



**COUNTY OF HUNTERDON
NEW JERSEY**

**FINANCIAL STATEMENTS AND
SUPPLEMENTARY SCHEDULES
DECEMBER 31, 2013**



County of Hunterdon, New Jersey
Financial Statements and Supplementary Schedules
December 31, 2013

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PART I

INDEPENDENT AUDITORS' REPORT

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

Report on the Financial Statements

We have audited the accompanying financial statements-regulatory basis, which comprise the comparative balance sheets-regulatory basis of the various funds and account group of the County of Hunterdon, ("County"), State of New Jersey, as of December 31, 2013 and 2012 and the related comparative statements of operations and changes in fund balances-regulatory basis and the related notes to the financial statements for the years then ended, the related statement of revenues-regulatory basis and statement of expenditures-regulatory basis for the year ended December 31, 2013.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles and practices prescribed by the Division of Local Government Services ("Division"), Department of Community Affairs, State of New Jersey; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditors' Responsibility

Our responsibility is to express an opinion on these financial statements based on our audits. We conducted our audits 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 requirements prescribed by the Division. Those standards and the requirements prescribed by the Division require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

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An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditors' 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 financial statements.

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

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

As described in Note 1 to the financial statements, the County prepares its financial statements using accounting practices that demonstrate compliance with the regulatory basis of accounting of the State of New Jersey, which is a comprehensive basis of accounting other than accounting principles generally accepted in the United States of America. The effects on the financial statements of the variances between these regulatory accounting practices 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 effects of the matter discussed in the preceding paragraph, the financial statements referred to above do not present fairly, in conformity with accounting principles generally accepted in the United States of America, the financial position of the County as of December 31, 2013 and 2012, or the results of its operations and changes in its fund balances for the years then ended.

Opinion on Regulatory Basis of Accounting

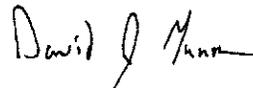
In our opinion, the financial statements referred to above present fairly, in all material respects the comparative balance sheets-regulatory basis of the various funds and account group of the County as of December 31, 2013 and 2012, and the results of its operations and changes in its fund balances of such funds – regulatory basis for the year then ended, and the revenues - regulatory basis, expenditures – regulatory basis of the various funds for the year ended December 31, 2013, in conformity with accounting principles and practices prescribed by the Division, as described in Note 1 to the financial statements.

Report on Supplementary Information as Required by the Division in Accordance with Regulatory-Basis

Our audits were conducted for the purpose of forming an opinion on the financial statements taken as a whole. The supplementary information, as presented and identified in the table of contents, is presented for purposes of additional analysis as required by the Division and is not a required part of the 2013 regulatory - basis financial statements of the County. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audits of the regulatory basis 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 basis financial statements or to the regulatory basis financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated, in all material respects, in relation to the regulatory-basis financial statements taken as a whole.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated February 2, 2015 on our consideration of the County'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's internal control over financial reporting and compliance.



David J. Gannon
Registered Municipal Accountant
No. 520



WISS & COMPANY, LLP

Iselin, New Jersey
February 2, 2015

COUNTY OF HUNTERDON, NEW JERSEY
CURRENT FUND

COMPARATIVE BALANCE SHEETS

December 31, 2013 and 2012

<u>ASSETS</u>	<u>Reference</u>	<u>2013</u>	<u>2012</u>
<u>Current Fund</u>			
Cash	A-4	\$ 20,302,076.19	\$ 28,663,400.81
Receivables and Other Assets With Full Reserves:			
County Added and Omitted Taxes Receivable	A-5	286,401.82	173,853.96
Revenue Accounts Receivable	A-6	773,433.61	19,650.45
Accounts Receivable - Agency	A-7	86.05	18,722.69
Due From Grant Fund	A-11	2,056,154.12	
Due From Library	A-8	1,080,908.36	
Due From Payroll Trust Fund	A-8	1,358,313.18	
Due From Housing Agency	A-8	119,013.25	
Due From General Capital	A-8	31.85	
Due From Other Trust Fund	A-8	1,448.60	
	Below	<u>5,675,790.84</u>	<u>212,227.10</u>
Deferred Charges:			
Overexpenditures of Budget Appropriations	A-3	<u>20,945.69</u>	
		<u>25,998,812.72</u>	<u>28,875,627.91</u>
<u>Federal and State Grant Fund:</u>			
Cash	A-4	4,447,709.27	521,260.73
Grants Receivable	A-12	1,669,510.18	2,886,804.83
Deferred Charges:			
Overexpenditures of Budget Appropriations	A-13	<u>587,251.20</u>	
		<u>6,704,470.65</u>	<u>3,408,065.56</u>
		<u>\$ 32,703,283.37</u>	<u>\$ 32,283,693.47</u>
<u>LIABILITIES, RESERVES and FUND BALANCE</u>			
<u>Current Fund</u>			
Appropriation Reserves	A-3, A-9	\$ 5,717,412.88	\$ 6,541,707.27
Encumbrances	A-3, A-9	952,033.99	860,056.36
Various Liabilities and Reserves	A-10	463,777.93	42,582.63
Due To Self Insurance Trust Fund	A-3	<u>300,000.00</u>	
		<u>7,433,224.80</u>	<u>7,444,346.26</u>
Reserve for Receivables	Above	5,675,790.84	212,227.10
Fund Balance	A-1	<u>12,889,797.08</u>	<u>21,219,054.55</u>
		<u>25,998,812.72</u>	<u>28,875,627.91</u>
<u>Federal and State Grant Fund</u>			
Appropriated Reserves for Grants	A-13	2,185,917.00	3,408,065.56
Grants Unappropriated	A-14	545,508.74	
Encumbrances	A-13	198,186.41	
Due To General Capital Fund	A-4	1,718,704.38	
Due To Current Fund	A-11	<u>2,056,154.12</u>	
		<u>6,704,470.65</u>	<u>3,408,065.56</u>
		<u>\$ 32,703,283.37</u>	<u>\$ 32,283,693.47</u>

See independent auditors' report and accompanying notes to the financial statements.

COUNTY OF HUNTERDON, NEW JERSEY
CURRENT FUND

COMPARATIVE STATEMENTS OF OPERATIONS AND CHANGES IN FUND BALANCES

Years ended December 31, 2013 and 2012

<u>Revenues and Other Income</u>	<u>Reference</u>	<u>2013</u>	<u>2012</u>
Fund Balance Utilized	A-2	\$ 12,175,000.00	\$ 12,500,000.00
Miscellaneous Revenue Anticipated	A-2	12,606,374.11	14,371,163.88
Receipts From Current Taxes	A-2,A-5	64,155,000.00	64,155,000.00
Non-Budget Revenue	A-2	1,149,770.56	2,155,713.58
Other Credits to Income:			
Unexpended Balance of Appropriation Reserves	A-9	6,110,027.36	4,638,115.76
Other Revenue	A-1	29,847.72	
Receivables Refunded	A-7		1,375.40
		<hr/>	<hr/>
Total Revenues and Other Income		96,226,019.75	97,821,368.62
		<hr/>	<hr/>
<u>Expenditures</u>			
Budget and Emergency Appropriations			
Operations:			
Salaries and Wages	A-3	24,191,440.21	23,358,149.97
Other Expenses	A-3	43,675,174.05	44,726,756.08
Capital Improvements	A-3	1,800,000.00	1,200,000.00
Debt Service	A-3	4,868,286.25	5,226,233.91
Deferred Charges and Statutory Expenditures	A-3	14,381,117.36	15,199,737.00
Interfund Advances	A-4,A-8	3,485,205.04	
		<hr/>	<hr/>
Total Expenditures		92,401,222.91	89,710,876.96
Excess in Revenues over Expenditures		3,824,796.84	8,110,491.66
		<hr/>	<hr/>
Adjustments to Income before Fund Balance:			
Expenditures Included Above Which are by Statute			
Deferred Charges to Budget of Succeeding Year -			
Overexpenditure of an Appropriation			
		20,945.69	
		<hr/>	<hr/>
Statutory Excess to Fund Balance		3,845,742.53	8,110,491.66
Fund Balance, January 1		21,219,054.55	25,608,562.89
		<hr/>	<hr/>
		25,064,797.08	33,719,054.55
Decreased By:			
Fund Balance Utilized as Budget Revenue	A-2	12,175,000.00	12,500,000.00
		<hr/>	<hr/>
Fund Balance, December 31	A	\$ 12,889,797.08	\$ 21,219,054.55
		<hr/>	<hr/>

See independent auditors' report and accompanying notes to the financial statements.

COUNTY OF HUNTERDON, NEW JERSEY
CURRENT FUND

STATEMENT OF REVENUES

Year Ended December 31, 2013

	Reference	Budget	Realized	Excess or (Deficit)
Fund Balance Anticipated	A-1	\$ 12,175,000.00	\$ 12,175,000.00	\$
Miscellaneous Revenues:				
Local Revenue:				
County Clerk	A-6	625,000.00	625,142.00	142.00
Surrogate	A-6	65,000.00	65,000.00	
Sheriff	A-6	60,000.00	64,089.70	
Interest on Investments and Deposits	A-6	95,766.36	188,798.68	93,032.32
Rental on County Buildings	A-6	25,000.00	53,438.72	28,438.72
County Planning Board Fees	A-6	5,000.00	8,569.16	3,569.16
County Clerk Reality Transfer Fees	A-6	795,000.00	1,091,515.18	296,515.18
Health Department - Municipal Health Fees	A-6	200,000.00	219,600.00	19,600.00
Hunterdon County Consolidated Transportation System	A-6	500,000.00	484,725.03	(15,274.97)
Adjuster	A-6	362.00	4,397.71	4,035.71
Golf Course	A-6	1,495,515.00	1,567,867.30	72,352.30
Total Local Revenues		3,866,643.36	4,373,143.48	502,410.42
Social and Welfare Service - State:				
Division of Youth and Family Services	A-6	361,160.00	361,160.00	
Supplemental Social Security Income	A-6	246,864.00	272,594.00	25,730.00
Psychiatric Facilities:				
Maintenance of Patients in State Institutions for Mental Diseases	A-6	1,103,577.00	1,103,577.00	
Maintenance of Patients in State Institutions for Mentally Retarded	A-6	2,477,705.00	2,477,705.00	
Patients in University of Medicine and Dentistry of New Jersey	A-6	10,014.00	10,014.00	
Division of Developmental Disabilities	A-6	8,647.00	32,084.31	23,437.31
Total State Revenues		4,207,967.00	4,257,134.31	49,167.31
Public and Private Revenues Offset with Appropriations	A-12	2,383,175.57	2,383,175.57	
Other Special Items of Revenue:				
NJ - Reimbursement for Confinements of Prisoners	A-6	4,000.00	994.50	(3,005.50)
Surrogate - Increased Fees	A-6	55,000.00	130,257.75	75,257.75
County Clerk - Increased Fees	A-6	550,000.00	606,901.92	56,901.92
Sheriff - Increased Fees	A-6	10,000.00	104,766.58	94,766.58
Library - Cost Allocation	A-6	1,500,000.00	750,000.00	(750,000.00)
Total Other Special Items of Revenue		2,119,000.00	1,592,920.75	(526,079.25)
Sub-Total Miscellaneous Revenues	A-1	12,576,785.93	12,606,374.11	25,498.48
Amount to be Raised by Taxation - County Purpose Tax	A-1,A-5	64,155,000.00	64,155,000.00	
Budget Totals		88,906,785.93	88,936,374.11	29,588.18
Nonbudget Revenue	A-1,A-2		1,149,770.56	1,149,770.56
		\$ 88,906,785.93	\$ 90,086,144.67	\$ 1,179,358.74
Anticipated Budget		\$ 88,826,025.36		
Added by N.J.S. 40A:4-87		80,760.57		
Above		\$ 88,906,785.93		

COUNTY OF HUNTERDON, NEW JERSEY
CURRENT FUND

STATEMENT OF REVENUES

Year ended December 31, 2013

<u>Analysis of Nonbudget Revenue:</u>	<u>Reference</u>		
Added and Omitted Taxes Realized	A-5		\$ 173,853.96
Subpoena Fees		\$ 2.00	
Interest on Bail Accounts		625.00	
Sales of Maps		244.90	
Copier Fees		417.71	
Parks		623.00	
Discovery Fees		82.90	
Public Records Fees		196.90	
Restitution		2,286.01	
Construction Board of Appeals		1,800.00	
Facility Use Fees		4,458.00	
Labor Assistance Program		2,450.00	
Engineering Fees		4,775.00	
Fines		1,401.50	
Sale of Surplus Property		84,018.50	
Inmate Social Security Incentive Program		3,600.00	
Bond and Bail Forfeit		8,900.00	
Training Center Fees		13,912.00	
Non Refundable Fees		9,400.00	
Sale of Scrap		23,659.34	
Damage Reimbursement		27,342.95	
Workmen's Compensation Reimbursement		23,915.35	
Miscellaneous Reimbursement Refunds and Donations		239.10	
Title IV Sheriff		36,213.56	
Telephone Commissions		43,093.48	
Agency Reimbursement		616,686.80	
Other		6,565.46	
Prior Year Refunds		57,298.89	
Print Shop		1,708.25	
	A-4		<u>975,916.60</u>
	A-2		<u>\$ 1,149,770.56</u>

COUNTY OF HUNTERDON, NEW JERSEY
CURRENT FUND

STATEMENT OF EXPENDITURES

Year ended December 31, 2013

	Appropriated			Expended			Overexpenditures of Budget Appropriations
	Original Budget	Transfers	Budget After Modification	Paid or Charged	Reserved	Cancelled	
GENERAL GOVERNMENT Operations - Within "CAPS"							
GENERAL GOVERNMENT Administration and Executive: Board of Chosen Freeholders:							
Salaries and Wages	\$ 149,416.00		\$ 149,416.00	\$ 138,796.68	\$ 10,619.32		
Other Expenses	94,500.00		94,500.00	67,301.90	27,198.10		
	<u>243,916.00</u>		<u>243,916.00</u>	<u>206,098.58</u>	<u>37,817.42</u>		
Audit	47,000.00		47,000.00	36,125.00	10,875.00		
Projects Administration:							
Salaries and Wages	125,380.00	\$ 25,000.00	150,380.00	149,421.94	958.06		
Other Expenses	1,800.00		1,800.00	208.08	1,591.92		
	<u>127,180.00</u>	<u>25,000.00</u>	<u>152,180.00</u>	<u>149,630.02</u>	<u>2,549.98</u>		
Finance Department: County Treasurer's Office							
Salaries and Wages	363,496.00	100,000.00	463,496.00	363,254.34	100,241.66		
Other Expenses	81,040.00	100,000.00	181,040.00	196,636.48			\$ 15,596.48
	<u>444,536.00</u>	<u>200,000.00</u>	<u>644,536.00</u>	<u>559,890.82</u>	<u>100,241.66</u>		<u>15,596.48</u>
Legal Department: County Counsel:							
Salaries and Wages	266,496.00		266,496.00	253,848.55	12,647.45		
Other Expenses	120,100.00	(35,000.00)	85,100.00	49,098.00	36,002.00		
	<u>386,596.00</u>	<u>(35,000.00)</u>	<u>351,596.00</u>	<u>302,946.55</u>	<u>48,649.45</u>		
County Adjuster's Office:							
Salaries and Wages	37,797.00		37,797.00	33,590.36	4,206.64		
Other Expenses	4,542.00		4,542.00	2,123.10	2,418.90		
	<u>42,339.00</u>		<u>42,339.00</u>	<u>35,713.46</u>	<u>6,625.54</u>		
Administration:							
Salaries and Wages	266,189.00	6,010.00	272,199.00	269,384.91	2,814.09		
Other Expenses	3,050.00		3,050.00	2,410.34	639.66		
	<u>269,239.00</u>	<u>6,010.00</u>	<u>275,249.00</u>	<u>271,795.25</u>	<u>3,453.75</u>		
Human Resources:							
Salaries and Wages	139,591.00	(25,000.00)	114,591.00	113,673.77	917.23		
Other Expenses	127,400.00		127,400.00	132,261.60			4,861.60
	<u>266,991.00</u>	<u>(25,000.00)</u>	<u>241,991.00</u>	<u>245,935.37</u>	<u>917.23</u>		<u>4,861.60</u>
County Clerk:							
Salaries and Wages	565,457.00		565,457.00	557,521.07	7,935.93		
Other Expenses	45,700.00		45,700.00	43,044.16	2,655.84		
Election Expenses	95,500.00	125,000.00	220,500.00	220,987.61			487.61
	<u>706,657.00</u>	<u>125,000.00</u>	<u>831,657.00</u>	<u>821,552.84</u>	<u>10,591.77</u>		<u>487.61</u>

COUNTY OF HUNTERDON, NEW JERSEY
CURRENT FUND

STATEMENT OF EXPENDITURES

Year ended December 31, 2013

	Appropriated			Expended			Overexpenditures of Budget Appropriations
	Original Budget	Transfers	Budget After Modification	Paid or Charged	Reserved	Cancelled	
General Appropriations Operations - Within "CAPS"							
GENERAL GOVERNMENT							
Administration and Executive:							
Information Technology:							
Salaries and Wages	\$ 607,631.00		\$ 607,631.00	\$ 603,962.16	\$ 3,668.84		
Other Expenses	413,937.00	\$ (15,000.00)	398,937.00	378,021.22	20,915.78		
	<u>1,021,568.00</u>	<u>(15,000.00)</u>	<u>1,006,568.00</u>	<u>981,983.38</u>	<u>24,584.62</u>		
Prosecutor's Office:							
Salaries and Wages	4,059,082.00		4,059,082.00	3,891,062.13	168,019.87		
Other Expenses	313,825.00		313,825.00	214,535.75	99,289.25		
	<u>4,372,907.00</u>		<u>4,372,907.00</u>	<u>4,105,597.88</u>	<u>267,309.12</u>		
Purchasing:							
Salaries and Wages	237,827.00	(6,010.00)	231,817.00	225,138.65	6,678.35		
Other Expenses	29,730.00		29,730.00	14,914.32	14,815.68		
	<u>267,557.00</u>	<u>(6,010.00)</u>	<u>261,547.00</u>	<u>240,052.97</u>	<u>21,494.03</u>		
Buildings and Grounds:							
Salaries and Wages	600,807.00	124,000.00	724,807.00	723,964.89	842.11		
Other Expenses	920,800.00	(124,000.00)	796,800.00	773,538.65	23,261.35		
	<u>1,521,607.00</u>		<u>1,521,607.00</u>	<u>1,497,503.54</u>	<u>24,103.46</u>		
Print Shop:							
Salaries and Wages	319,264.00		319,264.00	314,101.39	5,162.61		
Other Expenses	69,500.00		69,500.00	58,199.01	11,300.99		
	<u>388,764.00</u>		<u>388,764.00</u>	<u>372,300.40</u>	<u>16,463.60</u>		
Contribution to Soil Conservation District (P.S. 4:24-22(f)):							
Other Expenses	60,000.00		60,000.00	60,000.00			
Transportation:							
Salaries and Wages	54,810.00		54,810.00		54,810.00		
Other Expenses	849,541.00		849,541.00	43,855.44	805,685.56		
	<u>904,351.00</u>		<u>904,351.00</u>	<u>43,855.44</u>	<u>860,495.56</u>		
Group Insurance	11,150,000.00		11,150,000.00	9,783,609.92	1,366,390.08		
Health Benefits Waiver	125,000.00		125,000.00	124,859.00	141.00		
Worker's Compensation	850,000.00		850,000.00	811,604.15	38,395.85		
Surety Bond Premiums	1,000.00		1,000.00		1,000.00		
Other Insurance	1,900,000.00		1,900,000.00	1,896,900.00	3,100.00		
Celebration of Public Events	25,000.00		25,000.00	25,000.00			
	<u>14,051,000.00</u>		<u>14,051,000.00</u>	<u>12,641,973.07</u>	<u>1,409,026.93</u>		
TOTAL GENERAL GOVERNMENT	<u>25,122,208.00</u>	<u>275,000.00</u>	<u>25,397,208.00</u>	<u>22,572,954.57</u>	<u>2,845,199.12</u>		\$ <u>20,945.69</u>

COUNTY OF HUNTERDON, NEW JERSEY
CURRENT FUND

STATEMENT OF EXPENDITURES

Year ended December 31, 2013

	Appropriated		Expended			Overexpenditures of Budget Appropriations
	Original Budget	Transfers	Budget After Modification	Paid or Charged	Reserved	
General Appropriations Operations - Within "CAPS"						
JUDICIARY						
Surrogate:						
Salaries and Wages	\$ 259,667.00		\$ 259,667.00	\$ 252,695.42	\$ 6,971.58	
Other Expenses	11,175.00		11,175.00	7,012.75	4,162.25	
	<u>270,842.00</u>		<u>270,842.00</u>	<u>259,708.17</u>	<u>11,133.83</u>	
TOTAL JUDICIARY	<u>270,842.00</u>		<u>270,842.00</u>	<u>259,708.17</u>	<u>11,133.83</u>	
REGULATION						
Sheriff's Office:						
Salaries and Wages	1,627,979.00	\$ (14,000.00)	1,613,979.00	1,542,437.37	71,541.63	
Other Expenses	43,750.00		43,750.00	36,755.34	6,994.66	
	<u>1,671,729.00</u>	<u>(14,000.00)</u>	<u>1,657,729.00</u>	<u>1,579,192.71</u>	<u>78,536.29</u>	
Weights and Measures:						
Salaries and Wages	63,222.00	15,000.00	78,222.00	78,093.34	128.66	
Other Expenses	1,565.00		1,565.00	75.36	1,489.64	
	<u>64,787.00</u>	<u>15,000.00</u>	<u>79,787.00</u>	<u>78,168.70</u>	<u>1,618.30</u>	
Board of Taxation:						
Salaries and Wages	100,515.00		100,515.00	90,067.78	10,447.22	
Other Expenses	87,950.00		87,950.00	85,429.82	2,520.18	
	<u>188,465.00</u>		<u>188,465.00</u>	<u>175,497.60</u>	<u>12,967.40</u>	
County Medical Examiner:						
Other Expenses	<u>250,000.00</u>		<u>250,000.00</u>	<u>250,000.00</u>		
Shade Tree Commission:						
Other Expenses	<u>6,825.00</u>		<u>6,825.00</u>	<u>3,648.40</u>	<u>3,176.60</u>	
Board of Elections:						
Salaries and Wages	136,395.00		136,395.00	136,378.21	16.79	
Other Wages	194,974.00	35,000.00	229,974.00	229,761.15	212.85	
	<u>331,369.00</u>	<u>35,000.00</u>	<u>366,369.00</u>	<u>366,139.36</u>	<u>229.64</u>	
Fire Marshal:						
Salaries and Wages	52,099.00		52,099.00	51,898.95	200.05	
Other Expenses	1,865.00		1,865.00	250.49	1,614.51	
	<u>53,964.00</u>		<u>53,964.00</u>	<u>52,149.44</u>	<u>1,814.56</u>	
Fire, Police and Rescue Training:						
Salaries and Wages	181,560.00		181,560.00	174,135.51	7,424.49	
Other Expenses	69,575.00		69,575.00	69,184.28	390.72	
	<u>251,135.00</u>		<u>251,135.00</u>	<u>243,319.79</u>	<u>7,815.21</u>	

COUNTY OF HUNTERDON, NEW JERSEY
CURRENT FUND

STATEMENT OF EXPENDITURES

Year ended December 31, 2013

	Appropriated		Expended				
	Original Budget	Transfers	Budget After Modification	Paid or Charged	Reserved	Cancelled	Overexpenditures of Budget Appropriations
General Appropriations Operations - Within "CAPS"							
REGULATION							
Radio and Communication:							
Salaries and Wages	\$ 1,760,334.00	\$ (22,000.00)	\$ 1,738,334.00	\$ 1,737,368.40	\$ 965.60		
Other Expenses	268,566.00	43,000.00	311,566.00	311,116.95	449.05		
	<u>2,028,900.00</u>	<u>21,000.00</u>	<u>2,049,900.00</u>	<u>2,048,485.35</u>	<u>1,414.65</u>		
Emergency Management:							
Salaries and Wages	109,274.00		109,274.00	96,797.03	12,476.97		
Other Expenses	32,105.00		32,105.00	28,001.01	4,103.99		
	<u>141,379.00</u>		<u>141,379.00</u>	<u>124,798.04</u>	<u>16,580.96</u>		
County Planning Board:							
Salaries and Wages	258,585.00	17,500.00	276,085.00	268,399.81	7,685.39		
Other Expenses	34,660.00	(17,500.00)	17,160.00	7,106.88	10,053.12		
	<u>293,245.00</u>		<u>293,245.00</u>	<u>275,506.49</u>	<u>17,738.51</u>		
Construction Board of Appeals (N.J.S. 52:27D-127)							
Salaries and Wages	3,500.00		3,500.00	3,422.12	77.88		
Other Expenses	8,900.00		8,900.00	280.76	8,619.24		
	<u>12,400.00</u>		<u>12,400.00</u>	<u>3,702.88</u>	<u>8,697.12</u>		
TOTAL REGULATION	<u>5,294,198.00</u>	<u>57,000.00</u>	<u>5,351,198.00</u>	<u>5,200,608.76</u>	<u>150,589.24</u>		
ROADS AND BRIDGES							
County Funds:							
Roads:							
Salaries and Wages	2,996,767.00	(100,000.00)	2,896,767.00	2,855,514.12	41,252.88		
Other Expenses	1,962,425.00		1,962,425.00	1,949,474.36	12,950.64		
	<u>4,959,192.00</u>	<u>(100,000.00)</u>	<u>4,859,192.00</u>	<u>4,804,988.48</u>	<u>54,203.52</u>		
Bridges:							
Salaries and Wages	986,173.00		986,173.00	957,455.09	28,717.91		
Other Expenses	501,600.00		501,600.00	232,545.72	269,054.28		
	<u>1,487,773.00</u>		<u>1,487,773.00</u>	<u>1,190,000.81</u>	<u>297,772.19</u>		
Engineering:							
Salaries and Wages	1,374,147.00	(100,000.00)	1,274,147.00	1,239,464.08	34,682.92		
Other Expenses	83,300.00		83,300.00	34,535.14	48,764.86		
	<u>1,457,447.00</u>	<u>(100,000.00)</u>	<u>1,357,447.00</u>	<u>1,273,999.22</u>	<u>83,447.78</u>		
Vehicle Services:							
Salaries and Wages	714,993.00	(40,000.00)	674,993.00	621,409.05	53,583.95		
Other Expenses	735,500.00		735,500.00	602,059.79	133,440.21		
	<u>1,450,493.00</u>	<u>(40,000.00)</u>	<u>1,410,493.00</u>	<u>1,223,468.84</u>	<u>187,024.16</u>		
TOTAL ROADS AND BRIDGES	<u>9,354,905.00</u>	<u>(240,000.00)</u>	<u>9,114,905.00</u>	<u>8,492,457.35</u>	<u>622,447.65</u>		

COUNTY OF HUNTERDON, NEW JERSEY
CURRENT FUND

STATEMENT OF EXPENDITURES

Year ended December 31, 2013

	Appropriated			Expended			Overexpenditures of Budget Appropriations
	Original Budget	Transfers	Budget After Modification	Paid or Charged	Reserved	Cancelled	
General Appropriations Operations - Excluded from "CAPS"							
CORRECTIONS							
Jail:							
Salaries and Wages	\$ 2,107,658.00	\$ (146,000.00)	\$ 1,961,658.00	\$ 1,873,536.02	\$ 88,121.98		
Other Expenses	1,234,851.00		1,234,851.00	1,110,139.69	124,711.31		
	<u>3,342,509.00</u>	<u>(146,000.00)</u>	<u>3,196,509.00</u>	<u>2,983,675.71</u>	<u>212,833.29</u>		
TOTAL CORRECTIONS	3,342,509.00	(146,000.00)	3,196,509.00	2,983,675.71	212,833.29		
HEALTH AND WELFARE							
County Health Services:							
Interlocal Services (N.J.S.A. 40:80A-1):							
Salaries and Wages	654,326.00	180,000.00	834,326.00	805,461.70	28,844.30		
Other Expenses	61,200.00	40,000.00	101,200.00	101,200.00			
	<u>715,526.00</u>	<u>220,000.00</u>	<u>935,526.00</u>	<u>906,661.70</u>	<u>28,844.30</u>		
Vector Control:							
Salaries and Wages	151,897.00	14,000.00	165,897.00	162,374.20	3,522.80		
Other Expenses	32,750.00		32,750.00	26,653.10	6,096.90		
	<u>184,647.00</u>	<u>14,000.00</u>	<u>198,647.00</u>	<u>189,027.30</u>	<u>9,619.70</u>		
Public Health Nursing Contract:							
Salaries and Wages	293,818.00		293,818.00	277,212.87	16,605.13		
Other Expenses	17,950.00		17,950.00	17,249.95	700.05		
	<u>311,768.00</u>		<u>311,768.00</u>	<u>294,462.82</u>	<u>17,305.18</u>		
Maintenance of Patients in State Institutions - Mental Diseases: County Share	<u>440,729.00</u>		<u>440,729.00</u>	<u>440,729.00</u>			
Maintenance of Patients in State Institutions - Mental Diseases: State Share	<u>2,477,705.00</u>		<u>2,477,705.00</u>	<u>2,477,705.00</u>			
Maintenance of Patients in State Institutions - Mental Diseases: State Share	<u>1,028,368.00</u>		<u>1,028,368.00</u>	<u>1,028,368.00</u>			
N.J. Division of Youth and Family Services - Contractual: State Share	<u>361,160.00</u>		<u>361,160.00</u>	<u>361,160.00</u>			
Voucher Service	<u>49,404.00</u>		<u>49,404.00</u>	<u>47,304.00</u>	<u>2,100.00</u>		
Patients in UMDNJ	<u>14,306.00</u>		<u>14,306.00</u>	<u>14,306.00</u>			
Senior Services:							
Salaries and Wages	431,305.00	153,000.00	584,305.00	426,960.23	157,344.77		
Other Expenses	16,340.00		16,340.00	12,115.64	4,224.36		
	<u>447,645.00</u>	<u>153,000.00</u>	<u>600,645.00</u>	<u>439,075.87</u>	<u>161,569.13</u>		
Board of Social Services:							
Administration	788,258.00		788,258.00	788,258.00			
Staff Training and Development	<u>788,258.00</u>		<u>788,258.00</u>	<u>788,258.00</u>			

COUNTY OF HUNTERDON, NEW JERSEY
CURRENT FUND

STATEMENT OF EXPENDITURES

Year ended December 31, 2013

	Appropriated			Expended			Overexpenditures of Budget Appropriations
	Original Budget	Transfers	Budget After Modification	Paid or Charged	Reserved	Cancelled	
HEALTH AND WELFARE							
Assistance to Supplementary Security Income:							
State Share	\$ 246,864.00		\$ 246,864.00	\$ 246,864.00			
Services	277,875.00		277,875.00	277,875.00			
Assistance to Dependent Children - County Share	60,997.00		60,997.00	60,997.00			
	<u>585,736.00</u>		<u>585,736.00</u>	<u>585,736.00</u>			
War Veterans:							
Other Expenses	11,000.00		11,000.00	10,308.64	\$ 691.36		
Human Services Advisory Council:							
Salaries and Wages	335,584.00	\$ 342,000.00	677,584.00	394,016.14	283,567.86		
Other Expenses	10,735.00		10,735.00	2,968.28	7,766.72		
	<u>346,319.00</u>	<u>342,000.00</u>	<u>688,319.00</u>	<u>396,984.42</u>	<u>291,334.58</u>		
Juvenile/Family Crisis Intervention Unit - Hunterdon Medical:							
Center - Contractual (N.J.S.A. 2A:4A-76-9)	189,578.00		189,578.00	136,698.88	52,879.12		
Catholic Charities - Contractual (N.J.S.A. 40:5-29)	33,890.00		33,890.00	26,358.75	7,531.25		
Special Children Health Services (N.J.S.A.9:13-7,8)	33,286.00		33,286.00	24,964.50	8,321.50		
Mental Health Program - Hunterdon Medical Center - Contractual (N.J.S.A. 40:5-29)	108,957.00		108,957.00	82,920.16	26,036.84		
Aid to Hunterdon County Unit - N.J. Association for Retargeted Citizens - Contractual (N.J.S.A. 40:5-2,9)	92,861.00		92,861.00	68,675.25	24,185.75		
Aid to Hunterdon Drug Awareness Program - Contractual (N.J.S.A. 40:9B-4)	81,787.00		81,787.00	51,995.75	29,791.25		
Briteside Adult Day Care - Contractual (N.J.S.A. 44:12-2)	21,936.00		21,936.00	16,452.00	5,484.00		
Aid to Hunterdon Helpline - Contractual (N.J.S.A. 44:12-2)	40,000.00		40,000.00	28,033.40	11,966.60		
Aid to Big Brothers/Sisters Program - Contractual (N.J.S.A. 44:12-2)							
Safe in Hunterdon (N.J.S.A. 44:12-2)	35,163.00		35,163.00	19,816.50	15,346.50		
NORWESCAP	11,000.00		11,000.00	8,250.00	2,750.00		
North County Senior Center (N.J.S.A. 44-12-2)	8,100.00		8,100.00	7,004.00	1,096.00		
Legal Aid to Indigent Poor - Contractual (N.J.S.A. 40:23-8.19)	38,016.00		38,016.00	27,648.00	10,368.00		
	<u>694,574.00</u>		<u>694,574.00</u>	<u>498,817.19</u>	<u>195,756.81</u>		
County Youth Facility:							
Juveniles in Need of Supervision - Contractual (N.J.S.A. 2A:4-42)	200,000.00		200,000.00	155,467.80	44,532.20		
Somerset County C.O.A.H.	7,396.00		7,396.00	5,547.00	1,849.00		
Peach - Contractual (N.J.S.A. 44:12-2)	27,360.00		27,360.00	20,520.00	6,840.00		

COUNTY OF HUNTERDON, NEW JERSEY
CURRENT FUND

STATEMENT OF EXPENDITURES

Year ended December 31, 2013

	Appropriated			Expended			Overexpenditures of Budget Appropriations
	Original Budget	Transfers	Budget After Modification	Paid or Charged	Reserved	Cancelled	
HEALTH AND WELFARE							
County Youth Facility:							
Aid to Woman's Health Care - Contractual (N.J.S.A. 44:12-2)	\$ 10,000.00		\$ 10,000.00	\$	\$ 10,000.00		
Student Mentoring Program	5,000.00		5,000.00	2,310.00	2,690.00		
Flemington Food Pantry - Contractual (N.J.S.A. 44:12-2)	20,000.00		20,000.00	14,109.69	5,890.31		
Hunterdon Prevention Resources	48,739.00		48,739.00	31,772.50	16,966.50		
Medication Access Program	21,060.00		21,060.00	15,795.00	5,265.00		
	<u>339,555.00</u>		<u>339,555.00</u>	<u>245,521.99</u>	<u>94,033.01</u>		
TOTAL HEALTH AND WELFARE	8,796,700.00	\$ 729,000.00	9,525,700.00	8,724,445.93	801,254.07		
EDUCATIONAL							
Superintendent of Schools:							
Salaries and Wages	145,163.00		145,163.00	140,303.54	4,859.46		
Other Expenses	8,180.00		8,180.00	5,541.28	2,638.72		
	<u>153,343.00</u>		<u>153,343.00</u>	<u>145,844.82</u>	<u>7,498.18</u>		
Rutgers Coop. Extension Services:							
Salaries and Wages	240,103.00		240,103.00	228,477.17	11,625.83		
Other Expenses	83,850.00		83,850.00	27,816.16	56,033.84		
Reimbursement for Residents Attending Out-of-County Vocational and Technical Schools (N.J.S.A. 18A:54-34.4)	125,000.00		125,000.00		125,000.00		
Reimbursement for Residents Attending Out-of-County Two (2) Year College (N.J.S.A. 18A:64A-23)	75,000.00		75,000.00	20,177.14	54,822.86		
Joint County College (N.J.S.A. 18A:64A-24)	4,250,000.00		4,250,000.00	4,169,663.02	80,336.98		
County Vocational Education (N.J.S.A. 18A:54-4)	1,484,377.00		1,484,377.00	1,484,376.50	0.50		
	<u>6,258,330.00</u>		<u>6,258,330.00</u>	<u>5,930,509.99</u>	<u>327,820.01</u>		
TOTAL EDUCATIONAL	6,411,673.00		6,411,673.00	6,076,354.81	335,318.19		
RECREATIONAL							
Parks and Recreation:							
Salaries and Wages	631,634.00	258,957.27	890,591.27	890,591.27			
Other Expenses	1,590,310.00	(97,957.27)	1,492,352.73	1,447,710.22	44,642.51		
	<u>2,221,944.00</u>	<u>161,000.00</u>	<u>2,382,944.00</u>	<u>2,338,301.49</u>	<u>44,642.51</u>		
TOTAL RECREATIONAL	2,221,944.00	161,000.00	2,382,944.00	2,338,301.49	44,642.51		
Utilities:							
Gasoline	900,000.00	(5,000.00)	895,000.00	750,711.17	144,288.83		
Electricity	1,250,000.00	(26,000.00)	1,224,000.00	1,093,651.75	130,348.25		
Telephone	700,000.00		700,000.00	647,165.67	52,834.33		
Natural Gas	350,000.00	(16,000.00)	334,000.00	283,441.75	50,558.25		
Heating Oil	30,000.00		30,000.00	17,657.15	12,342.85		
Water	60,000.00	26,000.00	86,000.00	75,068.65	10,931.35		
Sewer	100,000.00	16,000.00	116,000.00	98,832.65	17,167.35		
Disposal Services	100,000.00	5,000.00	105,000.00	102,733.69	2,266.31		
Street Lighting	10,000.00		10,000.00		10,000.00		
	<u>3,500,000.00</u>		<u>3,500,000.00</u>	<u>3,069,262.48</u>	<u>430,737.52</u>		
TOTAL UTILITIES	3,500,000.00		3,500,000.00	3,069,262.48	430,737.52		
TOTAL OPERATIONS	64,314,979.00	836,000.00	65,150,979.00	59,717,769.27	5,454,155.42		\$ 20,945.69

COUNTY OF HUNTERDON, NEW JERSEY
CURRENT FUND

STATEMENT OF EXPENDITURES

Year ended December 31, 2013

	Appropriated			Expended			Overexpenditures of Budget Appropriations
	Original Budget	Transfers	Budget After Modification	Paid or Charged	Reserved	Cancelled	
STATE AND FEDERAL PROGRAMS OFFSET BY REVENUES							
State and Federal Grants:							
Area Plan Grant	\$ 490,982.00		\$ 490,982.00	\$ 490,982.00			
Clean Communities							
Family Court	97,157.00		97,157.00	97,157.00			
FEMA Emergency Management Performance	70,000.00		70,000.00	70,000.00			
Health Service Contract	9,618.00		9,618.00	9,618.00			
HC Comprehensive Alcohol Program	247,838.00		247,838.00	247,838.00			
Human Services Advisory Council	89,147.00		89,147.00	89,147.00			
Homeless	57,378.00		57,378.00	57,378.00			
Homeland Security	100,000.00		100,000.00	100,000.00			
Juvenile Accountability Incentive	3,794.00		3,794.00	3,794.00			
Juvenile Justice	191,117.00		191,117.00	191,117.00			
Low Income Home Energy Assistance	1,901.00		1,901.00	1,901.00			
Matching Funds for State and Federal Program	250,000.00		250,000.00	250,000.00			
MRC Capacity Building Award			4,000.00	4,000.00			
Municipal Alliance Program	161,502.00		161,502.00	161,502.00			
North Jersey Transportation Unified Planning Work Program			12,976.00	12,976.00			
Personal Attendant Service Program	38,037.00		38,037.00	38,037.00			
Rutgers Grant			30,016.57	30,016.57			
Senior Citizens and Disabled Residents Transportation	460,517.00		460,517.00	460,517.00			
Special Initiative Transportation			33,768.00	33,768.00			
State Health Insurance Program - SHIP	25,000.00		25,000.00	25,000.00			
State Council on Arts	63,908.00		63,908.00	63,908.00			
Title XX Transportation	155,543.00		155,543.00	155,543.00			
Universal Service Fund	1,268.00		1,268.00	1,268.00			
Victim Assistance Program	84,222.00		84,222.00	84,222.00			
	<u>2,598,929.00</u>		<u>2,679,689.57</u>	<u>2,679,689.57</u>			
TOTAL STATE AND FEDERAL PROGRAMS OFFSET BY REVENUES	<u>2,598,929.00</u>		<u>2,679,689.57</u>	<u>2,679,689.57</u>			
TOTAL OPERATIONS	<u>66,913,908.00</u>	\$ 836,000.00	<u>67,830,668.57</u>	<u>62,397,458.84</u>	\$ 5,454,155.42		\$ 20,945.69
CONTINGENT	<u>15,000.00</u>		<u>15,000.00</u>	<u>2,345.19</u>	<u>12,654.81</u>		
TOTAL OPERATIONS INCLUDING CONTINGENT	<u>66,928,908.00</u>	<u>836,000.00</u>	<u>67,845,668.57</u>	<u>62,399,804.03</u>	<u>5,466,810.23</u>		<u>20,945.69</u>
CAPITAL IMPROVEMENTS							
Capital Improvements	<u>1,800,000.00</u>		<u>1,800,000.00</u>	<u>1,800,000.00</u>			

COUNTY OF HUNTERDON, NEW JERSEY
CURRENT FUND

STATEMENT OF EXPENDITURES

Year ended December 31, 2013

	Appropriated		Expended				Overexpenditures of Budget Appropriations
	Original Budget	Transfers	Budget After Modification	Paid or Charged	Reserved	Cancelled	
COUNTY DEBT SERVICE							
Payment of Bond Principal:							
Other Bonds	\$ 4,630,000.00		\$ 4,630,000.00	\$ 4,630,000.00			
Interest on Bond:							
Other Bonds	250,000.00		250,000.00	238,286.25		\$ 11,713.75	
TOTAL COUNTY DEBT SERVICE	4,880,000.00		4,880,000.00	4,868,286.25		11,713.75	
DEFERRED CHARGES AND STATUTORY EXPENDITURES							
Deferred Charges to Future Taxation Expenditures:							
Ord. #13-03 Reconstruction and Improvements to Various Roads	369,701.78		369,701.78	369,701.78			
Ord. #16-08 Records Retention Center	212,500.00		212,500.00	212,500.00			
Ord. # 05-09 Various Bridge and Culvert Improvements	923,184.21		923,184.21	923,184.21			
Ord. # 05-10 Various Bridge and Culvert Improvements	58,641.38		58,641.38	58,641.38			
Ord. # 06-10 Various Bridge and Culvert Improvements	64,500.00		64,500.00	64,500.00			
Ord. # 02-11 Various Bridge and Culvert Improvements	1,167,778.33		1,167,778.33	1,167,778.33			
Ord. # 02-12 Various Bridge and Culvert Improvements	50,000.00		50,000.00	50,000.00			
Ord. #06-06 Various Roads Improvements	500,000.00		500,000.00	500,000.00			
Ord. # 07-06 Various Bridge and Culvert Improvements	500,000.00		500,000.00	500,000.00			
Ord. #10-07 Various Road Improvements	1,138,750.00		1,138,750.00	1,138,750.00			
Ord. #11-07 Various Bridge & Culvert Improvements	826,282.66		826,282.66	826,282.66			
Ord. # 07-08 Various Bridge and Culvert Improvements	550,750.00		550,750.00	550,750.00			
Ord. #06-08 Various Road Improvements	2,566,500.00		2,566,500.00	2,566,500.00			
	<u>8,928,588.36</u>		<u>8,928,588.36</u>	<u>8,928,588.36</u>			
STATUTORY EXPENDITURES							
Contribution to:							
Public Employees' Retirement System	2,677,980.00		2,677,980.00	2,519,516.18	\$ 158,463.82		
Social Security System (OASi)	2,775,000.00	\$ (836,000.00)	1,939,000.00	1,895,321.46	43,678.54		
Disability Insurance	100,000.00		100,000.00	51,539.71	48,460.29		
Police and Firemen's Retirement System	735,549.00		735,549.00	735,549.00			
TOTAL STATUTORY EXPENDITURES	6,288,529.00	(836,000.00)	5,452,529.00	5,201,926.35	250,602.65		
TOTAL DEFERRED CHARGES AND STATUTORY EXPENDITURES	15,217,117.36	(836,000.00)	14,381,117.36	14,130,514.71	250,602.65		
TOTAL GENERAL APPROPRIATIONS	\$ 88,826,025.36	\$ -	\$ 88,906,785.93	\$ 83,198,604.99	\$ 5,717,412.88	\$ 11,713.75	\$ 20,945.69
	<u>Ref.</u>	<u>Below</u>	<u>Below</u>	<u>Below</u>	<u>A</u>		<u>A</u>
Analysis of Budget After Modification:							
Adopted Budget		Above	\$ 88,826,025.36				
Added by N.J.S. 40A:4-87		A-13	80,760.57				
		Above, A-2	<u>\$ 88,906,785.93</u>				
Analysis of Paid or Charged:							
Cash Disbursements		A-4		\$ 79,516,881.73			
Encumbered		A		952,033.69			
Due to Self-Insurance Trust Fund		A		300,000.00			
Reserve for Federal and State Grants		A-13		2,429,689.57			
				<u>\$ 83,198,604.99</u>			

COUNTY OF HUNTERDON, NEW JERSEY

TRUST FUND

COMPARATIVE BALANCE SHEETS

December 31, 2013 and 2012

<u>ASSETS</u>	<u>Reference</u>	<u>2013</u>	<u>2012</u>
<u>General Trust Fund</u>			
Cash	B	\$ 3,451,496.24	\$ 2,915,751.78
<u>Payroll Deduction Account</u>			
Cash	B	1,747,626.29	265,617.74
<u>Self-Insurance Trust Fund</u>			
Cash	B	1,220,511.06	1,202,549.53
Due from Current Fund	B-4	300,000.00	
		<u>1,520,511.06</u>	<u>1,202,549.53</u>
<u>Open Space Trust Account</u>			
Cash	B	17,784,937.05	13,261,818.68
<u>Unemployment Insurance Fund</u>			
Cash	B	429,085.90	371,493.39
<u>Seized Assets Trust Account</u>			
Cash		72,652.44	63,873.25
Vehicles and Property		9,901.00	34,568.26
	B	<u>82,553.44</u>	<u>98,441.51</u>
<u>Law Enforcement Trust Fund</u>			
Cash		107,133.18	100,241.04
Due from Prosecutor's Federal Equitable			2,000.00
Vehicles and Property		16,993.00	9,920.00
	B	<u>124,126.18</u>	<u>112,161.04</u>
<u>Asset Maintenance Account</u>			
Cash	B	7,338.70	7,332.40
<u>Prosecutor's Federal Equitable Sharing Program</u>			
Cash	B	390,853.16	457,075.86
<u>Community Development Block Grant Fund</u>			
Cash	B	439,646.84	436,186.31
<u>Developer's Trust Fund</u>			
Cash	B	213,954.74	213,877.00
<u>Board of Recreation Commissioners Trust Fund</u>			
Cash	B	10,828.05	10,825.90
<u>Personal Attendant Service Program Trust Fund</u>			
Cash	B	14,210.32	14,196.08
<u>Sutton Escrow Fund</u>			
Cash	B		14,900.58
<u>Planning Board Developers Escrow Trust Fund</u>			
Cash	B	5,147.38	5,147.38
<u>County Clerk Trust</u>			
Cash	B	436,384.56	415,998.59
<u>AFLAC Fund</u>			
Cash	B	3,868.78	23,395.35
Total Assets		<u>\$ 26,662,568.69</u>	<u>\$ 19,826,769.12</u>

See independent auditor's report and accompanying notes to the financial statements.

COUNTY OF HUNTERDON, NEW JERSEY

TRUST FUND

COMPARATIVE BALANCE SHEETS

December 31, 2013 and 2012

<u>LIABILITIES AND RESERVES</u>	<u>Reference</u>	<u>2013</u>	<u>2012</u>
<u>General Trust Fund</u>			
Disbursements	B-2	\$ 3,450,047.64	\$ 2,915,751.78
Due to Current Fund	B-1	1,448.60	
		<u>3,451,496.24</u>	<u>2,915,751.78</u>
<u>Payroll Deduction Account</u>			
Deductions Payable	B-3	389,313.11	265,617.74
Due to Current Fund	B-3	1,358,313.18	
		<u>1,747,626.29</u>	<u>265,617.74</u>
<u>Self-insurance Trust Fund</u>			
Reserves for Self-Insurance	B-4	<u>1,520,511.06</u>	<u>1,202,549.53</u>
<u>Open Space Trust Account</u>			
Reserve for Open Space	B-5	15,397,937.05	13,261,818.68
Due to General Capital Fund	B-5	2,387,000.00	
		<u>17,784,937.05</u>	<u>13,261,818.68</u>
<u>Unemployment Insurance Fund</u>			
Reserve for Unemployment Compensation	B-6	<u>429,085.90</u>	<u>371,493.39</u>
<u>Seized Assets Trust Account</u>			
Reserve for Seized Assets	B-7	72,652.44	63,873.25
Reserve for Assets in Custodianship of the Prosecutor	B	9,901.00	34,568.26
		<u>82,553.44</u>	<u>98,441.51</u>
<u>Law Enforcement Trust Fund</u>			
Reserve for Law Enforcement Trust Fund	B-8	107,133.18	100,241.04
Reserve for Assets in Custodianship of the Prosecutor	B	16,993.00	11,920.00
		<u>124,126.18</u>	<u>112,161.04</u>
<u>Asset Maintenance Account</u>			
Reserve for Asset Maintenance Account	B-9	<u>7,338.70</u>	<u>7,332.40</u>
<u>Prosecutor's Federal Equitable Sharing Program</u>			
Reserve for Prosecutor's Expenditures	B-10	<u>390,853.16</u>	<u>457,075.86</u>
<u>Community Development Block Grant Fund</u>			
Reserve for Loan Payments	B-11	<u>439,646.84</u>	<u>436,186.31</u>
<u>Developer's Trust Fund</u>			
Reserve for Developer's Trust Fund	B-12	<u>213,954.74</u>	<u>213,877.00</u>
<u>Board of Recreation Commissioners Trust Fund</u>			
Reserve for Board of Recreation Commissioners	B-13	<u>10,828.05</u>	<u>10,825.90</u>
<u>Personal Attendant Service Program Trust Fund</u>			
Reserve for Personal Attendant Service Program Trust	B-14	<u>14,210.32</u>	<u>14,196.08</u>
<u>Sutton Escrow Fund</u>			
Reserve for Sutton Escrow Account	B-15		<u>14,900.58</u>
<u>Planning Board Developers Escrow Trust Fund</u>			
Reserve for Planning Board Developers Trust	B	<u>5,147.38</u>	<u>5,147.38</u>
<u>County Clerk Trust</u>			
Reserve for County Clerk Trust	B-17	<u>436,384.56</u>	<u>415,998.59</u>
<u>AFLAC Fund</u>			
Reserve for AFLAC Fund	B-16	<u>3,868.78</u>	<u>23,395.35</u>
Total Liabilities		<u>\$ 26,662,568.69</u>	<u>\$ 19,826,769.12</u>

COUNTY OF HUNTERDON, NEW JERSEY

GENERAL CAPITAL FUND

COMPARATIVE BALANCE SHEETS

December 31, 2013 and 2012

<u>ASSETS</u>	<u>Reference</u>	<u>2013</u>	<u>2012</u>
Cash		\$ 29,162,160.66	\$ 32,225,197.16
Investments	C-3	<u>56,796.42</u>	<u>56,764.53</u>
	C-2, C-4	29,218,957.08	32,281,961.69
Deferred Charges to Future Taxation:			
Funded	C-5	3,225,000.00	7,855,000.00
Unfunded	C-6	64,570,967.39	62,048,570.75
State Road Aid Allotments Receivable	C-7		5,469,800.00
Due from Federal and State Grant Fund	C-13	1,718,704.38	
Due from Open Space Trust Fund	C-11	<u>2,387,000.00</u>	<u> </u>
Total Assets		<u>\$ 101,120,628.85</u>	<u>\$ 107,655,332.44</u>
 <u>LIABILITIES, RESERVES AND FUND BALANCE</u>			
		<u>2013</u>	<u>2012</u>
General Serial Bonds	C-8	\$ 3,225,000.00	\$ 7,855,000.00
Retained Percentages Due Contractors	C-10	272,428.79	207,864.43
Improvement Authorizations:			
Funded	C-11	29,554,077.32	24,934,697.49
Unfunded	C-11	60,990,099.46	59,377,651.72
Capital Improvement Fund	C-12	2,628,821.82	3,504,421.82
Various Reserves	C-13	1,562,231.43	6,868,632.80
Due to Current Fund	C-9	31.85	
Fund Balance	C-1	<u>2,887,938.18</u>	<u>4,907,064.18</u>
Total Liabilities, Reserves, and Fund Balance		<u>\$ 101,120,628.85</u>	<u>\$ 107,655,332.44</u>
 Bonds and Notes Authorized but Not Issued	 C-14	 <u>\$ 64,570,967.39</u>	 <u>\$ 62,048,570.75</u>

See independent auditor's report and accompanying notes to the financial statements.

COUNTY OF HUNTERDON, NEW JERSEY

GENERAL CAPITAL FUND

STATEMENT OF FUND BALANCE

Year ended December 31, 2013

	<u>Reference</u>	
Balance, December 31, 2012	C	\$ 4,907,064.18
Increased By:		
Cash Receipts	C-2	10,874.00
		<u>4,917,938.18</u>
Decreased By:		
Appropriated to Finance Improvement Authorizations	C-11	<u>2,030,000.00</u>
Balance, December 31, 2013	C	<u>\$ 2,887,938.18</u>

See independent auditor's report and accompanying notes to the financial statements.

COUNTY OF HUNTERDON, NEW JERSEY
COUNTY CLERK

COMPARATIVE BALANCE SHEETS

December 31, 2013 and 2012

<u>ASSETS</u>	<u>Ref.</u>	<u>2013</u>	<u>2012</u>
Cash	D-1	\$ 46,392.36	\$ 45,226.71
Change Fund	D-5	<u>50.00</u>	<u>50.00</u>
Total Assets		<u>\$ 46,442.36</u>	<u>\$ 45,276.71</u>
 <u>LIABILITIES AND RESERVES</u>			
Depositor's Accounts	D-2	\$ 46,350.41	\$ 45,084.71
Due to County Treasurer	D-3	41.95	142.00
Reserve for Change Fund	D-5	<u>50.00</u>	<u>50.00</u>
Total Liabilities and Reserves		<u>\$ 46,442.36</u>	<u>\$ 45,276.71</u>

See independent auditor's report and accompanying notes to the financial statements.

COUNTY OF HUNTERDON, NEW JERSEY
PARKS AND RECREATION

COMPARATIVE BALANCE SHEETS

December 31, 2013 and 2012

<u>ASSETS</u>	<u>Ref.</u>	<u>2013</u>	<u>2012</u>
Cash	E-1	\$ 23,715.79	\$ 26,506.39
Total Assets		<u>\$ 23,715.79</u>	<u>\$ 26,506.39</u>
 <u>RESERVES</u>			
Reserve for Recreation Fund	E-2	\$ 22,422.96	\$ 24,943.46
Reserve for Maintenance Fund	E-3	318.10	318.10
Reserve for Memorial Trust Fund	E-4	164.00	434.00
Reserve for Other Funds	E-5	<u>810.73</u>	<u>810.83</u>
Total Reserves		<u>\$ 23,715.79</u>	<u>\$ 26,506.39</u>

COUNTY OF HUNTERDON, NEW JERSEY
SHERIFF'S OFFICE

COMPARATIVE BALANCE SHEETS

December 31, 2013 and 2012

<u>ASSETS</u>	<u>Ref.</u>	<u>2013</u>	<u>2012</u>
Cash	F-1	<u>\$ 312,838.09</u>	<u>\$ 35,576.88</u>
Total Assets		<u>\$ 312,838.09</u>	<u>\$ 35,576.88</u>
 <u>RESERVES</u>			
Reserve for Writ of Execution	F-2	\$ 2,099.10	\$ 227.00
Reserve for Chancery Sales	F-3	<u>310,738.99</u>	<u>35,349.88</u>
Total Reserves		<u>\$ 312,838.09</u>	<u>\$ 35,576.88</u>

See independent auditor's report and accompanying notes to the financial statements.

COUNTY OF HUNTERDON, NEW JERSEY
WARDEN

COMPARATIVE BALANCE SHEETS

December 31, 2013 and 2012

<u>ASSETS</u>	<u>Ref</u>	<u>2013</u>	<u>2012</u>
Cash:			
Jail Commissary Account	G-1	\$ 81,057.33	\$ 67,468.64
Jail Inmate Fund Account	G-1	8,221.83	13,191.16
Total Assets		<u>\$ 89,279.16</u>	<u>\$ 80,659.80</u>
<u>RESERVES</u>			
Reserve for:			
Jail Commissary Account	G-2	\$ 81,057.33	\$ 67,468.64
Jail Inmate Fund Account	G-3	8,221.83	13,191.16
Total Reserves		<u>\$ 89,279.16</u>	<u>\$ 80,659.80</u>

COUNTY OF HUNTERDON, NEW JERSEY
SURROGATE

COMPARATIVE BALANCE SHEETS

December 31, 2013 and 2012

<u>ASSETS</u>	<u>Ref.</u>	<u>2013</u>	<u>2012</u>
Cash - Guardianship Account	H-1	\$ 3,921,162.53	\$ 4,155,147.41
Cash - Surrogate Account	H-1	2,846.98	2,375.98
Change Fund	H-5	<u>50.00</u>	<u>25.00</u>
 Total Assets		 <u>\$ 3,924,059.51</u>	 <u>\$ 4,157,548.39</u>
 <u>LIABILITIES AND RESERVES</u>			
County Trustee Guardianship Accounts	H-2	\$ 3,921,162.53	\$ 4,155,147.41
Attorney Deposits	H-4	2,846.98	2,375.98
Reserve for Change Fund	H-5	<u>50.00</u>	<u>25.00</u>
 Total Liabilities and Reserves		 <u>\$ 3,924,059.51</u>	 <u>\$ 4,157,548.39</u>

COUNTY OF HUNTERDON, NEW JERSEY
ENGINEER

COMPARATIVE BALANCE SHEETS

December 31, 2013 and 2012

<u>ASSETS</u>	<u>Ref.</u>	<u>2013</u>	<u>2012</u>
Cash - Engineer Account	I-1	\$ -	\$ -
Total Assets		<u>\$ -</u>	<u>\$ -</u>
 <u>LIABILITIES AND RESERVES</u>			
Due to Current Fund:			
Revenue Accounts Receivable:			
Engineering Fees		\$ -	\$ -
Sale of Scrap		-	-
Driveway Application		-	-
Damage Reimbursement		-	-
Payment of Services		-	-
Road Opening Application		-	-
Inspection Fees		-	-
Miscellaneous		-	-
Open Public Records Duplicating Fees		-	-
Appropriation Credit		<u>-</u>	<u>-</u>
Total Liabilities and Reserves	I-2	<u>\$ -</u>	<u>\$ -</u>

COUNTY OF HUNTERDON, NEW JERSEY
CONSOLIDATED TRANSPORTATION SYSTEM

COMPARATIVE BALANCE SHEETS

December 31, 2013 and 2012

<u>ASSETS</u>	<u>Ref.</u>	<u>2013</u>	<u>2012</u>
Cash	J-1	\$ 23,391.66	\$ 19,508.45
Accounts Receivable - Casino	J-2	3,438.50	3,547.50
Accounts Receivable - Agency Pass - Through	J-3	<u>343,893.02</u>	<u>400,806.38</u>
 Total Assets		 <u>\$ 370,723.18</u>	 <u>\$ 423,862.33</u>
 <u>LIABILITIES</u>			
Due to:			
County Treasurer	J-4	\$ 23,391.66	\$ 19,508.45
Reserve for Receivables	J	<u>347,331.52</u>	<u>404,353.88</u>
 Total Liabilities		 <u>\$ 370,723.18</u>	 <u>\$ 423,862.33</u>

COUNTY OF HUNTERDON, NEW JERSEY
GENERAL FIXED ASSETS ACCOUNT GROUP

COMPARATIVE BALANCE SHEETS

December 31, 2013 and 2012

	<u>2013</u>	<u>2012</u>
General Fixed Assets:		
Land and Land Improvements	\$ 74,358,625.24	\$ 74,358,625.24
Buildings	80,054,645.00	80,545,733.00
Machinery and Equipment	<u>25,076,670.98</u>	<u>25,029,485.34</u>
	<u>\$ 179,489,941.22</u>	<u>\$ 179,933,843.58</u>
Investment in Fixed Assets	<u>\$ 179,489,941.22</u>	<u>\$ 179,933,843.58</u>

See independent auditor's report and accompanying notes to the financial statements.

COUNTY OF HUNTERDON, NEW JERSEY
SOLID WASTE AND RECYCLING UTILITY FUND

COMPARATIVE BALANCE SHEETS

December 31, 2013 and 2012

<u>Assets</u>	<u>Reference</u>	<u>2013</u>	<u>2012</u>
<u>Operating fund:</u>			
Cash	L-4	\$ 1,080,735.94	\$ 1,015,882.48
Total Operating Fund		<u>1,080,735.94</u>	<u>1,015,882.48</u>
<u>Capital Fund:</u>			
Fixed Capital	L	1,434,510.00	1,434,510.00
Total Capital Fund		<u>1,434,510.00</u>	<u>1,434,510.00</u>
Total assets		<u>\$ 2,515,245.94</u>	<u>\$ 2,450,392.48</u>
<u>Liabilities and Fund Balance</u>			
<u>Operating fund:</u>			
Appropriation Reserves	L-3	\$ 51,753.42	
Accounts payable		<u>51,753.42</u>	\$ 5,600.00
			<u>5,600.00</u>
Fund Balance	L-1	1,028,982.52	1,010,282.48
Total Operating Fund		<u>1,080,735.94</u>	<u>1,015,882.48</u>
<u>Capital Fund:</u>			
Reserve for Amortization	L	1,434,510.00	1,434,510.00
Total Capital Fund		<u>1,434,510.00</u>	<u>1,434,510.00</u>
Total liabilities and fund balance		<u>\$ 2,515,245.94</u>	<u>\$ 2,450,392.48</u>

See independent auditor's report and accompanying notes to the financial statements.

COUNTY OF HUNTERDON, NEW JERSEY

SOLID WASTE AND RECYCLING UTILITY FUND

STATEMENTS OF OPERATIONS AND CHANGES IN FUND BALANCES

Years ended December 31, 2013 and 2012

	<u>Reference</u>	<u>2013</u>	<u>2012</u>
Revenue and Other Income Realized:			
Recycling	L-2	\$ 22,904.40	\$ 22,422.20
Tipping fees			625.00
Contracts	L-2	63,787.94	58,984.72
Interest on Investments	L-2	1,007.70	995.75
Miscellaneous			5,545.60
		<u>87,700.04</u>	<u>88,573.27</u>
Expenditures:			
Salaries and Wages	L-3	23,000.00	20,000.00
Other expenses	L-3	46,000.00	15,344.68
		<u>69,000.00</u>	<u>35,344.68</u>
Excess in Revenue		18,700.04	53,228.59
Fund Balance, January 1	L	<u>1,010,282.48</u>	<u>957,053.89</u>
Fund Balance, December 31	L	<u>\$ 1,028,982.52</u>	<u>\$ 1,010,282.48</u>

See independent auditor's report and accompanying notes to the financial statements.

COUNTY OF HUNTERDON, NEW JERSEY
SOLID WASTE AND RECYCLING UTILITY FUND

STATEMENT OF REVENUES

Year ended December 31, 2013

	<u>Reference</u>	<u>Anticipated</u>	<u>Realized</u>	<u>Excess</u>
Recycling Revenues	L-1, L-4	\$ 22,000.00	\$ 22,904.40	\$ 904.40
Contract Fees	L-1, L-4	47,000.00	63,787.94	16,787.94
Interest on Investments	L-1, L-4	<u> </u>	<u>1,007.70</u>	<u>1,007.70</u>
Total		<u>\$ 69,000.00</u>	<u>\$ 87,700.04</u>	<u>\$ 18,700.04</u>
	<u>Reference</u>	L-3	L-4	

COUNTY OF HUNTERDON, NEW JERSEY
 SOLID WASTE AND RECYCLING UTILITY FUND
 STATEMENT OF EXPENDITURES

Year ended December 31, 2013

	Original Budget	Budget Modified	Expended		Cancelled
			Paid or Charged	Reserved	
Operating expenditures:					
Salaries and Wages	\$ 23,000.00	\$ 23,000.00		\$ 23,000.00	\$
Other Expenses	<u>46,000.00</u>	<u>46,000.00</u>	\$ <u>17,246.58</u>	<u>28,753.42</u>	
Total operating expenditures	<u>69,000.00</u>	<u>69,000.00</u>	<u>17,246.58</u>	<u>51,753.42</u>	
Total operating expenditures	<u>\$ 69,000.00</u>	<u>\$ 69,000.00</u>	<u>\$ 17,246.58</u>	<u>\$ 51,753.42</u>	<u>\$</u>
<u>Reference</u>	L-2	L-2	L-4	L	

See independent auditor's report and accompanying notes to the financial statements.

COUNTY OF HUNTERDON, NEW JERSEY
SOLID WASTE AND RECYCLING UTILITY FUND

SCHEDULE OF UTILITY CASH

Year ended December 31, 2013

	<u>Reference</u>	<u>Operating</u>	
Balance, December 31, 2012	L		\$ 1,015,882.48
Increased By Receipts:			
Interest on Investments	L-2	\$ 1,007.70	
Contract fees	L-2	63,787.94	
Recycling	L-2	<u>22,904.40</u>	
			<u>87,700.04</u>
			1,103,582.52
Decreased By Disbursements:			
Accounts payable	L	5,600.00	
Operations	L-3	<u>17,246.58</u>	
			<u>22,846.58</u>
Balance, December 31, 2013	L		<u>\$ 1,080,735.94</u>

See independent auditor's report and accompanying notes to the financial statements.

NOTES TO FINANCIAL STATEMENTS

COUNTY OF HUNTERDON, NEW JERSEY

NOTES TO FINANCIAL STATEMENTS
YEARS ENDED DECEMBER 31, 2013 and 2012

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The Governmental Accounting Standards Board ("GASB") is the accepted standards-setting body for establishing governmental accounting and financial reporting principles. GASB's Codification of Governmental Accounting and Financial Reporting Standards recognizes three fund categories as appropriate for the accounting and reporting of the financial position and results of operations in accordance with generally accepted accounting principles ("GAAP") to provide detailed information about the governmental unit. This structure of funds differs from the organization of funds prescribed under the regulatory basis of accounting utilized by the County. The resultant presentation of financial position and results of operations in the form of basic financial statements is not intended to present the basic financial statements required by GAAP.

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

A. Reporting Entity

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

GASB has issued pronouncements which require the financial reporting entity to include both the primary government and those component units for which the primary government is financially accountable. Financial accountability is defined as appointment of a voting majority of the component unit's board, and either a) the ability to impose will benefit to or b) impose a financial burden on the primary government.

However, the counties in the State of New Jersey do not prepare financial statements in accordance with GAAP and thus do not comply with all of the GASB pronouncements. The financial statements contained herein include only those boards, bodies, officers or commissions as required by N.J. S. 40A:5-5. Accordingly, the County does not include the operations of the autonomous agencies included on the following page. Complete financial statements of these components can be obtained by contacting the Treasurer of the respective entity.

COUNTY OF HUNTERDON, NEW JERSEY
NOTES TO FINANCIAL STATEMENTS
YEARS ENDED DECEMBER 31, 2013 and 2012

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

A. Reporting Entity (continued)

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

1 Hunterdon County Board of Social Services

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

2 Hunterdon County Utilities Authority

The Board of Chosen Freeholders created the Utilities Authority. The members of the Board of Chosen Freeholders are individually members of the Utilities Authority along with two other individuals. The State of New Jersey Bureau of Authority Regulation requires a separate audit for all Utilities Authorities. As of January 1, 2013, the Hunterdon County Utilities Authority has been dissolved and the operations and financial transactions have been incorporated into the County's operations and organized as a separate Utility Fund of the County.

3 Hunterdon County Library Commission

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

4 Hunterdon County Housing Agency

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

COUNTY OF HUNTERDON, NEW JERSEY
NOTES TO FINANCIAL STATEMENTS
YEARS ENDED DECEMBER 31, 2013 and 2012

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

A. Reporting Entity (continued)

5 Hunterdon County Probation Department

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

6 Judicial Duties of County Clerk's Office

During 1994 and 1995, the State of New Jersey assumed control of the judicial part of the County Clerk's duties. These include the Small Claims and Special Civil Part of the Superior Court and collection and recording of Bail Funds. Consequently, these transactions are not included in this audit.

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

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

The County has the following funds and account group:

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

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

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

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

COUNTY OF HUNTERDON, NEW JERSEY
NOTES TO FINANCIAL STATEMENTS
YEARS ENDED DECEMBER 31, 2013 and 2012

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

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

Solid Waste and Recycling Utility Fund – This fund is used to account for the receipts and disbursements of funds used for the operation of this Utility Fund and for the acquisition or improvement of the Solid Waste and Recycling Fund capital facilities.

Departments – The financial statements for outside departments for which the County has administrative oversight are included separately by department.

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

Basis of Accounting

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

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

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

COUNTY OF HUNTERDON, NEW JERSEY
NOTES TO FINANCIAL STATEMENTS
YEARS ENDED DECEMBER 31, 2013 and 2012

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

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

Grant Revenues – Federal and State grants, entitlements or shared revenues received for purposes normally financed through the Current Fund are recognized when anticipated in the County's budget. GAAP requires such revenues to be recognized in the accounting period when they become susceptible to accrual.

Budgets and Budgetary Accounting – An annual budget is required to be adopted and integrated into the accounting system to provide budgetary control over revenues and expenditures. Budget amounts presented in the accompanying financial statements represent amounts adopted by the County and approved by the State Division of Local Government Services per N.J.S.A. 40A:4 et seq.

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

Trust Funds
General Capital Fund

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

Expenditures – Are recorded on the "budgetary" basis of accounting. Generally expenditures are recorded when an amount is encumbered for goods or services through the issuance of a purchase order in conjunction with an encumbrance accounting system. Outstanding encumbrances at December 31st are reported as a cash liability in the financial statements. Unexpended or uncommitted appropriations, at December 31st are reported as expenditures through the establishment of appropriation reserves unless cancelled by the governing body. GAAP requires expenditures to be recognized in the accounting period in which

COUNTY OF HUNTERDON, NEW JERSEY
NOTES TO FINANCIAL STATEMENTS
YEARS ENDED DECEMBER 31, 2013 and 2012

1. **SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)**

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

the fund liability is incurred, if measurable, except for unmatured interest on general long-term debt, which should be recognized when due.

Encumbrances – Contractual orders outstanding at December 31st are reported as expenditures through the establishment of an encumbrance payable. Encumbrances do not constitute expenditures under GAAP.

Appropriation Reserves – Are available, until lapsed at the close of the succeeding year, to meet specific claims, commitments or contracts incurred during the preceding year. Lapsed appropriation reserves are recorded as additions to income. Appropriation reserves do not exist under GAAP.

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

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

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

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

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

COUNTY OF HUNTERDON, NEW JERSEY
NOTES TO FINANCIAL STATEMENTS
YEARS ENDED DECEMBER 31, 2013 and 2012

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

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

Deferred Charges to Future Taxation Funded and Unfunded – Upon the authorization of capital projects, the County establishes deferred charges for the costs of the capital projects to be raised by future taxation. Funded deferred charges are related to permanent debt issued, whereas unfunded deferred charges are related to temporary or nonfunding of the authorized cost of capital projects. According to N.J.S.A. 40A:2-4, the County may levy taxes on all taxable property within the local unit to repay the debt. Annually, the County raises the debt requirements for that particular year in the current budget. As the funds are raised by taxation, the deferred charges are reduced.

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

Fixed assets used in governmental operations (capital fixed assets) are accounted for in the General Fixed Assets Account Group. Public domain (“infrastructure”) general fixed assets consisting of certain improvements other than buildings, such as roads, bridges, curbs and gutters, streets and sidewalks and drainage systems are not capitalized.

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

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

Land	Assessed Value
Buildings	Fair Market Value (Replacement Cost at the Time of Acquisition or Construction Completion)
Equipment:	
Acquired Prior to 12/31/1985	Replacement Cost
Acquired After 12/31/1985	Actual Cost Where Available or Estimated Replacement
Construction Work in Progress	Actual Cost

No depreciation has been provided for in the financial statements.

COUNTY OF HUNTERDON, NEW JERSEY
NOTES TO FINANCIAL STATEMENTS
YEARS ENDED DECEMBER 31, 2013 and 2012

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

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

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

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

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

Subsequent Event – Management has reviewed and evaluated all events and transactions that occurred from December 31, 2013 through February 2, 2015, the date that the financial statements were issued and the effects of those that provided additional pertinent information about conditions that existed at the balance sheet date, have been recognized in the accompanying financial statements.

C. Regulatory-Basis Financial Statements

The GASB Codification also defines the financial statements of governmental unit to be presented in the general purpose financial statements to be in accordance with GAAP. The County presents the financial statements listed in the table of contents which are required by the Division and which differ from the financial statements required by GAAP. In addition, the Division requires the financial statements listed in the table of contents to be referenced to the supplementary schedules. This practice differs from GAAP.

2. DEPOSITS AND INVESTMENTS

Deposits

New Jersey statutes permit the deposit of public funds in institutions located in New Jersey which are insured by the Federal Deposit Insurance Corporation (FDIC) or by any other agencies of the United States that insures deposits or the State of New Jersey Cash Management Fund. New Jersey statutes require public depositories to maintain collateral for deposit of public funds that exceed insurance limits as follows:

COUNTY OF HUNTERDON, NEW JERSEY
NOTES TO FINANCIAL STATEMENTS
YEARS ENDED DECEMBER 31, 2013 and 2012

2. DEPOSITS AND INVESTMENTS (continued)

Cash on deposit is partially insured by federal deposit insurance in the amount of \$250,000.00 in each depository. Balances above the federal deposit insurance amount are insured by the Government Unit Deposit Protection Act (GUDPA), N.J.S.A. 17:941, et seq., which insures all New Jersey governmental units' deposits in excess of the federal deposit insurance maximums.

Based on GASB criteria, the County considers cash and cash equivalents to include petty cash, change funds, demand deposits, money market accounts, short-term investments and cash management money market mutual funds such as Pillar Funds, and is either any direct and general obligation of the United States of America and its agencies or certificates of deposit issued by any bank, savings and loan association or national banking association if qualified to serve as a depository for public funds under the provisions of the Government Unit Depository Protection Act. Cash and cash equivalents have original maturities of three months or less from the date of purchase. Investments are stated at cost, which approximates fair value.

At December 31, 2013, the book value of the County's cash and cash equivalents was \$72,410,592.11. At December 31, 2013, the value of the County's cash and equivalents held in deposit amounted to \$74,133,440.30. Of the cash and cash equivalents held on deposit, \$1,474,782.79 was covered by federal depository insurance, \$72,558,435.56 was covered under provisions of New Jersey GUDPA.

Custodial Credit Risk - Deposits - Custodial credit risk is the risk that in the event of a bank failure, the County's deposits may not be returned. The government does not have a specific deposit policy for custodial credit risk other than those policies that adhere to the requirements of statute and to deposit all of its funds in banks covered by FDIC and GUDPA. At least five percent of the County's deposits were fully collateralized by funds held by the financial institution, but not in the name of the County. Due to the nature of GUDPA, further information is not available regarding the full amount that is collateralized.

Investments

New Jersey Cash Management Fund

In order to maximize liquidity, the County utilizes the New Jersey Cash Management Fund ("NJCMF") as one of its investments. The NJCMF is administered by the State of New Jersey, Department of the Treasury and issues a separate report that can be obtained directly from the Department of the Treasury. It invests pooled monies from various State and non-State agencies in primarily short-term investments. These investments include: U.S. Treasuries, short-term Commercial Paper, U.S. Agency Bonds, Corporate Bonds, and Certificates of Deposit. Agencies that participate in the NJCMF typically earn returns that mirror short-term investments rates. Monies can be freely added or withdrawn from the NJCMF on a daily basis without penalty. At December 31, 2013, the County's balance in

COUNTY OF HUNTERDON, NEW JERSEY
 NOTES TO FINANCIAL STATEMENTS
 YEARS ENDED DECEMBER 31, 2013 and 2012

2. DEPOSITS AND INVESTMENTS (continued)

NJCMF was \$12,957,974.71 and is classified as cash equivalents at December 31, 2013 due to its short-term nature.

All investments in the Fund are governed by the regulations of the Investment Council, which prescribes specific standards designed to ensure the quality of investments and to minimize the risks related to investments. In all the years of the Division of Investment's existence, the Division has never suffered a default of principal or interest on any short-term security held by it due to the bankruptcy of a securities issuer; nevertheless, the possibility always exists, and for this reason a reserve is being accumulated as additional protection for the "Other-than-State" participants. In addition to the Council regulations, the Division sets further standards for specific investments and monitors the credit of all eligible securities issuers on a regular basis.

Custodial Credit Risk: All of the County's investments are uncollateralized. The County does not have a policy for custodial credit risk for its investments.

Concentration of Credit Risk: The County places no limit on the amount the County may invest in any one issuer.

Credit Risk: The County does not have an investment policy regarding the management of credit risk. GASB 40 requires disclosures be made to the credit rating of all debt security investments except for obligations for the U.S. Government or investments guaranteed by the U.S. government. The NJCM is not rated by a rating agency.

Interest Rate Risk: The County does not a policy to limit interest rate risk; however, its practice is typically to invest in investments with short maturities.

3. COUNTY DEBT

Long-term debt as of December 31, 2013 and 2012 consisted of the following:

	<u>Balance at</u> <u>December 31, 2012</u>	<u>Decreases</u>	<u>Balance at</u> <u>December 31, 2013</u>
Bonds Payable - General Obligation	\$ 7,855,000.00	\$ 4,630,000.00	\$ 3,225,000.00
	<u>\$ 7,855,000.00</u>	<u>\$ 4,630,000.00</u>	<u>\$ 3,225,000.00</u>

COUNTY OF HUNTERDON, NEW JERSEY

NOTES TO FINANCIAL STATEMENTS
YEARS ENDED DECEMBER 31, 2013 and 2012

3. COUNTY DEBT (continued)

The Local Bond Law governs the issuance of bonds and notes to finance general capital expenditures. All bonds are retired in serial installments within the statutory period of usefulness. Bonds issued by the County are general obligation bonds, backed by the full faith and credit of the County. Bond anticipation notes which are issued to temporarily finance capital projects, must be paid off within ten years and five months or retired by the issuance of bonds.

Summary of County Debt

	<u>2013</u>	<u>2012</u>	<u>2011</u>
Issued:			
General:			
Bonded Debt	\$ 3,225,000.00	\$ 7,855,000.00	\$ 12,575,000.00
Green Acres Loans and Advances			3,490,059.97
Authorized but Not Issued:			
General:			
Bonds and Notes	<u>64,570,967.39</u>	<u>62,048,570.75</u>	<u>67,150,325.26</u>
 Total Bonds and Notes Issued and Authorized but Not Issued	 <u>\$ 67,795,967.39</u>	 <u>\$ 69,903,570.75</u>	 <u>\$ 83,215,385.23</u>

Summary of Statutory Debt Condition – Annual Debt Statement

The summarized statement of debt condition which follows is prepared from the Revised Annual Debt Statement and indicates a statutory net debt of 0.32%:

	<u>Gross Debt</u>	<u>Deduction</u>	<u>Net Debt</u>
General Bonds and Notes Issued	\$ 3,225,000.00	\$ -	\$ 3,225,000.00
General Bonds and Notes Authorized but Not Issued	<u>64,570,967.39</u>	<u>-</u>	<u>64,570,967.39</u>
	<u>\$ 67,795,967.39</u>	<u>\$ -</u>	<u>\$ 67,795,967.39</u>

Net debt \$67,795,967.39 divided by average equalized valuation basis per N.J.S.A. 40A:2-2 as amended, \$21,375,332,141.67 is 0.32%.

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

2% of Equalized Valuation Basis (County)	\$ 427,506,642.83
Net Debt	<u>67,795,967.39</u>
Remaining Borrowing Power	<u>\$ 359,710,675.44</u>

COUNTY OF HUNTERDON, NEW JERSEY
NOTES TO FINANCIAL STATEMENTS
YEARS ENDED DECEMBER 31, 2013 and 2012

3. COUNTY DEBT (continued)

The County's long-term debt consisted of the following at December 31, 2013:

General Obligation Bonds

\$4,760,000, 2003 Series Bonds, final annual installment of \$690,000 on November 1, 2014, interest at a rate of 5.250%	\$ 690,000.00
\$10,385,000.00, 2010 Series Bonds, final annual installments of \$1,025,000 and \$1,510,000 on May 1, 2014, interest at rates from 3.00% to 4.00%	2,535,000.00
	\$ 3,225,000.00

The County's principal and interest for long-term debt issued and outstanding at December 31, 2013 is as follows:

Calendar Year	General Serial Bonds	
	Principal	Interest
2014	\$ 3,225,000.00	\$ 127,375.00
	\$ 3,225,000.00	\$ 127,375.00

4. FIXED ASSETS

The following is a summary of the General Fixed Assets Account Group as of December 31, 2013 and 2012:

	Balance December 31, 2012	Additions	Deletions	December 31, 2013
Land and Land Improvements	\$ 74,358,625.24			\$ 74,358,625.24
Building and Improvements	80,545,733.00		\$ 491,088.00	80,054,645.00
Vehicles, Equipment and Machinery, etc.	25,029,485.34	\$ 1,314,517.00	1,267,331.36	25,076,670.98
	\$ 179,933,843.58	\$ 1,314,517.00	\$ 1,758,419.36	\$ 179,489,941.22

COUNTY OF HUNTERDON, NEW JERSEY

NOTES TO FINANCIAL STATEMENTS
YEARS ENDED DECEMBER 31, 2013 and 2012

5. FUND BALANCE APPROPRIATED

Fund balances at December 31, 2013, which were appropriated and included as anticipated revenue in their own respective funds for the year ended December 31, 2014, were as follows:

<u>Fund Type</u>	<u>Balance December 31, 2013</u>	<u>Amount Appropriated</u>
Current Fund	<u>\$ 12,889,797.08</u>	<u>\$ 9,300,000.00</u>

6. PENSION PLANS

Description of System

Substantially all of the County's employees participate in one of the following contributory defined benefit public employee retirement systems which have been established by state statute: the Police and Firemen's Retirement System (PFRS) or the Public Employees' Retirement System (PERS).

These systems are sponsored and administered by the State of New Jersey Administrative Code, all obligations of the systems will be assumed by the State of New Jersey should the systems terminate.

Public Employees' Retirement System (PERS):

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

COUNTY OF HUNTERDON, NEW JERSEY
NOTES TO FINANCIAL STATEMENTS
YEARS ENDED DECEMBER 31, 2013 and 2012

6. PENSION PLANS (continued)

Police and Firemen's Retirement System (PFRS):

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

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

Contribution Requirements

The contribution policy is set by laws of the State of New Jersey and, in most retirement systems, contributions are required by active members and contributing employers. Plan members and employer contributions may be amended by the State of New Jersey legislation. The pension funds provide for employee contributions based on 6.64% for PERS and 10.00% for PFRS on the employees' annual compensation. Employers are required to contribute at an actuarially determined rate in all Funds except the SACT. The actuarially determined employer contribution includes funding for cost-of-living adjustments and noncontributory death benefits in the PERS and PFRS. In the PERS and PFRS, the employer contribution includes funding for post-retirement medical premiums.

The Division annually charges the County for its respective contribution to the plans based upon actuarial methods. A portion of the cost is contributed by the employees. The County's share of pension costs, which is based upon annual billings received from the State, amounted to \$2,507,419.00 and \$2,543,273.00 for 2013 and 2012, respectively, for the Public Employees' Retirement System and \$735,549.00 and \$741,940.00 for 2013 and 2012, respectively, for the Police and Firemen's Retirement System. County employees are also covered by the Federal Insurance Contribution Act.

COUNTY OF HUNTERDON, NEW JERSEY
NOTES TO FINANCIAL STATEMENTS
YEARS ENDED DECEMBER 31, 2013 and 2012

7. RISK MANAGEMENT

The County is exposed to various risks of loss related to general liability, automobile coverage, damage and destruction of assets; errors and omissions; injuries to employees; and natural disasters. The County has obtained insurance coverage to guard against these events which will provide minimum exposure to the County should they occur. During the 2013 calendar year, the County did not incur claims in excess to their coverage and the amount of coverage did not significantly decrease.

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

8. POST-RETIREMENT BENEFITS

A. Plan Overview

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

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

The summary below identifies the value of benefits at January 1, 2013 and costs for the 2013 Fiscal Year according to the accounting requirements of GASB 45 and summarizes the actuarial valuation results by Hunterdon's active and retired employee groups.

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

COUNTY OF HUNTERDON, NEW JERSEY
NOTES TO FINANCIAL STATEMENTS
YEARS ENDED DECEMBER 31, 2013 and 2012

8. POST-RETIREMENT BENEFITS (continued)

	<u>January 1, 2013</u>
Present Value of Future Benefits:	
Actives	\$ 77,114,306
Retirees	<u>39,715,460</u>
Total	<u>116,829,766</u>
Actuarial Accrued Liability:	
Actives	40,632,760
Retirees	<u>39,715,460</u>
Total	<u>80,348,220</u>
GASB 45 Measures	<u>2013 FY</u>
Annual Required Contributions	\$ 7,588,623
Annual OPEB Cost	7,224,518
Employer Contributions, Reflecting Implicit Rate Subsidies	2,783,111
Employer Contributions (Pay-As-You-Go) ¹	2,504,092

COUNTY OF HUNTERDON, NEW JERSEY
 NOTES TO FINANCIAL STATEMENTS
 YEARS ENDED DECEMBER 31, 2013 and 2012

8. POST-RETIREMENT BENEFITS (continued)

B. Liabilities and Normal Cost

The Actuarial Accrued Liability is the liability or obligation for benefits earned through the valuation date, based on certain actuarial methods and assumptions. The Plan's Actuarial Accrued Liability (at January 1, 2013) is \$80,348,229. The Actuarial Accrued Liability represents approximately 68.67% of the present value of future benefits.

	January 1, 2013
Liabilities and Normal Cost:	
Actuarial Accrued Liability	\$ 80,348,220
Plan Assets	
Unfunded Actuarial Accrued Liability	80,348,220
Normal Cost	\$ 2,427,865

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

Normal Cost is the value of benefits expected to be earned during the year, again, based on certain actuarial methods and assumptions. The 2013 Fiscal Year Normal Cost is \$2,427,865.

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

C. Demographic Information

Data was provided by Hunterdon County for the 2013 Fiscal Year:

	2013 FY
Participant Information:	
Active Participants	430
Inactive Participants	222
Total	652
	2013 FY
Employer Contributions:	
Expected OPEB Contributions:	
Active Participants	\$ -
Inactive Participants	2,783,111
Total	\$ 2,783,111

COUNTY OF HUNTERDON, NEW JERSEY
 NOTES TO FINANCIAL STATEMENTS
 YEARS ENDED DECEMBER 31, 2013 and 2012

8. POST-RETIREMENT BENEFITS (continued)

D. Funding Policy

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

E. Accounting and Actuarial Information

The following exhibits show the Annual Required Contribution (ARC), Annual OPEB Cost (AOC), and projected December 31, 2013 Net IPEB Obligation (NOO):

1. Development of Normal Cost

The Unit Credit cost method was selected. The cumulative Normal Cost across all active participants is \$2,427,865.

2. Development of Annual Required Contribution

The Standard sets the method for determining Hunterdon's post-employment benefits accrual, the Annual Required Contribution (ARC), to include both the value of benefits earned during the year (Normal Cost) and a supplemental cost based on an amortization of the Unfunded Actuarial Accrued Liability. Accordingly, the following table shows Hunterdon's 2013 FY ARC based on a 30-year amortization of the Unfunded Actuarial Accrued Liability as a level dollar amount:

Fiscal Year Ending December 31, 2013

Preliminary ARC:

a) Normal Cost	\$ 2,427,865
b) Amortization payment	<u>4,977,873</u>
c) Beginning of year contribution	7,405,738
d) Interest on contributions	<u>182,885</u>
 e) Preliminary ARC	 <u>\$ 7,588,623</u>

COUNTY OF HUNTERDON, NEW JERSEY
 NOTES TO FINANCIAL STATEMENTS
 YEARS ENDED DECEMBER 31, 2013 and 2012

8. POST-RETIREMENT BENEFITS (continued)

E. Accounting and Actuarial Information (continued)

2. Development of Annual Required Contribution (continued)

Fiscal Year Ending December 31, 2013

ARC reflecting maximum amortization period:	
a) Normal Cost	\$ <u>2,427,865</u>
b) Unfunded Liability	\$ <u>80,348,220</u>
c) Amortization payment using maximum amortization period	\$ <u>4,977,873</u>
d) ARC reflecting maximum amortization period	\$ 7,405,738
e) Interest of contributions	<u>182,885</u>
f) ARC reflecting maximum amortization period adjusted for interest	\$ <u>7,588,623</u>
Annual required contribution	\$ <u>7,588,623</u>

3. Development and Annual OPEB Cost

The following table shows Hunterdon's Annual OPEB Cost projected to the end of the 2013 Fiscal Year:

<u>Fical Year Ending</u>	<u>December 31, 2013</u>
Annual Required Contribution (ARC)	\$ 7,588,623
Interest on Net OPEB Obligation	1,350,169
Adjustment to Annual Required Contribution	<u>(1,714,274)</u>
Total Annual OPEB (AOC)	\$ <u>7,224,518</u>

COUNTY OF HUNTERDON, NEW JERSEY
 NOTES TO FINANCIAL STATEMENTS
 YEARS ENDED DECEMBER 31, 2013 and 2012

8. POST-RETIREMENT BENEFITS (continued)

E. Accounting and Actuarial Information (continued)

4. Development of Net OPEB Obligation

Fiscal Year Ending	December 31, 2013
1. Net OPEB Obligation (NOO) as of January 1, 2013	\$ 27,003,373
2. Annual OPEB Cost	7,224,518
3. Annual Employer Contribution	(2,783,111)
4. Net OPEB Obligation as of December 31, 2013 (Estimated)	\$ 31,444,780

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

Value Date	Actuarial Value of Assets - Unit Credit (a)	Actuarial Accrued Liability (b)	Unfunded Actuarial Accrued Liability (b) - (a)	Funded Ratio (a)/(b)	Covered Payroll (c)	Accrued Liability as a Percentage of Covered Payroll {(b)-(a)}/(c)
1/1/2007	0	65,691,094	65,691,094	0.00%	N/A	N/A
1/1/2009	0	63,663,899	63,663,899	0.00%	N/A	N/A
1/1/2011	0	74,139,794	74,139,794	0.00%	N/A	N/A
1/1/2013	0	80,348,220	80,348,220	0.00%	N/A	N/A

F. Plan Provisions

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

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

COUNTY OF HUNTERDON, NEW JERSEY
NOTES TO FINANCIAL STATEMENTS
YEARS ENDED DECEMBER 31, 2013 and 2012

8. POST-RETIREMENT BENEFITS (continued)

F. Plan Provisions (continued)

Eligibility

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

Dependent Eligibility

Eligible dependent include the participant's:

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

Benefit Cessation

Coverage ends upon death.

Survivor Eligibility

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

Types of Plans

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

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

COUNTY OF HUNTERDON, NEW JERSEY
NOTES TO FINANCIAL STATEMENTS
YEARS ENDED DECEMBER 31, 2013 and 2012

8. POST-RETIREMENT BENEFITS (continued)

F. Plan Provisions (continued)

Waiving Coverage

Any retired member can elect to waive coverage.

Benefits Not Valued

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

9. DEFERRED COMPENSATION PLAN

The County has instituted a Deferred Compensation Plan ("Plan") pursuant to Section 457 of the Internal Revenue Code and P.L. 1977, C.381; P.L. 1978, C.39; P.L. 1980, C.78; and P.L. 1997, C.116 of the Statutes of New Jersey.

The Plan is an arrangement whereby a public employer may establish a Plan and permit its employees to voluntarily authorize a portion of their current salary to be withheld and invested in one or more of the types of investments permitted under the governing regulations.

As of December 31, 2013 and 2012, the amount held by the third party administrator amounted to \$12,710,068.23 and \$10,929,729.10, respectively.

10. CONTINGENT LIABILITIES

Arbitrage Rebate Calculation

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

COUNTY OF HUNTERDON, NEW JERSEY
NOTES TO FINANCIAL STATEMENTS
YEARS ENDED DECEMBER 31, 2013 and 2012

10. CONTINGENT LIABILITIES (continued)

Federal and State Grant Programs

The County participates in several federal and state financial assistance grant programs. Entitlement to the funds is generally conditioned upon compliance with terms and conditions of the grant agreements and applicable regulations, including the expenditures of funds for eligible purposes. These programs are also subject to compliance and financial audits by the grantors or their representatives. As of December 31, 2013, the County does not believe that any material liabilities will result from such audits.

Litigation

There are three pending claims against the County, which involves significant potential liability on behalf of the County since liability is either not covered by insurance or the projected damages exceed the County insurance deductibles. Each of these matters are in the early stages and any liability cannot be estimated.

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

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

COUNTY OF HUNTERDON, NEW JERSEY
CURRENT FUND

SCHEDULE OF CASH RECEIPTS AND DISBURSEMENTS

Year ended December 31, 2013

	<u>Reference</u>	<u>Regular Fund</u>	<u>Federal and State Grant Fund</u>
Balance, December 31, 2012	A	\$ 28,663,400.81	\$ 521,260.73
Increased By Receipts:			
Miscellaneous Revenue Not Anticipated	A-2	\$ 975,916.60	
County Tax Levy	A-5	64,328,853.96	
Revenue Accounts Receivable	A-6	10,223,198.54	
Various Receivables	A-7	84,244.72	
Due from Current Fund	A-8		\$ 1,072,360.01
Various Cash Liabilities and Reserves	A-10	5,659,888.47	
Grant Receivables	A-12		3,503,531.99
Refunds to the 2012 Appropriation Reserves		430,066.72	
Due to General Capital Fund	A		1,718,704.38
Schedule of Grants Unappropriated	A-14		545,508.74
		<u>81,702,169.01</u>	
		110,365,569.82	<u>6,840,105.12</u>
Decreased By Disbursements:			
2013 Appropriations	A-3	79,516,881.73	
Various Receivables	A-7	65,608.08	
Interfunds	A-8	3,485,235.04	
2012 Appropriation Reserves	A-9	1,721,802.99	
Various Cash Liabilities and Reserves	A-10	5,238,693.17	
Miscellaneous Disbursements	A-4	35,272.62	
Grant Reserves	A-13		2,913,656.58
		<u>90,063,493.63</u>	<u>2,913,656.58</u>
Balance, December 31, 2013	A	<u>\$ 20,302,076.19</u>	<u>\$ 4,447,709.27</u>

COUNTY OF HUNTERDON, NEW JERSEY
CURRENT FUND

SCHEDULE OF COUNTY TAX LEVY RECEIVABLES

Year ended December 31, 2013

	<u>Reference</u>		
Balance, December 31, 2012	A	\$	173,853.96
Increased By:			
County Tax Levy	A-1	\$	64,155,000.00
County Tax Levy - Added and Omitted Taxes	A		<u>286,401.82</u>
			<u>64,441,401.82</u>
			64,615,255.78
Decreased By:			
Cash Received:			
County Tax Levy	A-2		64,155,000.00
Added and Omitted Taxes	A-2		<u>173,853.96</u>
	A-4		<u>64,328,853.96</u>
Balance, December 31, 2013	A	\$	<u><u>286,401.82</u></u>

COUNTY OF HUNTERDON, NEW JERSEY
CURRENT FUND

SCHEDULE OF REVENUE ACCOUNTS RECEIVABLE

Year ended December 31, 2013

	<u>Reference</u>	Balance December 31, 2012	Accrued in 2013	Collected in 2013	Balance December 31, 2013
County Clerk:					
Fines and Fees	A-2	\$ 142.00	\$ 625,041.95	\$ 625,142.00	\$ 41.95
Realty Transfer Fees	A-2		1,091,515.18	1,091,515.18	
Surrogate Fees	A-2		65,000.00	65,000.00	
Sheriff Fees	A-2		64,089.70	64,089.70	
Interest on Investments and Deposits	A-2		188,798.68	188,798.68	
Rental on County Building	A-2		53,438.72	53,438.72	
County Planning Board Fees	A-2		8,569.16	8,569.16	
Health Department - Municipal Health Fees	A-2		219,600.00	219,600.00	
Hunterdon County Consolidated Transportation System	A-2	19,508.45	488,608.24	484,725.03	23,391.66
Golf Course	A-2		1,567,867.30	1,567,867.30	
Adjuster	A-2		4,397.71	4,397.71	
Supplemental Social Security Income	A-2		272,594.00	272,594.00	
Division of Youth and Family Services (DYFS)	A-2		361,160.00	361,160.00	
Psychiatric Facilities:					
Maintenance of Patients in State Institutions for Mental Diseases	A-2		1,103,577.00	1,103,577.00	
Maintenance of Patients in State Institutions for Mentally Retarded	A-2		2,477,705.00	2,477,705.00	
Patients in University of Medicine and Dentistry of New Jersey	A-2		10,014.00	10,014.00	
Division of Developmental Disabilities	A-2		32,084.31	32,084.31	
N.J. - Reimbursement for Confinement of Prisoners	A-2		994.50	994.50	
Surrogate - Increased Fees	A-2		130,257.75	130,257.75	
County Clerk - Increased Fees	A-2		606,901.92	606,901.92	
Sheriff - Increased Fees	A-2		104,766.58	104,766.58	
Library - Cost Allocation	A-2		1,500,000.00	750,000.00	750,000.00
		<u>\$ 19,650.45</u>	<u>\$ 10,976,981.70</u>	<u>\$ 10,223,198.54</u>	<u>\$ 773,433.61</u>
	<u>Reference</u>	A	Reserve	A-2, A-4	A

COUNTY OF HUNTERDON, NEW JERSEY
CURRENT FUND

SCHEDULE OF REVENUE ACCOUNTS RECEIVABLE - AGENCY

Year ended December 31, 2013

<u>Agency</u>	<u>Balance</u> <u>Dec. 31, 2012</u>	<u>Increases</u>	<u>Decreases</u>	<u>Balance</u> <u>Dec. 31, 2013</u>
Welfare Board	\$ 1,287.72		\$ 1,287.72	
State of New Jersey Courts	17,425.97	\$ 63,745.38	81,171.35	
4-H Fair	9.00	1,776.70	1,785.65	\$ 0.05
PASP		86.00		86.00
	<u>\$ 18,722.69</u>	<u>\$ 65,608.08</u>	<u>\$ 84,244.72</u>	<u>\$ 86.05</u>
Reference	A	A-4	A-4	A

COUNTY OF HUNTERDON, NEW JERSEY
CURRENT FUND

SCHEDULE OF INTERFUNDS AND INTERDEPARTMENTAL TRANSACTIONS

Year ended December 31, 2013

<u>Fund</u>	<u>Balance</u> <u>Dec. 31, 2012</u>	<u>Increases</u>	<u>Balance</u> <u>Dec. 31, 2013</u>
Library Commission	\$	\$ 1,080,908.36	\$ 1,080,908.36
Payroll Trust		1,358,313.18	1,358,313.18
Housing Agency		119,013.25	119,013.25
Grant Fund		2,056,154.12	2,056,154.12
General Capital Fund		31.85	31.85
Other Trust Fund		1,448.60	1,448.60
	<u>\$ -</u>	<u>\$ 4,615,869.36</u>	<u>4,615,869.36</u>
	<u>Reference</u>	<u>A</u>	<u>Below</u>
		<u>A</u>	<u>A</u>
Cash Disbursed	A-4	\$ 3,485,235.04	
Grant Fund appropriations not transferred from the current fund	A-8	(296,514.00)	
Receipts received in other funds	Below	<u>1,427,148.32</u>	
	Above	<u>\$ 4,615,869.36</u>	
Detail of receipts received in other funds			
Grant Fund	A-4	\$ 1,072,360.01	
Trust Fund - Payroll	A-8	<u>354,788.31</u>	
		<u>\$ 1,427,148.32</u>	

COUNTY OF HUNTERDON, NEW JERSEY
CURRENT FUND
SCHEDULE OF 2012 APPROPRIATION RESERVES
Year ended December 31, 2013

	Balance Dec. 31, 2012	Cash Receipts	Transfers	Paid or Charged	Balance Lapsed
General Government					
Administration and Executive:					
Board of Chosen Freeholders:					
Salaries and Wages	\$ 2,315.67				\$ 2,315.67
Other Expenses	59,480.95			\$ 2,266.67	57,214.28
Audit					
Projects Administration:					
Salaries and Wages	140.03				140.03
Other Expenses	1,570.39			56.00	1,514.39
Department of Finance:					
County Treasurer's Office:					
Salaries and Wages	19,582.38				19,582.38
Other Expenses	36,483.59			7,751.23	28,732.36
Legal Department:					
County Counsel:					
Salaries and Wages	2,245.14	\$ 1,155.00			3,400.14
Other Expenses	169,783.33			5,537.85	164,245.48
County Adjuster's Office:					
Salaries and Wages	740.60				740.60
Other Expenses	1,877.85			9.00	1,868.85
Administration:					
Salaries and Wages	71.96				71.96
Other Expenses	1,523.59			16.56	1,507.03
Human Resources:					
Salaries and Wages	284.06				284.06
Other Expenses	11,817.57		\$ 5,000.00	15,574.60	1,242.97
County Clerk:					
Salaries and Wages	32,144.10				32,144.10
Other Expenses	6,469.88			2,695.99	3,773.89
Election Expense	1,078.83				1,078.83
Information Technology:					
Salaries and Wages	11,550.92			1,291.20	10,259.72
Other Expenses	59,339.28			33,178.91	26,160.37
Prosecutor's Office:					
Salaries and Wages	68,211.47	29,821.35			98,032.82
Other Expenses	116,115.66			31,481.21	84,634.45
Purchasing:					
Salaries and Wages	11,445.42				11,445.42
Other Expenses	17,792.45			3,522.21	14,270.24
Building and Grounds:					
Salaries and Wages	3,538.79			610.83	2,927.96
Other Expenses	193,150.76			92,314.05	100,836.71
Print Shop:					
Salaries and Wages	5,293.22				5,293.22
Other Expenses	65,231.27			9,021.63	56,209.64
Transportation:					
Other Expenses	729,447.46	114,014.91			843,462.37
Group Insurance					
Worker's Compensation	851,186.71			64,088.13	787,098.58
Surety Bond Premiums	52,155.09				52,155.09
Other Insurance	1,000.00				1,000.00
Health Benefit Waiver	28,466.00				28,466.00
	730.00				730.00
Total General Government	<u>2,562,264.42</u>	<u>144,991.26</u>	<u>5,000.00</u>	<u>269,416.07</u>	<u>2,442,839.61</u>
Judiciary					
Surrogate:					
Salaries and Wages	9,191.87				9,191.87
Other Expenses	5,020.47			1,783.02	3,237.45
Total Judiciary	<u>14,212.34</u>			<u>1,783.02</u>	<u>12,429.32</u>

COUNTY OF HUNTERDON, NEW JERSEY
CURRENT FUND

Schedule A-9
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SCHEDULE OF 2012 APPROPRIATION RESERVES

Year ended December 31, 2013

	Balance Dec. 31, 2012	Cash Receipts	Transfers	Paid or Charged	Balance Lapsed
Regulation					
Sheriff's Office					
Salaries and Wages	\$ 4,931.83	\$ 1,505.00			\$ 6,436.83
Other Expenses	19,798.90			\$ 6,441.41	13,357.49
Weights and Measures:					
Salaries and Wages	60.05				60.05
Other Expenses	615.61				615.61
Board of Taxation:					
Salaries and Wages	39,365.08				39,365.08
Other Expenses	8,465.62			5,313.73	3,151.89
County Medical Examiner:					
Other Expenses	25,000.00				25,000.00
Shade Tree Commission:					
Other Expenses	1,479.50			1,154.93	324.57
Board of Elections:					
Salaries and Wages	22,093.30				22,093.30
Other Expenses	21,304.07			1,526.45	19,777.62
Fire Marshall:					
Salaries and Wages	49.02		\$ 5,000.00	4,375.97	673.05
Other Expenses	107.55				107.55
Fire, Police and Rescue Training:					
Salaries and Wages	62.42				62.42
Other Expenses	17,644.97		4,000.00	20,709.29	935.68
Radio and Communications:					
Salaries and Wages	46,112.22				46,112.22
Other Expenses	120,355.01		15,000.00	127,711.56	7,643.45
Emergency Management:					
Salaries and Wages	5,773.53	2,706.00			8,479.53
Other Expenses	15,639.57			7,817.02	7,822.55
County Planning Board:					
Salaries and Wages	26,080.08	6,186.18			32,266.26
Other Expenses	23,968.21			709.33	23,258.88
Construction Board of Appeals (N.J.S.52:27D-127):					
Salaries and Wages	67.88				67.88
Other Expenses	9,047.03			994.40	8,052.63
Total Regulation	<u>408,021.45</u>	<u>10,397.18</u>	<u>24,000.00</u>	<u>176,754.09</u>	<u>265,664.54</u>
Roads and Bridges					
County Funds:					
Salaries and Wages	214,729.31	54,630.11			269,359.42
Other Expenses	744,501.34			312,004.63	432,496.71
Bridges:					
Salaries and Wages	35,067.61			378.90	34,688.71
Other Expenses	78,900.59	36,708.56			115,609.15
Engineering:					
Salaries and Wages	142,557.71				142,557.71
Other Expenses	65,254.19			8,946.00	56,308.19
Vehicle Services:					
Salaries and Wages	53,434.68				53,434.68
Other Expenses	273,555.96			64,177.56	209,378.40
Total Roads and Bridges	<u>1,608,001.39</u>	<u>91,338.67</u>		<u>385,507.09</u>	<u>1,313,832.97</u>

COUNTY OF HUNTERDON, NEW JERSEY
CURRENT FUND

Schedule A-9
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SCHEDULE OF 2012 APPROPRIATION RESERVES

Year ended December 31, 2013

	Balance Dec. 31, 2012	Cash Receipts	Transfers	Paid or Charged	Balance Lapsed
Corrections					
Jail:					
Salaries and Wages	\$ 146,139.17			\$ 19,698.27	\$ 126,440.90
Other Expenses	329,387.53			211,969.70	117,417.83
Total Corrections	475,526.70			231,667.97	243,858.73
Health and Welfare					
County Health Services:					
Interlocal Services (N.J.S.A. 40:80A-1):					
Salaries and Wages	2,483.73	\$ 118,769.13			121,252.86
Other Expenses	8,105.83	6,396.47	\$ 1,000.00		15,502.30
Vector Control:					
Salaries and Wages	17,287.80				17,287.80
Other Expenses	11,548.19			9,816.30	1,731.89
Public Health Nursing Contract:					
Salaries and Wages	67,305.81	3,367.00			70,672.81
Other Expenses	3,459.56			2,748.97	710.59
Voucher Service	42,480.00			1,673.00	40,807.00
Senior Services:					
Salaries and Wages	131,551.54	7,929.13			139,480.67
Other Expenses	9,373.85			94.01	9,279.84
War Veterans:					
Other Expenses	390.00				390.00
Human Services Advisory Council:					
Salaries and Wages	15,267.96	21,756.12			37,024.08
Other Expenses	7,760.86			95.30	7,665.56
Juvenile/Family Crisis Intervention Unit - Hunterdon Medical:					
Center - Contractual (N.J.S.A. 2A:4A-76-9)	69,570.02			59,400.02	10,170.00
Catholic Charities - Contractual (N.J.S.A. 40:5-29)	11,075.51			11,075.51	
Special Children Services (N.J.S.A. 9:13-7.8)	8,321.50			8,321.50	
Mental Health Program - Hunterdon Medical Center - Contractual (N.J.S.A. 40:5-29)	30,326.24			30,326.24	
Aid to Hunterdon County Unit - N.J. Association for Retarded Citizens - Contractual (N.J.S.A. 40:5-2.9)	27,276.03			27,276.03	
Aid to Hunterdon Drug Awareness Program - Contractual (N.J.S.A. 40:9B-4)	29,787.75			29,787.75	
Briteside Adult Day Care - Contractual (N.J.S.A. 44:12-2)	6,093.25			6,093.25	
Aid to Hunterdon Helpline - Contractual (N.J.S.A. 44:12-2)	10,000.00			10,000.00	
Safe in Hunterdon (N.J.S.A. 44:12-2)	18,394.58			18,394.58	
NORWESCAP	2,750.00			2,750.00	
North County Senior Center (N.J.S.A. 44:12-2)	4,398.86			3,650.86	748.00
Legal Aid to Indigent Poor - Contractual (N.J.S.A. 40:23-8.19)	10,368.00			10,368.00	
County Youth Facility:					
Juveniles in Need of Supervision - Contractual (N.J.S.A. 2A:4-42)	48,147.94			10,865.05	37,282.89
Somerset County C.O.A.C.H.	1,849.00			649.00	1,200.00
Peach - Contractual (N.J.S.A. 44:12-2)	7,600.00			7,600.00	
Aid to Women's Health Care - Contractual (N.J.S.A. 44:12-2)	9,566.00			125.00	9,441.00
Meals on Wheels - Contractual (N.J.S.A. 44:12-2)	4,000.00			4,000.00	
Student Mentoring Program	5,632.00			5,592.00	40.00
Flemington Food Pantry - Contractual (N.J.S.A. 44:12-2)	11,551.56			9,060.70	2,490.86
Hunterdon Prevention Resources	17,241.31			17,241.31	
Medication Access Program	5,850.00			5,850.00	
Total Health and Welfare	656,814.68	158,217.85	1,000.00	292,854.38	523,178.15

COUNTY OF HUNTERDON, NEW JERSEY
CURRENT FUND

Schedule A-9
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SCHEDULE OF 2012 APPROPRIATION RESERVES

Year ended December 31, 2013

	Balance Dec. 31, 2012	Cash Receipts	Transfers	Paid or Charged	Balance Lapsed
<u>Educational</u>					
Superintendent of Schools:					
Salaries and Wages	\$ 5,893.71				\$ 5,893.71
Other Expenses	5,688.25			\$ 22.35	5,665.90
Rutgers Coop. Extension Services:					
Salaries and Wages	462.26				462.26
Other Expenses	9,773.12			2,636.04	7,137.08
Reimbursement for Residents Attending Out-of-County Vocational and Technical School (N.J.S.A. 18A:54-34.4)	118,500.00				118,500.00
Reimbursement for Residents Attending Out-of-County Two Year Colleges (N.J.S.A. 18A:64A-23)	39,664.07			7,723.77	31,940.30
Joint County College (N.J.S.A. 18A:64A-24)	50,342.64				50,342.64
Total Educational	<u>230,324.05</u>			<u>10,382.16</u>	<u>219,941.89</u>
<u>Recreational</u>					
Parks and Recreation:					
Salaries and Wages	5,178.82	\$ 532.25			5,711.07
Other Expenses	127,499.92			31,421.11	96,078.81
Total Recreation	<u>132,678.74</u>	<u>532.25</u>		<u>31,421.11</u>	<u>101,789.88</u>
<u>Unclassified</u>					
Utilities:					
Gasoline	26,180.76		\$ 30,000.00	5,326.42	50,854.34
Electricity	170,291.67			70,797.34	99,494.33
Telephone	52,693.71		10,000.00	57,178.60	5,515.11
Natural Gas	96,309.42			36,676.60	59,632.82
Heating Oil	25,076.48			3,392.14	21,684.34
Water	1,496.39			736.25	760.14
Sewer	7,192.23				7,192.23
Disposal Service	16,937.11			7,611.61	9,325.50
Street Lighting	10,000.00				10,000.00
Total Unclassified	<u>406,177.77</u>		<u>40,000.00</u>	<u>181,718.96</u>	<u>264,458.81</u>
Total Operations	6,494,021.54	405,477.21	70,000.00	1,581,504.85	5,387,993.90
Contingent	15,000.00				15,000.00
Total Operations Including Contingent	6,509,021.54	405,477.21	70,000.00	1,581,504.85	5,402,993.90
<u>Deferred Charges and Statutory Expenditures</u>					
Statutory Expenditures:					
Contribution to:					
Public Employees' Retirement System	636,223.43			16,723.07	619,500.36
Social Security System (OASDI)	129,347.57	24,589.51	(70,000.00)		83,937.08
Disability Insurance	127,171.09			123,575.07	3,596.02
Total Deferred Charges and Statutory Expenditures	<u>892,742.09</u>	<u>24,589.51</u>	<u>(70,000.00)</u>	<u>140,298.14</u>	<u>707,033.46</u>
Total General Appropriations	<u>\$ 7,401,763.63</u>	<u>\$ 430,066.72</u>	<u>\$ -</u>	<u>\$ 1,721,802.99</u>	<u>\$ 6,110,027.36</u>
Reference	Below	A-4		A-4	A-1
A Appropriation Reserves	\$ 6,541,707.27				
A Reserve for Encumbrances	860,056.36				
Above	<u>\$ 7,401,763.63</u>				

COUNTY OF HUNTERDON, NEW JERSEY
CURRENT FUND

SCHEDULE OF VARIOUS LIABILITIES AND RESERVES

Year ended December 31, 2013

<u>Liabilities and Reserves</u>	<u>Balance Dec. 31, 2012</u>	<u>Increases</u>	<u>Decreases</u>	<u>Balance Dec. 31, 2013</u>
Liabilities:				
Due to State of N.J. - Realty Transfer Fees		\$ 4,934,053.47	\$ 4,555,008.17	\$ 379,045.30
Due to State of N.J. - Records Prevention		725,835.00	683,685.00	42,150.00
Accounts Payable	<u>\$ 42,582.63</u>			<u>42,582.63</u>
	<u>\$ 42,582.63</u>	<u>\$ 5,659,888.47</u>	<u>\$ 5,238,693.17</u>	<u>\$ 463,777.93</u>
<u>Reference</u>	A	A-4	A-4	A

COUNTY OF HUNTERDON, NEW JERSEY
CURRENT FUND

SCHEDULE OF FEDERAL AND STATE GRANT FUND INTERFUND

Year ended December 31, 2013

	<u>Reference</u>		
Balance, December 31, 2012	A		\$ -
Increased By:			
Federal and State Grant Fund Reserves Cancelled	A-13	\$ 96,926.04	
Due from Current Fund	A-8	2,056,154.12	
Miscellaneous Adjustment	A-11	<u>12.19</u>	<u>2,153,092.35</u>
			2,153,092.35
Decreased By:			
Federal and State Grant Fund Receivables Cancelled	A-12		<u>96,938.23</u>
Balance, December 31, 2013	A		<u>\$ 2,056,154.12</u>

COUNTY OF HUNTERDON, NEW JERSEY
CURRENT FUND
SCHEDULE OF FEDERAL AND STATE GRANTS RECEIVABLE

Year ended December 31, 2013

	Balance December 31, <u>2012</u>	Budget <u>Revenue</u>	<u>Received</u>	<u>Cancelled</u>	Balance December 31, <u>2013</u>
Federal Assistance:					
U.S. Department of Health and Human Services:					
N.J. Department of Community Affairs:					
2008 Area Plan Grant	\$ 53,882.00				\$ 53,882.00
2009 Area Plan Grant	30,076.00				30,076.00
2010 Area Plan Grant	37,889.00				37,889.00
2011 Area Plan Grant	15,027.00				15,027.00
2012 Area Plan Grant	28,499.00				28,499.00
2013 Area Plan Grant		\$ 126,260.00	\$ 126,260.00		
2012-2013 FTA 5311:					
Federal Share	101,753.75		101,753.75		
U.S. Department of Labor:					
2013 Human Services Advisory Council		73,742.00	73,742.00		
U.S. Department of Transportation:					
2012 Transportation / TIP	16,884.00		16,884.00		
2013 Transportation / TIP		33,768.00	8,442.00		25,326.00
U.S. Department of Justice:					
NJ Department of Law and Public Safety:					
COPS Grant	83,931.27				83,931.27
2012-2013 Victims Assistance Grant	86,206.00		86,206.00		
2013-2014 Victims Assistance Grant		84,222.00	34,707.41		49,514.59
2011-2012 Kids and Riding Safe	1,415.00			\$ 1,415.00	
2012-13 Kids Are Riding Safe	10,000.00		3,600.00		6,400.00
Sexual Assault Nurse Examiner/Response:					
2011 SANE/SART	35,941.50			35,941.50	
2012 SANE/SART	47,178.00				47,178.00
2012 Byrne Formula Grant (Multi-Jurisdictional Narcotics Task Force)	30,449.00		30,449.00		
North Jersey Transportation Planning Authority (NJIT):					
2011-2012 Subregional Traffic Sign Inventory	116,229.31		68,740.53		47,488.78
2012-2013 Subregional Transportation Planning	51,904.00		51,904.00		
2013-2014 Subregional Transportation Planning		12,976.00			12,976.00
N.J. Transit Corporation:					
2011 Job Access/Reverse Commute	26,561.73		26,561.73		
2012 Job Access/Reverse Commute	120,000.00		82,161.08		37,838.92
Department of Housing and Urban Development:					
2010 Small Cities Community Development	55,647.00		55,647.00		
Housing Preservation Program	55,000.00				55,000.00

COUNTY OF HUNTERDON, NEW JERSEY
CURRENT FUND
SCHEDULE OF FEDERAL AND STATE GRANTS RECEIVABLE
Year ended December 31, 2013

	Balance December 31, 2012	Budget Revenue	Received	Cancelled	Balance December 31, 2013
U.S. Department of Homeland Security:					
2009 Homeland Security	\$ 3,278.73			\$ 3,278.73	
2010 Homeland Security	449,911.67		\$ 449,911.67		
2011 Homeland Security	112,176.33		37,979.64		\$ 74,196.69
2012 Homeland Security	127,330.61				127,330.61
2013 Homeland Security		\$ 100,000.00			100,000.00
Buffer Zone Protection Program					
2011 Juvenile Accountability Incentive	960.29		624.49		335.80
2012 Juvenile Accountability Incentive	6,258.00		4,409.83		1,848.17
2013 Juvenile Accountability		3,794.00	485.00		3,309.00
2012 FEMA Performance Grant	55,000.00				55,000.00
2013 FEMA Performance Grant		70,000.00	70,000.00		
Federal Center for Disease Control: 2011-2012 State Health Services	68,980.00		68,945.00	35.00	
State Assistance:					
U.S. Department of Health and Human Services:					
N.J. Department of Community Affairs: 2013 Area Plan Grant		364,722.00	364,722.00		
Office of the Governor:					
2011 Municipal Alliance Program	1,613.20			1,613.20	
2012 Municipal Alliance Program	106,644.84		104,640.83		2,004.01
2013 Municipal Alliance Program		161,502.00	67,706.03		93,795.97
N.J. Department of Health and Senior Services					
Health Service Contract:					
2012 Right-to-Know	4,809.00				4,809.00
2013 Right-to-Know		9,618.00	9,618.00		
2013 SSH (Homeless)		57,378.00	53,920.00		3,458.00
HIV Counseling and Testing	35,365.00			35,365.00	
N.J. Juvenile Justice Commission:					
2011 S.S.B.G. / Family Court					
2012 S.S.B.G. / Family Court	49,177.20		34,109.40		15,067.80
2013 S.S.B.G. / Family Court		97,157.00	47,678.76		49,478.24
2012 State/Community Partnership	102,199.30		102,199.30		
2013 State/Community Partnership		191,117.00	82,975.20		108,141.80

COUNTY OF HUNTERDON, NEW JERSEY
CURRENT FUND

SCHEDULE OF FEDERAL AND STATE GRANTS RECEIVABLE

Year ended December 31, 2013

	Balance December 31, <u>2012</u>	Budget <u>Revenue</u>	<u>Received</u>	<u>Cancelled</u>	Balance December 31, <u>2013</u>
N.J. Department of Human Services					
2011 Personal Assistance Services Program (PASP)	\$ 8,131.00			\$ 8,131.00	
2013 Personal Assistance Services Program (PASP)		\$ 38,037.00	\$ 38,037.00		
2012 SHIP Program	10,800.00		10,800.00		
2013 SHIP Program		25,000.00	15,000.00		\$ 10,000.00
N.J. Department of Community Affairs					
2013 Universal Service Fund		1,268.00	1,268.00		
2014 Universal Service Fund		1,901.00	1,901.00		
N.J. Department of State:					
2012 State Council on Arts	9,586.00				9,586.00
2013 State Council on Arts		63,908.00	63,908.00		
N.J. Historical Commission:					
2011-2012 N.J. Historical Commission GOS	1,971.90				1,971.90
Senior Citizen and Disabled Resident:					
2011 Transportation Assistance (Casino Revenue)	15,136.96				15,136.96
2012 Transportation Assistance (Casino Revenue)	140,028.99		7,351.89		132,677.10
2013 Transportation Assistance (Casino Revenue)		460,517.00	460,517.00		
N.J. Department of Environmental Protection:					
2012 CEHA	52,911.00		52,911.00		
2012 Wastewater Management	40,000.00		15,000.00		25,000.00
N.J. Department of Children and Families:					
2013 Title XX Transportation		124,434.00	124,434.00		
2012-2013 FTA 5311:					
State Share	203,507.50		203,507.50		
County Share	101,753.75		100,104.75	1,649.00	
N.J. Highlands Water Protection and Planning Council:					
Highlands Assessment Plan	20,000.00				20,000.00
Highlands Sustainable Agriculture	75,000.00				75,000.00
Wildlife Habitat Incentive Program	3,037.00				3,037.00
HAVA 281	1,060.00		1,038.20	21.80	
N.J. Department of Health and Senior Services:					
2012 Comprehensive Alcohol Program	75,703.00		75,703.00		
2013 Comprehensive Alcohol Program		247,838.00	61,067.00	9,488.00	177,283.00

COUNTY OF HUNTERDON, NEW JERSEY
CURRENT FUND
SCHEDULE OF FEDERAL AND STATE GRANTS RECEIVABLE
Year ended December 31, 2013

	Balance December 31, <u>2012</u>	Budget <u>Revenue</u>	<u>Received</u>	<u>Cancelled</u>	Balance December 31, <u>2013</u>
Local Assistance:					
2013 MRC Capacity Bldg Award		\$ 4,000.00	\$ 4,000.00		
Rutgers Local Government Capacity		30,016.57			\$ 30,016.57
	<u>\$ 2,886,804.83</u>	<u>\$ 2,383,175.57</u>	<u>\$ 3,503,531.99</u>	<u>\$ 96,938.23</u>	<u>\$ 1,669,510.18</u>
<u>Reference</u>	A	A-2	A-4	A-11	A

COUNTY OF HUNTERDON, NEW JERSEY

FEDERAL AND STATE GRANT FUND

SCHEDULE OF FEDERAL AND STATE GRANT APPROPRIATED RESERVES

Year ended December 31, 2013

Grant	Balance December 31, 2012	Transferred From 2013 Budget	Appropriation By 4GA:4-87	Expended	Budget Chargebacks	Deferred Charges	Cancelled	Balance December 31, 2013
Federal Aid								
U.S. Department of Health and Human Services:								
N.J. Department of Community Affairs								
2007 Area Plan Grant	\$ 50,550.61							\$ 50,550.61
2008 Area Plan Grant	26,112.60							26,112.60
2009 Area Plan Grant	40,374.09							40,374.09
2010 Area Plan Grant	10,893.33							10,893.33
2011 Area Plan Grant	1,433.89							1,433.89
2012 Area Plan Grant	78,244.40			\$ 78,244.40				
2013 Area Plan Grant		\$ 126,260.00		401,816.00		\$ (275,558.00)		
U.S. Department of Labor:								
2012 Human Services Advisory Council:								
County Match	3,305.95			3,305.95				
2013 Human Services Advisory Council:								
		89,147.00		15,433.31	\$ 72,089.00			1,624.69
U.S. Department of Transportation:								
2012-2013 FTA 5311:								
Federal Share	151,040.27			124,119.44	26,920.83			
County Match	135,672.00			124,119.43	84,095.00	(72,542.43)		
2012-2013 Victim Assistance Grant	72,367.00			45,070.75				27,296.25
2013-2014 Victim Assistance Grant		84,222.00		3,959.77				80,262.23
North Jersey Transportation Planning Authority (NJIT):								
2012-2013 Subregional Transportation Planning	38,559.57			25,209.43				13,350.14
Subregional Traffic Sign	57,389.38			37,874.56				19,514.82
N.J. Transit Corporation:								
2011 Job Access/Reverse Commute	19,800.31			19,492.84	307.47			
2012 Job Access/Reverse Commute	120,000.00			26,836.12	55,558.07			37,605.81
Department of Housing and Urban Development:								
Small Cities Community Development								
	27,788.65			29,489.99		(1,701.34)		
Housing Preservation Program								
COPS Grant	55,000.00							55,000.00
2009 Homeland Security	74,358.07			44,811.80				29,546.27
2010 Homeland Security	4,109.30			830.57			\$ 3,278.73	
2011 Homeland Security	363,301.59			426,477.34		(63,175.75)		
2012 Homeland Security	106,828.13			105,388.00				1,440.13
2013 Homeland Security	127,330.61			46,660.00				80,670.61
2011-2012 Kids are Riding Safe		100,000.00					1,416.00	100,000.00
2012-2013 Kids are Riding Safe	1,415.00							
2011-2012 SANE/SART	7,000.00			4,700.00				2,300.00
2012-2013 SANE/SART	35,941.50						35,941.50	
2011 Juvenile Accountability Incentive	38,890.00			39,980.05		(1,090.05)		
2012 Juvenile Accountability Incentive	335.80							335.80
2013 Juvenile Accountability Incentive	1,848.17			1,848.17				
2012 FEMA Performance Grant		3,794.00		1,430.83				2,363.17
2013 FEMA Performance Grant	55,000.00							55,000.00
2010 CERT		70,000.00		37,747.00		(37,747.00)		70,000.00
Federal Center for Disease Control:								
2011-2012 State Health Services	29,049.17			29,023.24			25.93	
Total Federal Aid	1,733,939.39	473,423.00		1,673,868.98	238,970.37	(451,812.57)	40,661.16	705,674.44

COUNTY OF HUNTERDON, NEW JERSEY

FEDERAL AND STATE GRANT FUND

SCHEDULE OF FEDERAL AND STATE GRANT APPROPRIATED RESERVES

Year ended December 31, 2013

Grant	Balance December 31, 2012	Transferred From 2013 Budget	Appropriation By 40A:4-87	Expended	Budget Chargebacks	Deferred Charges	Cancelled	Balance December 31, 2013
State Aid								
Office of the Governor:								
2011 Municipal Alliance Program	\$ 1,610.20						\$ 1,610.20	\$ 1,995.39
2012 Municipal Alliance Program	28,150.00			\$ 26,154.61				52,359.00
2013 Municipal Alliance Program		\$ 161,502.00		60,602.00	\$ 48,331.00			
N.J. Department of Health and Senior Services:								
Health Service Contract:								
2012 Right-to-Know	7,293.00			7,293.00				
2013 Right-to-Know		9,618.00		10,143.00		\$ (525.00)		
N.J. Juvenile Justice Commission:								
2012 SSBG/Family Court	32,213.00			32,213.00				41,276.80
2013 SSBG/Family Court		97,157.00		46,880.20	9,000.00			
2012 State/Community Partnership	36,782.30			36,782.30				
2013 State/Community Partnership		191,117.00		104,756.70	55,550.00			30,810.30
N.J. Department of Community Affairs								
2013 Universal Service Fund		1,268.00		1,268.00				
2011 Area Plan Grant								
2012 Area Plan Grant	68,654.34			58,923.39				9,730.95
2013 Area Plan Grant		364,722.00		42,054.31	137,456.98			185,210.71
N.J. Department of Environmental Protection:								
2006 Solid Waste Services Tax Entitlement	4,536.84			4,536.84				
2011 Solid Waste Services Tax Entitlement	73,101.00			29,607.64				43,493.36
2012 Solid Waste Services Tax Entitlement	30,089.00			611.10				29,477.90
2013 Solid Waste Services Tax Entitlement				5,482.10		(5,482.10)		
Body Armor Program:								
2012 Body Armor Program	6,253.94							6,253.94
N.J. Department of State:								
2012 State Council on Arts	15,464.00			15,464.00				
2013 State Council on Arts		63,908.00		53,564.00				10,344.00
2011 Transportation/TIP	33,768.00							33,768.00
2012 Transportation/TIP	33,768.00							33,768.00
2013 Transportation/TIP			\$ 33,768.00					33,768.00
N.J. Historical Commission:								
2011-2012 Historic Commission GOS	13,141.00				7,910.00			5,231.00
N.J. Department of Children and Families:								
2012 Title XX Transportation								
State Share	129,823.75			128,184.75			1,649.00	
County Match	32,704.00			32,704.00				
2013 Title XX Transportation		155,543.00		236.13	155,306.87			
N.J. Department of Human Services:								
2011 Personal Assistance Services Program	8,131.00						8,131.00	
2012 Personal Assistance Services Program	53,828.06			7,678.00				46,150.06
2013 Personal Assistance Services Program		38,037.00			38,037.00			
2012 SSH Homeless	57,378.00			55,304.00				2,074.00
2013 SSH Homeless		57,378.00						57,378.00
2012 SHIP Program	19,908.62			19,908.62				
2013 SHIP Program		25,000.00			18,750.00			6,250.00
2012 Comprehensive Alcohol Program	28,358.50			16,870.50			9,488.00	
2013 Comprehensive Alcohol Program		247,838.00		211,288.72	20,000.00			16,549.28
Senior Citizen and Disabled Resident:								
2011 Transportation Assistance (Casino Revenue)	15,136.96			15,136.96				
2012 Transportation Assistance (Casino Revenue)	82,652.86			69,044.12				14,608.74
2013 Transportation Assistance (Casino Revenue)		450,517.00		149,232.58	273,220.31			38,064.11
N.J. Department of Environmental Protection:								
2012 Clean Communities	18,219.39			18,219.39				
2013 Clean Communities				63,531.34		(63,531.34)		
2012 CEHA	50,955.40			46,926.51				4,028.89
2013 CEHA				37,525.19	28,375.00	(65,900.19)		
2009 Wastewater Management	40,000.00				7,322.77			32,677.23
N.J. Department of Law and Public Safety:								
2012 Narcotics Task Force	28,643.00			22,836.00				3,807.00

COUNTY OF HUNTERDON, NEW JERSEY

FEDERAL AND STATE GRANT FUND

SCHEDULE OF FEDERAL AND STATE GRANT APPROPRIATED RESERVES

Year ended December 31, 2013

Grant	Balance December 31, 2012	Transferred From 2013 Budget	Appropriation By 40A:4-87	Expended	Budget Chargebacks	Deferred Charges	Cancelled	Balance December 31, 2013
N.J. Department of State: 2009-2010 PARIS Grant	\$ 455,335.41							\$ 455,335.41
U.S. Department of Agriculture: Wildlife Habitat Incentive	3,037.00							3,037.00
N.J. Highlands Water Protection and Planning Council: Highlands Assessment Plan	20,000.00							20,000.00
Highlands Sustainable Agriculture	75,000.00							75,000.00
N.J. Transit Corporation: 2012-2013 FTA 5311	135,672.00							135,672.00
N.J. Department of Community Affairs: 2011 HIV Counseling and Testing	35,364.88					\$	35,364.88	
N.J. Division of Elections	21.80						21.80	
Total State Aid	1,669,005.25	\$ 1,873,605.00	\$ 33,768.00	\$ 1,435,073.00	\$ 791,349.93	\$ (135,438.63)	56,264.88	1,428,129.07
Local Programs								
Low Income Home Energy Assistance		1,901.00		1,901.00				
2013 County Match		250,000.00			250,000.00			
2011 MRC Capacity Building Award	120.92							120.92
2012 MRC Capacity Building Award	5,000.00							5,000.00
2013 MRC Capacity Building Award			4,000.00					4,000.00
Local Government Capacity Grant			30,016.57					30,016.57
Unified Planning Work Program			12,976.00					12,976.00
Total Local Programs	5,120.92	251,901.00	46,992.57	1,901.00	250,000.00			52,113.49
Irreconcilable Difference								
Grant Totals	\$ 3,408,065.56	\$ 2,598,929.00	\$ 80,760.57	\$ 3,111,842.99	\$ 1,280,320.30	\$ (587,251.20)	\$ 96,926.04	\$ 2,185,917.00
	REF	A	Below	A-3	Below	A	A-11	A
Federal/State Grant Fund								
Original Budget		A-3	\$ 2,348,929.00					
County Matching		A-3	250,000.00					
		Above	\$ 2,598,929.00					
Cash Disbursed		A-4		\$ 2,913,656.56				
Encumbrances		A		198,186.41				
		Above		\$ 3,111,842.99				

COUNTY OF HUNTERDON, NEW JERSEY

FEDERAL AND STATE GRANT FUND

SCHEDULE OF FEDERAL AND STATE GRANT UNAPPROPRIATED RESERVES

Year ended December 31, 2013

	Balance December 31, <u>2012</u>	Cash Received	Balance December 31, <u>2013</u>
Clean Communities Program		\$ 72,566.03	\$ 72,566.03
Body Armor Replacement Fund		10,975.71	10,975.71
Solid Waste		110,000.00	110,000.00
Human Services Advisory Services		6,145.00	6,145.00
Juvenile Justice		14,284.00	14,284.00
SSH Homeless		27,000.00	27,000.00
CEHA		65,680.00	65,680.00
Area Plan Grant		238,858.00	238,858.00
	<u>\$</u>	<u>\$ 545,508.74</u>	<u>\$ 545,508.74</u>
<u>Ref.</u>	A	4-A	A

COUNTY OF HUNTERDON, NEW JERSEY
TRUST FUND

SCHEDULE OF CASH RECEIPTS AND DISBURSEMENTS

Year ended December 31, 2013

	<u>Reference</u>		
Balance, December 31, 2012	B		\$ 19,780,280.87
Cash Receipts:			
General Trust	B-2	\$ 1,564,072.80	
Payroll Deduction Account	B-3	44,575,133.99	
Self-Insurance	B-4	84,504.55	
Open Space	B-5	11,307,593.78	
Unemployment Insurance	B-6	127,365.59	
Seized Assets Trust Fund	B-7	70,228.82	
Law Enforcement Trust Fund	B-8	66,387.86	
Asset Maintenance Account	B-9	6.30	
Federal Equitable Sharing Program	B-10	20,007.49	
Community Development Block Grant	B-11	3,460.53	
Developer's Trust	B-12	77.73	
Board of Recreation Commissioners	B-13	2.15	
Personal Attendant Service Program	B-14	14.24	
Sutton Escrow	B-15	3.72	
AFLAC	B-16	28,127.72	
County Clerk Trust	B-17	56,944.03	
Due to Current Fund	B	<u>1,448.60</u>	
			<u>57,905,379.90</u>
			<u>77,685,660.77</u>
Cash Disbursements:			
General Trust	B-2	1,029,776.94	
Payroll Deduction Account	B-3	43,093,125.44	
Self-Insurance	B-4	66,543.02	
Open Space	B-5	6,784,475.41	
Unemployment Insurance	B-6	69,773.08	
Seized Asset Trust Fund	B-7	61,449.63	
Law Enforcement Trust Fund	B-8	59,495.72	
Federal Equitable Sharing Program	B-10	86,230.19	
Sutton Escrow	B-15	14,904.30	
AFLAC	B-16	47,654.29	
County Clerk Trust	B-17	<u>36,558.06</u>	
			<u>51,349,986.08</u>
Balance, December 31, 2013	B		<u>\$ 26,335,674.69</u>

COUNTY OF HUNTERDON, NEW JERSEY
TRUST FUND

SCHEDULE OF GENERAL TRUST FUND RESERVES

Year ended December 31, 2013

	Balance December 31, <u>2012</u>	<u>Increase</u>	<u>Decreased</u>	Balance December 31, <u>2013</u>
Reserve:				
Motor Vehicle Fines Pledged to Road Maintenance and Construction	\$ 842,631.55	\$ 614,892.61	762,814.39	\$ 694,709.77
Road Opening Deposits	105,979.57			105,979.57
Road Maintenance and Performance Bonds	298,248.13	1,796.00	32,895.00	267,149.13
Bid Deposits Refundable	6,696.60		4,186.00	2,510.60
Special Activities - Senior Services	213,992.30	154,948.77	25,985.87	342,955.20
Recreational Memorial Gifts	15,432.59	4,326.25	9,502.85	10,255.99
Special Recreation Trust	660,255.05	389,669.13	121,052.25	928,871.93
Board of Taxation Appeal Fees	257,197.02	34,860.00	12,133.00	279,924.02
Driveway Performance Bonds	93,500.00	6,000.00	4,000.00	95,500.00
Document Fee Account - Surrogate	27,169.31	3,966.00		31,135.31
Environmental Quality and Enforcement	47,916.31	67,142.71	7,197.60	107,861.42
Senior Health Services	116,637.12	46,048.55	7,438.92	155,246.75
Sheriff's Trust	42,538.96	6,208.00	24,753.54	23,993.42
Snow Removal	79,623.30	200,000.00		279,623.30
Cultural and Heritage	18,548.96	9,384.75	11,153.20	16,780.51
Weights and Measures	87,379.62	12,615.50		99,995.12
Sheriff's Project Lifesaver Program	1,030.39	12,089.53	6,664.32	6,455.60
Attorney ID Program	975.00	125.00		1,100.00
	<u>\$ 2,915,751.78</u>	<u>\$ 1,564,072.80</u>	<u>\$ 1,029,776.94</u>	<u>\$ 3,450,047.64</u>
<u>Reference</u>	B	B-1	B-1	B

COUNTY OF HUNTERDON, NEW JERSEY
TRUST FUND

SCHEDULE OF RECEIPTS AND DISBURSEMENTS
PAYROLL DEDUCTION ACCOUNT

Year ended December 31, 2013

	<u>Reference</u>	
Balance, December 31, 2012	B	\$ 265,617.74
Increased By:		
Net payroll and payroll agency contributions	B-1	44,575,133.99
		<u>44,840,751.73</u>
Decreased By:		
Net payroll and payroll agency claims paid	B-1	43,093,125.44
		<u>43,093,125.44</u>
Balance, December 31, 2013	Below	<u>\$ 1,747,626.29</u>
Detail of balance:		
Deductions payable	B	\$ 389,313.11
Due to current fund	B	<u>1,358,313.18</u>
	Above	<u>\$ 1,747,626.29</u>

COUNTY OF HUNTERDON, NEW JERSEY
TRUST FUND

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

Year ended December 31, 2013

	<u>Reference</u>		
Balance, December 31, 2012	B		\$ 1,202,549.53
Increased By:			
Interest Earned	B-1	\$ 406.41	
Recoveries on Claims	B-1	84,098.14	
Due from Current Fund	B	<u>300,000.00</u>	
			<u>384,504.55</u>
			1,587,054.08
Decreased By:			
Claims and Insurance Premiums Paid by Self-Insurance Trust Fund	B-1		<u>66,543.02</u>
Balance, December 31, 2013	B		<u>\$ 1,520,511.06</u>

COUNTY OF HUNTERDON, NEW JERSEY
TRUST FUND

SCHEDULE OF RESERVE FOR OPEN SPACE

Year ended December 31, 2013

	<u>Reference</u>		
Balance, December 31, 2012	B		\$ 13,261,818.68
Increased By:			
Open Space Tax - 2013 Levy		\$ 6,385,000.00	
Open Space Tax - Added and Omitted		18,133.40	
Interest Earned		37,524.37	
Payments from General Capital Fund		<u>4,866,936.01</u>	
	B-1		<u>11,307,593.78</u>
			24,569,412.46
Decreased By:			
Due to General Capital Fund	B	2,387,000.00	
Open Space Expenditures	B-1	<u>6,784,475.41</u>	
			<u>9,171,475.41</u>
Balance, December 31, 2013	B		<u>\$ 15,397,937.05</u>

COUNTY OF HUNTERDON, NEW JERSEY
TRUST FUND

SCHEDULE OF RESERVE FOR UNEMPLOYMENT COMPENSATION

Year ended December 31, 2013

	<u>Reference</u>	
Balance, December 31, 2012	B	\$ 371,493.39
Increased By:		
Contributions	B-1	<u>127,365.59</u>
		498,858.98
Decreased By:		
Cash Disbursed	B-1	<u>69,773.08</u>
Balance, December 31, 2013	B	<u><u>\$ 429,085.90</u></u>

COUNTY OF HUNTERDON, NEW JERSEY
TRUST FUND

SCHEDULE OF RESERVE FOR SEIZED ASSETS TRUST FUND

Year ended December 31, 2013

	<u>Reference</u>	
Balance, December 31, 2012	B	\$ 63,873.25
Increased By:		
Interest Earned		\$ 18.82
Cash Receipts		<u>70,210.00</u>
	B-1	<u>70,228.82</u>
		134,102.07
Decreased By:		
Cash Disbursements	B-1	<u>61,449.63</u>
Balance, December 31, 2013	B	<u><u>\$ 72,652.44</u></u>

COUNTY OF HUNTERDON, NEW JERSEY
TRUST FUND

SCHEDULE OF RESERVE FOR LAW ENFORCEMENT TRUST FUND

Year ended December 31, 2013

	<u>Reference</u>	
Balance, December 31, 2012	B	\$ 100,241.04
Increased By:		
Interest Earned		\$ 163.86
Cash Receipts		<u>66,224.00</u>
	B-1	<u>66,387.86</u>
		166,628.90
Decreased By:		
Cash Disbursements	B-1	<u>59,495.72</u>
Balance, December 31, 2013	B	<u><u>\$ 107,133.18</u></u>

Schedule B-9

SCHEDULE OF RESERVE FOR ASSET MAINTENANCE ACCOUNT

Year ended December 31, 2013

	<u>Reference</u>	
Balance, December 31, 2012	B	\$ 7,332.40
Increased By:		
Cash Receipts	B-1	<u>6.30</u>
Balance, December 31, 2013	B	<u><u>\$ 7,338.70</u></u>

COUNTY OF HUNTERDON, NEW JERSEY
TRUST FUNDSCHEDULE OF RESERVE FOR PROSECUTOR'S FEDERAL
EQUITABLE SHARING PROGRAM

Year ended December 31, 2013

	<u>Reference</u>	
Balance, December 31, 2012	B	\$ 457,075.86
Increased By:		
Cash Receipts	B-1	<u>20,007.49</u>
		477,083.35
Decreased By:		
Cash Disbursements	B-1	<u>86,230.19</u>
Balance, December 31, 2013	B	<u>\$ 390,853.16</u>

COUNTY OF HUNTERDON, NEW JERSEY
TRUST FUND

SCHEDULE OF RESERVE FOR COMMUNITY DEVELOPMENT BLOCK GRANT

Year ended December 31, 2013

	<u>Reference</u>		
Balance, December 31, 2012	B		\$ 436,186.31
Increased By:			
Interest Earned		\$ 1,512.60	
Cash Receipts		<u>1,947.93</u>	
	B-1		<u>3,460.53</u>
Balance, December 31, 2013	B		<u>\$ 439,646.84</u>

Schedule B-12

SCHEDULE OF RESERVE FOR DEVELOPER'S TRUST FUND

Year ended December 31, 2013

	<u>Reference</u>		
Balance, December 31, 2012	B		\$ 213,877.01
Increased By:			
Interest earned	B-1		<u>77.73</u>
Balance, December 31, 2013	B		<u>\$ 213,954.74</u>

COUNTY OF HUNTERDON, NEW JERSEY
TRUST FUND

SCHEDULE OF RESERVE FOR BOARD OF RECREATION COMMISSIONERS

Year ended December 31, 2013

	<u>Reference</u>	
Balance, December 31, 2012	B	\$ 10,825.90
Increased By:		
Cash Receipts	B-1	2.15
Balance, December 31, 2013	B	\$ 10,828.05

Schedule B-14

SCHEDULE OF RESERVE FOR PERSONAL ATTENDANT SERVICE PROGRAM

Year ended December 31, 2013

	<u>Reference</u>	
Balance, December 31, 2012	B	\$ 14,196.08
Increased By:		
Cash Receipts	B-1	14.24
Balance, December 31, 2013	B	\$ 14,210.32

COUNTY OF HUNTERDON, NEW JERSEY
TRUST FUND

SCHEDULE OF RESERVE FOR SUTTON ESCROW FUND

Year ended December 31, 2013

	<u>Reference</u>	
Balance, December 31, 2012	B	\$ 14,900.58
Increased By:		
Cash Receipts	B-1	3.72
		14,904.30
Decreased By:		
Cash Disbursements	B-1	14,904.30
		14,904.30
Balance, December 31, 2013	B	\$ -

Schedule B-16

SCHEDULE OF RESERVE FOR AFLAC FUND

Year ended December 31, 2013

	<u>Reference</u>	
Balance, December 31, 2012	B	\$ 23,395.35
Increased By:		
Cash Receipts	B-1	28,127.72
		51,523.07
Decreased By:		
Cash Disbursements	B-1	47,654.29
		47,654.29
Balance, December 31, 2013	B	\$ 3,868.78

COUNTY OF HUNTERDON, NEW JERSEY
TRUST FUND

SCHEDULE OF RESERVE FOR COUNTY CLERK TRUST

Year ended December 31, 2013

	<u>Reference</u>	
Balance, December 31, 2012	B	\$ 415,998.59
Increased By:		
Cash Receipts	B-1	56,944.03
		<u>472,942.62</u>
Decreased By:		
Cash Disbursements	B-1	36,558.06
		<u>36,558.06</u>
Balance, December 31, 2013	B	<u>\$ 436,384.56</u>

COUNTY OF HUNTERDON, NEW JERSEY
GENERAL CAPITAL FUND

SCHEDULE OF GENERAL CAPITAL CASH AND INVESTMENTS

Year ended December 31, 2013

	<u>Reference</u>		
Balance, December 31, 2012	C		\$ 32,281,961.69
Increased By Cash Receipts:			
Fund Balance	C-1	\$ 10,874.00	
Budget Appropriation	C-6	8,928,588.36	
Grant Receipts	C-7	180,310.62	
Capital Improvement Fund	C-12	1,500,000.00	
Due to Current Fund	C-9	31.85	
Various Reserves	C-13	<u>300,450.04</u>	
			<u>10,920,254.87</u>
			43,202,216.56
Decreased By Cash Disbursements:			
Retained Percentage of Contracts	C-10	8,149.53	
Improvement Authorizations	C-11	13,838,058.54	
Various Reserves	C-13	<u>137,051.41</u>	
			<u>13,983,259.48</u>
Balance, December 31, 2013	C		<u>\$ 29,218,957.08</u>

COUNTY OF HUNTERDON, NEW JERSEY
GENERAL CAPITAL FUND

SCHEDULE OF INVESTMENT
GENERAL CAPITAL CASH - TREASURER

Year ended December 31, 2013

	<u>Reference</u>	
Balance, December 31, 2012	C	\$ 56,764.57
Increase By:		
Interest Earned	C-9	<u>31.85</u>
Balance, December 31, 2013	C	<u>\$ 56,796.42</u>

COUNTY OF HUNTERDON, NEW JERSEY
GENERAL CAPITAL FUND

SCHEDULE OF ANALYSIS OF CASH AND INVESTMENTS

Year ended December 31, 2013

Description	Date	Ordinance Number	Balance Dec. 31, 2012	Cash Receipts	Cash Disbursements	Transfers		Balance Dec. 31, 2013
						From	To	
Fund Balance			\$ 4,907,064.18	\$ 10,874.00		\$ 2,030,000.00		\$ 2,887,938.18
Capital Improvement Fund			3,504,421.82	1,500,000.00		2,375,600.00		2,628,821.82
Retained Percentages Due Contractors			207,864.43		\$ 8,149.53		\$ 72,713.89	272,428.79
Reserve for Acquisition of Parkland			6,000.00					6,000.00
Reserve for Preliminary Costs			146,612.80		48,852.83			97,759.97
Reserve for Fire School				300,000.00	6,525.00			293,475.00
Reserve for Refunding Bond Costs			4,646.49		4,646.49			
Reserve for Improvements:								
Payment in Lieu of Improvements			1,241,573.51	450.04	77,027.09			1,164,996.46
Due to Current Fund				31.85				31.85
Due from Open Space Trust Fund						2,387,000.00		(2,387,000.00)
Due from Federal and State Grant Fund						1,718,704.38		(1,718,704.38)
<u>Improvement Authorizations</u>								
Replacement of Underground Tanks	5/12/1998	06-98	31,745.22					31,745.22
Improvement of Various County Facilities	5/22/2001	07-01	118,582.99					118,582.99
Various Bridge and Culvert Improvements	4/23/2002	03-02	78,890.12		78,039.74		121,368.32	122,218.70
Acquisition of Agriculture Easements	10/22/2002	21-02	48,725.26		22,575.00			26,150.26
Acquisition and Replacement of Equipment and Renovation of Correction Facility	5/27/2003	09-03	73,553.53		20,019.00			53,534.53
Improvement to the Emergency Services Training Center	5/27/2003	10-03	11,757.95		4,991.00			6,766.95
Reconstruction and Construction, Improvement of Various Public Highways and Roads	5/27/2003	12-03	38,524.10		38,524.10			
Construction and Reconstruction of Various Bridges and Culverts	5/27/2003	13-03	523,751.51	369,701.78				893,453.29
Phase II of the Improvements of Real Property and Construction at County 4-H Fairground	5/27/2003	14-03	393,056.75		5,390.00			387,666.75
Landscaping at Heron Golf Course	8/26/2003	16-03	1,648.38					1,648.38
Repairs and Improvements at Heron Glen Golf Course	12/9/2003	22-03	18,529.90					18,529.90
HVAC Improvements and Repair (County Justice Center)	12/14/2004	11-04	67,642.36		22,275.00			45,367.36
Improvement to Various County Parking Facilities	12/14/2004	12-04	197,516.22					197,516.22
Construction of Emergency Response Building	12/14/2004	13-04	61,550.24					61,550.24
Acquisition of Agriculture Easements	12/14/2004	14-04	216,997.65					216,997.65
Various Road Improvements	4/26/2005	04-05	507,371.08					507,371.08
Demolition of Various Buildings and Structures	5/24/2005	08-05	78,445.25		75,453.32			2,991.93
Upgrade and Replacement of Communications Equipment	7/12/2005	10-05	92,270.10					92,270.10
Improvement to Park Facilities	12/13/2005	12-05	42,568.76					42,568.76
Acquisition of Computer Equipment	4/25/2006	04-06	49,461.89		25,461.00			24,000.89
Improvement of Various Public Highway, Roads and Streets	4/25/2006	06-06	1,085,325.63	500,000.00	4,251.60			1,581,074.03
Various Bridges and Culvert Improvements	4/25/2006	07-06	1,094,993.25	500,000.00	2,425.00			1,592,568.25
Acquisition of Public Works Machinery, Equipments and Trucks	4/25/2006	08-06	205,134.98		205,134.98			
Replacement of Roofs on Various County Buildings	5/7/2006	09-06	146,201.00					146,201.00
Improvements and Renovation to Southard Building and Hall of Records	6/27/2006	10-06	34,857.79					34,857.79
Echo Hill Pedestrian Bridge Study and Design	12/12/2006	13-06	39,871.67		3,395.84			36,475.83
Refund PFRS or PERS Early Retirement	9/26/2006	R6-01	60,873.90					60,873.90
Acquisition of Development Easements on Agricultural Land	4/10/2007	01-07	74,347.54					74,347.54
Acquisition of Office Furniture, Fixtures and Business Equipment	5/8/2007	04-07	42,424.19		2,801.00			39,623.19
Acquisition of Heavy Equipment and Trucks	5/8/2007	08-07	371,386.18		8,480.00			362,886.18
Improvement and Renovations to Various County Facilities	5/8/2007	09-07	737,033.36		84,494.60			652,538.86
Various Road Improvements	5/8/2007	10-07	286,618.06	1,138,750.00	1,146,578.84	72,713.89		208,075.33
Various Bridges and Culvert Improvements	5/6/2007	11-07	165,633.05	839,229.82	79,948.00			944,914.87
Acquisition of Vehicles	4/1/2008	01-08	14,176.31		14,176.31			
Acquisition of Office Furniture, Fixtures and Business Equipment	5/20/2008	02-08	55,215.00		10,569.00			44,646.00
Upgrade of Countrywide Network for Various Campuses	7/1/2008	04-08	94,171.95					94,171.95
Acquisition of Equipment for County Parks and Recreation Department	8/3/2008	05-08	8,194.59		4,989.00			1,205.59
Improvement of Various Public Highway, Roads and Streets	5/20/2008	06-08	(1,602,915.61)	2,566,500.00				963,584.39
Improvement of Various Bridges and Culverts	5/20/2008	07-08	(6,675.96)	560,750.00	118,962.15			425,111.89
Improvement and Expansion of Everittstown Garage Storage Facility	5/20/2008	08-08	132,294.54		132,294.54			
Acquisition of Heavy Public Works Machinery, Equipment and Trucks	5/20/2008	09-08	375,000.00		54,344.02			320,655.98
Upgrade and Replacement of Various Communication Equipment	5/20/2008	10-08	67,501.93		67,501.93			

COUNTY OF HUNTERDON, NEW JERSEY
GENERAL CAPITAL FUND

SCHEDULE OF ANALYSIS OF CASH AND INVESTMENTS

Year ended December 31, 2013

Improvement Authorizations	Date	Ordinance Number	Balance Dec. 31, 2012	Cash Receipts	Cash Disbursements	Transfers		Balance Dec. 31, 2013
						From	To	
Acquisition of Computer Equipment and Furniture for Prosecutor's Office	5/20/2008	11-08	\$ 5,882.46					\$ 5,882.46
Repairs and Improvement at Heron Glen Golf Course	7/15/2008	12-08	177,000.00					177,000.00
Demolition of Various County Buildings and Structures	12/2/2008	13-08	46,671.46		\$ 46,671.46			
Acquisition of Development Easements on Agriculture Land	12/2/2008	14-08	501,781.68		69,937.20			431,844.48
Construction of an Addition to the Records Retention Center	12/2/2008	16-08	(529,999.90)	\$ 212,500.00	13,581.55			(331,091.45)
Resurfacing of Various Roads	5/5/2009	02-09	153,836.71					153,836.71
Various Road Improvements	7/7/2009	04-09	763,348.22		171,355.79		\$ 117,412.87	709,405.30
Various Bridge and Culvert Improvements	7/7/2009	05-09	(526,784.88)	923,184.21	68,118.37		937,874.60	1,266,175.56
Acquisition of Furniture, Fixtures and Equipment	7/7/2009	08-09	286.11					286.11
Acquisition of Heavy Public Works Equipment	7/7/2009	07-09	156,004.43		9,366.40			146,638.03
Acquisition of Computer Equipment	7/7/2009	08-09	88,860.55		36,041.56			50,818.99
Repairs and Improvements to Heron Golf Course	11/4/2009	09-09	170,000.00					170,000.00
Acquisition of Development Easements and Farmland Preservation	11/17/2009	11-09	1,227,596.76		1,513,941.47			(286,344.71)
Acquisition of Heavy Public Works Machinery, Equipment and Trucks	5/18/2010	02-10	369,252.00		16,093.73			353,158.27
Acquisition of Computer Equipment	5/18/2010	03-10	59,401.61					59,401.61
Acquisition of Vehicles	5/18/2010	04-10	33,797.19		33,797.19			
Improvements to Various Bridges and Culverts	7/6/2010	05-10	850,667.21	58,641.38				709,508.59
Various Road Improvements	7/6/2010	06-10	596,774.39	84,500.00				661,274.39
Acquisition of Heavy Public Works Machinery, Equipment and Trucks	6/21/2011	01-11	380,181.43		4,570.00			375,611.43
Improvements to Various Bridges and Culverts	6/21/2011	02-11	(4,562.68)	1,167,778.33	29,919.26			1,553,065.78
Various Road Improvements	6/21/2011	03-11	1,736,649.07	34,837.33	1,411,262.88	\$ (39,625.00)	419,769.39	399,848.52
Acquisition of Development Easements and Farmland Preservation	6/21/2011	04-11	1,491,660.00		20,537.00			1,471,123.00
Acquisition of Computer Equipment	6/21/2011	05-11	26,800.50		26,800.50			
Acquisition of Real Property for Open Space Parks and Recreation	6/21/2011	07-11	1,762,183.50					1,762,183.50
Acquisition of Heavy Equipment & Trucks	7/24/2012	01-12	421,000.00		96,684.80			324,315.20
Various Bridges and Culvert Projects	7/24/2012	02-12	674,722.15	182,526.13	3,501,385.23	(82,654.20)		(2,561,482.75)
Various Road Improvements	7/24/2012	03-12	1,664,294.97		2,009,422.72			(345,127.75)
Acquisition of Development Easements on Agriculture Land	7/24/2012	04-12	1,170,901.91		72,365.38			1,098,536.53
Upgrade/Replacement of Computer Equipment	7/24/2012	05-12	90,640.00					90,640.00
Acquisition of Vehicles	7/24/2012	06-12	200,000.00		165,892.66			34,107.34
Acquisition of Real Property by County for Open Space Park & Recreation Purposes	7/24/2012	07-12	1,020,000.00		730,637.60			289,362.40
Acquisition of Office Equipment & Furniture and Fixtures	7/24/2012	08-12	32,479.00		12,662.00			19,817.00
Demolition of County Buildings	7/24/2012	09-12	130,000.00		71,345.52			58,654.48
Expansion of Traffic Maintenance Garage Bay	7/24/2012	10-12	100,000.00		11,647.21			88,352.79
Various Dam Repairs and Trail Resurfacing	7/24/2012	11-12	265,000.00		229,743.36			35,256.64
HVAC Improvements/Repairs	7/24/2012	12-12	350,000.00		22,792.50			327,207.50
Improvements/Renovations Historic Court House	7/24/2012	13-12	400,000.00					400,000.00
Improvements/Renovations at County Jail	7/24/2012	14-12	65,000.00					65,000.00
Acquisition of Generators	7/24/2012	15-12	190,000.00		5,525.00			184,475.00
Acquisition of Heavy Equipment Machinery and Vehicles	6/18/2013	01-13			72,844.00		695,000.00	622,156.00
Acquisition of Vehicles	6/18/2013	02-13			80,252.00		400,000.00	319,748.00
Acquisition of Office Furniture and Fixtures and Business Equipment	6/18/2013	03-13			36,982.00		140,000.00	103,018.00
Various Improvements including Pond, Shelter, Dams, and Trail repairs	6/18/2013	04-13					335,000.00	335,000.00
Acquisition of undercover Surveillance items, polygraph Equipment and Two Way Radio Equip.	6/18/2013	05-13					20,100.00	20,100.00
Acquisition of Computer Equipment	6/18/2013	06-13			69,026.53		211,500.00	142,473.47
Upgrade of Radio Equipment and Tower Sites	6/18/2013	07-13			117,878.22		500,000.00	382,121.78
Acquisition of Maintenance Equipment for Heron Glen Golf Course	6/18/2013	08-13			169,463.00		180,000.00	10,537.00
Expansion of Traffic Maintenance Garage Bay	6/18/2013	09-13					100,000.00	100,000.00
Upgrade and Maintenance of Fueling Systems at the Lebanon and South County Garage Sites	6/18/2013	10-13					225,000.00	225,000.00
Improvement and Expansion of the Everittstown Garage	6/18/2013	11-13					275,000.00	275,000.00
Improvements to the Justice Center	6/18/2013	12-13					54,000.00	54,000.00
Upgrade the Building Management System at the North Branch County Library	6/18/2013	13-13					20,000.00	20,000.00
Improvement to the Sewer System at the County Correctional Facility	6/18/2013	14-13			10,772.50		150,000.00	139,227.50
Improvements and Renovations to Various County Facilities	6/18/2013	15-13			1,230.00		200,000.00	198,770.00
Repairs and Replacement of Various Sidewalks	6/18/2013	16-13					150,000.00	150,000.00
Improvement of Various Roads and Streets	6/18/2013	17-13			356,821.27		300,000.00	(56,821.27)
Improvement of Various Bridges and Culverts	6/18/2013	18-13			286,175.81		450,000.00	163,824.19
Acquisition of Deeds and Easements for Development Rights on Agricultural Land	6/18/2013	19-13			1,230.00		1,400,000.00	1,398,770.00
Acquisition of Real Property for Open Space, Park and Recreation Purposes	6/18/2013	20-13					987,000.00	987,000.00
			\$ 32,281,961.69	\$ 10,920,254.87	\$ 13,983,259.48	\$ 8,461,739.07	\$ 8,461,739.07	\$ 29,216,957.08

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COUNTY OF HUNTERDON, NEW JERSEY
GENERAL CAPITAL FUND

SCHEDULE OF DEFERRED CHARGES TO FUTURE TAXATION - FUNDED

Year ended December 31, 2013

	<u>Reference</u>	
Balance, December 31, 2012	C	\$ 7,855,000.00
Decreased By:		
Payment of Serial Bonds	C-8	<u>4,630,000.00</u>
Balance, December 31, 2013	C	<u>\$ 3,225,000.00</u>

COUNTY OF HUNTERDON, NEW JERSEY
GENERAL CAPITAL FUND

SCHEDULE OF DEFERRED CHARGES TO FUTURE TAXATION - UNFUNDED

Year ended December 31, 2013

Ordinance Number	Date	Improvement Description	Balance December 31, 2012	Increased By 2013 Authorizations	Funded by Budget Appropriations	Grant and Other Aid Received	Balance December 31, 2013	Analysis of Balance	
								Expenditures	Unexpended Improvement Authorizations
03-02	4/23/2002	Various Bridges and Culvert Improvements	\$ 121,368.32			\$ 121,368.32			
13-03	5/27/2003	Construction and Reconstruction of Various Bridges and Culverts	369,701.78		\$ 369,701.78				
14-03	5/27/2003	Phase II of the Improvements of Real Property and Construction at County 4-H Fairgrounds	131,250.00				\$ 131,250.00		\$ 131,250.00
06-06	4/25/2006	Improvement of Various Public Highways, Roads and Streets	3,000,000.00		500,000.00		2,500,000.00		2,500,000.00
07-06	4/25/2006	Various Bridges and Culvert Improvements	1,500,000.00		500,000.00		1,000,000.00		1,000,000.00
10-07	5/8/2007	Various Road Improvements	3,138,750.00		1,138,750.00		2,000,000.00		2,000,000.00
11-07	5/8/2007	Various Bridges and Culvert Improvements	1,826,282.66		826,282.66	12,947.18	987,052.84		987,052.84
06-08	5/20/2008	Improvement of Various Public Highways, Roads and Streets	7,066,500.00		2,566,500.00		4,500,000.00		4,500,000.00
07-08	5/20/2008	Improvement of Various Bridges and Culverts	2,550,750.00		550,750.00		2,000,000.00		2,000,000.00
15-08	12/2/2008	Acquisition of Real Property for Open Space, Park and Recreation	1,500,000.00				1,500,000.00		1,500,000.00
16-08	12/2/2008	Construction of an Addition to the Records Retention Center	1,512,500.00		212,500.00		1,300,000.00	\$ 331,091.45	968,908.55
02-09	5/5/2009	Resurfacing of Various Roads	1,312,629.21				1,312,629.21		1,312,629.21
03-09	5/5/2009	Acquisition of Real Property for Open Space, Park and Recreation	1,500,000.00				1,500,000.00		1,500,000.00
04-09	7/7/2009	Various Road Improvements	2,376,734.86			117,412.87	2,259,321.99		2,259,321.99
05-09	7/7/2009	Various Bridges and Culvert Improvements	5,923,184.21		923,184.21	937,874.60	4,062,125.40		4,062,125.40
11-09	11/17/2009	Acquisition of Development Easements and Farmland Preservation	1,820,000.00				1,820,000.00	286,344.71	1,533,655.29
05-10	7/6/2010	Various Bridge and Culvert Improvements	1,558,641.38		58,641.38		1,500,000.00		1,500,000.00
06-10	7/6/2010	Various Road Improvements	464,500.00		64,500.00		400,000.00		400,000.00
02-11	6/21/2011	Improvements to Various Bridges and Culverts	4,167,778.33		1,167,778.33	419,769.39	2,580,230.61		2,580,230.61
03-11	6/21/2011	Various Road Improvements	3,754,000.00			74,482.33	3,679,537.67		3,679,537.67
02-12	7/3/2012	Various Bridge and Culvert Improvements	10,050,000.00		50,000.00	215,180.33	9,784,819.67	2,561,482.75	7,223,336.92
03-12	7/3/2012	Various Public Highways, Roads and Streets	6,404,000.00				6,404,000.00	345,127.75	6,058,872.25
17-13	6/18/2013	Improvement of Various Roads and Streets		\$ 5,400,000.00			5,400,000.00	56,821.27	5,343,178.73
18-13	6/18/2013	Improvement of Various Bridges and Culverts		7,950,000.00			7,950,000.00		7,950,000.00
			<u>\$ 62,048,570.75</u>	<u>\$ 13,350,000.00</u>	<u>\$ 8,928,588.36</u>	<u>\$ 1,899,015.00</u>	<u>\$ 64,570,967.39</u>	<u>\$ 3,580,867.93</u>	<u>\$ 60,990,099.46</u>
		<u>Reference</u>	C	C-11	C-2, C-14	C-13	C	C-4	C-11

COUNTY OF HUNTERDON, NEW JERSEY
GENERAL CAPITAL FUND

SCHEDULE OF STATE ROAD AID ALLOTMENTS RECEIVABLE

Year ended December 31, 2013

	<u>Reference</u>		
Balance, December 31, 2012	C	\$	5,469,800.00
Decreased By:			
Due from Federal and State Grant Fund	C-13	\$	1,718,704.38
Adjustment	C-13		3,570,785.00
Cash Receipts	C-2 , C-13		<u>180,310.62</u>
			<u>5,469,800.00</u>
Balance, December 31, 2013	C	\$	<u>0.00</u>

COUNTY OF HUNTERDON, NEW JERSEY
GENERAL CAPITAL FUND

SCHEDULE OF GENERAL SERIAL BONDS

Year ended December 31, 2013

Purpose	Original Issue		Maturities of Bonds Outstanding December 31, 2013		Interest Rate	Balance December 31, 2012	Decreased	Balance December 31, 2013
	Date	Amount	Date	Amount				
Refunding - Series 2003A	5/7/2003	\$ 2,935,000.00				\$ 280,000.00	\$ 280,000.00	
Refunding - Series 2003B	5/7/2003	9,230,000.00				1,190,000.00	1,190,000.00	
Refunding - Series 2003B	1/12/2007	4,760,000.00	11/1/2014	690,000.00	5.25%	1,350,000.00	660,000.00	\$ 690,000.00
Refunding - Series 2003B	1/28/2010	10,385,000.00	5/1/2014	1,025,000.00	3.000	5,035,000.00	2,500,000.00	2,535,000.00
			5/1/2014	1,510,000.00	4.000			
						<u>\$ 7,855,000.00</u>	<u>\$ 4,630,000.00</u>	<u>\$ 3,225,000.00</u>
					Reference	C	C-5	C

COUNTY OF HUNTERDON, NEW JERSEY
GENERAL CAPITAL FUND

SCHEDULE OF DUE TO CURRENT FUND

Year ended December 31, 2013

	<u>Reference</u>	
Balance, December 31, 2012	C	\$ 0.00
Increased By:		
Interest on Investments	C-3	<u>31.85</u>
Balance, December 31, 2013	C	<u>\$ 31.85</u>

SCHEDULE OF RETAINED PERCENTAGES DUE CONTRACTORS

Year ended December 31, 2013

	<u>Reference</u>	
Balance, December 31, 2012	C	\$ 207,864.43
Increased By:		
Retained Percentage of Contracts	C-11	<u>72,713.89</u>
		280,578.32
Decreased By:		
Cash Disbursements	C-2	<u>8,149.53</u>
Balance, December 31, 2013	C	<u>\$ 272,428.79</u>

COUNTY OF HUNTERDON, NEW JERSEY
GENERAL CAPITAL FUND

SCHEDULE OF IMPROVEMENT AUTHORIZATIONS

Year ended December 31, 2013

Ordinance Number/Date	Improvement Description	Ordinance		Balance December 31, 2012		2013 Authorizations	Paid or Charged	Balance December 31, 2013	
		Date	Amount	Funded	Unfunded			Funded	Unfunded
<u>General Improvements:</u>									
06-98	Replacement of Underground Tanks	5/12/1998	\$ 100,000.00	\$ 31,745.22				\$ 31,745.22	
07-01	Improvements to Various County Facilities	5/22/2001	224,000.00	118,582.99				118,582.99	
03-02	Various Bridge and Culvert Improvements	4/23/2002	9,830,000.00	78,890.12	\$ 121,368.32		\$ 78,039.74	122,218.70	
21-02	Acquisition of Agricultural Easements	10/22/2002	4,200,000.00	48,725.26				22,575.00	26,150.26
09-03	Acquisition and Replacement of Equipment and Renovation of Correctional Facility	5/27/2003	180,000.00	73,553.53				20,019.00	53,534.53
10-03	Improvement to the emergency Services Training Center	5/27/2003	60,000.00	11,757.95				4,991.00	6,766.95
12-03	Reconstruction, Construction and Improvements of Various Public Highways and Roads	5/27/2003	6,570,000.00	38,524.10				38,524.10	
13-03	Construction and Reconstruction of Various Bridges and Culvert	5/27/2003	2,490,000.00	523,751.51		369,701.78			893,453.29
14-03	Phase II - Improvements of Real Property and Construction of County 4-H Fair site	5/27/2003	875,000.00	393,056.75					387,866.75
16-03	Landscaping of Heron Golf Course	8/28/2003	85,000.00	1,648.38			5,390.00		\$ 131,250.00
22-03	Repairs and Improvements to Heron Golf Course	12/29/2003	67,500.00	18,529.90					18,529.90
11-04	HVAC Improvements and Repairs (County Justice Center)	12/14/2004	250,000.00	67,642.36			22,275.00		45,367.36
12-04	Improvements to Various County Parking Facilities	12/14/2004	350,000.00	197,516.22					197,516.22
13-04	Construction of Emergency Response Building	12/14/2004	80,000.00	61,550.24					61,550.24
14-04	Acquisition of Agricultural Easements	12/14/2004	4,200,000.00	216,997.65					216,997.65
04-05	Various Road Improvements	4/26/2005	9,400,000.00	507,371.08					507,371.08
08-05	Demolition of Various County Buildings and Structures	5/24/2005	300,000.00	78,445.25			75,453.32		2,991.93
10-05	Upgrade and Replacement of Communication Equipment	7/12/2005	270,900.00	92,270.10					92,270.10
12-05	Improvements to Parks Facilities	12/13/2005	50,000.00	42,568.76					42,568.76
R6-01	Refunding PFRS and PERS Early Retirement	9/26/2006	5,000,000.00	60,873.90					60,873.90
04-06	Acquisition of Computer Equipment	4/25/2006	244,000.00	49,461.89			25,461.00		24,000.89
06-06	Various Road Improvements	4/25/2006	11,055,000.00	1,085,325.63		3,000,000.00	4,251.60		1,581,074.03
07-06	Various Bridge and Culvert Improvements	4/25/2006	7,150,000.00	1,094,993.25		1,500,000.00	2,425.00		1,592,568.25
08-06	Acquisition of Public Works Machinery, Equipment and Trucks	4/25/2006	1,476,500.00	205,134.98			205,134.98		
09-06	Replacement of Roofs on Various County Buildings	6/7/2006	300,000.00	146,201.00					146,201.00
10-06	Improvements and Renovations to Southard Building and Hall of Records	6/27/2006	4,250,000.00	34,857.79					34,857.79
13-06	Echo Hill Pedestrian Bridge Study and Design	12/12/2006	125,000.00	39,871.67			3,396.84		36,475.83
01-07	Acquisition of Development Easements on Agricultural Land	4/10/2007	5,500,000.00	74,347.54					74,347.54
04-07	Acquisition of Furniture, Fixtures and Equipment	5/8/2007	247,080.00	42,424.19			2,801.00		39,623.19
08-07	Acquisition of Heavy Equipment and Trucks	5/8/2007	1,132,800.00	371,366.18			8,480.00		362,886.18
09-07	Improvements and Renovations at Various County Facilities	5/8/2007	1,080,000.00	737,033.36			84,494.50		682,538.86
10-07	Various Road Improvements	5/8/2007	9,105,000.00	288,618.06		3,138,750.00	1,219,292.73		2,008,075.33
11-07	Various Bridge and Culvert Improvements	5/8/2007	3,980,000.00	185,633.05		1,826,282.66	79,948.00		944,914.87
01-08	Acquisition of Vehicles	4/1/2008	284,500.00	14,176.31					14,176.31
02-08	Acquisition of Furniture, Fixtures and Equipment	5/20/2008	80,500.00	55,215.00			10,569.00		44,646.00
04-08	Upgrade of Countrywide Network for Various Campuses	7/1/2008	1,000,000.00	94,171.95					94,171.95
05-08	Acquisition of Equipment for County Park and Recreation Departments	6/3/2008	32,500.00	6,194.59			4,989.00		1,205.59
06-08	Various Road Improvements	5/20/2008	8,060,000.00			5,463,584.40			963,584.40
07-08	Various Bridge and Culvert Improvements	5/20/2008	2,685,000.00			2,644,074.04			425,111.89
08-08	Improvement and Expansion of Everittstown Garage	5/20/2008	450,000.00	132,294.54			118,962.15		34,857.79
09-08	Acquisition of Public Works Machinery, Equipment and Trucks	5/20/2008	980,000.00	375,000.00					362,886.18
10-08	Upgrade and Replacement of Communication Equipment	5/20/2008	273,000.00	67,501.93			54,344.02		320,655.98
11-08	Acquisition of Computer Equipment and Furniture for Prosecutor's office	5/20/2008	25,000.00	5,882.46			67,501.93		5,882.46
12-08	Repairs and Improvements to Heron Golf Course	7/15/2008	177,000.00	177,000.00					177,000.00
13-08	Demolition of Various Building and Structures	12/2/2008	200,000.00	46,871.46					46,871.46
14-08	Acquisition of Development Easements on Agricultural Land	12/2/2008	2,000,000.00	501,791.68					69,937.20
15-08	Acquisition of Real Property for Open Space Parks and Recreation	10/2/2008	2,000,000.00			1,500,000.00			1,500,000.00
16-08	Addition to the Records Retention Center	12/2/2008	2,750,000.00			982,500.10			982,500.10
02-09	Resurfacing of Various Roads	6/5/2009	3,720,000.00	153,836.71					153,836.71
03-09	Acquisition of Real Property for Open Space Parks and Recreation	5/5/2009	2,000,000.00			1,312,629.21			1,312,629.21
04-09	Various Road Improvements	7/7/2009	4,220,000.00	763,348.22		2,376,734.85			1,500,000.00
05-09	Various Bridge and Culvert Improvements	7/7/2009	8,396,000.00			5,396,419.33			2,259,321.99
06-09	Acquisition of Furniture, Fixtures and Equipment	7/7/2009	100,000.00	286.11			171,355.79		709,405.29
07-09	Acquisition of Heavy Public Works Equipment	7/7/2009	231,000.00	156,004.43			68,118.37		1,266,175.56
08-09	Acquisition of Computer Equipment	7/7/2009	115,500.00	85,860.55					286.11
09-09	Repairs and Improvements to Heron Golf Course	11/4/2009	170,000.00	170,000.00					170,000.00
11-09	Acquisition of Development Easements and Farmland Preservation	11/17/2009	3,600,000.00	1,227,596.76		1,820,000.00			1,533,655.29
02-10	Acquisition of Heavy Public Works Machinery, Equipment and Trucks	5/18/2010	485,000.00	389,252.00			151,941.47		363,158.27
03-10	Acquisition of Computer Equipment	5/18/2010	75,000.00	59,401.61			16,093.73		59,401.61
04-10	Acquisition of Vehicles	5/18/2010	50,000.00	33,797.19					33,797.19
05-10	Improvements to Various Bridges and Culverts	7/6/2010	3,300,000.00	650,867.21		1,558,641.38			709,508.59
06-10	Various Road Improvements	7/6/2010	3,150,000.00	598,774.39		464,500.00			661,274.39
01-11	Acquisition of Heavy Public Works Machinery, Equipment and Trucks	6/21/2011	550,000.00	380,181.43			4,570.00		375,611.43
02-11	Improvements to Various Bridges and Culverts	6/21/2011	5,095,000.00			4,163,215.65			2,580,230.61
03-11	Various Road Improvements	6/21/2011	6,718,000.00	1,736,649.07		3,754,000.00			399,848.52
04-11	Acquisition of Development Easements and Farmland Preservation	6/21/2011	1,590,000.00	1,491,650.00			1,411,262.88		3,679,537.67
06-11	Acquisition of Computer Equipment	6/21/2011	65,000.00	26,900.50			20,537.00		1,471,123.00
							26,800.50		

COUNTY OF HUNTERDON, NEW JERSEY
GENERAL CAPITAL FUND

SCHEDULE OF IMPROVEMENT AUTHORIZATIONS

Year ended December 31, 2013

Ordinance Number/Date	Improvement Description	Balance December 31, 2012				2013 Authorizations	Paid or Charged	Balance December 31, 2013	
		Date	Amount	Funded	Unfunded			Funded	Unfunded
07-11	Acquisition of Real Property for Open Space Parks and Recreation	6/21/2011	\$ 2,000,000.00	\$ 1,762,183.50				\$ 1,762,183.50	
01-12	Acquisition of Heavy Equipment & Trucks	7/24/2012	421,000.00	421,000.00		\$ 96,684.80		324,315.20	
02-12	Various Bridges & Culvert Projects	7/24/2012	10,860,000.00	674,722.15	\$ 10,050,000.00	3,501,385.23			\$ 7,223,336.92
03-12	Various Road Improvements	7/24/2012	8,154,000.00	1,664,284.87	6,404,000.00	2,009,422.72			6,058,872.25
04-12	Acquisition of Development Easements on Agriculture Land	7/24/2012	1,200,000.00	1,170,901.91		72,365.38		1,098,536.53	
05-12	Upgrade / Replacement of Computer Equipment	7/24/2012	100,000.00	90,640.00				90,640.00	
06-12	Acquisition of Vehicles	7/24/2012	200,000.00	200,000.00		165,892.66		34,107.34	
07-12	Acquisition of Real property by County for Open Space Park & Recreation Purposes	7/24/2012	1,020,000.00	1,020,000.00		730,637.60		289,362.40	
08-12	Acquisition of Office Equipment & Furniture and Fixtures	7/25/2012	34,600.00	32,479.00		12,862.00		19,617.00	
09-12	Demolition of County Buildings	7/25/2012	130,000.00	130,000.00		71,345.52		58,654.48	
10-12	Expansion of Traffic Maintenance Garage Bay	7/25/2012	100,000.00	100,000.00		11,647.21		88,352.79	
11-12	Various Dam Repairs and Trail Resurfacing	7/25/2012	265,000.00	265,000.00		229,743.36		35,256.64	
12-12	HVAC Improvements/Repairs	7/25/2012	350,000.00	350,000.00		22,792.50		327,207.50	
13-12	Improvements / Renovations Historic Court House	7/26/2012	400,000.00	400,000.00				400,000.00	
14-12	Improvements / Renovations at County Jail	7/26/2012	65,000.00	65,000.00				65,000.00	
15-12	Acquisition of Generators	7/26/2012	190,000.00	190,000.00		5,525.00		184,475.00	
01-13	Acquisition of Heavy Equipment Machinery and Vehicles	6/18/2013	695,000.00			\$ 695,000.00		72,844.00	622,156.00
02-13	Acquisition of Vehicles	6/18/2013	400,000.00			400,000.00		80,262.00	319,748.00
03-13	Acquisition of Office Furniture and Fixtures and Business Equipment	6/18/2013	140,000.00			140,000.00		36,982.00	103,018.00
04-13	Various Improvements including Pond, Shelter, Dams, and Trail repairs	6/18/2013	335,000.00			335,000.00			335,000.00
05-13	Acquisition of undercover Surveillance items, polygraph Equipment and Two Way Radio Equip.	6/18/2013	20,100.00			20,100.00			20,100.00
06-13	Acquisition of Computer Equipment	6/18/2013	211,500.00			211,500.00	69,026.53	142,473.47	
07-13	Upgrade of Radio Equipment and Tower Sites	6/18/2013	500,000.00			500,000.00	117,878.22	382,121.78	
08-13	Acquisition of Maintenance Equipment for Heron Glen Golf Course	6/18/2013	180,000.00			180,000.00	169,463.00	10,537.00	
09-13	Expansion of Traffic Maintenance Garage Bay	6/18/2013	100,000.00			100,000.00		100,000.00	
10-13	Upgrade and Maintenance of Fueling Systems at the Lebanon and South County Garage Sites	6/18/2013	225,000.00			225,000.00		225,000.00	
11-13	Improvement and Expansion of the Everittstown Garage	6/18/2013	275,000.00			275,000.00		275,000.00	
12-13	Improvements to the Justice Center	6/18/2013	54,000.00			54,000.00		54,000.00	
13-13	Upgrade the Building Management System at the North Branch County Library	6/18/2013	20,000.00			20,000.00		20,000.00	
14-13	Improvement to the Sewer System at the County Correctional Facility	6/18/2013	150,000.00			150,000.00	10,772.50	139,227.50	
15-13	Improvements and Renovations to Various County Facilities	6/18/2013	200,000.00			200,000.00	1,230.00	198,770.00	
16-13	Repairs and Replacement of Various Sidewalks	6/18/2013	150,000.00			150,000.00		150,000.00	
17-13	Improvement of Various Roads and Streets	6/18/2013	5,700,000.00			5,700,000.00	356,821.27		5,343,178.73
18-13	Improvement of Various Bridges and Culverts	6/18/2013	8,400,000.00			8,400,000.00	286,175.81	163,824.19	7,950,000.00
19-13	Acquisition of Deeds and Easements for Development Rights on Agricultural Land	6/18/2013	1,400,000.00			1,400,000.00	1,230.00	1,398,770.00	
20-13	Acquisition of Real Property for Open Space, Park and Recreation Purposes	6/18/2013	987,000.00			987,000.00		987,000.00	
			<u>\$ 24,934,697.49</u>	<u>\$ 59,377,651.72</u>	<u>\$ 20,142,600.00</u>	<u>\$ 13,910,772.43</u>	<u>\$ 29,554,077.32</u>	<u>\$ 60,990,059.46</u>	
Reference			C	C	Below	Below	C	C	
				Ref.					
Fund Balance				C-1	\$ 2,030,000.00				
Cash				C-2		\$ 13,838,058.54			
Deferred Charges - Unfunded				C-6	13,350,000.00				
Retained Percentage Due to Contractor				C-10		72,713.89			
Due From Trust - Open Space				C	2,387,000.00				
Capital Improvement Fund				C-12	2,375,600.00				
				Above	<u>\$ 20,142,600.00</u>	<u>\$ 13,910,772.43</u>			

COUNTY OF HUNTERDON, NEW JERSEY
GENERAL CAPITAL FUND

SCHEDULE OF CAPITAL IMPROVEMENT FUND

Year ended December 31, 2013

	<u>Reference</u>	
Balance, December 31, 2012	C	\$ 3,504,421.82
Increased By:		
Budget Appropriations	C-2	<u>1,500,000.00</u>
		5,004,421.82
Decreased By:		
Appropriated to Finance Improvement Authorizations	C-11	<u>2,375,600.00</u>
Balance, December 31, 2013	C	<u><u>\$ 2,628,821.82</u></u>

COUNTY OF HUNTERDON, NEW JERSEY
GENERAL CAPITAL FUND

SCHEDULE OF VARIOUS RESERVES

Year ended December 31, 2013

	Balance December 31, 2012	Increased	Decreased	Balance December 31, 2013
Park Acquisition	\$ 6,000.00			\$ 6,000.00
Reserve for Refunding Bond Costs	4,646.49		\$ 4,646.49	
Preliminary Improvement Authorization Costs	146,612.80		48,852.83	97,759.97
Reserve for Fire School		\$ 300,000.00	6,525.00	293,475.00
Payment in Lieu of Improvements	1,241,573.51	450.04	77,027.09	1,164,996.46
Reserve for State Aid Road Allotments	5,469,800.00		5,469,800.00	
	<u>\$ 6,868,632.80</u>	<u>\$ 300,450.04</u>	<u>\$ 5,606,851.41</u>	<u>\$ 1,562,231.43</u>

Reference

C

Below

Below

C

	<u>Ref.</u>			
Adjustment	C-7		\$ 3,570,785.00	
Due From Federal and State Grant Fund	C-7		1,718,704.38	
Cash Receipts	C-2	\$ 300,450.04	180,310.62	
Cash Disbursements	C-2		137,051.41	
		<u>\$ 300,450.04</u>	<u>\$ 5,606,851.41</u>	

COUNTY OF HUNTERDON, NEW JERSEY
GENERAL CAPITAL FUND

SCHEDULE OF BONDS AND NOTES AUTHORIZED BUT NOT ISSUED

Year ended December 31, 2013

CAP No.	Improvement Description	Balance December 31, 2012	2013 Authorizations	Funded by Budget Appropriations	Grants and Aid Received	Balance December 31, 2013
03-02	Various Bridge and Culvert Improvements	\$ 121,368.32			\$ 121,368.32	
13-03	Construction and Reconstruction of Various Bridges and Culverts	369,701.78		\$ 369,701.78		
14-03	Phase II - Improvements of Real Property and Construction of County 4-H Fair Site	131,250.00				\$ 131,250.00
06-06	Various Road Improvements	3,000,000.00		500,000.00		2,500,000.00
07-06	Various Bridge and Culvert Improvements	1,500,000.00		500,000.00		1,000,000.00
10-07	Various Road Improvements	3,138,750.00		1,138,750.00		2,000,000.00
11-07	Various Bridge and Culvert Improvements	1,826,282.66		826,282.66	12,947.16	987,052.84
06-08	Various Road Improvements	7,066,500.00		2,566,500.00		4,500,000.00
07-08	Various Bridge and Culvert Improvements	2,550,750.00		550,750.00		2,000,000.00
15-08	Acquisition of Real Property for Open Space Parks and Recreation	1,500,000.00				1,500,000.00
16-08	Addition to the Records Retention Center	1,512,500.00		212,500.00		1,300,000.00
02-09	Resurfacing of Various Roads	1,312,629.21				1,312,629.21
03-09	Acquisition of Real Property for Open Space Parks Recreation	1,500,000.00				1,500,000.00
04-09	Various Road Improvements	2,376,734.86			117,412.87	2,259,321.99
05-09	Various Bridge and Culvert Improvements	5,923,184.21		923,184.21	937,874.60	4,062,125.40
11-09	Acquisition of Development Easements and Farmland Preservation	1,820,000.00				1,820,000.00
05-10	Improvements to Various Bridges and Culverts	1,558,641.38		58,641.38		1,500,000.00
06-10	Various Road Improvements	464,500.00		64,500.00		400,000.00
02-11	Improvements to Various Bridges and Culverts	4,167,778.33		1,167,778.33	419,769.39	2,580,230.61
03-11	Various Road Improvements	3,754,000.00			74,462.33	3,679,537.67
02-12	Various Bridge and Culvert Improvements	10,050,000.00		50,000.00	215,180.33	9,784,819.67
03-12	Various Public Highway, Roads and Streets	6,404,000.00				6,404,000.00
17-13	Various Bridge and Culvert Improvements		\$ 5,400,000.00			5,400,000.00
18-13	Various Public Highway, Roads and Streets		7,950,000.00			7,950,000.00
		<u>\$ 62,048,570.75</u>	<u>\$ 13,350,000.00</u>	<u>\$ 8,928,588.36</u>	<u>\$ 1,899,015.00</u>	<u>\$ 64,570,967.39</u>
	Reference	C	C-6	C-6	C-6	C

COUNTY OF HUNTERDON, NEW JERSEY
COUNTY CLERK

SCHEDULE OF CASH RECEIPTS AND DISBURSEMENTS

Year ended December 31, 2013

	<u>Ref.</u>		
Balance, December 31, 2012	D		\$ 45,226.71
Increased by:			
Cash Receipts:			
Depositors' Accounts	D-2	\$ 185,896.00	
Due to County Treasurer:			
County Treasurer		2,099,388.21	
County Realty		1,088,757.21	
Miscellaneous Account		4,295.39	
	D-3	<u>3,192,440.81</u>	
Due to State Treasurer:			
State Realty		3,183,363.78	
EAA Realty		875,439.11	
NJAHFT Realty		799,524.83	
State Trade Names		2,416.50	
	D-4	<u>4,860,744.22</u>	
			<u>8,239,081.03</u>
			8,284,307.74
Decreased by:			
Cash Disbursements:			
Depositors' Accounts	D-2	184,630.30	
Due to County Treasurer:			
County Treasurer		2,097,843.20	
County Realty		1,088,757.21	
Miscellaneous Account		5,940.45	
	D-3	<u>3,192,540.86</u>	
Due to State Treasurer:			
State Realty		3,183,363.78	
EAA Realty		875,439.11	
NJAHFT Realty		799,524.83	
State Trade Names		2,416.50	
	D-4	<u>4,860,744.22</u>	
			<u>8,237,915.38</u>
Balance, December 31, 2013	D		<u>\$ 46,392.36</u>

COUNTY OF HUNTERDON, NEW JERSEY
COUNTY CLERK

SCHEDULE OF DEPOSITORS' ACCOUNTS

Year ended December 31, 2013

	<u>Reference</u>	
Balance, December, 31, 2012	D	\$ 45,084.71
Increased By:		
Receipts	D-1	<u>185,896.00</u>
		230,980.71
Decreased By:		
Disbursements	D-1	<u>184,630.30</u>
Balance, December 31, 2013	D	<u><u>\$ 46,350.41</u></u>

COUNTY OF HUNTERDON, NEW JERSEY
COUNTY CLERK

SCHEDULE OF DUE TO COUNTY TREASURER

Year ended December 31, 2013

	<u>Reference</u>		
Balance, December 31, 2012	D		\$ 142.00
Increased By Cash Receipts:			
Due to County - Clerk Revenues:			
Trust Fund		\$ 61,580.00	
Current Fund		2,037,765.65	
Due to County - Realty Fees		1,088,757.21	
Miscellaneous Account		4,295.39	
Paid to County - Interest		<u>42.56</u>	
	D-1		<u>3,192,440.81</u>
			3,192,582.81
Decreased By Cash Disbursements:			
Due to County - Clerk Revenues:			
Trust Fund		61,580.00	
Current Fund		2,036,220.64	
Interest		42.56	
Miscellaneous Account		5,940.45	
County Realty Fees		<u>1,088,757.21</u>	
	D-1		<u>3,192,540.86</u>
Balance, December 31, 2013	D		<u>\$ 41.95</u>

COUNTY OF HUNTERDON, NEW JERSEY
COUNTY CLERK

SCHEDULE OF DUE TO/FROM STATE TREASURER

Year ended December 31, 2013

	<u>Reference</u>		
Balance, December 31, 2012	D		\$ -
Increased By:			
Receipts:			
State Realty Fees		\$ 3,183,363.78	
State Realty Transfer Tax for NJAHFT and EAA		1,674,963.94	
Trade Names		<u>2,416.50</u>	
	D-1		<u>4,860,744.22</u>
			4,860,744.22
Decreased By:			
Disbursements:			
State Realty Fees		3,183,363.78	
State Realty Transfer Tax for NJAHFT and EAA		1,674,963.94	
Trade Names		<u>2,416.50</u>	
	D-1		<u>4,860,744.22</u>
Balance, December 31, 2013	D		<u><u>\$ -</u></u>

COUNTY OF HUNTERDON, NEW JERSEY
COUNTY CLERK

SCHEDULE OF RESERVE FOR CHANGE FUND

Year ended December 31, 2013

	<u>Reference</u>	
Balance, December, 31, 2013 and 2012	D	<u>\$ 50.00</u>

COUNTY OF HUNTERDON, NEW JERSEY
PARKS AND RECREATION DEPARTMENT

SCHEDULE OF CASH RECEIPTS AND DISBURSEMENTS

Year Ended December 31, 2013

	<u>Ref.</u>		
Balance, December 31, 2012	E		\$ 26,506.39
Increased by Cash Receipts:			
Recreation Fund	E-2	\$ 363,035.23	
Memorial Trust Fund	E-4	4,056.25	
Refunds	E-5	7,742.36	
Other	E-5	120.11	
		<u>374,953.95</u>	401,460.34
Decreased by Cash Disbursements:			
Recreation Fund	E-2	365,555.73	
Memorial Trust Fund	E-4	4,326.25	
Refunds	E-5	7,742.36	
Other	E-5	120.21	
		<u>377,744.55</u>	
Balance, December 31, 2013	E		<u>\$ 23,715.79</u>

Schedule E-2

COUNTY OF HUNTERDON, NEW JERSEY
PARKS AND RECREATION DEPARTMENT

SCHEDULE OF RESERVE FOR RECREATION FUND

Year Ended December 31, 2013

	<u>Ref.</u>	
Balance, December 31, 2012	E	\$ 24,943.46
Increased by:		
Receipts	E-1	<u>363,035.23</u>
		387,978.69
Decreased by:		
Disbursements	E-1	<u>365,555.73</u>
Balance, December 31, 2013	E	<u>\$ 22,422.96</u>

COUNTY OF HUNTERDON, NEW JERSEY
PARKS AND RECREATION DEPARTMENT

SCHEDULE OF RESERVE FOR MAINTENANCE FUND

Year Ended December 31, 2013

Balance December 31, 2013 and 2012	<u>Ref.</u> E	\$ <u>318.10</u>
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COUNTY OF HUNTERDON, NEW JERSEY
PARKS AND RECREATION DEPARTMENT

SCHEDULE OF RESERVE FOR MEMORIAL TRUST FUND

Year Ended December 31, 2013

	<u>Ref.</u>	
Balance, December 31, 2012	E	\$ 434.00
Increased by:		
Cash Receipts	E-1	<u>4,056.25</u>
		4,490.25
Decreased by:		
Cash Disbursements	E-1	<u>4,326.25</u>
Balance, December 31, 2013	E	<u>\$ 164.00</u>

COUNTY OF HUNTERDON, NEW JERSEY
PARKS AND RECREATION DEPARTMENT

SCHEDULE OF RESERVE FOR REFUNDS AND OTHER RESERVES

Year Ended December 31, 2013

	<u>Ref.</u>		
Balance, December 31, 2012	E		\$ 810.83
Increased by Cash Receipts:			
Refunds	E-1	\$ 7,742.36	
Other	E-1	<u>120.11</u>	<u>7,862.47</u>
			8,673.30
Decreased by Cash Disbursements:			
Refunds	E-1	7,742.36	
Other	E-1	<u>120.21</u>	<u>7,862.57</u>
Balance, December 31, 2013	E		<u>\$ 810.73</u>

COUNTY OF HUNTERDON, NEW JERSEY
SHERIFF'S OFFICE

SCHEDULE OF CASH RECEIPTS AND DISBURSEMENTS

Year ended December 31, 2013

	<u>Ref.</u>		
Balance, December 31, 2012	F	\$	35,576.88
<hr/>			
Increased by Cash Receipts:			
Writs of Execution:			
Receipts		\$	416,005.12
Interest			16.16
Due to County:			
Current Fund			28,459.24
Other Trust Fund			3,250.00
	F-2	\$	447,730.52
Chancery Sales:			
Sales			540,947.27
Interest			66.70
Due to County:			
Current Fund			128,555.55
Other Trust Fund			1,348.00
	F-3		670,917.52
Summons and Complaints:			
Legal Fees			108.09
Interest			0.23
Due to County:			
Current Fund			12,727.79
Other Trust Fund			2,070.00
	F-4		14,906.11
			<u>1,133,554.15</u>
			1,169,131.03
<hr/>			
Decreased by Cash Disbursements:			
Writs of Execution:			
Disbursements			414,134.59
Interest			14.59
Due to County:			
Current Fund			28,459.24
Other Trust Fund			3,250.00
	F-2		445,858.42
Chancery Sales:			
Sales			265,559.65
Interest			65.21
Due to County:			
Current Fund			128,555.55
Other Trust Fund			1,348.00
	F-3		395,528.41
Summons and Complaints:			
Legal Fees			108.09
Interest			0.23
Due to County:			
Current Fund			12,727.79
Other Trust Fund			2,070.00
	F-4		14,906.11
			<u>856,292.94</u>
Balance, December 31, 2013	F	\$	<u>312,838.09</u>

COUNTY OF HUNTERDON, NEW JERSEY
SHERIFF'S OFFICE

SCHEDULE OF RESERVE FOR WRITS OF EXECUTION

Year ended December 31, 2013

	<u>Ref.</u>		
Balance, December 31, 2012	F	\$	227.00
Increased by:			
Receipts		\$	416,005.12
Interest			16.16
Fees Due County:			
Current Fund	\$	28,459.24	
Other Trust Fund		<u>3,250.00</u>	
		<u>31,709.24</u>	
	F-1		<u>447,730.52</u>
			<u>447,957.52</u>
Decreased by:			
Disbursements		414,134.59	
Interest		14.59	
Fees Due County:			
Current Fund		28,459.24	
Other Trust Fund		<u>3,250.00</u>	
		<u>31,709.24</u>	
	F-1		<u>445,858.42</u>
Balance, December 31, 2013	F	\$	<u><u>2,099.10</u></u>

COUNTY OF HUNTERDON, NEW JERSEY
SHERIFF'S OFFICE

SCHEDULE OF RESERVE FOR CHANCERY SALES

Year ended December 31, 2013

	<u>Ref.</u>		
Balance, December 31, 2012	F		\$ 35,349.88
Increased by:			
Sales		\$ 540,947.27	
Interest		66.70	
Fees Due County:			
Current Fund		\$ 128,555.55	
Other Trust Fund		<u>1,348.00</u>	
		<u>129,903.55</u>	
	F-1		<u>670,917.52</u>
			<u>706,267.40</u>
Decreased by:			
Sales		265,559.65	
Interest		65.21	
Fees Due County:			
Current Fund		128,555.55	
Other Trust Fund		<u>1,348.00</u>	
		<u>129,903.55</u>	
	F-1		<u>395,528.41</u>
Balance, December 31, 2013	F		<u>\$ 310,738.99</u>

COUNTY OF HUNTERDON, NEW JERSEY
SHERIFF'S OFFICE

SCHEDULE OF RESERVE FOR SUMMONS AND COMPLAINTS

Year ended December 31, 2013

	<u>Ref.</u>		
Balance, December 31, 2012		\$	-
Increased by:			
Legal Fees		\$	108.09
Interest			0.23
Fees Due County:			
Current Fund			12,727.79
Other Trust Fund			2,070.00
	F-1		<u>14,906.11</u>
			14,906.11
Decreased by:			
Legal Fees			108.09
Interest			0.23
Fees Due County:			
Current Fund			12,727.79
Other Trust Fund			2,070.00
	F-1		<u>14,906.11</u>
			14,906.11
Balance, December 31, 2013		\$	<u><u>-</u></u>

COUNTY OF HUNTERDON, NEW JERSEY
WARDEN

SCHEDULE OF CASH RECEIPTS AND DISBURSEMENTS

Year Ended December 31, 2013

	<u>Ref</u>	Jail Commissary <u>Account</u>	Jail Inmate <u>Fund</u>
Balance, December 31, 2012	G	\$ 67,468.64	\$ 13,191.16
Increased by:			
Cash Receipts:			
Jail Commissary Account	G-2	26,076.44	
Jail Inmate Fund	G-3		324,190.13
		<u>26,076.44</u>	<u>324,190.13</u>
Decreased by:			
Cash Disbursements:			
Jail Commissary Account	G-2	12,487.75	
Jail Inmate Fund	G-3		329,159.46
		<u>12,487.75</u>	<u>329,159.46</u>
Balance, December 31, 2013	G	<u>\$ 81,057.33</u>	<u>\$ 8,221.83</u>

COUNTY OF HUNTERDON, NEW JERSEY
WARDEN

SCHEDULE OF RESERVE FOR JAIL COMMISSARY ACCOUNT

Year Ended December 31, 2013

	<u>Ref</u>	Jail Commissary <u>Account</u>
Balance, December 31, 2012	G	\$ 67,468.64
Increased by:		
Receipts	G-1	<u>26,076.44</u>
		93,545.08
Decreased by:		
Disbursements	G-1	<u>12,487.75</u>
Balance, December 31, 2013	G	<u>\$ 81,057.33</u>

COUNTY OF HUNTERDON, NEW JERSEY
WARDEN

SCHEDULE OF RESERVE FOR JAIL INMATE FUND

Year Ended December 31, 2013

	<u>Ref</u>	<u>Jail Inmate Fund</u>
Balance, December 31, 2012	G	\$ 13,191.16
Increased by:		
Receipts	G-1	<u>324,190.13</u>
		<u>337,381.29</u>
Decreased by:		
Disbursements	G-1	<u>329,159.46</u>
Balance, December 31, 2013	G	<u>\$ 8,221.83</u>

COUNTY OF HUNTERDON, NEW JERSEY
SURROGATE

SCHEDULE OF CASH RECEIPTS AND DISBURSEMENTS

Year Ended December 31, 2013

	<u>Ref.</u>	<u>Surrogate</u>	<u>Guardianship</u>
Balance, December 31, 2012	H	\$ 2,375.98	\$ 4,155,147.41
Increased by Cash Receipts:			
New Deposits	H-2		547,916.14
Search Fees	H-3	150.00	
Attorney Receipts	H-4	3,760.00	
County Receipts	H-6	194,935.75	
Trust Receipts	H-6	4,636.00	
		<u>203,481.75</u>	<u>547,916.14</u>
Decreased by Cash Disbursements:			
Withdrawals	H-2		781,901.02
Search Fees	H-3	150.00	
Attorney Withdrawals	H-4	3,289.00	
Fees Paid to County	H-6	194,935.75	
Trust Receipts Paid to County	H-6	4,636.00	
		<u>203,010.75</u>	<u>781,901.02</u>
Balance December 31, 2013	H	<u>\$ 2,846.98</u>	<u>\$ 3,921,162.53</u>

COUNTY OF HUNTERDON, NEW JERSEY
SURROGATE

SCHEDULE OF COUNTY TRUSTEE GUARDIANSHIP ACCOUNTS

Year Ended December 31, 2013

	<u>Ref.</u>	
Balance, December 31, 2012	H	\$ 4,155,147.41
Increased by:		
Deposits	H-1	<u>547,916.14</u>
		4,703,063.55
Decreased by:		
Disbursements	H-1	<u>781,901.02</u>
Balance, December 31, 2013	H	<u><u>\$ 3,921,162.53</u></u>

COUNTY OF HUNTERDON, NEW JERSEY
SURROGATE

SCHEDULE OF SEARCH FEES PAYABLE

Year Ended December 31, 2013

Balance, December 31, 2012	<u>Ref.</u> H	\$	-
Increased by:			
Receipts	H-1		<u>150.00</u>
			150.00
Decreased by:			
Disbursements	H-1		<u>150.00</u>
Balance, December 31, 2013	H	\$	<u><u>-</u></u>

COUNTY OF HUNTERDON, NEW JERSEY
SURROGATE

SCHEDULE OF ATTORNEY DEPOSITS

Year Ended December 31, 2013

	<u>Ref.</u>	
Balance, December 31, 2012	H	\$ 2,375.98
Increased by:		
Receipts	H-1	<u>3,760.00</u>
		6,135.98
Decreased by:		
Disbursements	H-1	<u>3,289.00</u>
Balance, December 31, 2013	H	<u><u>\$ 2,846.98</u></u>

COUNTY OF HUNTERDON, NEW JERSEY
SURROGATE

SCHEDULE OF RESERVE FOR CHANGE FUND

Year Ended December 31, 2013

Balance, December 31, 2012	<u>Ref.</u> H	\$ 25.00
Increased by:		
Receipts:	H-5	<u>\$ 25.00</u>
Balance, December 31, 2013	H	<u><u>\$ 50.00</u></u>

COUNTY OF HUNTERDON, NEW JERSEY
SURROGATE

SCHEDULE OF DUE TO COUNTY CURRENT FUND

Year Ended December 31, 2013

	<u>Ref.</u>	
Balance, December 31, 2012	H	\$ -
Increased by:		
Receipts	H-1	<u>194,935.75</u>
		194,935.75
Decreased by:		
Disbursements	H-1	<u>194,935.75</u>
Balance, December 31, 2013	H	<u><u>\$ -</u></u>

SCHEDULE OF DUE TO COUNTY TRUST FUND

Year Ended December 31, 2013

Balance, December 31, 2012	H	\$ -
Increased by:		
Receipts	H-1	<u>4,636.00</u>
		4,636.00
Decreased by:		
Disbursements	H-1	<u>4,636.00</u>
Balance, December 31, 2013	H	<u><u>\$ -</u></u>

COUNTY OF HUNTERDON, NEW JERSEY
ENGINEER

SCHEDULE OF CASH RECEIPTS AND DISBURSEMENTS

Year Ended December 31, 2013

Balance, December 31, 2012	Ref. I		\$ -
Increased by Cash Receipts:			
Interfund - Current Fund	I-2	\$ 360,408.76	
Interfund - Other Trust Fund	I-4	500.00	
Interfund - General Capital	I-3	<u>80,445.60</u>	<u>440,854.36</u>
			440,854.36
Decreased by Cash Disbursements:			
Interfund - Current Fund	I-2	360,408.76	
Interfund - Other Trust Fund	I-4	500.00	
Interfund - General Capital	I-3	<u>80,445.60</u>	<u>440,854.36</u>
Balance, December 31, 2013	I		<u><u>\$ -</u></u>

COUNTY OF HUNTERDON, NEW JERSEY
ENGINEER

SCHEDULE OF INTERFUND - CURRENT FUND

December 31, 2013

	<u>Ref.</u>		
Balance, December 31, 2012	I		\$ -
Increased by:			
Receipts:			
Scraps		\$ 23,659.24	
Payment of Services		225,132.87	
Road Opening Application Fees		4,950.00	
Driveway Application Fees		225.00	
Damage Reimbursement		45,773.59	
Miscellaneous		60,640.91	
Open Public Records Duplicating Fees		<u>27.15</u>	<u>360,408.76</u>
	I-1		360,408.76
Decreased by:			
Disbursements	I-1		<u>360,408.76</u>
Balance, December 31, 2013	I		<u><u>\$ -</u></u>

COUNTY OF HUNTERDON, NEW JERSEY
ENGINEER

SCHEDULE OF INTERFUND - GENERAL CAPITAL FUND

Year Ended December 31, 2013

	<u>Ref.</u>	
Balance, December 31, 2012	I	\$ -
Increased by:		
Receipts:		
Payment in Lieu of Improvements	I-1	<u>80,445.60</u>
		80,445.60
Decreased by:		
Disbursements	I-1	<u>80,445.60</u>
Balance, December 31, 2013	I	<u><u>\$ -</u></u>

COUNTY OF HUNTERDON, NEW JERSEY
ENGINEER

SCHEDULE OF INTERFUND - OTHER TRUST FUND

December 31, 2013

	<u>Ref.</u>		
Balance, December 31, 2012	I	\$	-
Increased by:			
Receipts:			
Performance Bond for Road Opening	I-1		500.00
			500.00
Decreased by:			
Transferred to Trust Fund	I-1		500.00
Balance, December 31, 2013	I	\$	-

COUNTY OF HUNTERDON, NEW JERSEY
CONSOLIDATED TRANSPORTATION SYSTEM

SCHEDULE OF CASH RECEIPTS AND DISBURSEMENTS

December 31, 2013

	<u>Ref.</u>	
Balance, December 31, 2012	J	\$ 19,508.45
Increased by:		
Cash Receipts	J-4	<u>142,365.27</u>
		161,873.72
Decreased by:		
Paid to County Treasurer	J-4	<u>138,482.06</u>
Balance, December 31, 2013	J	<u>\$ 23,391.66</u>

COUNTY OF HUNTERDON, NEW JERSEY
CONSOLIDATED TRANSPORTATION SYSTEM

SCHEDULE OF ACCOUNTS RECEIVABLE - CASINO BILLING

December 31, 2013

	<u>Ref.</u>	
Balance, December 31, 2012	J	\$ 3,547.50
Increased by:		
Billings	J-2	<u>17,803.70</u>
		21,351.20
Decreased by:		
Cash Receipts	J-2	\$ 17,813.50
Cancelations	J-2	<u>99.20</u>
		<u>17,912.70</u>
Balance, December 31, 2013	J	<u><u>\$ 3,438.50</u></u>

COUNTY OF HUNTERDON, NEW JERSEY
CONSOLIDATED TRANSPORTATION SYSTEM

SCHEDULE OF ACCOUNTS RECEIVABLE - AGENCY PASS-THROUGH

December 31, 2013

	<u>Ref.</u>	
Balance, December 31, 2012	J	\$ 400,806.38
Increased by:		
Grant Revenue	J-3	\$ 1,044,119.64
Contract Revenue	J-3	<u>202,936.00</u>
		<u>1,247,055.64</u>
		1,647,862.02
Decreased by:		
Paid to County Treasurer	J-3	<u>1,303,969.00</u>
Balance, December 31, 2013	J	<u><u>\$ 343,893.02</u></u>

COUNTY OF HUNTERDON, NEW JERSEY
CONSOLIDATED TRANSPORTATION SYSTEM

SCHEDULE OF DUE TO COUNTY TREASURER

December 31, 2013

	<u>Ref.</u>	
Balance, December 31, 2012	J	\$ 19,508.45
Increased by:		
Cash Receipts:		
Fares and Ticket Sales	J-1	<u>142,365.27</u>
		161,873.72
Decreased by:		
Cash Disbursements	J-1	<u>138,482.06</u>
Balance, December 31, 2013	J	<u>\$ 23,391.66</u>

COUNTY OF HUNTERDON, NEW JERSEY
SOLID WASTE AND RECYCLING UTILITY FUND

SCHEDULE OF UTILITY CASH

Year ended December 31, 2013

	<u>Reference</u>	<u>Operating</u>	
Balance, December 31, 2012	L		\$ 1,015,882.48
Increased By Receipts:			
Interest on Investments	L-2	\$ 1,007.70	
Contract fees	L-2	63,787.94	
Recycling	L-2	<u>22,904.40</u>	
			<u>87,700.04</u>
			1,103,582.52
Decreased By Disbursements:			
Accounts payable	L	5,600.00	
Operations	L-3	<u>17,246.58</u>	
			<u>22,846.58</u>
Balance, December 31, 2013	L		<u>\$ 1,080,735.94</u>

See independent auditor's report and accompanying notes to the financial statements.

PART II

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*

INDEPENDENT AUDITORS' REPORT

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

We have audited, in accordance with the auditing standards generally accepted in the United States of America; the audit requirements as prescribed by the Division of Local Government Services, Department of Community Affairs, State of New Jersey (the "Division") and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, the regulatory-basis financial statements of the County of Hunterdon ("County"), New Jersey as of and for the year ended December 31, 2013, and the related notes to the financial statements, and have issued our report thereon dated February 2, 2015, in which we expressed an adverse opinion on the conformity of the statements with accounting principles generally accepted in the United States of America due to the differences between those principles and the accounting practices prescribed by the Division.

Internal Control Over Financial Reporting

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

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New York, NY 10122
212 594 8155

5 Bartles Corner Road
Flemington, NJ 08822
908 782 7300

60 West Broad Street
Suite 102
Bethlehem, PA 18018
484 821 5735

Our consideration of internal control was for the limited purpose described in the preceding paragraph and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that were not identified. However, as described in the accompanying schedule of findings and questioned costs, we identified certain deficiencies in internal control that we consider to be material weaknesses.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A material weakness is a deficiency, or a combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the County's financial statements will not be prevented, or detected and corrected on a timely basis. (We consider the deficiencies described in the accompanying schedule of findings and responses, identified as 2013-001 to be a material weakness.) 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.

Compliance and Other Matters

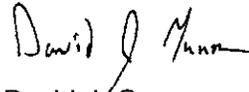
As part of obtaining reasonable assurance about whether the County's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material 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*.

County Response to Finding

The County's response to the finding identified in our audit is described in the accompanying schedule of findings and responses. The County's response was not subjected to the auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on it.

Purpose of this Report

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



David J. Gannon
Registered Municipal Accountant
No. 520



WISS & COMPANY, LLP

Iselin, New Jersey
February 2, 2015

**County of Hunterdon
Hunterdon County, New Jersey**

**Schedule of Findings and Responses
For the Year Ended December 31, 2013**

Material Weakness in Internal Control

2013-001

Criteria:

A properly functioning financial statement close process provides an adequate internal control system to ensure that appropriate month and year-end internal controls are in place to ensure that financial statements are produced on a timely basis and are materially accurate.

Condition:

During our audit we noted several instances in which the general ledger reflected inaccurate balances or account postings at December 31, 2013. Examples of conditions that existed include:

- The required account transaction postings in the general ledger were not done on a timely basis. Postings of certain transactions were done months after the transaction occurred.
- The County incurred several over-expenditures pertaining to grants and current fund expenditures that are recorded as deferred charges and charged to the subsequent year's budget. This appeared to have occurred as a direct result of inaccurate postings to the general ledger throughout the year. It was noted that the incorrect account or the inaccurate fund was charged for the expenditure attributing to these over-expenditures. Many of these instances related to grant expenditures that were initially charged to the Current Fund that should have been reimbursed by the Grant Fund. These transactions resulted in a material interfund advanced in the amount of \$1,280,000 that impacted 2013 operations.
- Both the library commission and the housing department did not reimburse the amounts due to the County for certain fringe benefits and indirect costs during 2013. Additionally, the reimbursement due back for Library debt service was never paid back to the County at December 31, 2013. This required material adjustment to the financial statements to properly establish interfunds and accurately reflect the balances at December 31, 2013. These transactions resulted in a material interfund advanced in the amount of \$1,200,000 that impacted 2013 operations.
- Our audit procedures indicated that the payroll deduction account was not reconciled properly or on a timely basis. Due to various turn-over of personnel, the account was not reconciled during the time period July 2013 through December 2013. Additionally, a transfer between the Current Fund and the Payroll Trust Fund in the amount of \$1 million was not recorded in the general ledger. This transaction was executed on December 31, 2013 and cleared in January 2014. The checks from the Current Fund to the Payroll Trust Fund were recorded as outstanding checks on the Current Fund bank reconciliation and a deposit in transit was recorded on the same Current Fund bank reconciliation so that the reconciliation would agree to the general ledger. However, that deposit in transit was not an accurate reconciling item. The transactions should have been recorded in the general ledger and a deposit in transit should have been recorded on the Payroll Trust bank reconciliation. This transaction resulted in a material interfund advanced in the amount of \$1,000,000 that impacted 2013 operations.

- We noted that the County's internal records for the general capital fund included a material accounts receivable balance pertaining to the New Jersey Department of Transportation. Through review of various ongoing road projects in the County and review of internal accounting records maintained by the County, it appears the amount recorded as an account receivable was not supported by an accurate account analysis. Although this accounts receivable balance is directly offset with a reserve and does not directly affect operations, the County should analyze each of its grant programs with the New Jersey Department of Transportation and track open balances on a monthly basis. Since no adequate support exists for the balance, the audit reflects a zero balance until adequate support can be produced.
- The County received \$238,858 related to the Area Plan Grant in which a chapter 159 should have been requested in order to insert such funding into the 2013 budget. As a result, the County over-expended the Area Plan Grant.
- There were several outstanding checks carried on various outside departments' bank reconciliations that should have been recorded as deposit in transits on the County's current fund bank reconciliation but were not. This resulted in an understatement of cash in the amount of \$516,000.
- \$834,000 in FEMA grant receipts were deposited into the federal and state grant fund but should have been recorded in the current fund. This resulted in an understatement of the County's fund balance.
- The County should review the grant receivable and grants appropriated reserve balances for accuracy and consider canceling inactive balances.

Context:

Reliance on a system that requires a significant amount of manual entries enhances the risk of material misstatement when there is a high turnover of personnel and the new personnel does not have the proper training or familiarity with internal processes.

Cause and Effect:

Existing internal controls were either ineffective or were not followed and as a result attributed to inaccurate general ledger postings in various funds. Additionally, an adequate monitoring process was not in place to ensure errors would be identified.

Recommendation:

We recommend that the County implement stronger internal control procedures over the monthly and year-end financial statement close process to ensure general ledger postings and balances are accurately stated. Additionally, the County should consider developing a comprehensive accounting procedures manual to be utilized by the Finance Department in order to effectively transition responsibilities to new employees whenever turnover may occur.

Views of Responsible Officials and Planned Corrective Actions:

The County is in the process of fully implementing a new computerized financial system, effective January 1, 2015 and intends to utilize all automation features and reduce manual processes where possible. The new system will further enhance reporting capabilities including interfacing with various departments, align postings with purchase order numbers to ensure accurate account numbers are charged, and produce useful system reports to create efficient and effective reconciliations. We suggest the County continue to perform an analytical review on a monthly basis of the amounts anticipated through the budget to the amounts actually received or incurred by the County to determine if all amounts are accurately paid or charged and to monitor revenue recognized to verify all funds due by outside departments are paid.

County management concurs with the finding and will monitor the new process currently in place to ensure adequate records are maintained.

PART III

OFFICIALS IN OFFICE AT DECEMBER 31, 2013

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

<u>Name</u>	<u>Position</u>
Board of Chosen Freeholders:	
Robert G. Walton	Director
J. Matthew Holt	Deputy Director
John King	Freeholder
George B. Melick	Freeholder
William G. Mennen	Freeholder
Other Officials:	
Denise B. Doolan	Clerk of the Board of Chosen Freeholders
Cynthia J. Yard	County Administrator
Kimberley Browne	Director of Finance (1/1/2013-6/25/13)
Margaret Pasqua	Treasurer (1/1/2013-6/25/13)
Louis Garbaccio - Donohue, Gironda & Doria	Interim Chief Financial Officer (6/26/13-12/31/13)
Mary H. Melfi	County Clerk
Shana L. Taylor	County Counsel
Anthony P. Kearns III	Prosecutor
Susan J. Hoffman	County Surrogate
Fredrick W. Brown	County Sheriff
Thomas Matthews	Department of Roads, Bridges and Engineering

COMMENTS AND RECOMMENDATIONS

COUNTY OF HUNTERDON, NEW JERSEY
YEAR ENDED DECEMBER 31, 2013

GENERAL COMMENTS

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

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

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

The statutory bidding threshold for the period under review was \$36,000.00 based on the appointment of a qualified purchasing agent.

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

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

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

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

General Equipment, Materials and Supplies

Furnish and delivery of various Ford vehicles or approved equivalent

Replacement of the corrections facility control panel

Replacement of a communications tower located at the Department of Public Safety

Furnish and delivery of long life traffic epoxy

Operation of the Hunterdon County Transfer Station as a merchant facility

Furnish and deliver 87 octane gasoline

Furnish and deliver structural steel
Grounds maintenance equipment
Prescription pharmacy services for the adult correction facility
Snow and ice control materials

Construction and Repair Contracts

Columbia and Landsdown Trail Improvement
Reconstruction of County Culvert U-18, Race Street in the Township of Union
Heron Glen bunker renovations
Resurfacing and surface treatment program
Reconstruction of Inter County Bridge T-36-S and approach roadway over the Black River Road
Resurfacing and safety improvements to County Route 513
Resurfacing and rumble strip installation to County Rte 519
County Route 579 (section I) and County Route 614 (section II) at Hickory Super elevated curve resurfacing at County Route 614
Maintenance and repair materials construction

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

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

Purchasing

Finding #2013-002

Condition:

Our tests of the purchasing process revealed twenty-two instances in which the County did not properly encumber funds prior to placing an order with a vendor for the procurement of goods or services.

Recommendation:

We suggest that the County properly encumber funds prior to procuring goods and/or services.

Finding #2013-003

Condition:

N.J.A.C. 5:30-5.3 through 5:30-5.5 sets forth the requirements that the chief financial officer or certifying finance officer must perform in order to certify the availability of funds prior to the County entering into a contract or executing a purchase order. The purchase order that the County currently utilizes does not adequately document that this certification is occurring for each of the County's purchases.

Recommendation:

We suggest that the County review the requirements set forth in N.J.A.C. 5:30-5 to ensure that the purchase order utilized by the County properly documents the certification of the availability of funds by the chief financial officer or certifying finance officer. Additionally, the County should ensure that prior to a resolution being adopted by the Board of Chosen Freeholders to award a contract for goods or services, that a certification of availability of funds is completed.

Bank Wire Transfers

Finding #2013-004

Condition:

Our audit over the bank account wire transfer process revealed that the initiation, as well as the authorization function is performed by the same employee.

Recommendation:

We suggest that the County implement an internal policy requiring that the initiation of a bank wire transfer and the approval of the wire transfer be performed by two different employees to ensure appropriate segregation of duties and adequate internal controls over the wire transfer process.

Bank Reconciliations

Finding #2013-005

Condition:

Our audit procedures noted that the monthly bank reconciliation process was not performed on a timely basis. Some of the reconciliations were in arrears for four to six months.

Recommendation:

We suggest that the County prepare bank reconciliations on a monthly basis and reconcile the activity between the general ledger and the bank statement. All reconciliations should be prepared and reviewed by thirty days after month end.

Cash Receipts

Finding #2013-006

Condition:

Through discussion with various County personnel and audit procedures applied, the County was in violation of Title 40A:5-15, which states all moneys, including moneys collected by taxation, received from any source by or on behalf of any local unit or any board or department thereof shall, within 48 hours after the receipt thereof, either be paid to the officer charged with the custody of the general funds of the local unit, who shall deposit all such funds within 48

hours after the receipt thereof to the credit of the local unit in its designated legal depository, or be deposited to the credit of the local unit in its designated legal depository.

Several large checks were received by the County, but were secured in a locked safe until the former CFO could determine the nature of the receipt and the appropriate account to charge. Certain checks received were not deposited in the bank for several weeks after the County finance office received them. This delay directly violated the Statute above.

Recommendation:

We suggest that the County deposit monies received within 48 hours of receipt.

Payroll and Human Resources

Finding #2013-007

Condition:

Chapter 78 of the Laws of 2011 set forth certain requirements related to pension and health benefit reforms including establishing employee contribution rates towards the expense of employer provided health benefits. It was noted that some County employees were not always being placed on the correct tier as it relates to the four year phase-in contribution rate.

During the 2012 audit we also discovered several instances in which individuals that should not have been included in the County's health benefit program were being billed for by the County's health benefit provider and the County was paying for those individuals to receive health benefits. Since the issue took a significant amount of time to investigate the underlying issue at hand and confirm the bills accurately reflected the correct individuals, the issue continued through year ended December 31, 2013.

During 2013, the County undertook a significant process to verify employees were placed on the correct Chapter 78 tier, verify current employee health benefit enrollment was correct and conducted the following process as it relates to retirees receiving postemployment health benefits:

- Surveyed the 228 retirees and their dependents for verification of benefits.
- Recalled all retiree archived personnel files for review.
- Reviewed the County "Approach" database which includes all active and inactive employees.
- Reviewed and confirmed PERS years of eligibility through the NJ Retiree Search from Data Universe.
- Contacted Pensions to determine if certain retirees are on a service or disability retirement.
- Performed a complete review and analysis of the Horizon bill for the time period July 1, 2013 to August 1, 2013 which revealed that Horizon plans were not structured to reassign Medicare eligible retirees to plans consistent with becoming the Medicare eligible retiree's secondary plan at a reduced cost to the County.
- Reviewed the third party benefit billing and tracking "self-pay" benefit program.
- Created database to determine and document retiree and dependent eligibility.

- The County contracted with the New Jersey State Health Benefit Plan (SHBP) to administer medical and dental coverage for all eligible retirees and their dependents effective January 1, 2014.
 - SHBP requires all Medicare eligible retirees to enroll in Medicare part A & B – SHBP becomes secondary insurance at a lower rate.
 - SHBP enrolls all Medicare eligible retirees into Medicare part D for prescription coverage.
 - SHBP deducts medical contributions required through section 78 directly from retiree's pension disbursement.
 - benefit eligibility certification required by SHBP before enrollment into the retiree SHBP.
 - SHBP initial enrollment required proof of marriage, proof of joint filing and proof of enrollment into Medicare A&B, if appropriate.
 - SHBP receives notification of deceased retirees within days of death through pension notification and social security files to ensure plans are terminated within 30 days or changed to self-pay, surviving spouse provided with option to continue coverage through self-pay billed directly by SHBP. This reduced cost of Benefit Billing (third party intervention) through Ceridian on our behalf.
 - SHBP requires all retirees to respond to periodic inquiries to verify eligibility.
- Monthly bill statements are reviewed and verified by Director of Human Resources and Benefit Specialist.
- Benefit Specialist initiates purchase order and invoice and submits for payment after reviewing the following reports and bill statement provided each month by SHBP:
 - Summary totals
 - Alpha listings
 - Activity report
 - Bill statement

Recommendation:

The County reenrolled all County employees into the New Jersey State Health Benefits Program (SHBP), effective January 1, 2014 and at that time all individuals were re-evaluated to be placed on the correct tier in accordance with Chapter 78 of the Laws of 2011. Additionally, the County verified that only active employees that reenrolled were included on the New Jersey State Health Benefits Program (SHBP) and any retirees enrolled in the program are being monitored by the SHBP for appropriateness. No further action is required.

Finding #2013-008

Condition:

Our audit procedures discovered two individuals from our sample were not paid the correct longevity pay. The payment the employees received did not correlate to the numbers of years the employees were employed at the County.

Recommendation:

We suggest a detailed review of the longevity payments, and confirmation that the amount paid coincides with the employment years at the County, as defined by County ordinance or collective bargaining agreement.

Outside Departments

Finding #2013-009

Condition:

During our testing of the Parks and Recreation Department, it was noted that the funds accumulated from prior years of approximately \$25,000 still remained on the records and have not been turned over to the County's Finance Department. Although it is not completely clear as to whether those funds should be retained by the Parks and Recreation Department or the Finance Department, per discussion with personnel from the Parks and Recreation Department, the funds are not designated for any Parks and Recreation activities, and thus should be turned over to the current fund.

Recommendation:

We suggest that the County review the reserve for recreation fund being maintained by the Parks and Recreation Department to confirm that these funds are being properly retained by this department.

Finding #2013-010

Condition:

Our testing of the Sheriff's Department revealed that there were several stale dated outstanding checks that continued to be recorded on the monthly bank reconciliations.

Recommendation:

We suggest that the County implement procedures to investigate outstanding checks that have not cleared the bank in a timely manner and determine whether the check should be reissued or cancelled. If a check was not reissued to an employee or vendor, the funds should be moved to an unclaimed property account or remitted to the State of New Jersey.

Corrective Action Plan

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

A Corrective Action Plan was prepared for 2012 audit deficiencies, approved by resolution of the Board of Freeholders, and was submitted timely to the Division of Local Government Services.

Status of Prior Years' Audit Recommendations

A review was performed on all prior year recommendations and appropriate corrective action was not taken on the following prior year audit recommendations. The following recommendations are repeated for 2013 as follows: 2013-2, 2013-3, 2013-4, 2013-7, 2013-8, 2013-10 and 2013-11.

As it relates to finding 2013-8 pertaining to the County's compliance with Chapter 78 Laws of 2011 governing employees' contributions for health benefits as well as the County's monitoring of employees and retirees enrolled onto its health benefit plan, the County re-evaluated each employees' contribution towards health benefits and the appropriateness of an employee or retiree being enrolled in the health benefit plan as of January 1, 2014. Therefore, although improvement was made during 2013, full remediation of the finding noted in the 2012 audit was not completed. Further, Wiss reviewed the active County employee health benefit enrollment to ensure those individuals were employees as of May 31, 2014 and that their inclusion in the health benefit plan was appropriate. Regarding the retiree population included in the health benefit plan, testing this population is outside the scope of the engagement.

Miscellaneous

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

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

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

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

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

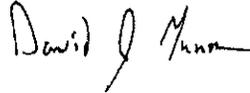
An exit conference was held with the Administrative and Finance Departments.

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

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

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

Respectfully submitted,

A handwritten signature in black ink, appearing to read "David J. Gannon". The signature is written in a cursive style with a prominent initial "D".

David J. Gannon
Registered Municipal Accountant
No. 520

A handwritten signature in black ink, appearing to read "Wiss & Company". The signature is written in a cursive style with a prominent initial "W".

WISS & COMPANY, LLP

Iselin, New Jersey
February 2, 2015