-9.48 Percent
Thereafter	3.10-9.98 Percent	3.60-10.48 Percent
Investment Rate of Return	7.65 Percent	7.90 Percent

Pre-retirement mortality rates were based on the RP-2000 Pre-Retirement mortality tables projected thirteen years using Projection Scale BB and then projected on a generational basis using the plan actuary's modified 2014 projection scales. Post-retirement mortality rates for male service retirements and beneficiaries are based the RP-2000 Combined Healthy Mortality Tables projected one year using Projection Scale AA and two years using the plan actuary's modified 2014 projection scales, which was further projected on a generational basis using the plan actuary's modified 2014 projection scales. Post-retirement mortality rates for female service retirements and beneficiaries were based the RP-2000 Combined Healthy Mortality Tables projected thirteen years using Projection Scale BB and then two years using the plan actuary's modified 2014 projection scales, which was further projected on a generational basis using the plan actuary's modified 2014 projection scales.



NOTE 6: PENSION PLANS (CONTINUED)

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

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

Actuarial Assumptions

Disability mortality rates were based on special mortality tables used for the period after disability retirement.

The actuarial assumptions used in the July 1, 2015 valuation were based on the results of an actuarial experience study for the period July 1, 2010 to June 30, 2013.

Long-Term Rate of Return

In accordance with State statute, the long-term expected rate of return on plan investments (7.65% at June 30, 2016) is determined by the State Treasurer, after consultation with the Directors of the Division of Investment 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, 2016 are summarized in the following table:

<u>Asset Class</u>	<u>June 30, 2016</u>	
	<u>Target Allocation</u>	<u>Long-Term Expected Real Rate of Return</u>
Cash	5.00%	0.87%
US Treasuries	1.50%	1.74%
Investment Grade Credit	8.00%	1.79%
Mortgages	2.00%	1.67%
High Yield Bonds	2.00%	4.56%
Inflation-Indexed Bonds	1.50%	3.44%
Broad US Equities	26.00%	8.53%
Developed Foreign Equities	13.25%	6.83%
Emerging Market Equities	6.50%	9.95%
Private Equity	9.00%	12.40%
Hedge Funds Absolute Return	12.50%	4.68%
Real Estate (Property)	2.00%	6.91%
Commodities	0.50%	5.45%
Global Debt ex US	5.00%	-0.25%
REIT	5.25%	5.63%
	<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 5.55% as of June 30, 2016. This single blended discount rate was based on the long-term expected rate of return on pension plan investments of 7.65% and a municipal bond rate of 2.85% as of June 30, 2016 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 and the nonemployer contributing entity will be made based on the contribution rate in the most recent fiscal year. The State employer contributed 30% of the actuarially determined contributions and the local employers contributed 100% of their actuarially determined 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 2050. Therefore, the long-term expected rate of return on plan investments was applied to projected benefit payments through 2050, 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, 2016 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, 2016		
	1% Decrease <u>4.55%</u>	At Current Discount Rate <u>5.55%</u>	1% Increase <u>6.55%</u>
County's proportionate share of the PFRS pension liability	\$133,203,250.00	\$103,304,245.00	\$78,923,406.00

NOTE 6: PENSION PLANS (CONTINUED)

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

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

Special Funding Situation

In accordance with N.J.S.A. 43:16A-15, local participating employers are responsible for their own contributions based on actuarially determined amounts, except where legislation was passed which legally obligated the State if certain circumstances occurred. The legislation which legally obligates the State is as follows: Chapter 8, P.L. 2000, Chapter 318, P.c. 2001, Chapter 86, P.L. 2001, Chapter 511, P.L. 1991, Chapter 109, P.c. 1979, Chapter 247, P.L. 1993 and Chapter 201, P.L. 2001. The amounts contributed by the State on behalf of the County under this legislation is considered to be a special funding situation as defined by GASB Statement No. 68, and the State is treated as a nonemployer contributing entity. Since the County does not contribute under this legislation directly to the plan (except for employer specific financed amounts), there is no net pension liability or deferred outflows or inflows to disclose in the notes to the financial statements of the County related to this legislation.

At December 31, 2016 and 2015, the State's proportionate share of the net pension liability attributable to the County for the PFRS special funding situation is \$8,674,995.00 and \$8,115,940.00 respectively.

At December 31, 2016, the County's and State of New Jersey's proportionate share of the PFRS net pension liability were as follows:

County's Proportionate Share of Net Pension Liability	\$103,304,245.00
State of New Jersey Proportionate Share of Net Pension Liability Associated with the County	<u>8,674,995.00</u>
	<u>\$111,979,240.00</u>

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). The report may be obtained at State of New Jersey Division of Pensions and Benefits P.O. Box 295 Trenton, New Jersey 08625-0295 <http://www.state.nj.us/treasury/pensions>.

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, 2016 that the accumulated cost of such unpaid compensation would approximate \$9,528,107.00 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, 2016. The County has reserved \$4,564,557.81 at December 31, 2016.

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 2016, 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>
2016	\$ 605.14	\$ 134,620.29	\$ 199,458.95	\$ 57,852.94
2015	461.31	149,897.67	28,388.41	122,086.46
2014	100,064.20	129,948.75	238,337.47	115.89

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 2016 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 2016 audit. In addition, these programs are also subject to compliance and financial audits by the grantors or their representatives. As of December 31, 2016 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, 2016:

<u>Fund</u>	<u>Interfund Receivable</u>	<u>Interfund Payable</u>
Current Fund	\$147,140.99	
Grant Fund		\$4,410,000.00
Open Space Trust Fund	<u>4,410,000.00</u>	<u>147,140.99</u>
	<u>\$4,557,140.99</u>	<u>\$4,557,140.99</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: 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.

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

**Results of Valuation**

*Actuarial Accrued Liability*

The Actuarial Accrued Liability (“AAL”) as of December 31, 2016 is \$458,728,036 based upon a discount rate of 4.50% per annum and the plan provisions in effect on December 31, 2016.

*Annual Required Contribution*

The Annual Required Contribution (“ARC”) is the measure of annual cost on an accrual basis. It is comprised of the “Normal Cost” which is the portion of future liabilities attributable to the measurement year, plus 30 year amortization of the Unfunded Actuarial Accrued Liability (“UAAL”). As of the measurement date, the plan had no assets to offset any portion of the AAL, so the UAAL and AAL are equal.

The ARC as of December 31, 2016 is \$40,542,000 based upon a discount rate of 4.50% per annum and the plan provisions in effect on December 31, 2016. The breakdown of the ARC is as follows:

(1) Normal Cost	\$ 12,379,978
(2) Actuarial Accrued Liability	\$458,728,03
(3) Assets	\$0
(4) UAAL = (2)-(3)	\$458,728,03
(5) 30 Year Amortization of UAAL at Discount Rate	\$ 28,162,022
(6) ARC = (1)+(5)	\$ 40,542,000

**Basis of Valuation**

This valuation has been conducted as of December 31, 2016 based upon census, plan design and claims information provided by The Fund. Census includes 359 participants currently receiving retiree benefits, and 922 active participants of whom 118 are eligible to retire as of the valuation date. The average age of the active population is 47 and the average age of the retiree population is 65.

Actuarial assumptions were selected with the intention of satisfying the requirements of New Jersey Local Finance Notice 2007-15 in addition to Statement of Government Accounting Standard Number 45.

Demographic assumptions were selected based on those used in by the State Division of Pensions and Benefits in calculating pension benefits taken from the July 1, 2016 report from Conduent. While some assumptions were simplified to reflect the smaller population, and to simplify the valuation process, the valuation results reasonably conform to the requirements of LFN 2007-15.

Health care (economic) assumptions were selected based on those used by the State Health Benefits Program in calculating SHBP member OPEB requirements taken from the July 1, 2015 report from Aon Consultants.



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

**Key Actuarial Assumptions**

<i>Mortality</i>	<i>RP 2000 Combined Healthy Male Mortality Rates Set Forward Three</i>
<i>Turnover</i>	<i>NJ State Pensions Ultimate Withdrawal Rates- prior to benefits</i>
<i>Assumed Retirement Age</i>	<i>At first eligibility after completing 25 years of service</i>
<i>Full Attribution Period</i>	<i>Service to Assumed Retirement Age</i>
<i>Annual Discount Rate</i>	<i>4.50%</i>
<i>Trend</i>	<i>Medical: 6.0% in 2016, reducing by 0.1% per annum, leveling at 5% per annum in 2026</i> <i>Drug: 11.0% in 2016, reducing by 0.5% per annum to 2021 and 1.0% per annum thereafter, leveling at 5% per annum in 2026</i>
<i>Medical Cost Aging Factor</i>	<i>NJ SHBP Medical Morbidity Rates</i>

- Attribution period – The attribution period begins with the date of hire and ends with full benefits eligibility date.
- Per capita cost methods – The valuation reflects per capita net premium costs based on actual 2016 medical premiums and the plan option selected. Plan selections are assumed to remain unchanged in retirement. The age specific cost was derived based on per person costs at the average age of the active population (47) and scaled to each age based on the medical cost aging factors. At age 65, Medicare becomes the primary payor of medical benefits and consequentially, per capita plan costs are offset by Medicare payments. Thus, post 65 costs were decreased using the assumption that Medicare picks up 66.7% of medical costs. At age 65, \$50 per month is added for Medicare Part B reimbursement.
- Retiree Contributions – NJ Chapter 78 requires that certain future retirees contribute toward the cost of their benefits. Specifically, those who had retired prior to passage of Chapter 78 and those employees that had more than 25 years of service on the date of passage are grandfathered. All others are subject to the contribution rates in effect when they retire, but not less than 1.5% of their annual retirement allowance from the Public Employees Retirement System. For purposes of this valuation and for conservatism, we have assumed that future retiree contributions percentage rates will not increase. Thus, we assumed that a future retiree will contribute his/her current employee contribution as reported by the County increased annually by the rate of medical trend. 2016 employer contributions for retiree benefits as reported by the County are \$6.34 million.
- “Cadillac Tax” – In prior valuations, the County included in the liabilities a recognition of the 40% non deductible excise tax and a 35% tax obligation gross up to account for the “High Cost Plan” provision of the Affordable Care Act. Including this additional liability commencing in 2020 would signify that the County (i) intends to pay the excise tax rather than pass it along to the retirees, and/or (ii) does not intend to segregate the retirees into a different, separate plan from the actives. For consistency, this valuation is based on application of the excise tax in the same manner.
- Actuarial valuation method – Projected Unit Credit Funding Method.

NOTE 16: SUBSEQUENT EVENTS

The County of Somerset has evaluated subsequent events occurring after the financial statement date through July 19, 2017 which is the date the financial statements were available to be issued. No items were noted for disclosure or adjustment.

COUNTY OF SOMERSET

SUPPLEMENTARY SCHEDULES – ALL FUNDS

YEAR ENDED DECEMBER 31, 2016

COUNTY OF SOMERSET

CURRENT FUND

SCHEDULE OF CASH - COLLECTOR-TREASURER

	REF.	CURRENT FUND	GRANT FUND
Balance, December 31, 2015	A	\$ 53,438,053.29	\$ 0.57
Taxes Receivable	A-7	\$ 185,839,652.00	
Miscellaneous Revenue Not Anticipated	A-2	10,622,655.27	
Revenue Accounts Receivable	A-8	37,511,993.10	
Reserve for Tax Appeals	A-16	25,919.16	
Appropriation Refunds	A-3	10,640,102.29	
Due to State of New Jersey-County Clerk Fees	A-11	29,351,577.83	
Grants Receivable	A-9		26,397,053.25
Reserve for Petty Cash	A-6	5,375.00	
Reserve for Grants Unappropriated	A-18		235,925.20
Reserve for Grants Appropriated	A-10		43,618.00
Shared Service Receivable	A-24	84,249.44	
Due Grant Fund - Current Fund	A-19	330,024.91	
		<u>274,411,549.00</u>	<u>26,676,596.45</u>
		\$ 327,849,602.29	\$ 26,676,597.02
Decreased by Disbursements:			
Accounts Payable	A-12	\$ 49,496.38	
2016 Appropriations	A-3	230,147,962.43	
2015 Appropriation Reserves	A-15	6,425,656.07	
Reserve for Tax Appeals	A-16	16,807.03	
Due to State of New Jersey-County Clerk Fees	A-11	29,351,577.83	
MIRA - Refund Sheriff	A-2	7,972.00	
Refunds of Miscellaneous Revenue Not Anticipated	A-2	251,746.01	
Reserve for Petty Cash	A-6	5,375.00	
Reserve for Grants Appropriated	A-10		21,651,041.19
Reserve for Emergency Note Payable	A-21	217,001.00	
Due General Capital Fund - Grant Fund	A-22		4,673,723.00
Due Current Fund - Grant Fund	A-20		330,024.91
		<u>266,473,593.75</u>	<u>26,654,789.10</u>
Balance, December 31, 2016	A	\$ 61,376,008.54	\$ 21,807.92

"A-5"

COUNTY OF SOMERSET

CURRENT FUND

SCHEDULE OF CHANGE FUNDS

BALANCE  
DECEMBER 31,  
2015 AND 2016

County Clerk	\$	290.00
Surrogate		<u>150.00</u>
	\$	<u><u>440.00</u></u>

REF.

A

"A-6"

SCHEDULE OF PETTY CASH

	<u>RECEIPTS</u>	<u>DISBURSEMENTS</u>
County Clerk	\$ 150.00	\$ 150.00
Finance	825.00	825.00
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	250.00	250.00
	<u>\$ 5,375.00</u>	<u>\$ 5,375.00</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>185,839,652.00</u>

DETAIL OF PROPERTY TAXES FROM MUNICIPALITIES

	<u>LEVIED</u>	<u>COLLECTED</u>
Bedminster	\$ 7,888,590.51	\$ 7,888,590.51
Bernards	22,327,086.87	22,327,086.87
Bernardsville	7,374,207.47	7,374,207.47
Bound Brook	2,371,593.93	2,371,593.93
Branchburg	9,657,484.82	9,657,484.82
Bridgewater	28,429,182.79	28,429,182.79
Far Hills	1,430,584.92	1,430,584.92
Franklin	29,430,846.07	29,430,846.07
Green Brook	4,373,081.07	4,373,081.07
Hillsborough	18,611,716.24	18,611,716.24
Manville	2,843,898.21	2,843,898.21
Millstone	170,716.54	170,716.54
Montgomery	14,548,281.49	14,548,281.49
North Plainfield	4,604,875.26	4,604,875.26
Peapack-Gladstone	2,336,089.50	2,336,089.50
Raritan	3,977,986.89	3,977,986.89
Rocky Hill	424,377.32	424,377.32
Somerville	3,904,957.90	3,904,957.90
South Bound Brook	1,015,974.46	1,015,974.46
Warren	14,603,063.76	14,603,063.76
Watchung	5,515,055.98	5,515,055.98
	<u>\$ 185,839,652.00</u>	<u>\$ 185,839,652.00</u>

REF.

A-2:A-4

COUNTY OF SOMERSET

CURRENT FUND

SCHEDULE OF REVENUE ACCOUNTS RECEIVABLE

	<u>REF.</u>	BALANCE DECEMBER 31, 2015	ACCRUED IN 2015	COLLECTED	BALANCE DECEMBER 31, 2016
Fees:					
County Clerk	A-2	\$ 469,812.13	\$ 6,028,901.71	\$ 5,872,955.50	\$ 625,758.34
Surrogate	A-2	61,904.01	331,655.91	363,915.67	29,644.25
Sheriff	A-2	362.22	1,829,624.65	1,787,774.39	42,212.48
Guidance Center	A-2	3,372.47	1,355,719.46	1,356,589.49	2,502.44
Interest on Investments and Deposits	A-2	10,018.43	610,285.21	608,755.54	11,548.10
Capital Surplus	A-2		6,124,000.00	6,124,000.00	
Social and Welfare Services (C.66 P.L. 1990):					
Supplemental Social Security Income	A-2		551,860.00	551,860.00	
Division of Youth and Family Services	A-2		1,166,850.00	1,166,850.00	
Psychiatric Facilities (C.73,P.L. 1990):					
Maintenance of Patients in State Institutions for Mental Diseases	A-2		4,891,601.00	4,891,601.00	
Maintenance of Patients in State Institutions for Developmentally Disabled	A-2		8,668,221.00	8,668,221.00	
Board of County Patients in State and Other Institutions	A-2		200,447.00	200,447.00	
Soil Conservation Reimbursement	A-2		180,538.00	180,538.00	
State Aid - Community Mental Service Act: N.J.S.A. 30:9A-9	A-2		535,000.00	535,000.00	
Shared Services Revenues	A-2		2,384,230.24	2,384,230.24	
State Reimbursement of Election Expenses	A-2		232,205.19	232,205.19	
Pension Reimbursement	A-2		1,021,637.00	1,021,637.00	
Premium on Sale of Bond Anticipation Notes	A-2		278,256.00	278,256.00	
Debt Service Reimbursement	A-2		234,471.00	234,471.00	
Increased Fees as a Result of Chapter 370:					
County Clerk	A-2		1,025,820.50	1,025,820.50	
Sheriff	A-2		26,865.58	26,865.58	
		\$ 545,469.26	\$ 37,678,189.45	\$ 37,511,993.10	\$ 711,665.61

REF.

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A-4

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COUNTY OF SOMERSET

GRANT FUND

SCHEDULE OF GRANT RECEIVABLES

PURPOSE	BALANCE DECEMBER 31, 2015	2016 REVENUE	RECEIPTS	UNAPPROPRIATED APPLIED	BUDGET REDUCTION/ CANCELED	BALANCE DECEMBER 31, 2016
	\$	\$	\$	\$	\$	\$
ADULT PROGRAM (10)		485,917.20	28,593.00			457,324.20
ADULT ADMIN (11)		53,290.80	10,002.00			43,288.80
DISP WORK PRGM (12)		985,474.80	56,536.00			928,938.80
DISP WORK ADM (13)		109,497.20	19,893.00			89,604.20
YOUTH - PROGRAM (14)		519,960.60	47,848.00			472,112.60
YOUTH ADM (15)		57,773.40	9,769.00			48,004.40
GA - PROGRAM (20)		29,349.16	376.00			28,973.16
GA - ADM (21)		3,638.48	1,479.00			2,159.48
GA/SNAP - PROGRAM (22)		75,873.64	1,520.00			75,873.64
GA/SNAP - ADM (23)		8,835.49				8,835.49
SNAP - PROGRAM (24)		182,748.88	1,449.00			182,748.88
SNAP - ADM (25)		25,260.35	17,921.00			23,811.35
TANF - PROGRAM (26)		780,530.19	17,105.00			762,609.19
TANF - ADM (27)		102,421.81				85,316.81
TANF VERIFICATION - PROGRAM (28)		15,600.00				15,600.00
CAVP (29)		10,560.00				10,560.00
SMART STEPS (30)		1,605.00				1,605.00
WORKFORCE LEARNING LINK (31)		51,000.00				51,000.00
WIA ADULT PRG HUNTERD (51)	1,541.80		1,541.80			
WIA ADULT PRG HUNTERD (51)	143,728.80		87,903.96			55,824.84
WIA ADULT PRG HUNTERD (51)	241,678.20		123,749.20			117,929.00
WIA ADULT PRG SOMERSET (52)	335,367.20		65,690.04			269,677.16
WIA ADULT PRG SOMERSET (52)	86,596.00				86,596.00	
WIA-ADULT ADMIN REVENUE SUMMARY (53)	31,552.00		11,049.00			20,503.00
WIA-ADULT ADMIN (53)	308.00					308.00
WIA YOUTH PRG HUNTERDON (54)	120,900.30		120,900.30			
WIA YOUTH PRG HUNTERDON (54)	146,481.00		129,493.00			16,988.00
WIA YOUTH PRG SOMERSET (55)	335,888.70		151,117.99			177,082.00
WIA YOUTH PRG SOMERSET (55)	17,284.00				7,688.71	17,284.00
WIA YOUTH ADMIN REVENUE SUMMARY (56)	30,806.00		2,573.00			17,184.00
WIA YOUTH ADMIN (56)	84,419.90		84,419.90			
WIA DW PRG HUNTERDON (57)	258,614.70		169,729.40			88,885.30
WIA DW PRG HUNTERDON (57)	459,977.10	42,897.33	190,895.10			42,897.33
WIA DW PRG HUNTERDON (57)	603,434.30		120,779.60			269,082.00
WIA DW PRG SOMERSET (58)					11,049.00	482,654.70
WIA DW PRG SOMERSET (58)						100,094.17
WIA DW PRG SOMERSET (58)	220.00	100,094.17	220.00			18,993.00
WIA DW ADMIN REVENUE SUMMARY (59)	48,061.00		29,068.00			15,887.50
WIA DW ADMIN (59)						
WIA DW ADMIN (59)	24,884.48	15,887.50	4,526.40			15,887.50
WFNJ GA/SNAP PROGRAM CASE MANAGEMENT HUN (60)	7,613.00		7,613.00			20,358.08
WFNJ GA/SNAP PROGRAM CASE MANAGEMENT SOM (61)	59,062.99		13,738.60			45,323.99
WFNJ GA/SNAP PROGRAM CASE MANAGEMENT SOM (61)						



COUNTY OF SOMERSET

GRANT FUND

SCHEDULE OF GRANT RECEIVABLES

PURPOSE	BALANCE DECEMBER 31, 2015	2016 REVENUE	RECEIPTS	UNAPPROPRIATED APPLIED	BUDGET REDUCTION/ CANCELED	BALANCE DECEMBER 31, 2016
	\$	\$	\$	\$	\$	\$
WFNJ GAINSNAP PROGRAM WORK VERIFY HUNTERD (62)	5,626.00		5,406.00		220.00	12,839.60
WFNJ GAINSNAP PROGRAM WORK VERIFY HUNTERD (62)	30,233.80		17,294.20			30,190.22
WFNJ GAINSNAP PROGRAM WORK VERIFY SOMERSE (63)	70,548.02		40,357.80			
WFNJ GAINSNAP PROGRAM TO WORK HUNTERDON R (64)	13,149.00		13,149.00			
WFNJ GAINSNAP PROGRAM TO WORK HUNTERDON R (64)	25,519.66		15,053.00		7,613.00	2,853.66
WFNJ GAINSNAP PROGRAM TO WORK SOMERSET RE (65)	480.00		480.00			
WFNJ GAINSNAP PROGRAM TO WORK SOMERSET RE (65)	58,003.00		(5,626.00)		5,626.00	58,003.00
WFNJ GAINSNAP PROGRAM TO WORK SOMERSET RE (65)	58,543.45		47,642.00			10,901.45
WFNJ GAINSNAP PROGRAM TO WORK SOMERSET RE (65)	50,524.00		5,398.00			45,126.00
WFNJ GAINSNAP ADMIN (66)	241.00		241.00			
WFNJ TANF PROGRAM WORK VERIFY HUNTERDON (67)	174,544.13		68,784.70		13,149.00	92,610.43
WFNJ TANF PROGRAM WORK VERIFY HUNTERDON (67)	74,580.00		74,580.00			
WFNJ PROGRAM WORK VERIFY SOMERSET REVENU (68)	134,708.00		(480.00)		480.00	134,708.00
WFNJ PROGRAM WORK VERIFY SOMERSET (68)	404,399.62		373,461.30			30,938.32
WFNJ TANF PROGRAM CASE MGMT HUNTERDON RE (69)	14,198.00		14,198.00			
WFNJ TANF PROGRAM CASE MGMT HUNTERDON RE (69)	4,328.00		4,328.00			4,328.00
WFNJ TANF PROGRAM CASE MGMT HUNTERDON (69)	17,114.30		10,778.40			6,335.90
WFNJ TANF PROGRAM CASE MGMT HUNTERDON (69)	9,359.00		9,359.00			
WFNJ TANF PROGRAM CASE MGMT SOMERSET REV (70)	53,179.00		(62,155.13)		62,155.13	53,179.00
WFNJ TANF PROGRAM CASE MGMT SOMERSET REV (70)	95,128.95		(44,104.40)		74,580.00	64,553.35
WFNJ TANF PROGRAM CASE MGMT SOMERSET (70)	17,506.00					17,506.00
WFNJ ADMIN TANF (71)	155,805.00		25,752.00			130,053.00
WFNJ ADMIN TANF (71)	32,000.00		17,802.00		14,198.00	16,549.00
WFNJ WILL REVENUE SUMMARY (72)	43,000.00		43,000.00			32,000.00
WFNJ WILL (72)	16,549.00		19,998.00			
WFNJ CAVP REVENUE SUMMARY (73)	32,000.00		(9,359.00)		9,359.00	
WFNJ CAVP REVENUE SUMMARY (73)	135,642.00		135,642.00			
WFNJ CAVP (73)	81,881.00		81,881.00			
DISASTER MINI-NEG HC REVENUE SUMMARY (87)	4,013.00					4,013.00
DISASTER MINI-NEG ADMIN REVENUE SUMMARY (90)	803.00					803.00
SMART STEPS (96)		23,264.00				
SMART STEPS (96)		5,676.00				
RIGHT TO KNOW (301)					32,000.00	
LOC LAW ENF BL GR MEG JAG (307)						8,724.00
SEXUAL ASSAULT NURSE (310)					19,998.00	
SEXUAL ASSAULT NURSE (310)			941.08			
	941.08					189.21
	189.21					

COUNTY OF SOMERSET

GRANT FUND

SCHEDULE OF GRANT RECEIVABLES

PURPOSE	BALANCE DECEMBER 31, 2015	2016 REVENUE	RECEIPTS	UNAPPROPRIATED APPLIED	BUDGET REDUCTION/ CANCELED	BALANCE DECEMBER 31, 2016
	\$	\$	\$	\$	\$	\$
SEXUAL ASSAULT NURSE SANE/SART (310)	68,364.71		(106,541.69)		135,642.00	39,264.40
VICTIM ASSISTANCE (311)	93,739.60		(20,913.80)		81,881.00	32,772.40
BODY ARMOR - PROS (316)		4,590.13	4,590.13			
INSURANCE FRAUD REIMB (317)	8,227.71		8,227.71			9,474.47
INSURANCE FRAUD REIMB (317)	68,056.43		58,581.96			62,500.00
INSURANCE FRAUD REIMB (317)		250,000.00	187,500.00			
MULTI-NARCOTICS TASK JAG (320)	53,426.00		52,484.92		941.08	
BODY ARMOR - SHERIFF (321)	0.01	4,991.12	4,991.12			
SUB REGIONAL TRANSP (323)	87,444.34		87,247.80			0.01
SUB REGIONAL TRANSP (323)			9,321.85			196.54
BODY ARMOR - JAIL (325)		9,321.85	9,321.85			
ALCOHOL & DRUG ABUSE (327)	27,615.75		19,388.04			
ALCOHOL & DRUG ABUSE (327)	277,247.00		257,147.00		8,227.71	20,100.00
ALCOHOL & DRUG ABUSE (327)		500,983.00	354,418.93			146,564.07
FAMILY COURT (332)	5.00					5.00
FAMILY COURT (332)	55,625.51		55,625.51			
FAMILY COURT (332)		142,188.00	114,375.22			27,612.78
HUMAN SERVICE PLANNING (333)		68,373.00	68,373.00			
MUNICIPAL ALLIANCE (334)	306,069.19		224,830.86			81,238.33
MUNICIPAL ALLIANCE (334)		636,112.00	296,461.12			339,650.88
PERSONAL ATTENDANT SE (337)		66,642.00	66,642.00			
SOCIAL SVS FOR THE HO (338)	145.00		145.00			
SOCIAL SERVICES FOR H (338)	149,872.00		168,691.00			149,872.00
SOCIAL SERVICES FOR H (338)	176,601.00		44,151.00			7,910.00
SOCIAL SERVICES FOR H (338)		159,818.00	159,818.00			
SOCIAL SERVICES FOR H (338)		134,892.00	134,892.00			
SUPPORT EMPLOYMENT (350)		179,116.00	179,116.00			
PATH MENTAL HEALTH HO (351)		153,614.00	153,614.00			
PSYCHIATRIC ADV NURSE (353)		117,764.00	117,619.00		145.00	
FAMILY CAREGIVER (357)			24,355.00			
ADULT PROTECTIVE SERV (358)	24,355.00		24,355.00			22,940.00
SHIP (359)		26,000.00	3,060.00			1,100.00
SHIP (359)	8,937.50		7,837.50			12,375.00
TRAUMATIC LOSS INTERV (362)		13,475.00	1,100.00			20,203.11
TRAUMATIC LOSS INTERV (362)	20,203.11					48,066.00
RETIRED SENIOR VOLUNT (363)						6,999.00
RETIRED SENIOR VOLUNT (363)						
SS BLOCK GRANT (366)						
ESCORT TRANSPORTATION (368)			287,633.00			
CARE COORDINATION (370)			38,001.00			
STATE HOME DELIVERED (371)			23,810.00			
ARC TRANSPORTATION (375)			15,851.00			
ARC TRANSPORTATION (375)	3,928.66		3,928.66			
ARC TRANSPORTATION (375)	17,448.24					17,448.24
ARC TRANSPORTATION (375)		829,882.00	437,504.59			392,377.41
SECTION 5311 SMALL UR (377)	6,991.22		6,961.22			30.00
SECTION 5311 SMALL UR (377)		168,348.00	64,811.84			103,536.16



COUNTY OF SOMERSET

GRANT FUND

SCHEDULE OF GRANT RECEIVABLES

PURPOSE	BALANCE DECEMBER 31, 2015	2016 REVENUE	RECEIPTS	UNAPPROPRIATED APPLIED	BUDGET REDUCTION/ CANCELED	BALANCE DECEMBER 31, 2016
	\$	\$	\$	\$	\$	\$
BI-LINGUAL CLINICIAN (542)	64,345.00	75,000.00	75,000.00			64,345.00
CIACC COMMUNITY DEVEL (543)		128,689.00	64,344.00			
CIACC COMMUNITY DEVEL (543)		979,004.00	979,004.00			
PESS EXPANSION (548)		15,279.00	15,279.00			
MEDICAID MATCH (549)	131,562.21		15,213.31			116,348.90
ROUTE 22 SUSTAINABLE (572)						
NACCHO (587)		99,550.00	99,550.00			
NACCHO (587)	9,185,790.84	109,257.00	5,419,046.56			3,766,744.28
GSA DEPOT (595)		55,000.00	109,257.00			
STATE ALIEN CRIMINAL (596)			(109,257.00)	109,257.00		
EMERGENCY MANAGEMENT PERFORMANCE (598)						
WASTEWATER MANAGEMENT (604)	2,801.27					55,000.00
RARITAN RIVER GREENWA (606)	350,000.00					2,801.27
MENTAL HEALTH TRANSFO (613)	353,741.63					350,000.00
MENTAL HEALTH TRANSFO (613)	1,930.00				249,285.00	104,456.63
MENTAL HEALTH TRANSFO (613)	1,926.78					1,930.00
MENTAL HEALTH TRANSFO (613)	41,108.59					1,926.78
PARENTS AS TEACHERS (616)	6,400.00					111,675.03
PARENTS AS TEACHERS (616)		25,600.00	178,718.56			6,400.00
MONTGOMERY TWP TRANSP (617)	14,298.94		6,400.00			
MONTGOMERY TWP TRANSP (617)	4,642.92		19,200.00		14,298.94	
JUVENILE DETENTION AL (622)	61,681.08				4,642.92	
JUVENILE DETENTION AL (622)		123,633.00	61,681.08			
DUI ENFORCEMENT (632)	3,050.00		97,443.00			26,190.00
COMPREHENSIVE HIGHWAY (640)	19,234.02				3,050.00	
COMPREHENSIVE HIGHWAY (640)	26,488.99				19,234.02	
COMPREHENSIVE HIGHWAY (640)	264,133.00					
COMPREHENSIVE HIGHWAY (640)	168,775.42		177,237.09			
PROMENADE BLVD CR 685 (647)		326,530.00	168,775.42			26,488.99
PROMENADE BLVD CR 685 (647)		25,640.75	25,640.75			86,895.91
SECT 5317 NEW FREEDOM (650)	161,377.27		67,174.52			326,530.00
SUB REGIONAL STUDIES (651)	1,300.76					
SUB REGIONAL STUDIES (651)	340,000.00		13,018.72		1,300.76	94,202.75
BRIDGE C0606 PLEASANT (652)	1,000,000.00					326,981.28
HIGH RISK RURAL ROADS (653)	1,112,621.25		1,112,621.25			1,000,000.00
HIGH RISK RURAL ROADS (653)	1,257,628.00		356,494.27			901,133.73
CHIMNEY ROCK ROAD LSP (654)	264,830.00		311,000.00			222,877.87
CHIMNEY ROCK ROAD LSP (654)	400,000.00		41,952.13			388,313.50
MOUNTAIN AVENUE LSP (655)	257,990.00		11,686.50			257,990.00
MOUNTAIN AVENUE LSP (655)		305,526.50				305,526.50
MOUNTAIN AVENUE LSP (655)	14.08				14.08	
CHILD PASSENGER SAFET (658)	11,783.00				11,783.00	
SHRAP-SANDY HOME/RENT (659)	3,901.10					3,901.10
DRIVER FEEDBACK SIGNS (661)	54,760.00					54,760.00
SANDY HOME REPAIR ADV (662)	936.00					936.00
SANDY HOME REPAIR NUT (663)	14,421.44					14,421.44
CLICK IT OR TICKET (665)						

COUNTY OF SOMERSET

GRANT FUND

SCHEDULE OF GRANT RECEIVABLES

PURPOSE	BALANCE DECEMBER 31, 2015	2016 REVENUE	RECEIPTS	UNAPPROPRIATED APPLIED	BUDGET REDUCTION/ CANCELED	BALANCE DECEMBER 31, 2016
	\$	\$	\$	\$	\$	\$
CLICK IT OR TICKET (665)						
INVOLUNTARY OUTPATIENT COMMIT PRG (668)	32,642.00	88,000.00	67,923.46			20,076.54
INVOLUNTARY OUTPATIENT COMMIT PRG (668)	85,404.00					32,642.00
INVOLUNTARY OUTPATIENT COMMIT PRG (668)	40,000.00	300,000.00	300,000.00			18,088.00
WETLANDS ENHANCEMENT AT SKILLMAN PARK (669)	776,000.00		2,469.53			37,530.47
WASHINGTON AVE CR529 (670)	1,000,000.00		171,789.39			604,210.61
LOCAL BRIDGES - G0701 (672)	2,000.00					1,000,000.00
MIPPA (673)				16,000.00		2,000.00
MIPPA (673)	18,221.00	40,000.00	23,000.00			1,000.00
TITLE III B (674)			18,221.00			
TITLE III B (674)		324,055.00	324,055.00			
TITLE III C1 (675)		413,657.00	413,657.00			
TITLE III C2 (676)		188,527.00	188,527.00			
TITLE III D (677)		18,628.00	18,628.00			
SWHDM (678)		30,050.00	30,050.00			
SHTP (679)		35,528.00	35,528.00			
NSIP (680)		103,387.00	62,523.00			
OOA ADMINISTRATION (682)		58,000.00	58,000.00			
LOCAL ARTS PROGRAM (683)		1,000.00	750.00			
CHILDREN'S INTENSIVE OUTPATIENT GRANT (685)		30,000.00	30,000.00			40,864.00
DISCOVER NJ HISTORY GRANT (686)	1,600.00					250.00
PRIMARY & BEHAVIORAL HEALTH CARE PRG (687)	400,000.00					1,600.00
PRIMARY & BEHAVIORAL HEALTH CARE PRG (687)		400,000.00	284,843.62			115,156.38
SUB-REGIONAL SUPPORT GRANT (688)	15,000.00		14,625.00			400,000.00
SUB-REGIONAL SUPPORT GRANT (688)		20,958.00				375.00
FINDERNE AVE BRIDGE G0803 (689)	1,000,000.00					20,958.00
DRIVE SOBER OR GET PULLED OVER - PROS (690)	65,000.00					1,000,000.00
DRIVE SOBER OR GET PULLED OVER - PROS (690)		80,000.00	53,365.41			11,634.59
READINGTON RD HUNTERDON PROJECT (691)		2,325,000.00	69,041.81			10,958.19
COUNTY BRIDGE G1403 LLOYD RD (692)		640,000.00	23,742.00			2,301,258.00
COUNTY BRIDGE H0403 SO MIDDLEBUSH (693)		795,248.00				640,000.00
HUMAN SERVICE PLAN-FED (694)		1,000.00	1,000.00			795,248.00
	\$ 45,481,402.95	\$ 21,828,860.10	\$ 26,397,053.25	\$ 258,084.84	\$ 647,085.10	\$ 40,008,039.86

REF:

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COUNTY OF SOMERSET

GRANT FUND

SCHEDULE OF GRANT RESERVES

PURPOSE	BALANCE DECEMBER 31, 2015	TRANSFERRED FROM BUDGET APPROPRIATION	DISBURSEMENTS	ENCUMBRANCES	PRIOR YEAR ENCUMBRANCES	BUDGET REDUCTION/ CANCELED	BALANCE DECEMBER 31, 2016
	\$	\$	\$	\$	\$	\$	\$
WIA DW ADMIN S (59)	606.62		21,363.14	715.72	148.09	1,115.20	8,726.54
WIA DW ADMIN (59)	31,337.60	15,887.50	754.71		583.00		15,887.50
WIA DW ADMIN (59)							1,062.95
WFNJ GAVSNAP PROGRAM CASE MANAGEMENT HUN (60)	1,062.95						1,062.95
WFNJ GAVSNAP PROGRAM CASE MANAGEMENT HUN (60)	26,032.58		25,702.63				1,062.95
WFNJ GAVSNAP PROGRAM CASE MANAGEMENT SOM (61)	1,603.66				6,198.00	7,801.66	329.95
WFNJ GAVSNAP PROGRAM CASE MANAGEMENT SOM (61)	18,009.00						18,009.00
WFNJ GAVSNAP PROGRAM CASE MANAGEMENT SOM (61)	61,741.49		61,409.03			545.37	332.46
WFNJ GAVSNAP PROGRAM WORK VERIFY HUNTERD (62)	545.37						545.37
WFNJ GAVSNAP PROGRAM WORK VERIFY HUNTERD (62)	30,432.40		27,683.60				2,748.80
WFNJ GAVSNAP PROGRAM WORK VERIFY SOMERSE (63)	462.00				35,849.00	36,311.00	18,009.00
WFNJ GAVSNAP PROGRAM WORK VERIFY SOMERSE (63)	71,011.42		70,700.86			4,280.46	332.46
WFNJ GAVSNAP PROGRAM TO WORK HUNTERDON S (64)	4,280.46						4,280.46
WFNJ GAVSNAP PROGRAM TO WORK HUNTERDON (64)	321.75						321.75
WFNJ GAVSNAP PROGRAM TO WORK HUNTERDON (64)	15,226.16		25,157.09		11,153.00	10,477.17	321.75
WFNJ GAVSNAP PROGRAM TO WORK SOMERSET SA (65)	4,352.17				6,125.00		1,222.07
WFNJ GAVSNAP PROGRAM TO WORK SOMERSET (65)	1,368.37				1,690.00		3,058.37
WFNJ GAVSNAP PROGRAM TO WORK SOMERSET (65)	60,548.95		40,313.49		15,575.00		20,235.46
WFNJ GAVSNAP PROGRAM TO WORK SOMERSET (65)	42,081.00		34,892.74		22,234.50		22,763.26
WFNJ GAVSNAP ADMIN (66)	18,433.45						18,433.45
WFNJ TANF PROGRAM WORK VERIFY HUNTERDON (67)	59,978.23		150,413.85		122,695.00	40,667.95	12,392.00
WFNJ TANF PROGRAM WORK VERIFY HUNTERDON (67)	43,521.80				36,328.05	79,849.85	32,259.38
WFNJ TANF PROGRAM WORK VERIFY SOMERS (68)					19,135.30		19,135.30
WFNJ TANF PROGRAM TO WORK VERIFY SOMERS (68)	115,547.52		261,468.21		307,820.00	11,934.58	161,899.31
WFNJ TANF PROGRAM TO WORK VERIFY SOMERS (68)	11,934.58						11,934.58
WFNJ TANF PROGRAM CASE MGMT HUNTERDON SA (69)	17,114.30		6,720.00				10,394.30
WFNJ TANF PROGRAM CASE MGMT HUNTERDON (69)	27,121.89						27,121.89
WFNJ TANF PROGRAM CASE MGMT SOMERSET SAL (70)	15,486.67						15,486.67
WFNJ TANF PROGRAM CASE MGMT SOMERSET (70)	95,128.95		84,425.60		1,735.00		10,703.35
WFNJ TANF PROGRAM CASE MGMT SOMERSET (70)	8,748.09		1,735.00		40,000.00		8,748.09
WFNJ ADMIN TANF (71)	135,518.00		101,187.33				74,330.67
WFNJ ADMIN TANF (71)	55.19					55.19	55.19
WFNJ WILL S (72)					43,000.00		43,000.00
WFNJ WILL (72)	19,998.00		43,000.00			19,998.00	17,998.00
WFNJ CAVP S (73)	17,598.00						17,598.00
WFNJ CAVP (73)	32,000.00						32,000.00
WFNJ CAVP (73)	135,642.00						135,642.00
DISASTER MINI-NEG HC S (87)	81,986.01						81,986.01
DISASTER MINI-NEG ADMIN S (90)	4,013.00						4,013.00
SMART STEPS (96)	803.00						803.00
SMART STEPS (96)							

COUNTY OF SOMERSET

GRANT FUND

SCHEDULE OF GRANT RESERVES

PURPOSE	BALANCE DECEMBER 31, 2015	TRANSFERRED FROM BUDGET APPROPRIATION	DISBURSEMENTS	ENCUMBRANCES	PRIOR YEAR ENCUMBRANCES	BUDGET REDUCTION/ CANCELED	BALANCE DECEMBER 31, 2016
	\$	\$	\$	\$	\$	\$	\$
RIGHT TO KNOW (301)	9,303.50					9,303.50	5,816.00
RIGHT TO KNOW (301)	5,816.00	23,264.00					23,264.00
LOC LAW ENF BL GR MEG JAG (307)		5,676.00	5,676.00				
SEXUAL ASSAULT NURSE (310)	2,979.29		2,038.21				189.21
SEXUAL ASSAULT NURSE (310)	19,146.00		18,956.79				6,949.72
SEXUAL ASSAULT NURSE SANE/SART (310)	67,634.21		61,414.99		730.50		
VICTIM ASSISTANCE (311)	140.00		140.00				
BODY ARMOR - PROS (316)	52,223.50		64,963.98		12,979.50		239.02
BODY ARMOR - PROS (316)	37.47		37.47				
BODY ARMOR - PROS (316)	4,793.90		4,793.90				
BODY ARMOR - PROS (316)	4,590.13						4,590.13
INSURANCE FRAUD REIMB (317)	250,000.00		250,000.00				
MULTI-NARCOTICS TASK JAG (320)	53,426.00		53,426.00				
BODY ARMOR - SHERIFF (321)	4,680.22						4,480.22
BODY ARMOR - SHERIFF (321)	5,214.87		200.00				5,214.87
BODY ARMOR - SHERIFF (321)	102,946.00		59,866.00				4,991.12
SUB REGIONAL TRANSP (323)	18,318.69						43,080.00
BODY ARMOR - JAIL (325)	9,929.75						18,318.69
BODY ARMOR - JAIL (325)	9,321.85						9,929.75
ALCOHOL & DRUG ABUSE (327)	4,670.50		637.00			4,033.50	9,321.85
ALCOHOL & DRUG ABUSE (327)	5,063.00		3,883.00				5,063.00
ALCOHOL & DRUG ABUSE (327)	8,244.00		111,008.54		3,883.00		20,100.46
ALCOHOL & DRUG ABUSE (327)	3,477.06	500,983.00	414,222.83	84,603.24	122,865.00		2,156.93
RIGHT TO FARM (328)	5.00		355.43				3,121.63
FAMILY COURT (332)							5.00
FAMILY COURT (332)		142,188.00	21,401.12	21,401.12			
FAMILY COURT (332)	1.05		1.05				
HUMAN SERVICE PLANNIN (333)		68,373.00	68,373.00				
HUMAN SERVICE PLANNIN (333)	22,596.92					22,596.92	80,052.17
MUNICIPAL ALLIANCE (334)	13,392.44		86,837.08				116,533.81
MUNICIPAL ALLIANCE (334)		636,112.00	304,846.84	214,731.35	153,496.81		
MUNICIPAL ALLIANCE (334)	0.75						
PERSONAL ATTENDANT SE (337)	1,830.36	66,642.00	66,634.80	17.29			1,813.07
PERSONAL ATTENDANT SE (337)				7.20		0.75	
PERSONAL ATTENDANT SE (337)							



COUNTY OF SOMERSET

GRANT FUND

SCHEDULE OF GRANT RESERVES

PURPOSE	BALANCE DECEMBER 31, 2015	TRANSFERRED FROM BUDGET APPROPRIATION	DISBURSEMENTS	ENCUMBRANCES	PRIOR YEAR ENCUMBRANCES	BUDGET REDUCTION/ CANCELED	BALANCE DECEMBER 31, 2016
	\$	\$	\$	\$	\$	\$	\$
SOCIAL SERVICES FOR H (338)	145.00			33,012.50	33,012.50	145.00	62,327.00
SOCIAL SERVICES FOR H (338)	62,327.00		168,691.00	7,910.00			
SOCIAL SERVICES FOR H (338)	176,601.00	176,601.00	43,956.00	132,645.00			
SOCIAL SERVICES FOR H (338)	4,200.00						4,200.00
COPS IN SHOPS (344)							
SUPPORT EMPLOYMENT (350)		159,818.00	159,818.00	300.00	16,590.00		
PATH MENTAL HEALTH HO (351)	1,498.00		15,451.00				2,337.00
PATH MENTAL HEALTH HO (351)		134,892.00	134,285.97				606.03
PSYCHIATRIC ADVNURSE (353)		179,116.00	179,116.00				
FAMILY CAREGIVER (357)	32,290.46					32,290.46	
FAMILY CAREGIVER (357)	63,656.00						63,656.00
FAMILY CAREGIVER (357)	80,727.74		60,092.90	83.93	47.90		20,598.81
FAMILY CAREGIVER (357)		153,614.00	72,574.77	117.50	15,403.00		80,921.73
ADULT PROTECTIVE SERV (358)		117,764.00	89,681.00	28,083.00			
ADULT PROTECTIVE SERV (358)	19,451.92					19,451.92	
SHIP (359)	3.87						3.87
SHIP (359)	23,938.54	26,000.00	10,480.09	2,496.50	146.04		13,604.49
SHIP (359)			5,556.19				17,947.31
SHIP (359)	6,000.00						
SHIP (359)	13,475.00					6,000.00	13,475.00
TRAUMATIC LOSS INTERV (362)		13,475.00					
TRAUMATIC LOSS INTERV (362)							
TRAUMATIC LOSS INTERV (362)							
TRAUMATIC LOSS INTERV (362)	47,167.59		10,252.77				13,475.00
RETIRED SENIOR VOLUNT (363)	15,812.11		26,328.00				13,475.00
RETIRED SENIOR VOLUNT (363)		48,066.00	45,378.00				47,167.59
RETIRED SENIOR VOLUNT (363)							5,559.34
RETIRED SENIOR VOLUNT (363)							21,738.00
SS BLOCK GRANT (366)		294,632.00	239,981.00	54,552.00	45,378.00		
SS BLOCK GRANT (366)	2,921.37		3,346.17		424.80		99.00
SS BLOCK GRANT (366)	8,305.00		1,274.40				
SS BLOCK GRANT (366)	105.18		105.18				
FRANKLIN SENIOR CENTE (367)							
FRANKLIN SENIOR CENTE (367)		38,001.00	36,497.83				7,030.60
FRANKLIN SENIOR CENTE (367)		23,810.00	23,810.00				1,503.17
ESCORT TRANSPORTATION (368)							
ESCORT TRANSPORTATION (368)							
ESCORT TRANSPORTATION (368)							
CARE COORDINATION (370)							
CARE COORDINATION (370)	270.00					270.00	
CARE COORDINATION (370)							
CARE COORDINATION (370)							
STATE HOME DELIVERED (371)							
STATE HOME DELIVERED (371)		15,851.00	15,851.00		15,851.00		
STATE HOME DELIVERED (371)							
STATE HOME DELIVERED (371)	18,788.76		14,860.10				202,782.00
STATE HOME DELIVERED (371)	202,782.00						679,882.00
ARC TRANSPORTATION (375)							
ARC TRANSPORTATION (375)		829,882.00	150,000.00				
ARC TRANSPORTATION (375)			25,723.00				
ARC TRANSPORTATION (375)	25,723.00						11,297.00
SECTION 5311 SMALL UR (377)	11,297.00						47,982.00
SECTION 5311 SMALL UR (377)							
SECTION 5311 SMALL UR (377)	110,213.00		62,231.00				168,348.00
SECTION 5311 SMALL UR (377)							

COUNTY OF SOMERSET

GRANT FUND

SCHEDULE OF GRANT RESERVES

PURPOSE	BALANCE DECEMBER 31, 2015	TRANSFERRED FROM BUDGET APPROPRIATION	DISBURSEMENTS	ENCUMBRANCES	PRIOR YEAR ENCUMBRANCES	BUDGET REDUCTION/ CANCELED	BALANCE DECEMBER 31, 2016
	\$	\$	\$	\$	\$	\$	\$
SENIOR CITIZEN & DISA (378)	704.00		704.00				252,803.00
SENIOR CITIZEN & DISA (378)	252,803.00	537,818.00	160,909.00				376,909.00
SENIOR CITIZEN & DISA (378)			28,000.00				
VETERANS TRANSP (381)	28,000.00						43,465.00
VETERANS TRANSP (381)	43,465.00		9,000.00				9,000.00
VETERANS TRANSP (381)	18,000.00						251,000.00
VETERANS TRANSP (381)	300,000.00		49,000.00				400,000.00
LOCAL SHUTTLE MOTOR B (383)		400,000.00					
LOCAL SHUTTLE MOTOR B (383)	4,000.00		4,000.00				
SOMERSET HILLS ADLT D (384)	17,368.00		17,368.00				
WARREN TWP SENIOR TRA (385)	2,834.06		2,000.00				
CLEAN COMMUNITIES (387)			10,500.00	3,500.00	14,000.00		834.06
CLEAN COMMUNITIES (387)	72,920.72	92,774.17	3,749.00				72,920.72
CLEAN COMMUNITIES (387)	0.09					0.09	89,025.17
STATE HOMELAND SECURI (388)	30,349.52		270,043.64		239,694.12		
STATE HOMELAND SECURITY (388)	317,347.98		43,026.12	210,785.21	12,652.02		76,188.67
STATE HOMELAND SECURITY (388)		265,004.58		26,654.62			238,349.96
STATE HOMELAND SECURITY (388)	5,014.39		15,133.38	8,100.00	18,218.99		103,128.22
SOLID WASTE REA (390)	237,160.00		130,873.25	3,158.53			188,951.35
SOLID WASTE REA (390)	216,600.00		17,648.65				308,138.00
SOLID WASTE REA (390)		308,138.00				4,078.97	
COUNTY ENVIRONMENTAL (394)	4,078.97		(296.28)	105.48	105.48		2,311.73
COUNTY ENVIRONMENTAL (394)	2,015.45		(2,172.02)		300.05		2,472.07
COUNTY ENVIRONMENTAL (394)		165,410.00	164,041.60	394.87			973.53
COUNTY ENVIRONMENTAL (394)						129,917.48	
BIOTERRORISM RESPONSE (396)	129,917.48		304.45	75.00	296.00		94,630.10
BIOTERRORISM RESPONSE (396)	94,713.55		144,887.12	5,000.00	2,467.12		145,346.72
BIOTERRORISM RESPONSE (396)	292,766.72	269,851.00	4,307.48	4,732.77			260,810.75
BIOTERRORISM RESPONSE (396)		55,550.00	55,550.00				
BIOTERRORISM RESPONSE (396)		183,612.00	17,462.33	17,462.33			
ST/COMM PARTNERSHIP P (404)			161,148.67		17,462.33		
ST/COMM PARTNERSHIP P (405)							
ST/COMM PARTNERSHIP P (405)							
COUNTY CHILDREN'S INT (406)		38,359.00	38,359.00				5,001.00
COUNTY CHILDREN'S INT (406)							

COUNTY OF SOMERSET

GRANT FUND

SCHEDULE OF GRANT RESERVES

PURPOSE	BALANCE DECEMBER 31, 2015	TRANSFERRED FROM BUDGET APPROPRIATION	DISBURSEMENTS	ENCUMBRANCES	PRIOR YEAR ENCUMBRANCES	BUDGET REDUCTION/ CANCELED	BALANCE DECEMBER 31, 2016
	\$	\$	\$	\$	\$	\$	\$
LOCAL ARTS PROGRAM (415)	775.00				800.00	1,575.00	
LOCAL ARTS PROGRAM (415)	896.50		464.30		68.00	964.50	
LOCAL ARTS PROGRAM (415)	894.70		250.00	102.43	464.30	894.70	5,451.36
LOCAL ARTS PROGRAM (415)	5,701.36		19,209.35	4,332.00	102.43		6,257.10
LOCAL ARTS PROGRAM (415)	10,113.78		37,122.43	25,038.39	19,684.67		10,188.18
LOCAL ARTS PROGRAM (415)	1,788,528.82	72,349.00	114,810.52	1,788,528.82	114,810.52		
NJ DOT COUNTY AID (434)	2,889,900.00		2,889,900.00	2,889,900.00			
NJ DOT COUNTY AID (434)		2,889,900.00	421,373.40				2,468,526.60
LEASE PROGRAM (470)	38,084.95	94,085.00	38,084.95		10,568.00		38,084.95
LEASE PROGRAM (470)			56,000.05		42,271.00		
LEASE PROGRAM (470)		42,271.00	33,628.00				
DIV OF FAMILY DEVELOP (484)	6,552.89						
DIV OF FAMILY DEVELOP (484)	3,291.27					6,552.89	
DIV OF FAMILY DEVELOP (484)	117,086.66						
CANCER CONTROL PLAN (506)		130,800.00	38,988.28		63.34		
CANCER CONTROL PLAN (506)			19,373.90	41,990.00			3,291.27
CANCER CONTROL PLAN (506)			318,144.92	1,003.26	344,134.23		78,161.72
CANCER CONTROL PLAN (506)			2,261,923.11	62,943.60	2,486,494.65		69,436.10
CANCER CONTROL PLAN (506)			682,030.78	5,453.64	863,244.92		25,604.23
RTE: 22/CHIMNEY ROCK (523)	618.18		5,278.00		10,731.64		262,385.11
RTE: 22/CHIMNEY ROCK (523)	37,813.57		114,710.78		114,710.78		118,270.54
RTE: 22/CHIMNEY ROCK (523)			521,225.75		521,225.75		
RTE: 22/CHIMNEY ROCK (523)			1,073,970.14	6,363.86	1,414,589.59		
RTE: 22/CHIMNEY ROCK (523)	1,037,899.26	298,878.00					1,372,154.85
ENHANCED 911-GENERAL (527)			8,053.32		450.00		298,878.00
REGIONAL TB CLINIC (529)	36,112.17					11,846.74	28,508.85
REGIONAL TB CLINIC (529)	11,846.74		815.42	1,205.81	896.96		23,838.86
REGIONAL TB CLINIC (529)	24,963.13		44,957.13	1,261.77	19,986.93		23,051.06
REGIONAL TB CLINIC (529)	49,263.03	72,086.00	9,377.30	7,227.70			55,481.00
BI-LINGUAL CLINICIAN (542)	4,786.00						4,786.00
BI-LINGUAL CLINICIAN (542)		75,000.00	72,309.00		95,303.00		2,691.00
CIACC COMMUNITY DEVEL (543)			95,303.00				
CIACC COMMUNITY DEVEL (543)		128,689.00	30,372.00	98,317.00			
HELP AMERICA VOTE ACT (545)	15,092.71		4,107.00	39.72	39.72		10,985.71
HELP AMERICA VOTE ACT (545)		979,004.00	979,004.00				
PESS EXPANSION (548)							
PESS EXPANSION (548)	5,818.17					5,818.17	
MEDICAID MATCH (549)	50.00						50.00
MEDICAID MATCH (549)		15,279.00	12,888.13	2,390.44			
MEDICAID MATCH (549)	0.12		0.12				0.43
MEDICAID MATCH (549)							

COUNTY OF SOMERSET

GRANT FUND

SCHEDULE OF GRANT RESERVES

PURPOSE	BALANCE DECEMBER 31, 2015	TRANSFERRED FROM BUDGET APPROPRIATION	DISBURSEMENTS	ENCUMBRANCES	PRIOR YEAR ENCUMBRANCES	BUDGET REDUCTION/ CANCELED	BALANCE DECEMBER 31, 2016
	\$	\$	\$	\$	\$	\$	\$
LEADERSHIP SOMERSET (566)	6,596.08		299.00			157.00	6,297.08
BEDMINISTER HEALTH SE (569)	157.00						
ROUTE 22 SUSTAINABLE (572)	74,364.02		20,519.70	57,866.82	78,386.52		74,364.02
CHRONIC DISEASE SELF (577)							
NACCHO (587)	67,490.45	99,550.00	545.00	971.70	545.00		47,872.15
NACCHO (587)	23.55		684.14			23.55	97,894.16
ROCKY HILL HEALTH SER (588)							
ROCKY HILL HEALTH SER (588)	3,934,451.21	109,257.00	2,969,190.20	1,010,215.11	2,722,179.20		50.00
GSA DEPOT (595)			109,257.00				2,677,225.10
STATE ALIEN CRIMINAL (596)	56,507.40				56,507.40		50.00
FRANKLIN HEALTH SERVI (597)		55,000.00	55,000.00		50.00		50.00
FRANKLIN HEALTH SERVI (597)	32,648.76			11,658.55	11,658.55		32,648.76
EMERGENCY MANAGEMENT PERFORMANCE (598)				100,131.59	350,000.00		
WASTEWATER MANAGEMENT (604)			249,868.41			300.00	
RARITAN RIVER GREENWA (606)	300.00						9,632.03
MANVILLE HEALTH SERVI (610)	9,632.03						
MANVILLE HEALTH SERVI (610)	300.00					300.00	104,456.63
SOMERVILLE HEALTH SER (611)	353,741.63					249,285.00	1,967.88
MENTAL HEALTH TRANSFO (613)	1,967.88						1,926.78
MENTAL HEALTH TRANSFO (613)	1,926.78						
MENTAL HEALTH TRANSFO (613)	58,745.41		154,198.97	40,996.90	900.00	(249,285.00)	112,834.54
TARGET TRAINING & EDU (614)			900.00				
PARENTS AS TEACHERS (616)	4,125.32		4,097.15				28.17
PARENTS AS TEACHERS (616)		25,600.00	22,780.83				2,819.17
MONTGOMERY TWP TRANSP (617)	15,655.00		1,165.53		5,808.45	4,642.92	18,160.00
MONTGOMERY TWP TRANSP (617)	18,160.00		1,356.06			14,298.94	100.00
MONTGOMERY TWP TRANSP (617)	100.00						
CAR NUTZ (618)	2.00		400.00		400.00		
JUVENILE DETENTION AL (622)		123,633.00	8,710.37	8,730.00	8,708.37		
JUVENILE DETENTION AL (622)			114,903.00			25,000.00	4,950.00
DUI ENFORCEMENT (632)	25,000.00						
DISTRACTED DRIVER ENF (635)	4,950.00						
COMPREHENSIVE HIGHWAY (640)	34,875.02		15,641.00			19,234.02	22,348.55
COMPREHENSIVE HIGHWAY (640)	24,348.55		2,000.00				60,720.52
COMPREHENSIVE HIGHWAY (640)	236,613.43		182,748.23		6,855.32		289,527.11
COMPREHENSIVE HIGHWAY (640)		326,530.00	24,115.63	12,887.26			

COUNTY OF SOMERSET

GRANT FUND

SCHEDULE OF GRANT RESERVES

PURPOSE	BALANCE DECEMBER 31, 2015	TRANSFERRED FROM BUDGET APPROPRIATION	DISBURSEMENTS	ENCUMBRANCES	PRIOR YEAR ENCUMBRANCES	BUDGET REDUCTION/ CANCELED	BALANCE DECEMBER 31, 2016
	\$	\$	\$	\$	\$	\$	\$
PROMENADE BLVD CR 685 (647)	9,904.78	25,640.75	9,904.78				199,202.00
PROMENADE BLVD CR 685 (647)	199,202.00		25,640.75		1,296.01	1,296.01	
SECT 5317 NEW FREEDOM (650)	340,000.00			165,882.60			
SUB REGIONAL STUDIES (651)	816,862.63		174,117.40	875,343.18	1,000,000.00		901,133.73
BRIDGE C0606 PLEASANT (652)	187,586.75		124,656.82				222,877.87
HIGH RISK RURAL ROADS (653)	400,000.00		(84,271.10)		9,802.75		
CHIMNEY ROCK ROAD LSP (654)	257,990.00		(25,488.37)				
MOUNTAIN AVENUE LSP (655)			400,000.00				
MOUNTAIN AVENUE LSP (655)			55,580.58	202,409.42			
MOUNTAIN AVENUE LSP (655)		305,526.50		305,526.50			
HAZARDOUS DISCHARGE S (656)					438.00	438.00	
CHILD PASSENGER SAFET (658)	3,000.00					3,000.00	
SHRAP-SANDY HOME/RENT (659)	4,400.00				11,783.00	11,783.00	
DRIVE SOBER MOBILIZAT (660)	7,282.00						4,400.00
DRIVE SOBER MOBILIZAT (660)	3,901.10						7,282.00
DRIVER FEEDBACK SIGNS (661)	55,109.00						3,901.10
SANDY HOME REPAIR ADV (662)	936.00		286.00		275.00		55,098.00
SANDY HOME REPAIR NUT (663)	4,000.00						936.00
CLICK IT OR TICKET (665)	14,421.44						4,000.00
CLICK IT OR TICKET (665)		88,000.00					14,421.44
DRIVE SOBER OR GET PULLED OVER (667)	5,000.00		67,923.46				20,076.54
DRIVE SOBER OR GET PULLED OVER SHERRIF (667)	5,000.00						5,000.00
INVOLUNTARY OUTPATIENT COMMIT PRG (668)	42,326.21		3,251.80	47.51	293.92		5,000.00
INVOLUNTARY OUTPATIENT COMMIT PRG (668)	33,038.46		774.81	20.10	181.73		39,320.82
INVOLUNTARY OUTPATIENT COMMIT PRG (668)		300,000.00	300,000.00				32,425.28
WETLANDS ENHANCEMENT AT SKILLMAN PARK (669)	8,401.72		3,517.92	27,339.27	29,992.97		7,537.50
WASHINGTON AVE CR529 (670)	776,000.00		684,386.30	54,645.39			36,968.31
LOCAL BRIDGES - G0701 (672)	1,000,000.00			1,000,000.00			
MIPPA (673)	0.03		(636.00)				636.03
MIPPA (673)		40,000.00					248.35
TITLE III B (674)	113,711.00		39,751.65		26,501.96		
TITLE III B (674)		324,055.00	140,212.96	2,670.50			161,148.25
TITLE III C1 (675)	30,613.00		160,236.25		22,677.88		
TITLE III C1 (675)		413,657.00	53,290.88	89,729.18			16,005.00
TITLE III C2 (676)	16,784.00		307,922.82		25,050.43		
TITLE III C2 (676)		188,527.00	41,834.43	87,537.00			10,996.00
TITLE III D (677)			89,994.00		12,807.00		
TITLE III D (677)		18,628.00	12,807.00	4,100.00			11,438.18
TITLE III D (677)			3,089.82				

COUNTY OF SOMERSET

GRANT FUND

SCHEDULE OF GRANT RESERVES

PURPOSE	BALANCE DECEMBER 31, 2015	TRANSFERRED FROM BUDGET APPROPRIATION	DISBURSEMENTS	ENCUMBRANCES	PRIOR YEAR ENCUMBRANCES	BUDGET REDUCTION/ CANCELED	BALANCE DECEMBER 31, 2016
	\$	\$	\$	\$	\$	\$	\$
SWHDM (678)		30,050.00	27,468.80	812.00	5,512.00		1,769.20
SHP (679)		35,528.00	5,512.00				
SHP (679)			30,499.00	5,029.00			
NSIP (680)		103,387.00	10,211.38		10,211.38		761.00
NSIP (680)			102,626.00				
NSIP (680)			8,917.00				
RETIRED SENIOR MATCH (681)	8,917.00	43,618.00	33,944.00				9,674.00
RETIRED SENIOR MATCH (681)		58,000.00	58,000.00				
COA ADMINISTRATION (682)		1,000.00					1,000.00
LOCAL ART PROGRAM (683)		30,001.24	30,001.24				
COMMUNITY CONTRACT ADJUSTMENT GRANT (684)	27,070.51		25,912.53		7,248.90		
CHILDREN'S INTENSIVE OUTPATIENT GRANT (685)		30,000.00					
CHILDREN'S INTENSIVE OUTPATIENT GRANT (685)							
DISCOVER NJ HISTORY GRANT (686)	1,600.00		285,665.67	7,095.34			8,406.88
PRIMARY & BEHAVIORAL HEALTH CARE PRG (687)	400,000.00	400,000.00					30,000.00
PRIMARY & BEHAVIORAL HEALTH CARE PRG (687)			13,000.00				1,600.00
PRIMARY & BEHAVIORAL HEALTH CARE PRG (687)		20,958.00	3,745.00				107,238.99
SUB-REGIONAL SUPPORT GRANT (688)	15,000.00						400,000.00
SUB-REGIONAL SUPPORT GRANT (688)							2,000.00
SUB-REGIONAL SUPPORT GRANT (688)							17,213.00
FINDERNE AVE BRIDGE G0803 (689)	1,000,000.00						1,000,000.00
DRIVE SOBER OR GET PULLED OVER- PROS (690)	65,000.00		53,365.41				11,634.59
DRIVE SOBER OR GET PULLED OVER- PROS (690)		80,000.00	69,041.81				10,958.19
DRIVE SOBER OR GET PULLED OVER- PROS (690)		2,325,000.00		2,061,085.22			263,914.78
READINGTON RD HUNTERDON PROJECT (691)		640,000.00					640,000.00
COUNTY BRIDGE G1403 LLOYD RD (692)		795,248.00					795,248.00
COUNTY BRIDGE H0403 SO MIDDLEBUSH (693)		1,000.00		1,000.00			
HUMAN SERVICE PLAN- FED (694)							
	\$	\$	\$	\$	\$	\$	\$
	23,503,330.55	21,872,478.10	21,651,041.19	13,889,562.12	12,485,265.20	977,110.01	21,343,360.53

REF.

A

A-4

A-17

A-17

A-1

A

BUDGET  
MATCH

21,828,860.10  
43,618.00  
21,872,478.10

"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	\$ 29,351,577.83
Decreased by:		
Disbursements	A-4	<u>29,351,577.83</u>

"A-12"

SCHEDULE OF RESERVE FOR ACCOUNTS PAYABLE

Balance, December 31, 2015	A	\$ 200,098.29
Increased by:		
Transfer from Encumbrances	A-17	<u>121,485.29</u>
		\$ <u>321,583.58</u>
Decreased by:		
Disbursements	A-4	\$ 49,496.38
Canceled	A-1	35,085.42
Transfer to Encumbrances	A-17	<u>74,196.47</u>
		<u>158,778.27</u>
Balance, December 31, 2016	A	\$ <u><u>162,805.31</u></u>

"A-13"

COUNTY OF SOMERSET

CURRENT FUND

SCHEDULE OF RESERVE FOR FEMA

	<u>REF.</u>		
Balance, December 31, 2015	A		\$ 42,188.28
Decreased by:			
Applied to Revenue	A-2	\$ 42,188.00	
Canceled		<u>0.28</u>	
			<u>42,188.28</u>

"A-14"

SCHEDULE OF GUIDANCE CENTER CHARGES RECEIVABLE

Balance, December 31, 2015	A		\$ 3,680,311.33
Charges:			
2016 Charges			<u>3,621,260.45</u>
			\$ <u>7,301,571.78</u>
Decreased by:			
Net Collections by Guidance Center		\$ 1,355,719.46	
Cancellations		<u>3,177,655.36</u>	
			<u>4,533,374.82</u>
Balance, December 31, 2016	A		\$ <u><u>2,768,196.96</u></u>



COUNTY OF SOMERSET

CURRENT FUND

SCHEDULE OF 2015 APPROPRIATION RESERVES

	DECEMBER 31, 2015	BALANCE AFTER TRANSFERS	PAID OR CHARGED	BALANCE LAPSED
<b>SALARIES AND WAGES</b>				
County Administrator's Office	\$ 49.84	\$ 49.84	\$	\$ 49.84
Public Information Office	30,063.36	30,063.36		30,063.36
Telephone Service	327.36	327.36		327.36
Department of Finance: Data Processing Department	90,388.29	90,388.29		90,388.29
County Treasurer's Office	3,621.29	3,621.29		3,621.29
County Adjuster's Office	5,595.12	5,595.12		5,595.12
Personnel Office	20,119.95	20,119.95		20,119.95
Veteran's Services	7,026.72	7,026.72		7,026.72
County Clerk	86,915.16	86,915.16		86,915.16
Prosecutor's Office	139,765.67	139,765.67		139,765.67
Purchase Department	77,933.48	77,933.48		77,933.48
Facilities and Services	154,996.09	154,996.09		154,996.09
Industrial And Economic Development	28,154.25	28,154.25		28,154.25
Contribution to Soil Conservation District (R.S. 4:24-22(l))	266.08	266.08		266.08
County Surrogate	25,847.23	25,847.23		25,847.23
Sheriff's Office	111,951.24	111,951.24		111,951.24
Weights and Measures	0.59	0.59		0.59
Board of Elections	76,689.32	76,689.32		76,689.32
Election - County Clerk	33,944.74	33,944.74		33,944.74
Emergency Management	21,082.85	21,082.85		21,082.85
County Public Safety Radio	40,038.76	40,038.76		40,038.76
County Planning Board	185,696.98	185,696.98		185,696.98
Roads	191,930.93	191,930.93	100,000.00	91,930.93
Bridges	203,048.02	203,048.02	200,000.00	3,048.02
Engineering Department	3,332.40	3,332.40		3,332.40
Vehicle Maintenance	58,746.91	58,746.91		58,746.91
Jail	504,496.28	504,496.28	37,045.63	467,450.65
Youth Receiving Center	19,818.79	19,818.79		19,818.79
Mental Health Board	19,129.14	19,129.14		19,129.14
Mental Health Program	68,666.05	68,666.05		68,666.05
Nutrition	6,745.19	6,745.19		6,745.19
Somerset County Transportation Department	472,223.45	472,223.45	229,885.60	242,337.85
Health Department	153,475.71	153,475.71		153,475.71
Solid Waste Planning	4,457.58	4,457.58		4,457.58
Office of Aging	14,010.51	14,010.51		14,010.51
Family Crisis Intervention (Youth Services)	66,490.25	66,490.25		66,490.25
Somerset County Recycling	51,473.98	51,473.98		51,473.98
Office County Superintendent of Schools	5,860.99	5,860.99		5,860.99
County Extension Service - Rutgers	20,510.20	20,510.20		20,510.20
Cultural and Heritage Commission	1,007.00	1,007.00		1,007.00
<b>OTHER EXPENSES</b>				
County Administrator's Office	8,699.31	77,359.72	69,447.55	7,912.17
Clerk of the Board	4,284.63	7,659.28	5,418.96	2,240.32
Public Information Office	11,902.05	60,830.19	42,531.80	18,298.39
Telephone Service	20,374.48	69,896.98	69,892.26	4.72
Records Management	35,501.98	29,766.36	1,437.43	28,328.93

COUNTY OF SOMERSET

CURRENT FUND

SCHEDULE OF 2015 APPROPRIATION RESERVES

	DECEMBER 31, 2015	BALANCE AFTER TRANSFERS	PAID OR CHARGED	BALANCE LAPSED
<u>OTHER EXPENSES (CONTINUED)</u>				
Department of Finance: Data Processing Department	\$ 28,583.52	\$ 69,736.06	\$ 65,686.44	\$ 4,049.62
County Treasurer's Office	200,012.33	205,029.75	182,745.04	22,284.71
Sick and Vacation	150,000.00	150,000.00	150,000.00	
County Counsel	48,716.97	116,658.52	116,400.74	257.78
County Adjuster's Office	43,760.04	45,115.30	4,419.60	40,695.70
Personnel Office	33,628.57	55,756.32	49,070.29	6,686.03
Veteran's Services	1,930.02	4,430.02	2,518.92	1,911.10
County Clerk	5,094.02	5,645.64	3,044.17	2,601.47
Prosecutor's Office	163,144.86	286,013.52	203,849.19	82,164.33
Purchasing Department	9,072.04	20,448.13	11,639.61	8,808.52
Facilities and Services	7,128.76	313,026.68	252,115.59	60,911.09
Equipment	45,090.92	77,638.30	42,916.02	34,722.28
Industrial and Economic Development		45,835.00	45,835.00	
Construction to Soil Conservation District	450.00	450.00		450.00
Group Insurance Plan for Employees	3,711,549.51	3,722,383.51	1,533,969.13	2,188,414.38
Other Insurance Premiums	40,000.00	40,000.00	3,500.00	36,500.00
County Surrogate	21,636.92	30,108.35	10,311.28	19,797.07
Sheriff's Office	44,163.28	54,129.30	37,356.63	16,772.67
Board of Taxation	5,743.47	22,863.33	17,858.19	5,005.14
County Medical Examiner	374,318.67	374,318.67	278,012.52	96,306.15
Board of Elections	42,932.10	66,709.21	28,524.89	38,184.32
Election - County Clerk	53,117.74	139,144.80	87,896.62	51,248.18
Emergency Management	21,802.82	27,540.55	6,718.38	20,822.17
County Public Safety Radio	75,169.56	232,288.70	171,192.97	61,095.73
County Planning Board	59,616.20	63,784.73	2,774.89	61,009.84
Construction Board of Appeals	3,000.00	3,000.00		3,000.00
Vehicle Maintenance - Miscellaneous	177,212.81	322,847.12	143,857.65	178,989.47
Vehicle Maintenance - Gasoline	689,169.45	883,426.26	232,499.61	650,926.65
Vehicle Acquisition - Motor Pool	54,377.06	106,834.13	56,545.07	50,289.06
Roads	753,851.32	780,667.18	756,222.44	24,444.74
Bridges	19.90	600.91	581.01	19.90
Engineering Department	131,133.23	143,686.46	67,679.29	76,007.17
Jail	184,385.24	460,163.42	413,217.26	46,946.16
Youth Receiving Center	36,412.36	157,529.85	10,374.88	147,154.97
Somerset Handicapped	319.00	20,536.00	20,217.00	319.00
Mental Health Board	166,668.12	428,422.70	233,083.42	195,339.28
Mental Health Program	150,099.98	290,469.39	139,671.01	150,798.38
Supplemental Security Income	125,000.00	125,000.00		125,000.00
County Social Services Board - Administration	15,754.11	23,627.29	11,997.07	11,630.22
County Social Services Board - Assistance for Dependent Children	72,915.00	72,915.00		72,915.00
Somerset County Transportation Department	273,469.15	280,324.92	544.49	279,780.43
Aid to Day Care		79,712.00	79,699.00	13.00
Health Department	271,028.01	301,354.23	49,884.15	251,470.08
County Support (Federal Home Program)	2,121.30	9,121.30	7,235.80	1,885.50
Aid to S.C. Unit of NJ Assoc. of Retarded Citizens		16,851.00	16,851.00	

COUNTY OF SOMERSET

CURRENT FUND

SCHEDULE OF 2015 APPROPRIATION RESERVES

	<u>DECEMBER</u> <u>31, 2015</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)	\$ 8,764.16	\$ 9,505.16	\$	\$ 9,505.16
Somerset County Recycling	3,069.77	3,210.07	682.50	2,527.57
Office County of Superintendent of Schools	8,837.72	12,699.64	4,615.72	8,083.92
Vocational Schools	2.00	2.00		2.00
County Extension Service - Rutgers Coop. Extension	1,607.54	3,760.78	2,702.15	1,058.63
Cultural and Heritage Commission	8,170.59	8,263.48	100.66	8,162.82
Dependent Children	11,187.79	11,187.79	11,187.79	
Reimbursement for Residents Attending	38,573.88	38,573.88	38,179.86	394.02
Fire School	27,108.68	49,792.67	25,798.20	23,994.47
Office on Aging Title III - Area Plan	195,617.18	288,336.55	96,317.33	192,019.22
Somerset County Nutrition Title IIIB, IIIC-2 and D	68,381.97	120,522.09	57,323.29	63,198.80
Matching Funds for Grants	161,232.00	161,232.00		161,232.00
Bond Registrars	2,500.00	2,500.00		2,500.00
Contributions to DCRP/Other	243,741.98	243,741.98	8,630.35	235,111.63
Contributions to Social Security (O.A.S.I.)	72,855.41	72,855.41		72,855.41
	<u>\$ 12,231,909.23</u>	<u>\$ 14,953,737.33</u>	<u>\$ 6,549,713.34</u>	<u>\$ 8,404,023.99</u>
<u>REF.</u>	<u>A</u>			<u>A-1</u>
Balance, December 31, 2015	A-15	\$ 12,231,909.23		
Encumbrances Payable	A-17	<u>2,721,828.10</u>		
		<u>\$ 14,953,737.33</u>		
Disbursements	A-4		\$ 6,425,656.07	
Encumbrances Payable	A-17		<u>124,057.27</u>	
			<u>\$ 6,549,713.34</u>	

COUNTY OF SOMERSET

CURRENT FUND

SCHEDULE OF RESERVE FOR TAX APPEALS

	BALANCE DECEMBER 31, 2015	INCREASED BY	DECREASED BY	BALANCE DECEMBER 31, 2016
Reserve for Tax Appeals	\$ <u>441,911.85</u>	\$ <u>26,518.58</u>	\$ <u>19,037.23</u>	\$ <u>449,393.20</u>
REF.	A			A
Receipts	A-4	\$ 25,919.16		
Encumbrances Payable	A-17	599.42		
		\$ <u>26,518.58</u>		
Disbursements	A-4		\$ 16,807.03	
Encumbrances Payable	A-17		2,230.20	
			\$ <u>19,037.23</u>	

COUNTY OF SOMERSET

CURRENT FUND

SCHEDULE OF ENCUMBRANCES PAYABLE

REF.	CURRENT FUND	GRANT FUND
A	\$ 2,722,427.52	\$ 12,485,265.20
Increased by:		
A-3	\$ 4,625,757.92	\$
A-15	124,057.27	
A-12	74,196.47	
A-16	2,230.20	
A-10		13,889,562.12
	<u>4,826,241.86</u>	<u>13,889,562.12</u>
	\$ 7,548,669.38	\$ 26,374,827.32
Decreased by:		
A-15	\$ 2,721,828.10	\$
A-12	121,485.29	
A-16	599.42	
A-10		12,485,265.20
	<u>2,843,912.81</u>	<u>12,485,265.20</u>
A	\$ 4,704,756.57	\$ 13,889,562.12

COUNTY OF SOMERSET

GRANT FUND

SCHEDULE OF RESERVE FOR GRANTS UNAPPROPRIATED

	BALANCE DECEMBER 31, 2015	RECEIPTS	APPLIED TO RECEIVABLE	BALANCE DECEMBER 31, 2016
PASP	\$ 0.04	\$ 0.14	\$	0.18
Health Department	22,552.00			22,552.00
Township of Montgomery	10,725.40			10,725.40
ARC of Somerset	96,652.84		96,652.84	
SCAAP Funds	109,257.00	133,490.00	109,257.00	133,490.00
Warren Twp Transportation	8,744.99			8,744.99
Drive Sober Mobilization	0.50			0.50
Office on Aging - Area Plan	108,977.00	16,375.00		125,352.00
Office on Aging - MIPPA Outreach	16,000.00		16,000.00	
Local Arts Program	36,175.00		36,175.00	
Promenade Boulevard		0.22		0.22
Workforce Investment Board (WIB)		80,651.84		80,651.84
Local Arts Program (VETS)		4,500.00		4,500.00
CFA Richard Hall		908.00		908.00
	<u>\$ 409,084.77</u>	<u>\$ 235,925.20</u>	<u>\$ 258,084.84</u>	<u>\$ 386,925.13</u>

REF.      A                      A-4                      A-9                      A

"A-19"

COUNTY OF SOMERSET

CURRENT FUND

SCHEDULE OF DUE GRANT FUND

	<u>REF.</u>			
Increased by:				
Receipts	A-4	\$	330,024.91	
Transferred - Grants Appropriated	A-20		21,828,860.10	
Canceled - Grants Receivable	A-20		<u>647,085.10</u>	
				\$ 22,805,970.11
Decreased by:				
Transferred - Grants Receivable	A-20	\$	21,828,860.10	
Canceled - Grants Appropriated	A-20		<u>977,110.01</u>	
				<u>22,805,970.11</u>

"A-20"

GRANT FUND

SCHEDULE OF DUE CURRENT FUND

Increased by:				
Transferred - Grants Receivable	A-19	\$	21,828,860.10	
Canceled - Grants Appropriated	A-19		<u>977,110.01</u>	
				\$ 22,805,970.11
Decreased by:				
Disbursements	A-4	\$	330,024.91	
Transferred - Grants Appropriated	A-19		21,828,860.10	
Canceled - Grants Receivable	A-19		<u>647,085.10</u>	
				<u>22,805,970.11</u>

COUNTY OF SOMERSET

CURRENT FUND

SCHEDULE OF RESERVE FOR EMERGENCY NOTE PAYABLE

	<u>REF.</u>		
Balance, December 31, 2015	A	\$	217,001.00
Decreased by:			
Disbursements	A-4		<u>217,001.00</u>



"A-22"

COUNTY OF SOMERSET

GRANT FUND

SCHEDULE OF DUE GENERAL CAPITAL FUND

	<u>REF.</u>	
Balance, December 31, 2015	A	\$ 9,083,723.00
Decreased by:		
Disbursements	A-4	<u>4,673,723.00</u>
Balance, December 31, 2016	A	<u>\$ 4,410,000.00</u>

"A-23"

CURRENT FUND

SCHEDULE OF DUE TRUST OTHER FUND

Balance, December 31, 2015 and December 31, 2016 (Due From)	A	\$ <u>147,140.99</u>
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COUNTY OF SOMERSET

CURRENT FUND

SCHEDULE OF SHARED SERVICE RECEIVABLE

	<u>REF.</u>		
Balance, December 31, 2015	A		\$ 90,510.95
Decreased by:			
Receipts	A-4	\$ 84,249.44	
Canceled	A-1	<u>6,261.51</u>	
			\$ <u>90,510.95</u>

"A-25"

COUNTY OF SOMERSET

CURRENT FUND

SCHEDULE OF DEFERRED CHARGES

	BALANCE DECEMBER 31, 2015	DECREASED BY:
\$	217,001.00	\$ 217,001.00
	163,913.67	163,913.67
	<u>380,914.67</u>	<u>380,914.67</u>

Emergency Appropriation - Hurricane Irene - 2011  
Overexpenditure of Appropriations

REF.

A

A-3

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, 2015	B	\$ 24,154,011.42	\$ 1,916,033.59	\$ 31,294,749.64
Increased by Receipts:				
Housing and Community Development Block Grant	B-2	\$ 1,506,771.25	\$	\$
Other Fees from Community Development Block Grant	B-3	77,118.37		
Refund from Community Development Block Grant	B-3	600.00		
Interest Earned - County Share	B-3	508.60		
Miscellaneous Reserve Accounts	B-4	13,949,735.84		
Reserve for Prosecutors' Funds	B-6	493,337.30		
Due Current Fund	B-13			4,673,723.00
Due Grant Fund	B-12		49,122.73	
Accounts Receivable	B-14		17,350,677.87	
County Library Tax, State Aid and Miscellaneous	B-7			22,289,844.64
Open Space Tax, State Aid and Miscellaneous	B-9	\$ 16,028,071.36	\$ 17,399,800.60	\$ 26,963,567.64
		\$ 40,182,082.78	\$ 19,315,834.19	\$ 58,258,317.28
Decreased by Disbursements:				
Miscellaneous Reserve Accounts	B-4	\$ 10,315,780.00	\$	\$
Reserve for Housing and Community Development Block Grant	B-3	1,542,875.76		
Due Grant Fund	B-12			1,000.00
Reserve for Prosecutors' Funds	B-6	387,740.98		
Petty Cash	B-15			
Reserve for Expenditures	B-7:B-9	\$ 12,246,396.74	\$ 17,700,063.10	\$ 25,539,519.06
		\$ 27,935,686.04	\$ 1,615,771.09	\$ 32,718,798.22
Balance, December 31, 2016	B	\$ 27,935,686.04	\$ 1,615,771.09	\$ 32,718,798.22

COUNTY OF SOMERSET

TRUST FUND

SCHEDULE OF HOUSING AND COMMUNITY DEVELOPMENT ACT RECEIVABLE

	BALANCE DECEMBER 31, 2015	2016 GRANTS	RECEIPTS	BALANCE DECEMBER 31, 2016
Block Grants	\$ 1,727,296.11	\$ 1,005,768.00	\$ 919,257.03	\$ 1,813,807.08
Home Investment	<u>1,779,102.47</u>	<u>380,595.00</u>	<u>587,514.22</u>	<u>1,572,183.25</u>
	<u>\$ 3,506,398.58</u>	<u>\$ 1,386,363.00</u>	<u>\$ 1,506,771.25</u>	<u>\$ 3,385,990.33</u>
<u>REF.</u>	B	B-3	B-1	B

SCHEDULE OF HOUSING AND COMMUNITY DEVELOPMENT ACT RESERVE ACCOUNTS

	BALANCE DECEMBER 31, 2015	INCREASED	DECREASED	BALANCE DECEMBER 31, 2016
Block Grants	\$ 1,354,959.17	\$ 1,432,038.14	\$ 1,363,849.43	\$ 1,423,147.88
Home Investment	1,193,528.08	1,000,596.95	1,040,987.26	1,153,137.77
Home Investment - County Share	<u>17,847.54</u>	<u>508.60</u>	<u></u>	<u>18,356.14</u>
	<u>\$ 2,566,334.79</u>	<u>\$ 2,433,143.69</u>	<u>\$ 2,404,836.69</u>	<u>\$ 2,594,641.79</u>
<u>REF.</u>	B			B
2016 Grants	B-2	\$ 1,386,363.00		
Transfer of Encumbrances Payable	B-5	968,553.72		
Interest Earned - County Share	B-1	508.60		
Miscellaneous	B-1	77,118.37		
Receipts	B-1	<u>600.00</u>		
		<u>\$ 2,433,143.69</u>		
Disbursements	B-1		\$ 1,542,875.76	
Encumbrances Payable	B-5		<u>861,960.93</u>	
			<u>\$ 2,404,836.69</u>	

COUNTY OF SOMERSET

TRUST FUND

SCHEDULE OF RESERVE ACCOUNTS

	BALANCE DECEMBER 31, 2015	RECEIPTS	DISBURSEMENTS	ENCUMBRANCES	BALANCE DECEMBER 31, 2016
Road Opening Deposits	\$ 542,155.77	\$ 49,380.00	\$ 66,400.00	\$ (8,940.00)	\$ 534,075.77
Planning Board Deposits and Other Deposits	2,695,621.39	275,034.64	367,206.86	(1,713.00)	2,605,162.17
County Clerk Filing Fees	847,327.17	252,081.33	146,260.27	(5,904.19)	959,052.42
Sheriff SCSSO	3,838.88	2,432.21	3,165.00	2,000.00	1,106.09
State Unemployment Insurance	122,086.46	135,225.43	199,458.95		57,852.94
Martinsville I-78 Corridor	429,972.52	2,586.20			432,558.72
King George Road	235,263.94	4,519.22			239,783.16
Resource Recovery Investment Tax Fund	3,093.44	18.61			3,112.05
Escrow	133,757.62	174.66			133,932.28
Mountain Boulevard	19,276.24	21,603.29			40,879.53
Surrogate Fees	58,912.22	15,172.53			74,084.75
Household Hazardous Waste	50,352.30	3,202.76			53,555.06
Transportation Expense	711,399.60	374,165.61	200,000.00		885,565.21
Sheriff Equitable Save	163,437.90	13,712.32	23,882.38	75,833.12	77,434.72
Transfer Fees	44,416.45	267.16			44,683.61
Regional Traffic Study	1,579,469.08	1,076,553.00			2,656,022.08
Federal Equitable Sharing	3,375.45	20.30			3,395.75
Sheriff Dedicated K-9	4,657.23	11,208.30	12,784.31	1,099.00	1,982.22
Sheriff Dedicated	16,726.12	29,124.40	28,605.79	(3,280.20)	20,524.93
Accumulated Absences	4,387,480.64	177,077.17			4,564,557.81
Commission on Women	1,929.90	9,368.43	8,644.91		2,653.42
Land Development	543,783.53	1,501,225.04	1,445,612.27		599,396.30
Wastewater Management	34,892.87				34,892.87
Detention Facilities	813,423.56				813,423.56
Warren Township Detention Facilities	37,398.14				37,398.14
Roycebrook Watershed	11,740.00				11,740.00
Pike Run Watershed	75,893.32				75,893.32
Watershed Escrow	299,677.21				299,677.21
Bridge Inspection Fees	254,974.42				254,974.42
Bridge Improvement Contributions	317,228.00				317,228.00
Road Inspection Fees	234,463.95				234,463.95
RHMHC Donations	26,829.29	6,205.81	4,905.39	(96.88)	28,226.59
Storm Recovery	500,000.00	1,000,000.00			1,500,000.00
Self Insurance Program	1,500,000.00	1,000,000.00			2,500,000.00
Workers' Compensation	286,041.29				286,041.29
Motor Vehicle Fines-Reserve for Road Repairs	748,730.41	2,537,661.00	2,946,338.06	322,619.75	17,433.60
Sealer of Weights and Measures	65,265.96	146,074.00	174,721.46	(175.80)	36,794.30
Intoxicated Drivers Expenditures	253,102.49	135,699.00	118,882.05	(1,944.00)	271,863.44
Recycling Funds	2,033,606.30	4,462,234.75	3,905,870.89	303,397.91	2,286,572.25
Cultural and Heritage Fund	31,193.41	5,637.25	5,239.74		31,590.92
Personal Attendant	2,306.93				2,306.93
Environmental Quality Fund	200,641.62	55,454.21	19,064.35	(937.47)	237,968.95
Office on Aging	1,130,362.69	559,696.96	637,852.32	(26,990.75)	1,079,198.08
Emergency Response Fund	341.42		20.00		321.42
Training/Education	424.56	1,600.00	865.00	(26.14)	1,185.70
Recreation Facilities	158,799.90				158,799.90
Outside Employment Off Duty Officers		75,488.25			75,488.25
Prosecutor Office Training Donations		8,850.00			8,850.00
Volunteer Services		982.00			982.00
	<u>\$ 21,615,671.59</u>	<u>\$ 13,949,735.84</u>	<u>\$ 10,315,780.00</u>	<u>\$ 654,941.35</u>	<u>\$ 24,594,686.08</u>
	REF. B	B-1	B-1		B
Encumbrances Payable	B-5			\$ 1,630,755.74	
Less: PY Encumbrances Payable	B-5			<u>975,814.39</u>	
				<u>\$ 654,941.35</u>	

COUNTY OF SOMERSET

TRUST FUND

SCHEDULE OF ENCUMBRANCES PAYABLE - TRUST OTHER FUND

	<u>REF.</u>		
Balance, December 31, 2015	B		\$ 1,971,208.33
Increased by 2016 Purchase Orders:			
Housing and Community Development Reserve Funds	B-3	\$ 861,960.93	
Miscellaneous Reserve Accounts	B-4	1,630,755.74	
Reserve for Prosecutors' Funds	B-6	<u>220,432.73</u>	
			<u>2,713,149.40</u>
			\$ 4,684,357.73
Decreased by:			
Transfer of Encumbrances:			
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>
Balance, December 31, 2016	B		\$ <u><u>2,713,149.40</u></u>

COUNTY OF SOMERSET

TRUST FUND

SCHEDULE OF RESERVE FOR PROSECUTORS' FUNDS

	BALANCE DECEMBER 31, 2015	INCREASED	DECREASED	BALANCE DECEMBER 31, 2016
Seized and Forfeited Funds	\$ 332,705.77	\$ 174,185.11	\$ 99,606.15	\$ 407,284.73
Seized Funds - Not Forfeited	683,069.11	319,469.48	396,026.13	606,512.46
Federal Forfeited Funds	464,990.31	21,518.92	112,541.43	373,967.80
AMA Prosecutor's Fund	21,243.62	4,682.93		25,926.55
Auto Theft Fund	5,186.48	321.08		5,507.56
	<u>\$ 1,507,195.29</u>	<u>\$ 520,177.52</u>	<u>\$ 608,173.71</u>	<u>\$ 1,419,199.10</u>
				B
Transfer of Encumbrances Payable		\$ 26,840.22		
Receipts		<u>493,337.30</u>		
		<u>\$ 520,177.52</u>		
Encumbrances Payable			\$ 220,432.73	
Disbursements			<u>387,740.98</u>	
			<u>\$ 608,173.71</u>	

REF.

B

B



"B-7"

COUNTY OF SOMERSET

TRUST FUND

SCHEDULE OF RESERVE FOR COUNTY LIBRARY EXPENDITURES

	<u>REF.</u>		
Balance, December 31, 2015	B		\$ 1,916,408.59
Increased by Receipts:			
2016 Tax Levy	B-8	\$ 16,716,759.00	
Added and Omitted Taxes		93,127.24	
State Aid		95,619.00	
Fines		103,723.50	
Interest on Investments and Deposits		17,600.73	
Dedicated Funds		3,223.39	
Non-Resident Fees		3,779.90	
Copy Machine		588.92	
Miscellaneous		561.03	
Appropriation Refunds		<u>315,695.16</u>	
	B-1	\$ 17,350,677.87	
Accounts Receivable	B-14	<u>101,584.00</u>	
			17,452,261.87
			<u>\$ 19,368,670.46</u>
Decreased by Disbursements:			
Library Expenditures	B-1		<u>17,699,063.10</u>
Balance, December 31, 2016	B		<u>\$ 1,669,607.36</u>

"B-8"

SCHEDULE OF ANALYSIS OF TAX YIELD

<u>MUNICIPALITY</u>	<u>PROPERTY TAXES LEVIED</u>	<u>COLLECTED</u>
Bound Brook	\$ 349,554.66	\$ 349,554.66
Branchburg	1,423,458.68	1,423,458.68
Bridgewater	4,190,271.61	4,190,271.61
Green Brook	644,568.40	644,568.40
Hillsborough	2,743,186.64	2,743,186.64
Manville	419,684.47	419,684.47
Millstone	25,162.36	25,162.36
Montgomery	2,144,331.34	2,144,331.34
North Plainfield	679,043.51	679,043.51
Peapack-Gladstone	344,325.71	344,325.71
Rocky Hill	62,550.82	62,550.82
Somerville	575,568.81	575,568.81
South Bound Brook	149,747.65	149,747.65
Warren	2,152,408.74	2,152,408.74
Watchung	<u>812,895.60</u>	<u>812,895.60</u>
	<u>\$ 16,716,759.00</u>	<u>\$ 16,716,759.00</u>

REF.

B-7

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, 2015	B		\$ 19,825,385.48
Increased by Receipts:			
2016 Tax Levy	B-10	\$ 17,444,241.01	
Added and Omitted Taxes		89,459.77	
Refunds/Land Purchases/Other		4,602,239.80	
Interest on Investments and Deposits		153,904.06	
Net Transfer of Encumbrances	B-1 B-11	\$ 22,289,844.64 <u>6,913,119.37</u>	
			<u>29,202,964.01</u>
			\$ <u>49,028,349.49</u>
Decreased by:			
Disbursements	B-1		<u>25,539,519.06</u>
Balance, December 31, 2016	B		<u>\$ 23,488,830.43</u>

SCHEDULE OF ANALYSIS OF TAX YIELD

<u>MUNICIPALITY</u>	<u>PROPERTY TAXES LEVIED</u>	<u>COLLECTED</u>
Bedminster	\$ 740,536.70	\$ 740,536.70
Bernards	2,095,990.46	2,095,990.46
Bernardsville	692,259.13	692,259.13
Bound Brook	222,629.39	222,629.39
Branchburg	906,614.48	906,614.48
Bridgewater	2,668,940.74	2,668,940.74
Far Hills	134,291.75	134,291.75
Franklin	2,763,327.57	2,763,327.57
Green Brook	410,541.62	410,541.62
Hillsborough	1,747,122.29	1,747,122.29
Manville	266,376.85	266,376.85
Millstone	16,023.85	16,023.85
Montgomery	1,365,840.43	1,365,840.43
North Plainfield	430,848.84	430,848.84
Peapack-Gladstone	219,303.60	219,303.60
Raritan	373,164.74	373,164.74
Rocky Hill	39,839.22	39,839.22
Somerville	366,584.55	366,584.55
South Bound Brook	95,375.77	95,375.77
Warren	1,370,888.23	1,370,888.23
Watchung	517,740.80	517,740.80
	<u>\$ 17,444,241.01</u>	<u>\$ 17,444,241.01</u>

"B-11"

COUNTY OF SOMERSET

TRUST FUND

SCHEDULE OF ENCUMBRANCES PAYABLE - OPEN SPACE TRUST FUND

	<u>REF.</u>	
Balance, December 31, 2015	B	\$ 20,405,946.17
Decreased by:		
Net Transfer of Encumbrances	B-9	<u>6,913,119.37</u>
Balance, December 31, 2016	B	<u><u>\$ 13,492,826.80</u></u>

"B-12"

SCHEDULE OF DUE GRANT FUND - OPEN SPACE TRUST FUND

Balance, December 31, 2015 (Due From)	B	\$ 9,083,723.00
Decreased by:		
Receipts	B-1	<u>4,673,723.00</u>
Balance, December 31, 2016 (Due From)	B	<u><u>\$ 4,410,000.00</u></u>

"B-13"

COUNTY OF SOMERSET

TRUST FUND

SCHEDULE OF DUE CURRENT FUND - OPEN SPACE TRUST FUND

	<u>REF.</u>	
Balance, December 31, 2015 and December 31, 2016 (Due To)	B	\$ <u>147,140.99</u>

"B-14"

SCHEDULE OF ACCOUNTS RECEIVABLE - LIBRARY TRUST FUND

Balance, December 31, 2015	B	\$ 375.00
Increased by:		
Adult Literacy Training Grant	B-7	\$ 99,084.00
LAP Grant Receivable	B-7	<u>2,500.00</u>
		101,584.00
		\$ <u>101,959.00</u>
Decreased by:		
Receipts	B-1	<u>49,122.73</u>
Balance, December 31, 2016	B	\$ <u>52,836.27</u>

COUNTY OF SOMERSET

GENERAL CAPITAL FUND

SCHEDULE OF GENERAL CAPITAL CASH-TREASURER

	<u>REF.</u>		
Balance, December 31, 2015	C		\$ 17,686,105.70
Increased by:			
Budget Appropriation:			
Capital Improvement Fund	C-6	\$ 11,522,864.00	
Deferred Unfunded	C-5	332,934.00	
Bond Sale	C-8	23,316,000.00	
Reserve for Debt Service	C-11	276,957.84	
Bond Anticipation Notes	C-12	24,252,000.00	
Premium on Sale of Bonds	C-1	452,974.50	
			<u>60,153,730.34</u>
			\$ <u>77,839,836.04</u>
Decreased by:			
Improvement Authorizations	C-7	\$ 33,911,472.11	
Premium Due to State of New Jersey	C-1	29,151.25	
Revenue Anticipated - Current Fund	C-1	6,124,000.00	
Reserve for Debt Service	C-11	278,256.00	
Bond Anticipation Notes	C-12	20,400,000.00	
			<u>60,742,879.36</u>
Balance, December 31, 2016	C		\$ <u><u>17,096,956.68</u></u>

"C-3"

COUNTY OF SOMERSET

GENERAL CAPITAL FUND

ANALYSIS OF CAPITAL CASH

		BALANCE DECEMBER 31, 2016
Fund Balance	\$	521,640.98
Capital Improvement Fund		14,582.03
Encumbrances Payable		15,229,936.80
Funded Improvements as Set Forth on "C-7"		16,410,221.83
Unexpended Proceeds of Bond Anticipation Notes on "C-5"		274,158.32
Unfunded Improvement Authorizations "C-5"		(15,630,541.12)
Reserve for Debt Service		276,957.84
	\$	<u>17,096,956.68</u>
	<u>REF.</u>	C

"C-4"

SCHEDULE OF DEFERRED CHARGES TO FUTURE TAXATION-FUNDED

	<u>REF.</u>	
Balance, December 31, 2015	C	\$ 156,386,632.51
Increased by:		
Bond Sale	C-5	<u>23,316,000.00</u>
		\$ 179,702,632.51
Decreased by:		
2016 Budget Appropriation to Pay Bonds	C-8	\$ 17,750,000.00
2016 Budget Appropriation to Pay Loans	C-10	260,180.18
Bonds Called	C-8	<u>80,000.00</u>
		<u>18,090,180.18</u>
Balance, December 31, 2016	C	\$ <u>161,612,452.33</u>

COUNTY OF SOMERSET  
GENERAL CAPITAL FUND

SCHEDULE OF DEFERRED CHARGES TO FUTURE TAXATION-UNFUNDED

DATE OF COUNTY RESOLUTION	IMPROVEMENT DESCRIPTION	BALANCE DECEMBER 31, 2015	2016 AUTHORIZATIONS	BOND SALE	PAID BY BUDGET	BALANCE DECEMBER 31, 2016	BOND ANTICIPATION NOTES	ANALYSIS OF BALANCE DECEMBER 31, 2016	
								EXPENDITURES	UNEXPENDED IMPROVEMENT AUTHORIZATIONS
4/4/00	Various Improvements	\$ 51,129.45	\$	\$	\$ 51,129.45	\$	\$	\$	\$
9/4/01	Recreation Facility	184,469.05			184,469.05				
4/20/04	Various Capital Improvements	97,335.42			97,335.42				
4/21/09 & 6/2/09	Various Capital Improvements	1,241,314.52		1,241,175.00		139.44		638,486.44	139.44
7/27/10	Various Capital Improvements	2,788,526.00				2,788,526.00		832,967.18	1,607,980.56
5/24/11	Various Capital Improvements	4,770,214.00				4,770,214.00		578,211.39	2,217,065.82
8/7/12	Various Capital Improvements	5,690,463.00				5,690,463.00		1,112,009.13	1,764,621.61
5/28/13	Various Capital Improvements	13,309,500.00				13,309,500.00			2,554,350.87
11/26/13	Imp to Raritan Valley Comm College	2,300,000.00							
6/24/14	Acquisition of Real Property	4,000,000.00				4,000,000.00			
3/25/14	Various Road Improvements	6,650,000.00				3,000,000.00		1,774,653.17	2,650,337.83
7/22/14	Various Improvements	11,879,503.00				4,424,991.00			
2/10/15	Various Improvements	5,670,313.00				10,186,090.00		2,939,445.66	5,246,644.34
7/28/15	Various Improvements	10,186,090.00	12,707,200.00			12,707,200.00		5,057,831.73	7,649,368.27
1/12/16	Various Improvements		3,000,000.00						
4/26/16	RVCC Improvements		2,756,100.00			2,756,100.00			2,036,381.00
4/26/16	SCVTS Energy Improvement		8,700,338.00			8,700,338.00			6,724,120.58
7/26/16	Various Improvements								
		\$ 68,818,857.44	\$ 27,163,638.00	\$ 23,316,000.00	\$ 332,934.00	\$ 72,333,561.44	\$ 24,252,000.00	\$ 15,630,541.12	\$ 32,451,020.32
		REF	C	C-4	C-2	C	C-12	C-3	
	Improvement Authorizations Unfunded								\$ 32,725,178.64
	Less: Unexpended Proceeds of Bond Anticipation Notes								(274,158.32)
									\$ 32,451,020.32

COUNTY OF SOMERSET

GENERAL CAPITAL FUND

SCHEDULE OF CAPITAL IMPROVEMENT FUND

	<u>REF.</u>	
Balance, December 31, 2015	C	\$ 699,930.03
Increased by:		
2016 Budget Appropriation	C-2	<u>11,522,864.00</u>
		\$ <u>12,222,794.03</u>
Decreased by:		
Appropriation to Finance Improvement Authorizations	C-7	<u>12,208,212.00</u>
Balance, December 31, 2016	C	\$ <u><u>14,582.03</u></u>



COUNTY OF SOMERSET  
GENERAL CAPITAL FUND

SCHEDULE OF IMPROVEMENT AUTHORIZATIONS

IMPROVEMENT DESCRIPTION	COUNTY ORDNANCE DATE	DECEMBER 31, 2015		2016		PRIOR YEAR		DECEMBER 31, 2016	
		FUNDED	UNFUNDED	AUTHORIZATIONS	DISBURSEMENTS/ REFUNDS	PAYABLE ENCUMBRANCES	ENCUMBRANCES	FUNDED	UNFUNDED
2009 Cash Ordinance	5/5/09	\$	\$	\$	\$	\$	\$	\$	\$
2009 Bond Ordinance	6/16/09	21,798,500.00	47,147.79		286,927.41	489,946.46	784,764.56	54,899.04	139.44
2009 Open Space Bond Ordinance	6/16/09	23,100,000.00			1,911,923.38		1,911,923.38		
2010 Bond Ordinance			2,263,871.17		815,633.83	537,129.02	696,882.24	160,476.55	1,607,990.56
2011 Cash Ordinance	4/12/11	5,451,000.00			192,423.77	139,107.51	116,808.46		
2011 Bond Ordinance	5/24/11	20,598,028.00	3,021,774.97		467,256.46	1,199,384.19	861,931.50		2,217,065.82
2011 Open Space Bond Ordinance	2/22/11	16,000,000.00			1,000,000.00		1,000,000.00		
2012 Cash Ordinance	8/7/12	5,120,550.00			176,052.90	84,311.91	90,988.50	27,228.67	
2012 Bond Ordinance	8/7/12	25,025,000.00			3,651,178.68	830,212.65	3,893,128.39	108,337.96	
2013 Cash Ordinance	5/28/13	7,494,100.00			572,825.34	440,676.64	615,669.90	603,746.57	1,764,621.61
2013 Capital Bond Ordinance	5/28/13	14,010,000.00	1,001,578.65		1,531,172.34	2,169,983.19	1,305,362.02		2,554,350.87
2013 RVCC Bond Ordinance	11/26/13	2,300,000.00	4,950,144.38		1,330,787.00			69,309.00	
2014 Cash Ordinance	7/22/14	5,326,400.00	1,400,096.00		3,363,417.52	387,930.47	765,346.95	1,059,619.94	
2014 Bond Ordinance	7/22/14	12,504,740.00	5,798,185.75		460,613.09	1,769,608.29	1,985,177.89		2,650,337.83
2014 Bond Ordinance - Road Improvements	3/25/14	7,000,000.00			768,666.13		319,638.76		274,158.32
2014 Various Improvements	6/24/14	6,448,707.00	724,285.69		1,164,500.61	172,977.72	1,437,582.36	2,666,199.19	
2015 Bond Ordinance - Various Improvements	2/10/15	5,968,750.00	461,422.98		622,663.73	45.53	562,728.94	401,442.66	
2015 Bond Ordinance - RVCC Improvements	5/12/15	3,200,000.00			1,041,198.00			1,250,410.00	
2015 Cash Ordinance - Various Improvements	7/28/15	10,722,200.00	9,748,012.18		2,572,586.32	2,650,997.33	722,215.81		5,246,644.34
2015 Cash Ordinance - Various Improvements	7/14/15	4,900,000.00			1,365,167.60	527,500.64	608,388.37	1,486,190.95	
2016 Cash Ordinance - Various Improvements	1/12/16	5,424,000.00			4,381,806.21	87,212.36		5,188,582.79	
2016 Bond Ordinance - Various Improvements	1/12/16	13,376,000.00		5,424,000.00	148,204.85				7,649,368.27
2016 Cash Ordinance - Various Improvements	7/26/16	5,657,500.00		13,376,000.00	2,634,650.05	1,344,825.52		2,927,985.11	
2016 Bond Ordinance - RVCC Improvements	4/26/16	3,000,000.00		3,000,000.00	2,594,206.00	94,864.84		405,794.00	
2016 Bond Ordinance - SCVTS Energy Improve	4/26/16	2,756,100.00		2,756,100.00	719,719.00				2,036,381.00
2016 Bond Ordinance - Various Improvements	7/26/16	9,158,250.00		9,158,250.00	132,006.89	2,302,122.53			6,724,120.58
		\$	\$	\$	\$	\$	\$	\$	\$
		10,452,710.89	30,767,825.46	39,371,850.00	33,911,472.11	15,229,936.80	17,684,423.03	16,410,221.83	32,725,178.64

REF. C C-2 C-9 C-C-3 C-C-5

Deferred Charges to Future Taxation - Unfunded  
Capital Improvement Fund

C-5  
C-6

\$ 27,163,638.00  
12,208,212.00  
\$ 39,371,850.00

COUNTY OF SOMERSET  
GENERAL CAPITAL FUND

SCHEDULE OF SERIAL BONDS PAYABLE

PURPOSE	DATE OF ISSUE	ORIGINAL ISSUE	MATURE DATE	MATURED		INTEREST RATE	BALANCE DECEMBER 31, 2015	BALANCE DECEMBER 31, 2016
				AMOUNT	DECREASED			
				\$	\$		\$	\$
General Improvement Bonds	09/01/06	10,600,000.00	09/01/18-09/01/20			3.75%	1,060,000.00	1,060,000.00
County College - Series C	09/01/06	3,200,000.00	09/01/21-09/01/23			3.75%	320,000.00	320,000.00
County College - Series D	09/01/06	3,200,000.00		1,700,000.00		3.50%	320,000.00	320,000.00
General Improvement Bonds	09/09/08	25,500,000.00	09/15/17-09/15/18			3.75%	13,600,000.00	10,200,000.00
County College - Series B	09/09/08	1,050,000.00	09/15/17	105,000.00		3.00%	315,000.00	210,000.00
County College - Series C	09/09/08	1,050,000.00	09/01/17	105,000.00		3.00%	315,000.00	210,000.00
County College - Series C	09/15/09	1,176,500.00	09/15/17-09/15/18	120,000.00		3.75%	456,500.00	336,500.00
County College - Series D	09/15/09	1,176,500.00	09/15/17-09/15/18	96,500.00		2.94%	456,500.00	336,500.00
General Improvement Bonds	09/15/09	25,000,000.00	09/15/17-09/15/19	1,700,000.00		2.94%	14,800,000.00	13,100,000.00
Open Space Farmland Preservation Bonds	09/15/09	30,000,000.00	09/15/20-9/15/24	1,600,000.00		2.94%	21,000,000.00	19,500,000.00
Open Space Refunding Bonds	12/01/09	6,468,260.00	09/15/17-09/15/29	1,500,000.00		2.94%	1,500,000.00	1,500,000.00
General Improvement Bonds	9/1/11	18,085,000.00	12/01/17	660,000.00		2.938%	1,965,000.00	1,290,000.00
			08/01/17-08/01/20	630,000.00		2.938%		
			08/01/21	1,205,000.00		2.000%		
			08/01/22	1,205,000.00		2.250%		
			08/01/23-08/01/24	1,205,000.00		2.500%		
			08/01/25	1,205,000.00		3.000%		
			08/01/26	1,215,000.00		3.125%		
General Refunding Bonds	10/1/11	6,660,000.00	10/01/17	1,320,000.00		3.250%	13,265,000.00	12,060,000.00
Open Space Refunding Bonds	10/1/11	9,615,000.00	10/01/17-10/01/20	975,000.00		4.000%	2,635,000.00	1,320,000.00
			10/01/21	150,000.00		5.000%		
			10/01/21	805,000.00		3.500%		
			10/01/22	965,000.00		4.000%		
			10/01/23	920,000.00		4.000%		
County College - Series A	6/21/12	3,550,000.00	6/21/17-6/21/26	240,000.00		2.334%	7,645,000.00	6,670,000.00
County College - Series A	6/21/12	3,550,000.00	6/21/17-6/21/26	190,000.00		2.334%	2,830,000.00	2,590,000.00
			6/21/17-6/21/26	240,000.00		2.334%		
			6/21/27	190,000.00		2.334%	2,850,000.00	2,590,000.00

COUNTY OF SOMERSET  
GENERAL CAPITAL FUND

SCHEDULE OF SERIAL BONDS PAYABLE

PURPOSE	DATE OF ISSUE	ORIGINAL ISSUE	MATURITIES OF BONDS OUTSTANDING			INTEREST RATE	BALANCE DECEMBER 31, 2015	INCREASED	DECREASED	BALANCE DECEMBER 31, 2016
			DATE	AMOUNT	31, 2016					
General Improvement Bonds	7/19/12	16,000,000.00	7/19/17-7/19/24	1,070,000.00	2.000%					
			07/19/25	1,070,000.00	2.250%					
			07/19/26	1,070,000.00	2.375%					
Open Space Farmland Preservation Bonds	7/19/12	15,000,000.00	7/19/17-7/19/24	1,020,000.00	2.400%	12,790,000.00		1,070,000.00	11,720,000.00	
			07/19/25	750,000.00	2.000%					
			07/19/26	750,000.00	2.250%					
			07/19/27	750,000.00	2.400%					
General Improvement Bonds	10/31/13	16,500,000.00	7/19/29-7/19/32	750,000.00	2.500%					
			10/31/17-10/31/18	1,100,000.00	3.000%	12,750,000.00		750,000.00	12,000,000.00	
			10/31/19-10/31/20	1,100,000.00	2.000%					
			10/01/21	1,100,000.00	4.000%					
			10/01/22	1,100,000.00	2.250%					
			10/1/23-10/1/25	1,100,000.00	2.500%					
			10/01/26	1,100,000.00	3.000%					
			10/01/27	1,100,000.00	3.125%					
			10/01/28	1,100,000.00	3.375%					
			10/31/17-10/31/23	75,000.00	3.500%	14,300,000.00		1,100,000.00	13,200,000.00	
County College - Series B	10/31/13	750,000.00	10/31/17-10/31/23	75,000.00	2.693%	600,000.00		75,000.00	525,000.00	
County College - Series C	10/31/13	750,000.00	10/31/17-10/31/23	75,000.00	2.693%	600,000.00		75,000.00	525,000.00	
General Improvement Bonds	6/30/15	19,577,000.00	6/30/17-6/30/22	1,305,000.00	2.000%					
			6/30/23-6/30/24	1,305,000.00	4.000%					
			06/30/25	1,305,000.00	2.250%					
			6/30/26-6/30/30	1,307,000.00	3.000%	19,577,000.00		1,305,000.00	18,272,000.00	
County College - Series B	6/30/15	1,600,000.00	06/30/17-06/30/25	160,000.00	2.325%	1,600,000.00		160,000.00	1,440,000.00	
County College - Series C	6/30/15	1,600,000.00	06/30/17-06/30/25	160,000.00	2.325%	1,600,000.00		160,000.00	1,440,000.00	
General Refunding Bonds	9/3/15	310,000.00	09/03/17	80,000.00	2.000%					
			09/03/18	77,500.00	4.000%					
Open Space Refunding Bonds	9/3/15	7,090,000.00	09/03/19	70,000.00	4.000%	310,000.00		82,500.00	227,500.00	
			09/03/17	1,115,000.00	2.000%					
			09/03/18	1,092,500.00	4.000%					
			09/03/19	1,020,000.00	4.000%					
			09/03/20	455,000.00	4.000%					
		9/3/21-9/3/22	450,000.00	4.000%						
		9/3/23-9/3/25	445,000.00	5.000%	7,090,000.00		1,172,500.00		5,917,500.00	

COUNTY OF SOMERSET  
GENERAL CAPITAL FUND

SCHEDULE OF SERIAL BONDS PAYABLE

PURPOSE	DATE OF ISSUE	ORIGINAL ISSUE	MATURETIES OF BONDS OUTSTANDING DECEMBER 31, 2016	INTEREST RATE	BALANCE DECEMBER 31, 2015	BALANCE DECEMBER 31, 2016	CHANGES	
							INCREASED	DECREASED
County College - Series B	6/30/16	\$ 3,800,000.00	06/30/17-06/30/20	2.000%	\$	\$ 3,800,000.00	\$	\$ 3,800,000.00
County College - Series C	6/30/16	1,500,000.00	06/30/21-06/30/28	2.000%				1,500,000.00
General Improvement Bonds	6/30/16	18,016,000.00	06/30/17-06/30/28	2.000%				18,016,000.00
			06/30/17-06/30/19	2.000%				
			06/30/20-06/30/27	2.000%				
General Refunding Bonds	6/15/16	8,320,000.00	06/30/28	2.000%			8,420,000.00	8,320,000.00
			08/01/19	1,680,000.00	4.000%			
			08/01/20	1,685,000.00	4.000%			
			08/01/21	1,685,000.00	2.000%			
			08/01/22	1,655,000.00	2.000%			
			08/01/23	1,615,000.00	5.000%			
						\$ 155,030,000.00	\$ 31,736,000.00	\$ 160,516,000.00

C

C

REF.

Receipts  
Refunding Bonds

\$ 23,316,000.00  
8,420,000.00  
\$ 31,736,000.00

2016 Budget Appropriation to Pay Bonds  
Bonds Called  
Refunding Bonds

\$ 17,750,000.00  
80,000.00  
8,420,000.00  
\$ 26,250,000.00

SUMMARY  
General County Improvements  
County College

\$ 142,787,000.00 \$ 26,436,000.00 \$ 145,013,000.00  
12,243,000.00 5,300,000.00 15,503,000.00  
\$ 155,030,000.00 \$ 31,736,000.00 \$ 160,516,000.00

COUNTY OF SOMERSET

GENERAL CAPITAL FUND

SCHEDULE OF ENCUMBRANCES PAYABLE

	<u>REF.</u>	
Balance, December 31, 2015	C	\$ 17,684,423.03
Increased by:		
Improvement Authorizations	C-7	<u>15,229,936.80</u>
		\$ <u>32,914,359.83</u>
Decreased by:		
Transfer to Improvement Authorizations	C-7	<u>17,684,423.03</u>
Balance, December 31, 2016	C	\$ <u><u>15,229,936.80</u></u>

"C-10"

COUNTY OF SOMERSET

GENERAL CAPITAL FUND

SCHEDULE OF GREEN ACRES LOAN PAYABLE

	<u>REF.</u>	
Balance, December 31, 2015	C	\$ 1,356,632.51
Decreased by:		
Paid By Budget	C-4	<u>260,180.18</u>
Balance, December 31, 2016	C	<u><u>\$ 1,096,452.33</u></u>

"C-11"

SCHEDULE OF RESERVE FOR DEBT SERVICE

Balance, December 31, 2015	C	\$ 278,256.00
Increased by:		
Receipts	C-2	<u>\$ 276,957.84</u>
		\$ 555,213.84
Decreased by:		
Disbursements	C-2	<u>278,256.00</u>
Balance, December 31, 2016	C	<u><u>\$ 276,957.84</u></u>



COUNTY OF SOMERSET

GENERAL CAPITAL FUND

SCHEDULE OF BONDS AND NOTES  
AUTHORIZED BUT NOT ISSUED

<u>DATE OF</u> <u>COUNTY</u> <u>RESOLUTION</u>	<u>IMPROVEMENT DESCRIPTION</u>	<u>BALANCE</u> <u>DECEMBER</u> <u>31, 2016</u>
4/1/09 & 6/2/09	Various Capital Improvements	\$ 139.44
07/27/10	Various Capital Improvements	2,247,477.00
05/24/11	Various Capital Improvements	3,050,033.00
08/07/12	Various Capital Improvements	2,342,833.00
05/28/13	Various Capital Improvements	3,666,360.00
07/22/14	Various Improvements	4,424,991.00
07/28/15	Various Improvements	8,186,090.00
01/12/16	Various Improvements	12,707,200.00
04/26/16	SCVTS Energy Improvements	2,756,100.00
07/26/16	Various Improvements	<u>8,700,338.00</u>
		<u>\$ 48,081,561.44</u>



"E"

COUNTY OF SOMERSET

JAIL WARDEN

SCHEDULE OF ASSETS AND LIABILITIES

PRISONERS' FUNDS

	<u>REF.</u>	<u>BALANCE DECEMBER 31, 2016</u>	<u>BALANCE DECEMBER 31, 2015</u>
<u>ASSETS</u>			
Cash	E-1	\$ <u>514,148.95</u>	\$ <u>466,262.68</u>
<u>LIABILITIES</u>			
Custodial Account	E-1	\$ 26,606.38	\$ 32,333.82
Work Release Account	E-1	3.46	3.46
Bail Account	E-1	2.17	2.17
Inmate Welfare	E-1	<u>487,536.94</u>	<u>433,923.23</u>
		\$ <u>514,148.95</u>	\$ <u>466,262.68</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, 2015	E	\$ 466,262.68	\$ 32,333.82	\$ 3.46	\$ 2.17	\$ 433,923.23
Increased by:						
Receipts		1,882,547.25	414,926.01		1,391,764.31	75,856.93
		<u>\$ 2,348,809.93</u>	<u>\$ 447,259.83</u>	<u>\$ 3.46</u>	<u>\$ 1,391,766.48</u>	<u>\$ 509,780.16</u>
Decreased by:						
Disbursements		1,834,660.98	420,653.45		1,391,764.31	22,243.22
Balance, December 31, 2016	E	<u>\$ 514,148.95</u>	<u>\$ 26,606.38</u>	<u>\$ 3.46</u>	<u>\$ 2.17</u>	<u>\$ 487,536.94</u>

COUNTY OF SOMERSET

COUNTY CLERK

SCHEDULE OF ASSETS AND LIABILITIES

	<u>REF.</u>	<u>BALANCE DECEMBER 31, 2016</u>	<u>BALANCE DECEMBER 31, 2015</u>
<u>ASSETS</u>			
Cash	F-1	\$ <u>3,670,019.42</u>	\$ <u>2,484,830.94</u>
<u>LIABILITIES</u>			
Lawyers' Deposits	F-2	\$ 116,555.22	\$ 114,132.06
Due Secretary of State - Tradenames	F-4	258.00	343.50
Fees Due to County	F-5	3,541,658.10	2,360,336.95
Interest on Deposits Due Treasurer	F-3	<u>11,548.10</u>	<u>10,018.43</u>
		\$ <u>3,670,019.42</u>	\$ <u>2,484,830.94</u>

COUNTY OF SOMERSET

COUNTY CLERK

SCHEDULE OF CASH

	<u>REF.</u>		
Balance, December 31, 2015	F		\$ 2,484,830.94
Increased by Receipts:			
Lawyers' Deposits	F-2	\$ 372,915.50	
Interest on Deposits-Due County	F-3	11,548.09	
Fees Due To:			
Secretary of State	F-4	4,753.50	
County Treasurer	F-5	7,066,359.59	
Realty Transfer Fees-Due State of New Jersey	F-5	<u>30,531,415.09</u>	
			<u>37,986,991.77</u>
			\$ 40,471,822.71
Decreased by Disbursements:			
Secretary of State	F-4	\$ 4,839.00	
Interest on Deposits-Due County	F-3	10,018.42	
County Treasurer	F-5	7,435,368.04	
County Treasurer-Due State of New Jersey	F-5	<u>29,351,577.83</u>	
			<u>36,801,803.29</u>
Balance, December 31, 2016	F		\$ <u><u>3,670,019.42</u></u>

"F-2"

COUNTY OF SOMERSET  
COUNTY CLERK  
SCHEDULE OF LAWYERS' DEPOSITS

	<u>REF.</u>	
Balance, December 31, 2015	F	\$ 114,132.06
Increased by:		
Advances	F-1	372,915.50
		\$ <u>487,047.56</u>
Decreased by:		
Charges in 2016	F-5	<u>370,492.34</u>
Balance, December 31, 2016	F	\$ <u><u>116,555.22</u></u>

"F-3"

SCHEDULE OF INTEREST ON DEPOSITS  
DUE TO COUNTY

Balance, December 31, 2015	F	\$ 10,018.43
Increased by:		
Interest Earned	F-1	11,548.09
		\$ <u>21,566.52</u>
Less:		
Disbursements	F-1	<u>10,018.42</u>
Balance, December 31, 2016	F	\$ <u><u>11,548.10</u></u>

COUNTY OF SOMERSET

COUNTY CLERK

SCHEDULE OF DUE SECRETARY OF STATE

	<u>REF.</u>	
Balance, December 31, 2015	F	\$ 343.50
Increased by:		
Tradename Fees Collected	F-1	4,753.50
		\$ <u>5,097.00</u>
Decreased by:		
Fees Disbursed to Secretary of State	F-1	<u>4,839.00</u>
Balance, December 31, 2016	F	\$ <u><u>258.00</u></u>

COUNTY OF SOMERSET

COUNTY CLERK

SCHEDULE OF FEES DUE TO COUNTY

	<u>REF.</u>		
Balance, December 31, 2015	F		\$ 2,360,336.95
Increased by:			
Cash Collections	F-1	\$ 30,531,415.09	
Lawyers Charges in 2016	F-2	370,492.34	
Realty Transfer Fees Due State of New Jersey	F-1	<u>7,066,359.59</u>	
			<u>37,968,267.02</u>
			\$ <u>40,328,603.97</u>
Decreased by:			
Disbursements to County Treasurer:			
County Revenue	F-1	\$ 7,435,368.04	
Due State of New Jersey	F-1	<u>29,351,577.83</u>	
			<u>36,786,945.87</u>
Balance, December 31, 2016	F		\$ <u><u>3,541,658.10</u></u>

ANALYSIS OF BALANCE

Due to County of Somerset:			
Revenue			\$ 649,283.34
Due to State of New Jersey Via County For:			
Realty Transfer Fees			<u>2,892,374.76</u>
			\$ <u><u>3,541,658.10</u></u>

COUNTY OF SOMERSET

SHERIFF'S DEPARTMENT

SCHEDULE OF ASSETS AND LIABILITIES

	<u>REF.</u>	<u>BALANCE DECEMBER 31, 2016</u>	<u>BALANCE DECEMBER 31, 2015</u>
<u>ASSETS</u>			
Cash	G-1	\$ <u>3,379,709.79</u>	\$ <u>3,587,374.50</u>
<u>LIABILITIES</u>			
Executions and Sheriff Sales Payable	G-2	\$ 3,337,497.31	\$ 3,587,012.28
Due County of Somerset	G-3	<u>42,212.48</u>	<u>362.22</u>
		\$ <u>3,379,709.79</u>	\$ <u>3,587,374.50</u>



COUNTY OF SOMERSET  
SHERIFF'S DEPARTMENT  
SCHEDULE OF CASH

	<u>REF.</u>		
Balance, December 31, 2015	G		\$ 3,587,374.50
Increased by Receipts:			
Executions and Sheriff Sales	G-2	\$ 30,140,843.06	
Due County of Somerset	G-3	<u>1,927,064.02</u>	
			<u>32,067,907.08</u>
			\$ 35,655,281.58
Decreased by Disbursements:			
Executions and Sheriff Sales	G-2	30,390,358.03	
Due County of Somerset	G-3	<u>1,885,213.76</u>	
			<u>32,275,571.79</u>
Balance, December 31, 2016	G		\$ <u>3,379,709.79</u>

"G-2"

COUNTY OF SOMERSET

SHERIFF'S DEPARTMENT

SCHEDULE OF SUNDRY ACCOUNTS PAYABLE

	<u>REF.</u>	<u>SALES &amp; EXECUTIONS PAYABLE</u>
Balance, December 31, 2015	G	\$ 3,587,012.28
Increased by:		
Fees Collected	G-1	30,140,843.06
		<u>\$ 33,727,855.34</u>
Decreased by:		
Disbursements	G-1	<u>30,390,358.03</u>
Balance, December 31, 2016	G	<u>\$ 3,337,497.31</u>

"G-3"

SCHEDULE OF DUE TO COUNTY OF SOMERSET

Balance, December 31, 2015	G	\$ 362.22
Increased by:		
Fees Collected		\$ 1,921,849.28
Interest Earned		<u>5,214.74</u>
	G-1	<u>1,927,064.02</u>
		<u>\$ 1,927,426.24</u>
Decreased by:		
Disbursed to County Treasurer	G-1	<u>1,885,213.76</u>
Balance, December 31, 2016	G	<u>\$ 42,212.48</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

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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, 2016, and the related notes to the financial statements, which collectively comprise the County's regulatory financial statements, and have issued our report thereon dated July 19, 2017. 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.

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. 439

July 19, 2017



# 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, 2016. 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, 2016.

### ***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. 439

July 19, 2017

COUNTY OF SOMERSET  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
YEAR ENDED DECEMBER 31, 2016

A/C #	FEDERAL C.F.D.A. NUMBER	FEDERAL GRANTOR/PASS-THROUGH GRANTOR/PROGRAM TITLE	GRANTOR'S NUMBER	GRANT PERIOD		GRANT AWARD AMOUNT	2016		CUMULATIVE EXPENDITURES DECEMBER 31, 2016
				FROM	TO		FUNDS RECEIVED	EXPENDITURES	
Direct Programs									
655-05	14.218	U. S. Department of Housing and Urban Development	B-05-UC-34-0110	9/1/05	8/31/06	\$ 1,422,231.00	\$	\$	1,405,817.05
655-06		Community Development Block Grant	B-06-UC-34-0110	9/1/06	8/31/07	1,296,371.00			1,285,366.69
655-07			B-07-UC-34-0110	9/1/07	8/31/08	1,296,644.00			1,274,332.22
655-08			B-08-UC-34-0110	9/1/08	8/31/09	1,251,628.00			1,242,111.62
655-09			B-09-UC-34-0110	9/1/09	8/31/10	1,606,553.00	84,415.59		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	1,333,470.85	85,144.50	95,119.50	1,128,430.49
655-12			B-12-UC-34-0110	9/1/12	8/31/13	901,380.00	26,417.80	7,520.00	900,867.07
655-13			B-13-UC-34-0110	9/1/13	8/31/14	917,492.00	90,221.16	90,221.16	917,491.56
655-14			B-14-UC-34-0110	9/1/14	8/31/15	888,675.00	168,809.18	190,325.01	888,675.00
655-15			B-15-UC-34-0110	9/1/15	8/31/16	928,757.00	446,428.61	502,661.34	881,217.89
655-16			B-16-UC-34-0110	9/1/16	8/31/17	943,553.00			
						\$ 907,436.84	\$	\$ 510,593.73	\$ 12,496,495.97
655-04	14.239	Home Investment Partnership Program	M-04-DC-34-0219	9/1/04	8/31/05	858,012.00			858,012.00
655-05			M-05-DC-34-0219	9/1/05	8/31/06	776,203.00	110,668.29	103,663.39	773,106.37
655-06			M-06-DC-34-0219	9/1/06	8/31/07	729,219.00	166,815.49	168,815.44	729,219.00
655-07			M-07-DC-34-0219	9/1/07	8/31/08	843,420.00	86,906.16	86,906.16	779,364.13
655-08			M-08-DC-34-0219	9/1/08	8/31/09	767,000.00			742,571.48
655-09			M-09-DC-34-0219	9/1/09	8/31/10	761,072.00	2,453.01	2,453.01	754,159.91
655-10			M-10-DC-34-0219	9/1/10	8/31/11	671,976.00	34,700.00	34,700.00	578,361.93
655-11			M-11-DC-34-0219	9/1/11	8/31/12	353,992.00			343,971.00
655-12			M-12-DC-34-0219	9/1/12	8/31/13	338,985.00	66,496.25	59,134.61	205,234.00
655-13			M-13-DC-34-0219	9/1/13	8/31/14	380,049.00	90,181.94	80,745.46	156,768.39
655-14			M-14-DC-34-0219	9/1/14	8/31/15	357,492.00	60,166.11	99,570.93	124,108.93
655-15			M-15-DC-34-0219	9/1/15	8/31/16	380,595.00			
655-16			M-16-DC-34-0219	9/1/16	8/31/17				
						\$ 618,387.25	\$ 639,907.75	\$ 635,171.82	\$ 6,044,877.14
						\$ 1,519,824.09	\$ 1,542,875.76	\$ 1,145,765.55	\$ 18,541,373.11
371-13	93.045	Total U.S. Department of Housing and Urban Development	4275-491-046-4144-324-J004-6110	1/1/13	12/31/13	15,851.00			15,851.00
371-15	93.045	U.S. Department of Health and Human Services	4275-491-046-4144-324-J004-6110	1/1/15	12/31/15	15,851.00			15,851.00
371-16	93.045	Pass Through State of New Jersey	4275-491-046-4144-324-J004-6110	1/1/16	12/31/16	15,851.00			15,851.00
357-13	93.052	Department of Health and Senior Services:	4270-100-046-4144-228-J004-6110	1/1/13	12/31/13	142,436.00			142,436.00
357-14	93.052	State Home Delivered Meals	4270-100-046-4144-228-J004-6110	1/1/14	12/31/14	140,579.00			142,436.00
357-15	93.052	Family Caregiver - Title III	4270-100-046-4144-228-J004-6110	1/1/15	12/31/15	150,424.00			142,436.00
357-16	93.052	Family Caregiver - Title III	4270-100-046-4144-228-J004-6110	1/1/16	12/31/16	153,614.00			142,436.00
396-13	93.069	Family Caregiver - Title III	4270-100-046-4144-228-J004-6110	8/10/13	8/9/14	330,715.00			129,825.19
396-14	93.069	Family Caregiver - Title III	4270-100-046-4144-228-J004-6110	8/10/14	8/9/15	275,934.00			72,692.27
396-15	93.069	Family Caregiver - Title III	4270-100-046-4144-228-J004-6110	8/10/15	8/9/16	302,911.00			330,715.00
396-16	93.069	Family Caregiver - Title III	4270-100-046-4144-228-J004-6110	8/10/16	8/9/17	269,851.00			181,303.90
366-16	93.667	Bieterism Preparedness	4230-100-045-4798-315-J002-6110	1/1/16	12/31/16	294,632.00			157,564.28
659-13	93.667	Bieterism Preparedness	4275-100-046-4141-056-J004-6110	1/1/16	12/31/16	108,000.00			9,040.25
662-14	93.667	SHRAP Sandy Homeowner Rental Assistance Program	4275-100-046-4141-056-J004-6110	10/1/13	9/30/15	108,000.00		294,533.00	294,533.00
359-13	93.767	Sandy Home Repair Advocacy Program	4275-100-046-4141-056-J004-6110	1/1/14	12/31/14	61,728.00			108,000.00
359-14	93.767	Sandy Home Repair Nutrition Program	4275-100-046-4141-056-J004-6110	1/1/14	12/31/14	19,451.92			6,630.00
359-15	93.767	State Health Insurance Program	4275-100-046-4141-056-J004-6110	1/1/13	12/31/13	23,000.00			18,330.00
359-16	93.767	State Health Insurance Program	4275-100-046-4141-056-J004-6110	1/1/15	12/31/15	24,355.00			29,000.00
		State Health Insurance Program	4275-100-046-4141-056-J004-6110	1/1/16	12/31/16	3,060.00			28,996.13
		State Health Insurance Program	4275-100-046-4141-056-J004-6110	1/1/15	12/31/15	8,052.69			28,395.51
		State Health Insurance Program	4275-100-046-4141-056-J004-6110	1/1/16	12/31/16	26,000.00			8,052.69



COUNTY OF SOMERSET

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

YEAR ENDED DECEMBER 31, 2016

FEDERAL GRANTOR/PASS-THROUGH GRANTOR/PROGRAM TITLE

U.S. Department of Health and Human Services (continued) Pass Through State of New Jersey Department of Health and Senior Services:	A/C #	FEDERAL C.F.D.A. NUMBER	GRANTOR'S NUMBER	GRANT PERIOD		GRANT AWARD AMOUNT	2016 FUNDS RECEIVED		EXPENDITURES		SUBRECIPIENTS	CUMULATIVE EXPENDITURES DECEMBER 31, 2016
				FROM	TO		\$	\$	\$	\$		
Cancer Control Plan	506-13	93.399	4230-100-046-4753-434-J002-6120	1/1/13	12/31/13	\$ 130,800.00	\$	\$ 6,552.89	\$		\$ 130,800.00	
Cancer Control Plan	506-14	93.399	4230-100-046-4753-434-J002-6120	1/1/14	12/31/14	130,800.00		38,924.94			127,508.73	
Cancer Control Plan	506-15	93.399	4230-100-046-4753-434-J002-6120	1/1/15	12/31/15	130,800.00	129,490.00				52,638.28	
Cancer Control Plan	506-15	93.399	4230-100-046-4753-434-J002-6120	1/1/15	12/31/15	130,800.00		61,363.90			61,363.90	
SAMSA - Primary & Behavioral Health Care Program	687-15	93.243	10SM60149A	1/1/15	12/31/15	400,000.00	284,843.62				292,761.01	
SAMSA - Primary & Behavioral Health Care Program	687-16	93.243	10SM60149A	1/1/16	12/31/16	400,000.00					375,007.37	
SAMSA - Mental Health Transformation	613-10	93.243	10SM60149A	1/1/15	12/31/15	479,464.00					726,781.12	
SAMSA - Primary & Behavioral Health Care Program	613-11	93.243	10SM60149A	1/1/15	12/31/15	728,749.00					652,489.22	
SAMSA - Primary & Behavioral Health Care Program	613-12	93.243	10SM60149A	1/1/15	12/31/15	654,416.00					469,508.46	
SAMSA - Primary & Behavioral Health Care Program	613-13	93.243	10SM60149A	1/1/15	12/31/15	581,343.00	178,718.56	195,195.87			1,000.00	
Human Service Plan - Administration for Children & Families	694-16	93.558	10SM60149A	1/1/16	12/31/16	1,000.00	1,000.00				1,000.00	
Total U.S. Department of Health and Human Services						\$ 1,324,216.18	\$ 1,395,875.11	\$ 294,533.00	\$ 4,552,848.31			
U.S. Department of Justice												
State Criminal Alien Assistance Program	596-16	16.606		7/1/14	6/30/15	\$ 109,257.00	\$	\$ 109,257.00	\$		\$ 109,257.00	
State Criminal Alien Assistance Program - Unappropriated	596-16	16.606		7/1/15	6/30/16	133,490.00						
Pass Through State of New Jersey												
Department of Law and Public Safety:												
Victim Assistance	311-14	16.575	1020-100-066-1020-142-YCJF-6010	3/1/14	2/28/15	114,280.00		140.00			114,280.00	
Victim Assistance	311-15	16.575	1020-100-066-1020-142-YCJF-6010	3/1/15	2/28/16	112,764.00	60,967.20	51,984.48			112,524.98	
Sexual Assault Nurse Examiner	310-13	16.556	VS-38-12	10/1/12	9/30/13	63,234.00	941.08				63,234.00	
Sexual Assault Nurse Examiner	310-14	16.556		10/1/13	9/30/14	56,825.00	2,979.29	18,956.79			56,635.79	
Sexual Assault Nurse SANE / SART	310-15	16.556		10/1/14	9/30/15	124,935.00	29,100.31	60,684.49			117,985.28	
Law Enforcement Block Grant - Megan's Law	307-16	16.592	1020-10-066-1020-364-YOPR-6010	1/1/16	12/31/16	5,676.00		5,676.00			5,676.00	
Multi-Jurisdictional Narcotics Enforcement Task Program	320-15	16.738	1020-100-066-1020-364-YOPR-6010	1/1/15	12/31/15	106,456.00	53,426.00	53,426.00			106,456.00	
Total U.S. Department of Justice						\$ 392,857.59	\$ 303,104.05	\$ 0.00	\$ 686,049.05			
U.S. Department of Transportation												
Pass Through State of New Jersey :												
Transit Services Cluster:												
New Freedom Sect.5317	650-13	20.521		7/1/12	6/30/15	\$ 339,013.00	\$	\$	\$		\$ 139,811.00	
Highway Planning and Construction Cluster:												
Route 22/Chimney Rock Road Design	523-05	20.205	6300-480-078-6300-AVX-TCAP-7310	1/1/05	completion	9,199,927.00		(24,986.05)			9,174,322.77	
Route 22/Chimney Rock Road Construction	523-07	20.205	6300-480-078-6300-BIF-TCAP-7310	7/1/07	completion	67,720,000.00	3,109,524.24	(224,571.94)			67,457,614.89	
Route 22/Chimney Rock Road Design	523-09	20.205		9/1/09	completion	4,655,000.00	1,438,479.16	(118,270.54)			4,536,729.46	
Route 22/Chimney Rock Road Design	523-12	20.205	6300-480-078-6300-GCR-TCAP-7310	9/1/12	completion	2,804,667.00					2,804,667.00	
Route 22/Chimney Rock Road Design	523-13	20.205	6300-480-078-6300-GCR-TCAP-7310	9/1/13	completion	1,822,637.00					1,822,637.00	
Route 22/Chimney Rock Road Design	523-14	20.205	6300-480-078-6300-GCR-TCAP-7310	9/1/14	completion	523,134.00					523,134.00	
Route 22/Chimney Rock Road Design	523-15	20.205	6300-480-078-6300-GCR-TCAP-7310	9/1/15	completion	4,071,746.00	702,580.86	(334,255.59)			4,739,171.27	
Route 22/Chimney Rock Road Design	523-16	20.205	6300-480-078-6300-GCR-TCAP-7310	9/1/16	completion	298,878.00					298,878.00	
Small Urban and Rural Area Public Transportation	377-13	20.205		1/1/13	12/31/13	103,491.00		25,723.00			103,491.00	
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		6,961.22			62,231.00	
Small Urban and Rural Area Public Transportation	377-16	20.205		1/1/16	12/31/16	166,348.00					731,863.76	
Promenade Blvd. CR 665	647-16	20.205		10/1/15	completion	731,863.78	168,775.42	9,904.78			25,640.75	
Promenade Blvd. CR 665	647-16	20.205		10/1/15	completion	25,640.75		25,640.75			25,640.75	
Sub Regional Studies Phase 2	651-13	20.205		7/1/13	6/30/14	240,000.00	1,300.76				240,000.00	
Sub Regional Studies Phase 2	651-15	20.205		7/1/14	6/30/15	340,000.00	13,018.72				340,000.00	
High Risk Rural Roads	653-13	20.205	STP-COOS(619)	9/11/14	12/31/17	3,564,000.00	1,112,621.25				3,564,000.00	
High Risk Rural Roads	653-14	20.205	STP-COOS(619)	9/11/14	12/31/17	1,257,628.00	356,494.27	(64,271.10)			356,494.27	
Chimney Rock Road LSP	654-13	20.205		10/31/13	completion	311,000.00	311,000.00				311,000.00	
Chimney Rock Road LSP	654-14	20.205		10/31/14	completion	264,830.00	41,952.13	(35,291.12)			41,952.13	

COUNTY OF SOMERSET  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
YEAR ENDED DECEMBER 31, 2016

FEDERAL C.F.D.A. NUMBER	A/C #	FEDERAL GRANTOR/PASS THROUGH GRANTOR/PROGRAM TITLE	GRANTOR'S NUMBER	GRANT PERIOD FROM TO	GRANT AWARD AMOUNT	2016		CUMULATIVE EXPENDITURES DECEMBER 31, 2016
						FUNDS RECEIVED	EXPENDITURES	
Pass Through State of New Jersey :								
Highway Planning and Construction Cluster:								
20.205	670-14	Washington Avenue CR529		10/1/14	776,000.00	171,789.39	739,031.69	739,031.69
20.205	655-13	Mountain Avenue LSP		10/31/13	400,000.00	11,686.50	400,000.00	400,000.00
20.205	655-14	Mountain Avenue LSP		10/31/14	257,990.00		257,990.00	257,990.00
20.205	655-15	Mountain Avenue LSP		10/31/15	305,526.50		305,526.50	305,526.50
20.205	688-15	Sub-Regional Support Grant		7/1/14	15,000.00	14,625.00	13,000.00	13,000.00
20.205	688-16	Sub-Regional Support Grant		7/1/15	20,986.00		3,745.00	3,745.00
20.205	323-14	Sub-Regional Transportation	N/A	7/1/13	59,866.00			59,866.00
20.205	323-15	Sub-Regional Transportation	N/A	7/1/14	102,946.00	87,247.80	59,866.00	59,866.00
Sub-Total Highway Planning and Construction Cluster					\$ 7,638,909.31	\$ 1,421,012.78	\$ 0.00	\$ 96,725,394.39
Highway Safety Cluster:								
20.616	667-14	Drive Sober / Get Pulled Over - Sheriff	AL-14-45-04-MS-148	8/5/14	5,000.00			
20.616	667-15	Drive Sober / Get Pulled Over - Sheriff	AL-15-45-04-MS-148	8/5/15	5,000.00			
20.616	690-15	Drive Sober / Get Pulled Over - Prosecutor		8/5/15	65,000.00	53,365.41	48,315.41	53,365.41
20.616	690-16	Drive Sober / Get Pulled Over - Prosecutor		8/5/16	80,000.00	69,041.81	64,116.81	69,041.81
20.616	660-14	Impaired Driving Countermeasure	AL-16-45-04-25	12/6/13	4,400.00			
20.616	660-15	Click It or Ticket	AL-15-45-01-MH-136	1/2/14	7,282.00			
20.616	665-14	Click It or Ticket	AL-15-45-01-MH-136	1/1/14	4,000.00			
20.616	665-15	Click It or Ticket	1160-10-066-1160-155	12/31/14	88,000.00	67,923.46	62,973.46	73,578.56
20.613	658-13	Child Passenger Safety	1160-10-066-1160-155	1/1/16	88,000.00	14.08	3,000.00	67,923.46
20.600	640-13	Comprehensive Traffic Safety Program	CP-14-08-01-10	09/30/13	3,000.00			3,000.00
20.600	640-14	Comprehensive Traffic Safety Program	CP-15-08-01-10	09/30/14	156,390.00	19,234.02	34,875.02	156,390.00
20.600	640-15	Comprehensive Traffic Safety Program	CP-16-08-01-10	09/30/15	198,657.00	2,000.00	2,000.00	176,308.45
20.600	640-16	Comprehensive Traffic Safety Program	CP-16-08-01-10	10/1/15	264,133.00	177,237.09	175,892.81	203,412.48
20.600	640-16	Comprehensive Traffic Safety Program	CP-16-08-01-10	10/1/16	326,530.00	37,002.89	16,698.78	37,002.89
Sub-Total Highway Safety Cluster					\$ 386,815.87	\$ 443,101.50	\$ 255,608.56	\$ 840,023.06
Total U.S. Department of Transportation					\$ 8,092,899.70	\$ 1,864,114.28	\$ 259,608.56	\$ 97,705,228.45
U.S. Department of Labor								
WIA / WIOA Cluster:								
17.258	213-13-053	Workforce Investment Act - Adult Program	4545-767-062-4545-004-N750-6140	7/1/13	683,966.00	86,596.00	118,605.99	683,966.00
17.258	213-15-053	Workforce Investment Act - Adult Program	4545-767-062-4545-004-N750-6140	7/1/15	55,316.00	11,049.00	15,233.50	49,963.70
17.258	213-16-011	Workforce Investment Act - Adult Program	4545-767-062-4545-003-N751-6140	7/1/16	53,290.80	10,002.00	21,097.92	21,097.92
17.259	213-13-056	Workforce Investment Act - Youth Program	4545-767-062-4545-003-N751-6140	7/1/13	455,618.00	17,284.00	3,116.52	455,618.00
17.259	213-15-056	Workforce Investment Act - Youth Program	4545-767-062-4545-003-N751-6140	7/1/15	53,316.00	13,622.00	10,104.68	44,833.88
17.259	213-16-015	Workforce Investment Act - Youth Program	4545-767-062-4545-003-N751-6140	7/1/16	57,773.40	9,769.00	17,712.66	17,712.66
17.278	213-13-059	Workforce Investment Act - Displaced Workers	4545-767-062-4545-003-N751-6140	7/1/13	995,729.00	220.00	606.62	995,729.00
17.278	213-15-059	Workforce Investment Act - Displaced Workers	4545-767-062-4545-003-N751-6140	7/1/15	100,213.00	29,068.00	22,611.06	91,486.46
17.278	213-16-059	Workforce Investment Act - Displaced Workers	4545-767-062-4545-003-N751-6140	7/1/16	15,887.50			
Sub-Total WIA / WIOA Cluster					\$ 177,610.00	\$ 209,088.95	\$ 0.00	\$ 2,360,407.62
17.267	484-14	Work First Family Development - Special Initiative	7550-100-054-7550-308-LLLL-6030	1/1/14	42,271.00			42,271.00
17.267	484-15	Work First Family Development - Special Initiative	7550-100-054-7550-308-LLLL-6030	1/1/15	42,271.00			42,271.00
17.267	484-16	Work First Family Development - Special Initiative	7550-100-054-7550-308-LLLL-6030	1/1/16	80,651.84	42,271.00	42,271.00	42,271.00
Total U.S. Department of Labor					\$ 300,532.84	\$ 251,359.95	\$ 0.00	\$ 2,487,220.62

COUNTY OF SOMERSET  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
YEAR ENDED DECEMBER 31, 2016

FEDERAL C.F.D.A. NUMBER	A/C #	FEDERAL GRANTOR/PASS-THROUGH GRANTOR/PROGRAM TITLE	GRANTOR'S NUMBER	GRANT PERIOD		GRANT AWARD AMOUNT	2016		CUMULATIVE EXPENDITURES DECEMBER 31, 2016
				FROM	TO		FUNDS RECEIVED	EXPENDITURES	
		U.S. Department of Homeland Security							
	386-13	State Homeland Security Program	1005-100-006-1005-066	1/1/13	12/31/13	\$ 177,336.17	\$ 0.09	\$ 0.09	\$ 177,336.17
	386-14	State Homeland Security Program	EMW-2014-SS-00099-SO1	9/1/14	8/31/16	476,114.00	271,704.42	30,349.52	476,114.00
	386-15	State Homeland Security Program	EMW-2015-SS-00099-SO1	9/1/15	8/31/18	330,000.00	40,883.59	241,159.31	253,811.33
	386-16	State Homeland Security Program	EMW-2016-SS-00099-SO1	9/1/16	8/31/19	265,004.56		26,654.62	26,654.62
	598-16	Emergency Management Performance Grant	FY16-EMPG-EMAA-1800	7/1/16	6/30/17	55,000.00		55,000.00	55,000.00
		FEMA Disaster Assistance (Debris Removal)	PA-02-NJ-4021-PW-04150	8/31/11	2/29/12	1,419,242.09	322,540.01		1,419,242.09
		Total U.S. Department of Homeland Security				\$ 635,128.11	\$ 353,163.54	\$	\$ 2,410,158.21
		U.S. Department of Environmental Protection							
	604-10	Wastewater Management C&T		1/1/10	12/31/10	\$ 143,000.00	\$	\$	\$ 110,351.24
		Total U.S. Department of Environmental Protection				\$	\$ 0.00	\$	\$ 110,351.24
		Other Federal Assistance							
		Corporation for National and Community Service:							
	363-14	Retired Senior Volunteer Program	440A143114-0	9/30/13	9/30/14	\$ 99,453.00	\$	\$	\$ 52,285.41
	363-15	Retired Senior Volunteer Program	440A143114-0	9/30/14	9/30/15	51,066.00	10,252.77	10,252.77	45,506.66
	363-16	Retired Senior Volunteer Program	440A143114-0	9/30/15	9/30/16	48,066.00	26,328.00	26,328.00	26,328.00
		Total U.S. Department of Environmental Protection				\$	\$ 0.00	\$ 36,580.77	\$ 124,120.07
		U.S. Election Assistance Commission:							
	545-12	Help America Vote	1421-100-066-1421-018-S003-6110	1/1/12	12/31/12	17,183.00	\$	4,107.00	\$ 6,197.29
		TOTAL FEDERAL FINANCIAL ASSISTANCE				\$ 12,265,458.51	\$ 5,751,180.46	\$ 1,699,907.11	\$ 126,623,546.35

COUNTY OF SOMERSET

SCHEDULE OF EXPENDITURES OF STATE FINANCIAL ASSISTANCE

YEAR ENDED DECEMBER 31, 2016

STATE GRANTOR/PASS-THROUGH GRANTOR/ PROGRAM TITLE	A/C #	STATE ACCOUNT NUMBER	GRANT PERIOD		GRANT AWARD AMOUNT	2016		CUMULATIVE EXPENDITURES DECEMBER 31, 2016
			FROM	TO		FUNDS RECEIVED	EXPENDITURES	
Department of Transportation								
County Aid Program	434-13	13-480-078-6320-ALK-6010	1/1/13	12/31/13	\$ 2,532,500.00	\$ 1,148,277.84	\$	\$ 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		1,788,528.82	2,889,900.00
County Aid Program	434-15	15-480-078-6320-AL3-6010	1/1/15	12/31/15	2,889,900.00		2,889,900.00	2,889,900.00
County Aid Program	434-16	CA-2016-Somerset.Co-00008	1/1/16	12/31/16	2,889,900.00		421,373.40	421,373.40
Rte 22 Sustainable Corridor	572-08	6300-480-078-6300-FAZ-TCAP-7310	7/1/08	Completion	1,200,000.00	15,213.31		1,125,635.98
Pleasant Run Bridge	682-13	13-480-078-6320-ALE-6010	7/1/13	Completion	1,000,000.00			1,000,000.00
Raritan River Greenway / Bikeway	606-13	BIKE-2013-Raritan River Greenway/Bikeway	7/1/13	Completion	350,000.00			350,000.00
Local Bridges - G0701	672-15	14-480-078-6320-ALY-6010	1/1/15	12/31/15	1,000,000.00		1,000,000.00	1,000,000.00
Findeme Avenue Bridge - G0803	689-15	15-480-078-6320-ALY-6010	1/1/15	12/31/15	1,000,000.00			
Lloyd Road Bridge - G1403	682-16	LBFN-2016Bridge-G00028	1/1/16	12/31/16	640,000.00			
So Middlebush Bridge - H0403	693-16	LBFN-2016Bridge-G00027	1/1/16	12/31/16	795,248.00			
Pass Through NJ Transit								
Senior Citizen-Disabled Resident Transportation	378-13	New Jersey Transit	1/1/13	12/31/13	715,512.00		704.00	715,512.00
Senior Citizen-Disabled Resident Transportation	378-15	New Jersey Transit	1/1/15	12/31/15	521,492.00			268,689.00
Senior Citizen-Disabled Resident Transportation	378-16	New Jersey Transit	1/1/16	12/31/16	537,818.00	529,561.60	190,909.00	160,909.00
Local Shuttle Motor Bus	383-15	New Jersey Transit	1/1/15	12/31/15	400,000.00	79,562.81	49,000.00	149,000.00
Local Shuttle Motor Bus	383-16	New Jersey Transit	1/1/16	12/31/16	400,000.00	100,100.20		
<b>Total Department of Transportation</b>					<b>\$ 1,872,715.76</b>	<b>\$ 6,340,415.22</b>	<b>\$</b>	<b>\$ 13,503,419.38</b>
Motor Vehicle Commission								
Law Enforcement Agency Security Enhancement	470-15	SOMA-2015-NJMVC	1/1/15	12/31/15	94,085.00	54,882.82	38,084.95	94,085.00
Law Enforcement Agency Security Enhancement	470-16	SOMA-2016-NJMVC	1/1/16	12/31/16	94,085.00	38,846.69	56,000.05	56,000.05
<b>Total Motor Vehicle Commission</b>					<b>\$ 93,729.51</b>	<b>\$ 94,085.00</b>	<b>\$</b>	<b>\$ 94,085.00</b>
Department of Military and Veteran's Affairs								
Veteran's Transportation	381-13	3610-100-067-3610-058-PVET-6130	7/1/13	6/30/14	28,000.00		28,000.00	28,000.00
Veteran's Transportation	381-14	3610-100-067-3610-058-PVET-6130	7/1/13	6/30/14	61,465.00			18,000.00
Veteran's Transportation	381-15	3610-100-067-3610-058-PVET-6130	7/1/14	6/30/15	18,000.00	13,500.00	9,000.00	9,000.00
<b>Total Department of Military and Veteran's Affairs</b>					<b>\$ 107,465.00</b>	<b>\$ 27,000.00</b>	<b>\$</b>	<b>\$ 55,000.00</b>
New Jersey Office of Information Technology								
Enhanced 911 General Assistance	527-08	2034-100-082-SBE7-050-UOAB-6120	1/1/08	12/31/08	199,470.00		7,603.32	170,861.15
Department of Health and Senior Services								
Right to Know	301-13	4230-100-046-4771-105-J002-6110	1/1/13	12/31/13	11,632.00			11,632.00
Right to Know	301-14	4230-100-046-4771-105-J002-6110	1/1/14	12/31/14	17,448.00		9,303.50	11,632.00
Right to Know	301-16	4230-100-046-4771-105-J002-6110	1/1/16	12/31/16	23,264.00	14,540.00		
Regional Tuberculosis Clinic	529-13	4230-100-046-4785-080-J002-6120	1/1/13	12/31/13	72,086.00		11,846.74	72,086.00
Regional Tuberculosis Clinic	529-14	4230-100-046-4785-080-J002-6120	1/1/14	12/31/14	72,086.00		1,124.27	48,247.14
Regional Tuberculosis Clinic	529-15	4230-100-046-4785-080-J002-6120	1/1/15	12/31/15	72,086.00	57,841.00	26,231.97	49,034.94
Regional Tuberculosis Clinic	529-16	4230-100-046-4785-080-J002-6120	1/1/16	12/31/16	72,086.00	117,764.00	16,605.00	16,605.00
Adult Protective Services	358-16	4275-491-046-4110-076-J004-6110	1/1/16	12/31/16	117,764.00	117,764.00	117,764.00	117,764.00
Medicaid Match	549-13	4275-100-046-4144-371-J004-6110	1/1/13	12/31/13	11,454.00		5,918.17	11,454.00
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		0.12	13,775.00
Medicaid Match	549-16	4275-100-046-4144-371-J004-6110	1/1/16	12/31/16	15,279.00	15,279.00	15,278.57	15,278.57

COUNTY OF SOMERSET

SCHEDULE OF EXPENDITURES OF STATE FINANCIAL ASSISTANCE

YEAR ENDED DECEMBER 31, 2016

STATE GRANTOR/PASS-THROUGH GRANTOR/ PROGRAM TITLE	STATE ACCOUNT NUMBER	GRANT PERIOD		GRANT AWARD AMOUNT	2016		CUMULATIVE EXPENDITURES DECEMBER 31, 2016
		FROM	TO		FUNDS RECEIVED	EXPENDITURES	
<b>Department of Health and Senior Services (continued)</b>							
Care Coordination	4275-100-046-4144-228-1004-6110	1/1/16	12/31/16	\$ 23,810.00	\$ 23,810.00	\$	\$ 23,810.00
Comprehensive Alcohol and Drug Abuse - Chapter 51 Funding	7555-760-054-4219-001-LDAS-6110	1/1/13	12/31/13	496,733.00	4,670.50		496,733.00
Comprehensive Alcohol and Drug Abuse - Chapter 51 Funding	7555-760-054-4219-001-LDAS-6110	1/1/14	12/31/14	484,135.00	27,615.75		479,072.00
Comprehensive Alcohol and Drug Abuse - Chapter 51 Funding	7555-760-054-4219-001-LDAS-6110	1/1/15	12/31/15	489,327.00	257,147.00	(11,856.46)	469,226.54
Comprehensive Alcohol and Drug Abuse - Chapter 51 Funding	7555-760-054-4219-001-LDAS-6110	1/1/16	12/31/16	500,983.00	354,418.93	498,826.07	498,826.07
Involuntary Outpatient Commitment Program	10401-2014	1/1/14	12/31/14	163,950.00	3,005.39		124,629.18
Involuntary Outpatient Commitment Program	10401-2015	1/1/15	12/31/15	300,000.00	613.18		267,574.72
Involuntary Outpatient Commitment Program	10401-2016	1/1/16	12/31/16	300,000.00	300,000.00		300,000.00
Medicare Improvements for Patients & Providers Act - MIPPA	DOAS-14-MPA009	1/1/15	12/31/15	40,000.00	(636.00)		39,363.97
Medicare Improvements for Patients & Providers Act - MIPPA	DOAS-16-MPA009	1/1/16	12/31/16	40,000.00	39,751.85		39,751.85
State Weekend Home Delivered Meals - SWHDM	DOAS-16-AAA019	1/1/16	12/31/16	30,050.00	30,050.00		28,280.80
Nutrition Service Incentive Program - NSIP	DOAS-16-AAA019	1/1/16	12/31/16	103,387.00	62,523.00		102,626.00
Safe Housing Transportation Program	DOAS-16-AAA019	1/1/16	12/31/16	35,528.00	35,528.00		35,528.00
Area Plan Grant - Title III-B	DOAS-15-AAA019	1/1/15	12/31/15	311,728.00	18,221.00		311,728.00
- Title III-B	DOAS-16-AAA019	1/1/16	12/31/16	324,055.00	162,906.75		162,906.75
- Title III-C1	DOAS-15-AAA019	1/1/15	12/31/15	325,206.00	30,613.00		325,206.00
- Title III-C1	DOAS-16-AAA019	1/1/16	12/31/16	413,657.00	397,652.00		397,652.00
- Title III-C2	DOAS-15-AAA019	1/1/15	12/31/15	217,471.00	16,784.00		217,471.00
- Title III-C2	DOAS-16-AAA019	1/1/16	12/31/16	188,527.00	177,531.00		177,531.00
- Title III-D	DOAS-16-AAA01	1/1/16	12/31/16	18,628.00	7,189.82		7,189.82
Area Plan Grant - Unappropriated		1/1/16	12/31/16	16,375.00	16,375.00		
Area Plan Grant - OOA Administration		1/1/16	12/31/16	58,000.00	58,000.00		58,000.00
<b>Total Department of Health and Senior Services</b>	7530-485-054-7530-001-LLLL-6110			\$ 2,440,285.68	\$ 2,192,979.04	\$	\$ 4,942,857.15
<b>Department of Human Services</b>							
Personal Attendant Services	7570-100-054-7570-385-LLLL-6130	1/1/13	12/31/13	\$ 57,885.80	\$ 0.75	\$	\$ 57,885.80
Personal Attendant Services	7570-100-054-7570-385-LLLL-6130	1/1/14	12/31/14	66,642.00	17.29		64,828.93
Personal Attendant Services	7570-100-054-7570-385-LLLL-6130	1/1/15	12/31/15	66,642.00	66,642.00		66,642.00
Escort Transportation	1610-100-016-1610-023-MMMM-6130	1/1/15	12/31/15	38,001.00	105.18		38,001.00
Escort Transportation	1610-100-016-1610-023-MMMM-6130	1/1/16	12/31/16	38,001.00	36,497.83		36,497.83
Social Services for the Homeless	7550-100-054-7570-072-LLLL-6030	1/1/13	12/31/13	134,520.00	145.00		134,520.00
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		176,601.00
Social Services for the Homeless	7550-100-054-7570-072-LLLL-6030	1/1/16	12/31/16	176,601.00	44,151.00		176,601.00
Support Employment Program	7700-100-054-S640-029-LLLL-6130	1/1/16	12/31/16	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			70,214.00
Bi-Lingual Clinician	7700-100-054-S640-029-LLLL-6130	1/1/16	12/31/16	75,000.00	75,000.00		72,309.00
County Children's Int	16-OJTR	1/1/16	12/31/16	38,359.00	38,359.00		38,359.00
Mental Health Homeless - PATH - 2014	7700-100-054-S640-029-LLLL-6130	10/1/15	9/30/16	162,651.00	(839.00)		160,314.00
Mental Health Homeless - PATH - 2015	7700-100-054-S640-029-LLLL-6130	10/1/16	9/30/17	134,892.00	134,892.00		134,285.97
PESS Expansion	7700-100-054-S640-029-LLLL-6130	7/1/15	6/30/16	979,004.00	979,004.00		979,004.00
Human Services Planning and Implementation	1610-100-016-1610-039-MMMM-6130	1/1/15	12/31/15	69,373.00	1.05		69,373.00
Human Services Planning and Implementation	1610-100-016-1610-039-MMMM-6130	1/1/16	12/31/16	68,373.00	68,373.00		68,373.00
<b>Total Department of Human Services</b>				\$ 1,773,076.00	\$ 1,907,921.07	\$	\$ 2,860,228.53

COUNTY OF SOMERSET  
SCHEDULE OF EXPENDITURES OF STATE FINANCIAL ASSISTANCE  
YEAR ENDED DECEMBER 31, 2016

STATE GRANTOR/PASS-THROUGH GRANTOR/ PROGRAM TITLE	STATE ACCOUNT NUMBER	GRANT PERIOD		GRANT AWARD AMOUNT	2016		CUMULATIVE EXPENDITURES DECEMBER 31, 2016
		FROM	TO		FUNDS RECEIVED	EXPENDITURES	
Department of State							
Local Arts Program	2530-100-074-2530-032-S003-6130	1/1/11	12/31/11	\$ 64,462.00	\$	\$ 775.00	\$ 64,462.00
Local Arts Program	2530-100-074-2530-032-S003-6130	1/1/12	12/31/12	68,904.00		896.50	68,904.00
Local Arts Program	2530-100-074-2530-032-S003-6130	1/1/13	12/31/13	68,904.00		894.70	69,904.00
Local Arts Program	2530-100-074-2530-032-S003-6130	1/1/14	12/31/14	68,904.00		250.00	63,452.64
Local Arts Program	2530-100-074-2530-032-S003-6130	1/1/15	12/31/15	72,349.00	18,087.00	3,856.68	66,091.90
Local Arts Program	2530-100-074-2530-032-S003-6130	1/1/16	12/31/16	72,349.00	54,262.00	62,160.82	62,160.82
Local Arts Program - Unappropriated	1620-100-016-1620-014-MMM-6130	1/1/16	12/31/16	4,500.00			
CIACC Community Development	1620-100-016-1620-014-MMM-6130	1/1/15	12/31/15	257,378.00	64,345.00		257,378.00
CIACC Community Development	1620-100-016-1620-014-MMM-6130	1/1/16	12/31/16	128,689.00	64,344.00	128,689.00	128,689.00
<u>Total Department of State</u>				\$ 205,538.00	\$ 197,522.70	\$	\$ 780,042.36
Department of Community Affairs							
Traumatic Loss Intervention	Pass Through RUTGERS University	1/1/13	12/31/13	\$ 12,000.00	\$	\$ 6,000.00	\$ 12,000.00
Traumatic Loss Intervention	Pass Through RUTGERS University	1/1/15	12/31/15	13,475.00	7,837.50		
Traumatic Loss Intervention	Pass Through RUTGERS University	1/1/16	12/31/16	13,475.00	1,100.00		
<u>Total Department of Community Affairs</u>				\$ 8,937.50	\$ 6,000.00	\$	\$ 12,000.00
Department of Law and Public Safety							
Family Court	1500-100-066-1500-021-YSAC-6010	1/1/14	12/31/14	\$ 142,188.00	\$	\$	\$ 142,188.00
Family Court	1500-100-066-1500-021-YSAC-6010	1/1/15	12/31/15	142,188.00	55,625.51		142,188.00
Family Court	1500-100-066-1500-021-YSAC-6010	1/1/16	12/31/16	142,188.00	114,375.22	142,188.00	142,188.00
State/Community Partnership Program:							
Management Grant	1500-100-066-1500-007-YSAC-6010	1/1/15	12/31/15	55,550.00	27,775.00		55,550.00
Management Grant	1500-100-066-1500-007-YSAC-6010	1/1/16	12/31/16	55,550.00	41,662.50	55,550.00	55,550.00
Services Grant	1500-100-066-1500-134-YSAC-6010	1/1/15	12/31/15	183,612.00	109,774.98		183,612.00
Services Grant	1500-100-066-1500-134-YSAC-6010	1/1/16	12/31/16	183,612.00	126,224.01	178,611.00	178,611.00
Insurance Fraud Reimbursement	1020-100-066-1020-305-YC-ID-6110	1/1/13	12/31/13	248,999.00	8,227.71		248,999.00
Insurance Fraud Reimbursement	1020-100-066-1020-305-YC-ID-6110	1/1/15	12/31/15	250,000.00	58,581.96		250,000.00
Insurance Fraud Reimbursement	1020-100-066-1020-305-YC-ID-6110	1/1/16	12/31/16	250,000.00	187,500.00	250,000.00	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-YC-JS-6120	1/1/14	12/31/14	11,779.27	37.47		11,779.27
Body Armor Replacement (Prosecutor)	1020-718-066-1020-001-YC-JS-6120	1/1/15	12/31/15	4,793.90	4,793.90		4,793.90
Body Armor Replacement (Prosecutor)	1020-718-066-1020-001-YC-JS-6120	1/1/16	12/31/16	4,590.13	4,590.13	200.00	7,636.46
Body Armor Replacement (Sheriff)	1020-718-066-1020-001-YC-JS-6120	1/1/14	12/31/14	12,116.68			
Body Armor Replacement (Sheriff)	1020-718-066-1020-001-YC-JS-6120	1/1/15	12/31/15	5,214.87			
Body Armor Replacement (Sheriff)	1020-718-066-1020-001-YC-JS-6120	1/1/16	12/31/16	4,991.12	4,991.12		4,517.96
Body Armor Replacement (Jail)	1020-718-066-1020-001-YC-JS-6120	1/1/14	12/31/14	22,836.65			
Body Armor Replacement (Jail)	1020-718-066-1020-001-YC-JS-6120	1/1/15	12/31/15	9,829.75			
Body Armor Replacement (Jail)	1020-718-066-1020-001-YC-JS-6120	1/1/16	12/31/16	9,321.85	9,321.85		120,000.00
Juvenile Detention Alternatives Initiative - Innovations	1500-100-066-1500-237-YYY-6110	1/1/15	12/31/15	120,000.00	61,681.08	2.00	120,000.00
Juvenile Detention Alternatives Initiative - Innovations	1500-100-066-1500-237-YYY-6110	1/1/16	12/31/16	123,633.00	97,443.00	123,633.00	123,633.00

COUNTY OF SOMERSET

SCHEDULE OF EXPENDITURES OF STATE FINANCIAL ASSISTANCE

YEAR ENDED DECEMBER 31, 2016

STATE GRANTOR/PASS-THROUGH GRANTOR/ PROGRAM TITLE	STATE ACCOUNT NUMBER	GRANT PERIOD		GRANT AWARD AMOUNT	2016		CUMULATIVE EXPENDITURES DECEMBER 31, 2016
		FROM	TO		FUNDS RECEIVED	EXPENDITURES	
Department of Law and Public Safety (continued)							
DUI Enforcement	AL1310412	11/13	12/31/13	25,000.00	\$	\$	\$
Distracted Driver Enforcement	PT140302DD-48	1/1/14	12/31/14	4,950.00			
<b>Total Department of Law and Public Safety</b>					\$	\$	\$
					910,824.07	780,015.37	1,946,241.59
Department of Environmental Protection							
Solid Waste Services Tax Grant	4900-752-042-4900-008-V42Y-6010	4/1/13	3/31/14	225,500.00	\$	\$	\$
Solid Waste Services Tax Grant	4900-752-042-4900-008-V42Y-6010	4/1/14	3/31/15	242,000.00			
Solid Waste Services Tax Grant	4900-752-042-4900-008-V42Y-6010	4/1/15	3/31/16	216,600.00			
Solid Waste Services Tax Grant	4900-752-042-4900-008-V42Y-6010	4/1/16	3/31/17	308,138.00			
Clean Communities Program	4900-765-042-4900-005-V42Y-6010	1/1/13	12/31/13	71,497.67			
Clean Communities Program	4900-765-042-4900-005-V42Y-6010	1/1/15	12/31/15	81,607.51			
Clean Communities Program	4900-765-042-4900-005-V42Y-6010	1/1/16	12/31/16	92,774.17			
County Environmental Health Act	4855-100-042-4855-075-V83K-6110	1/1/13	12/31/13	253,630.00			
County Environmental Health Act	4855-100-042-4855-075-V83K-6110	1/1/14	12/31/14	4,125.00			
County Environmental Health Act	4855-100-042-4855-075-V83K-6110	1/1/15	12/31/15	160,125.00			
County Environmental Health Act	4855-100-042-4855-075-V83K-6110	1/1/16	12/31/16	165,410.00			
<b>Total Department of Environmental Protection</b>					\$	\$	\$
					475,167.92	328,190.91	1,042,652.50
Department of Agriculture							
Right to Farm	3380-100-010-3380-016-C0CC-6010	1/1/02	12/31/02	4,516.30	\$	\$	\$
<b>Total Department of Agriculture</b>					\$	\$	\$
<b>Total Department of Agriculture</b>							
<b>Total Department of Agriculture</b>							
New Jersey Governor's Council on Alcoholism and Drug Abuse							
Municipal Alliance Program	2000-100-082-C001-044-U999-6010	1/1/13	12/31/13	314,549.00	\$	\$	\$
Municipal Alliance Program	2000-100-082-C001-044-U999-6010	1/1/14	12/31/14	475,331.00			
Municipal Alliance Program	2000-100-082-C001-044-U999-6010	1/1/16	12/31/16	636,112.00			
<b>Total New Jersey Governor's Council on Alcoholism and Drug Abuse</b>					\$	\$	\$
					521,291.98	475,515.38	1,229,406.02
New Jersey Division of Mental Health and Hospitals							
Psychiatric Advances in Nursing Practices	10401-2016	1/1/16	12/31/16	179,116.00	\$	\$	\$
<b>Total New Jersey Division of Mental Health and Hospitals</b>					\$	\$	\$
					179,116.00	179,116.00	179,116.00
Department of Labor and Workforce Development							
WIA Adult Program - Hunterdon	4545-780-062-4545-010-N693-6140	7/1/14	6/30/15	172,186.00	\$	\$	\$
WIA Adult Program - Hunterdon	4545-780-062-4545-010-N693-6140	7/1/15	6/30/16	149,322.90			
WIA Adult Program - Somerset	4545-780-062-4545-010-N693-6140	7/1/14	6/30/15	401,117.00			
WIA Adult Program - Somerset	4545-780-062-4545-010-N693-6140	7/1/15	6/30/16	348,420.10			
WIA Adult Program	4545-780-062-4545-010-N693-6140	7/1/16	6/30/17	485,917.20			
WIA Youth Program - Hunterdon	4545-780-062-4545-010-N693-6140	7/1/14	6/30/15	167,476.00			
WIA Youth Program - Hunterdon	4545-780-062-4545-010-N693-6140	7/1/15	6/30/16	143,952.30			
<b>Total Department of Labor and Workforce Development</b>					\$	\$	\$
					1,541.80	(2,645.40)	169,104.99
					87,903.96	39,345.37	39,450.65
					123,749.20	(183,124.70)	214,149.17
					65,690.04	299,924.99	299,924.99
					28,593.00	97,799.67	97,799.67
					120,900.30	55,575.11	151,830.00
<b>Total Department of Labor and Workforce Development</b>					\$	\$	\$
					179,116.00	179,116.00	179,116.00

COUNTY OF SOMERSET

SCHEDULE OF EXPENDITURES OF STATE FINANCIAL ASSISTANCE

YEAR ENDED DECEMBER 31, 2016

STATE GRANTOR/PASS-THROUGH GRANTOR/ PROGRAM TITLE	STATE ACCOUNT NUMBER	GRANT PERIOD		GRANT AWARD AMOUNT	2016		CUMULATIVE EXPENDITURES DECEMBER 31, 2016
		FROM	TO		FUNDS RECEIVED	EXPENDITURES SUBRECIPIENTS	
Department of Labor and Workforce Development (continued)							
W/A Youth Program - Somerset	213-14-055	7/1/14	6/30/15	\$ 394,067.00	\$ 129,493.00	\$ (4,301.95)	\$ 330,291.08
W/A Youth Program - Somerset	213-15-055	7/1/15	6/30/16	335,888.70	158,906.70	100,287.60	314,350.60
W/A Youth Program - Somerset	213-16-014	7/1/16	6/30/17	519,960.60	47,848.00	356,150.15	356,150.15
W/A DW Program - Hunterdon	213-14-057	7/1/14	6/30/15	243,513.00	84,419.90	2,337.31	241,616.51
W/A DW Program - Hunterdon	213-15-057	7/1/15	6/30/16	270,574.20	169,729.40	268,158.33	268,255.33
W/A DW Program - Hunterdon	213-16-012	7/1/16	6/30/17	42,897.33	190,895.10	45,711.97	754,238.74
W/A DW Program - Somerset	213-14-058	7/1/14	6/30/15	824,946.00	120,779.60	628,792.13	628,792.13
W/A DW Program - Somerset	213-15-058	7/1/15	6/30/16	631,339.80	56,536.00	144,275.72	144,275.72
W/A DW Program - Somerset	213-16-012	7/1/16	6/30/17	100,094.17	19,893.00	38,722.90	38,722.90
W/A DW Program - Administration	213-16-013	7/1/16	6/30/17	109,497.20	19,893.00	38,722.90	144,275.72
W/FNJ G/ASNAP Program Case Mgt. - Hunterdon	213-14-060	7/1/14	6/30/15	11,707.00	4,526.40	25,702.63	25,702.63
W/FNJ G/ASNAP Program Case Mgt. - Hunterdon	213-15-060	7/1/14	6/30/15	26,032.58	63,004.80	13,758.00	63,004.80
W/FNJ G/ASNAP Program Case Mgt. - Somerset	213-16-022	7/1/16	6/30/17	75,873.84	1,603.66	9,308.00	13,758.00
WorkFirst New Jersey - SC SNAP Case Management	213-13-061	7/1/13	6/30/14	13,758.00	7,613.00	61,409.03	61,409.03
W/FNJ G/ASNAP Program Case Mgt. - Somerset	213-14-061	7/1/14	6/30/15	27,317.00	13,738.60	3,607.53	3,607.53
W/FNJ G/ASNAP Program Case Mgt. - Administration	213-15-023	7/1/15	6/30/16	61,741.48	1,520.00	5,457.37	13,890.00
WorkFirst New Jersey - W/TW - HC GA	213-16-023	7/1/16	6/30/17	8,835.49	5,626.00	27,683.60	27,683.60
WorkFirst New Jersey - W/TW - HC GA	213-13-062	7/1/13	6/30/14	30,432.40	17,284.20	27,862.70	27,862.70
WorkFirst New Jersey - GA Program	213-15-022	7/1/15	6/30/16	29,349.16	376.00	1,776.98	1,776.98
WorkFirst New Jersey - GA Program	213-16-020	7/1/16	6/30/17	3,638.48	1,479.00	462.90	77,248.00
WorkFirst New Jersey - W/TW - SC GA	213-16-021	7/1/16	6/30/17	77,248.00	40,357.80	70,700.86	70,700.86
WorkFirst New Jersey - W/TW - SC GA	213-15-063	7/1/15	6/30/16	71,011.42	13,149.00	4,280.46	44,986.00
WorkFirst New Jersey - HC SNAP	213-13-064	7/1/13	6/30/14	44,986.00	13,149.00	64,719.25	64,719.25
W/FNJ G/ASNAP Prog To Work - Hunterdon	213-14-064	7/1/14	6/30/15	65,041.00	22,666.00	14,004.09	25,157.09
W/FNJ G/ASNAP Prog To Work - Hunterdon	213-15-064	7/1/14	6/30/15	26,379.16	480.00	4,352.17	35,991.00
W/FNJ G/ASNAP Prog To Work - SC SNAP	213-16-064	7/1/16	6/30/17	35,991.00	480.00	(1,690.00)	148,704.63
W/FNJ G/ASNAP Prog To Work - Somerset	213-14-065	7/1/14	6/30/15	151,763.00	40,313.49	19,317.74	40,313.49
W/FNJ G/ASNAP Prog To Work - Somerset	213-15-065	7/1/15	6/30/16	60,548.95	5,398.00	164,184.67	34,892.74
W/FNJ G/ASNAP Administration	213-16-024	7/1/16	6/30/17	57,656.00	1,449.00	6,028.59	164,184.67
W/FNJ G/ASNAP Administration	213-15-024	7/1/15	6/30/16	182,748.88	18,433.45	18,433.45	94,655.00
W/FNJ G/ASNAP Administration	213-16-025	7/1/16	6/30/17	25,260.35	241.00	(12,392.00)	75,008.00
WorkFirst New Jersey - W/TW - HC TANF	213-13-067	7/1/13	6/30/14	87,400.00	81,933.70	27,718.95	150,413.85
W/FNJ TANF Program Work Verify - Hunterdon	213-14-067	7/1/14	6/30/15	182,673.23	74,580.00	43,521.80	43,521.80
W/FNJ TANF Program Work Verify - Hunterdon	213-15-067	7/1/15	6/30/16	43,521.80	19,135.50	(19,135.50)	83,521.80
Workforce Investment - SC TANF Verification	213-13-068	7/1/13	6/30/14	423,377.00	373,461.30	46,351.79	403,241.70
W/FNJ Program Work Verify - Somerset	213-14-068	7/1/14	6/30/15	423,367.52	17,038.00	11,934.58	17,038.00
W/FNJ Program Work Verify - Somerset	213-15-068	7/1/15	6/30/16	17,038.00	6,720.00	6,720.00	83,185.00
Workforce Investment - HC TANF Case Management	213-13-069	7/1/13	6/30/14	17,114.30	10,778.40	27,121.89	57,715.33
W/FNJ TANF Program Case Mgmt - Hunterdon	213-14-070	7/1/14	6/30/15	83,185.00	30,475.60	84,425.60	84,425.60
Workforce Investment - SC TANF Case Management	213-13-070	7/1/13	6/30/14	73,202.00	61,187.33	72,496.91	72,496.91
W/FNJ TANF Program Case Mgmt - Somerset	213-15-070	7/1/15	6/30/16	95,128.95	25,752.00	61,187.33	101,187.33
W/FNJ Administration TANF	213-14-071	7/1/14	6/30/15	81,245.00	17,921.00	624,101.48	624,101.48
W/FNJ Administration TANF	213-15-071	7/1/15	6/30/16	175,518.00	27,329.30	15,600.00	27,329.30
W/FNJ Administration TANF	213-16-026	7/1/16	6/30/17	102,421.81	17,105.00	55.19	15,600.00
W/FNJ Administration TANF	213-15-026	7/1/15	6/30/16	15,600.00	32,000.00	43,000.00	75,000.00
W/FNJ Administration TANF	213-16-028	7/1/16	6/30/17	75,000.00	43,000.00	51,000.00	75,000.00
WorkFirst New Jersey - Learning Link	213-13-072	7/1/13	6/30/14	75,000.00	43,000.00	51,000.00	75,000.00
W/FNJ TANF Verification	213-15-072	7/1/15	6/30/16	75,000.00	43,000.00	51,000.00	75,000.00
W/FNJ TANF Verification	213-16-031	7/1/16	6/30/17	75,000.00	43,000.00	51,000.00	75,000.00



COUNTY OF SOMERSET

SCHEDULE OF EXPENDITURES OF STATE FINANCIAL ASSISTANCE  
YEAR ENDED DECEMBER 31, 2016

STATE GRANTOR/PASS-THROUGH GRANTOR/ PROGRAM TITLE	STATE ACCOUNT NUMBER	GRANT PERIOD		GRANT AWARD AMOUNT	2016		CUMULATIVE EXPENDITURES DECEMBER 31, 2016
		FROM	TO		FUNDS RECEIVED	EXPENDITURES	
Department of Labor and Workforce Development (Continued)							
WorkFirst New Jersey - Career Advancement	4545-780-062-4545-010-N693-6140	7/1/13	6/30/14	19,998.00	\$	19,998.00	\$
WFNJ CAVP	4545-780-062-4545-010-N693-6140	7/1/14	6/30/15	17,598.00			
WFNJ CAVP	4545-780-062-4545-010-N693-6140	7/1/15	6/30/16	32,000.00			
WFNJ CAVP	4545-780-062-4545-010-N693-6140	7/1/16	6/30/17	10,560.00			
Workforce Investment - Disaster Mini National Emergency Grant	4545-780-062-4545-002-N729-6140	7/1/13	6/30/14	135,642.00		135,642.00	135,642.00
Smart Steps	4545-780-062-4545-010-N693-6140	7/1/14	6/30/15	316,497.00		81,986.01	316,497.00
Smart Steps	4545-780-062-4545-010-N693-6140	7/1/15	6/30/16	4,013.00			
Smart Steps	4545-780-062-4545-010-N693-6140	7/1/16	6/30/17	1,605.00			
<u>Total Department of Environmental Protection</u>				<u>\$ 2,558,420.00</u>	<u>\$</u>	<u>3,581,075.96</u>	<u>\$ 7,947,345.89</u>
Department of Treasury							
Community Contract Adjustment Grant	684-15	1/1/15	12/31/15	30,001.24	\$	30,001.24	\$ 30,001.24

TOTAL STATE FINANCIAL ASSISTANCE \$ 11,052,612.42 \$ 16,157,796.54 \$ 508,229.21 \$ 34,614,751.48

## COUNTY OF SOMERSET

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

YEAR ENDED DECEMBER 31, 2016

#### 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. The County has elected not to use the 10 percent *de minimis* indirect cost rate as allowed under the Uniform Guidance

#### 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>
Grant Fund	\$ 10,745,634.42	\$ 11,052,612.42	\$ 4,834,731.61	\$ 26,632,978.45
Trust Fund	<u>1,519,824.09</u>	<u>                                </u>	<u>                                </u>	<u>1,519,824.09</u>
	<u>\$ 12,265,458.51</u>	<u>\$ 11,052,612.42</u>	<u>\$ 4,834,731.61</u>	<u>\$ 28,152,802.54</u>

Expenditures:

	<u>Federal</u>	<u>State</u>	<u>Other</u>	<u>Total</u>
Grant Fund	\$ 4,208,304.70	\$ 16,157,796.64	\$ 2,689,236.77	\$ 23,055,338.11
Trust Fund	<u>1,542,875.76</u>	<u>                                </u>	<u>                                </u>	<u>1,542,875.76</u>
	<u>\$ 5,751,180.46</u>	<u>\$ 16,157,796.64</u>	<u>\$ 2,689,236.77</u>	<u>\$ 24,598,213.87</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, 2016

**Section I - Summary of Auditor's Results**

**Financial Statements**

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

**Federal Program(s)**

- |   |            |
|---|------------|
| (1) Internal Control Over Major Federal Programs:   |            |
| (a) Material weaknesses identified?   | No         |
| (b) Deficiencies identified that are not considered to be material weaknesses?  | No         |
| (2) Type of Auditor's Report issued on compliance for major federal program(s)?   | Unmodified |
| (3) Any audit findings disclosed that are required to be reported in accordance with the Uniform Guidance and listed in Section III of this schedule? | No         |

COUNTY OF SOMERSET  
NEW JERSEY

SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
FOR THE YEAR ENDED DECEMBER 31, 2016

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

**Federal Program(s) (Continued)**

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

<u>Program</u>	<u>Grant Number</u>
U.S. Department of Housing & Urban Dev. Community Development Block Grant	14.218
U.S. Department of Homeland Security: State Homeland Security Program	97.067

(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

**State Program(s)**

(1) Internal Control Over Major State Programs:

(a) Material weaknesses identified? No

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

(2) Type of Auditor's Report issued on compliance for major state program(s)? Unmodified

(3) Any audit findings disclosed that are required to be reported in accordance with N.J. OMB Circular 15-08 and listed in Section III of this schedule? No

COUNTY OF SOMERSET  
NEW JERSEY

SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
FOR THE YEAR ENDED DECEMBER 31, 2016

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

**State Program(s) (Continued)**

(4) Identification of Major State Program(s)

<u>Program</u>	<u>Grant Number</u>
Department of Transportation : County Aid Program	480-078-6320-AL_ - 6010
Department of Health and Senior Services: Involuntary Outpatient Commitment Program	10401

(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

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

**Internal Control Findings**

None Reported

**Compliance Findings**

None Reported

COUNTY OF SOMERSET  
NEW JERSEY

SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
FOR THE YEAR ENDED DECEMBER 31, 2016

**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

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PART III

COUNTY OF SOMERSET

STATISTICAL DATA

LIST OF OFFICIALS

COMMENTS AND RECOMMENDATIONS

YEAR ENDED DECEMBER 31, 2016

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

	YEAR 2016		YEAR 2015	
	<u>AMOUNT</u>	<u>%</u>	<u>AMOUNT</u>	<u>%</u>
<u>REVENUE AND OTHER INCOME REALIZED</u>				
Fund Balance Utilized	\$ 19,000,000.00	6.68%	\$ 19,725,000.00	7.15%
Collection of Current Taxes	185,839,652.00	65.42%	182,213,601.00	66.04%
Miscellaneous Revenue Anticipated	59,375,069.20	20.90%	54,521,307.00	19.76%
Miscellaneous Revenues - Other	19,877,639.91	7.00%	19,448,482.13	7.05%
<u>Total Income</u>	<u>\$ 284,092,361.11</u>	<u>100.00%</u>	<u>\$ 275,908,390.13</u>	<u>100.00%</u>
<u>EXPENDITURES</u>				
Budget Expenditures:				
Operations	\$ 212,657,967.10	81.08%	\$ 209,455,558.23	81.64%
Capital Improvements	12,022,864.00	4.58%	6,140,000.00	2.39%
Debt Service	18,121,266.50	6.91%	19,740,040.44	7.69%
Deferred Charges and Statutory Expenditures	18,825,276.68	7.18%	19,442,829.00	7.58%
Other Expenditures	653,346.61	0.25%	1,790,228.58	0.70%
<u>Total Expenditures</u>	<u>\$ 262,280,720.89</u>	<u>100.00%</u>	<u>\$ 256,568,656.25</u>	<u>100.00%</u>
Excess in Revenue	\$ 21,811,640.22		\$ 19,339,733.88	
Fund Balance, January 1	37,963,871.80		38,349,137.92	
	<u>\$ 59,775,512.02</u>		<u>\$ 57,688,871.80</u>	
Less: Utilization as Anticipated Revenue	19,000,000.00		19,725,000.00	
Fund Balance, December 31	<u>\$ 40,775,512.02</u>		<u>\$ 37,963,871.80</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>
2016	\$56,389,063,845.00	0.32010013	0.04718095	0.03005000
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

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	\$185,839,652.00	\$16,716,759.00	\$17,444,241.01	\$220,000,652.01	100.00%
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%

YEAR'S OPERATION

The operation of the County for the year 2015 produced a surplus of \$21,811,640.22 compared with \$19,339,733.88 in 2015, an increase of \$2,471,906.34. A comparison of the results of operations for the past three years is set forth below:

<u>YEAR</u>	<u>EXCESS IN REVENUE</u>
2016	\$21,811,640.22
2015	19,339,733.88
2014	21,803,967.01

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

	<u>2016</u>	<u>2015</u>	<u>2014</u>
Excess from Miscellaneous Revenue Anticipated	\$2,539,962.10	\$1,171,742.77	\$1,121,701.77
Miscellaneous Revenue Not Anticipated	9,432,350.03	7,011,966.77	6,484,772.90
Added Taxes Collected - Chapter 197, P.L. 1941	938,559.23	831,701.35	766,886.79
Unexpended Balances of Prior Year Appropriation Reserves Lapsed	8,404,023.99	8,356,285.59	10,897,083.89
Unexpended Balances of Current Year Appropriations Canceled	47,384.82	509,737.56	21.36
Refund of Prior Year Revenue Canceled Receivables	653,346.61 *	1,790,228.58 *	73,228.25 *
Canceled Reserves	977,110.29	2,535,432.91	19,304,827.80
Interfunds Returned	90,510.95		
Interfunds Advanced		147,140.99 *	
Canceled Payables	35,085.42	860,236.50	
<b>OPERATING SURPLUS FOR YEAR</b>	<u>\$21,811,640.22</u>	<u>\$19,339,733.88</u>	<u>\$21,803,967.01</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>
2016	\$40,775,512.02	\$19,000,000.00
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

COMPARISON OF CERTAIN BUDGET AND EMERGENCY EXPENDITURES - CURRENT FUND

	<u>YEAR 2016</u>	<u>YEAR 2015</u>
<u>Operating:</u>		
General Government	\$55,343,860.21	\$54,897,128.25
Judiciary	451,430.67	449,994.85
Regulation	15,707,567.75	15,299,840.68
Roads and Bridges	12,986,367.00	11,383,118.97
Correctional and Penal	16,031,887.64	15,833,978.33
Health and Welfare	41,057,629.14	42,824,293.45
Educational	23,219,203.66	22,600,921.40
Recreational	9,466,598.00	9,350,598.00
State and Federal Programs	<u>23,523,032.73</u>	<u>24,945,463.38</u>
<u>Total Operating Costs</u>	197,787,576.80	197,585,337.31
<u>Capital Improvements</u>	11,817,474.43	6,094,909.08
<u>Debt Service</u>	18,121,266.50	19,740,040.44
Deferred Charges and <u>Statutory Expenditures</u>	<u>18,617,075.11</u>	<u>19,126,231.61</u>
<u>Total General Appropriations</u>	<u>\$246,343,392.84</u>	<u>\$242,546,518.44</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>
Patricia Walsh	Director		
Peter S. Palmer	Deputy Director		
Mark Caliguire	Freeholder		
Brian D. Levine	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	*	
Matthew D. Loper	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	*	
Michael H. Robertson	County Prosecutor	*	

OFFICIALS IN OFFICE AND SURETY BONDS (CONTINUED)

<u>NAME</u>	<u>TITLE</u>	<u>AMOUNT OF BOND</u>	<u>CORPORATE SURETY</u>
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
Charles O'Neill	Warden - County Jail	*	
Thomas Kelly	Deputy Warden - County Jail to June 30, 2016	*	
Roger Delin	Deputy Warden - County Jail from July 1, 2016	*	
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:

- Government Model Rifle or Equivalent
- Pedestrian Safety Improvements
- Ballistic Identification System
- Ammunition and Related Police Supplies
- Production of Instructional Video – Emergency Management
- New, Unused Coin System Photocopying Machines
- Subsurface Utility Investigation
- Janitorial Supplies – County Jail
- Printing Ballots, Mailing and Related Services
- Replacement of County Bridges
- Joint Salt Dome at Bernards Township DPW Complex
- Resurfacing and Reconstruction of Various County Roads
- Road Materials
- Ambulance Services
- Maintenance and Repair of HVAC Systems
- Ambulatory Wheelchair Medium Duty Bus
- Environmental Education Center Exhibit Hall
- Maintenance Contract Repairs of Various Building Structures
- Courthouse Elevator Cab Modernization
- Maintenance and Repair Service at County Jail
- Gasoline

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

County Jail Kitchen Disposals  
Perishable and Non-Perishable Food and Supplies  
Original Equipment Manufactured Recycling Parts  
County Jail Vinyl Flooring Replacement  
Spooky Brook Golf Supplementary Irrigation Water  
Pavement Marking and Striping Various Roads  
Furnish and Deliver Recycling Containers  
Baling Wire for Recycling Program  
Commissary Services – County Jail  
Emergency Demolition, Removal, Recycling and Disposal of Debris  
Marketing of Residential Textiles  
Furnish and Deliver Generic, Brand Name Drugs – County Jail  
Three Dimensional Laser Scanner  
Roof and Interior Restoration of County Historic Courthouse  
Purchase Two Street Sweepers  
Equipment and Tool Rental  
Demolition of Former Peapack DPW Garage  
Purchase of Freightliners  
Lockhead Martin Indago 2 Digital UAV with Project Lifesaver Antenna  
Rock Salt  
Maintenance, Repair and Emergency Services Water Pumping Station  
Lord Stirling Environmental Education Center Siding Replacement  
Consumer Electronics Recycling Disposal Program  
Former Washington School Asbestos Abatement

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, 2016, the Current, Trust, Capital, Library, Open Space and Farmland Preservation Funds had cash and investments totaling \$140,766,468.49.

During 2016, the County earned interest in the amount of \$608,755.54 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 2016 is as follows:

Balance, December 31, 2015	\$748,730.41
Received	<u>2,537,661.00</u>
	\$3,286,391.41
Expended	<u>3,268,957.81</u>
Balance, December 31, 2016	<u><u>\$17,433.60</u></u>

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

Cash for Prisoners' Funds held at the jail amounted to \$514,148.95 as of December 31, 2016.

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, 2016.

The inmate welfare account had a balance of \$487,536.94 as of December 31, 2016.

The inmate custodial account had a balance of \$26,606.38 as of December 31, 2016.

The work release account had a balance of \$3.46 as of December 31, 2016.

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

The total County Clerk fees remitted to the County Treasurer for 2016 amounted to \$7,435,368.04 as compared with \$6,415,413.38 for 2015, an increase of \$1,019,954.66.

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

The total County Sheriff fees remitted to the County Treasurer in 2016 amounted to \$1,885,213.76 as compared with \$1,312,017.85 for 2015, an increase of \$573,195.91.

SURROGATE

Total revenues remitted to the County Treasurer in 2016 amounted to \$363,915.67 as compared with \$396,651.52 in 2015, a decrease of \$32,735.85.

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.

PURCHASING

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

GUIDANCE CENTER

Our audit disclosed that the client didn't accurately reconcile this account, leaving large adjustments each month to the aging receivable schedule.

## DEPARTMENTS

The audit of the condition of records maintained by the various departments of the County was designed to determine whether minimum levels of internal control and accountability were maintained and that cash receipts were deposited or turned over to the Treasurer within 48 hours per N.J.S.A. 40A:5-15. Receipts collected by some departments were not deposited within 48 hours as required.

## GENERAL FIXED ASSETS

The County maintains a detailed inventory of their fixed assets, as required by N.J.S.A. 5:30-5.6 promulgated by the Division of Local Government Services. However, a physical inspection of fixed assets and reconciliation with the property records has not been performed in several years. Any differences between quantities determined by the physical inspection and the accounting records should be investigated and fully documented.

## RECOMMENDATIONS

That purchase orders be issued prior to the purchase of all goods and services in accordance with Technical Accounting Directive No. 85-1.

\*That the guidance center accurately reconcile their receivables on a monthly basis.

That all receipts collected be deposited within 48 hours of receipt as per N.J.S.A. 40A:5-15.

That a physical inventory of General Fixed Assets be taken and reconciled with the property records on a periodic basis.

\*Prior Year Recommendations





