COUNTY OF MERCER
NEW JERSEY

FINANCIAL STATEMENTS AND SUPPLEMENTAL DATA

DECEMBER 31, 2013

COUNTY OF MERCER
NEW JERSEY

TABLE OF CONTENTS

COUNTY OF MERCER
NEW JERSEY

TABLE OF CONTENTS

COUNTY OF MERCER
NEW JERSEY

TABLE OF CONTENTS

INTRODUCTORY SECTION

COUNTY OF MERCER
NEW JERSEY

To the Honorable County Executive, Members of the Board of Chosen Freeholders and Citizens of the County of Mercer:

The comprehensive annual financial report of the County of Mercer (the “County”) for the year ended December 31, 2013, is hereby submitted as mandated by state statute. New Jersey statutes require that the County of Mercer annually issue a report on its financial position and activity and that this report be audited by an independent Registered Municipal Accountant. Responsibility for both the accuracy of the data and the completeness and fairness of the presentation, including all disclosures, rests with the management. To the best of our knowledge and belief, the enclosed data are accurate in all material respects. All disclosures necessary to enable the reader to gain an understanding of the County of Mercer’s activities have been included.

The comprehensive annual financial report is presented in three sections: introductory, financial and statistical. The financial section includes the general purpose financial statements and the combining and individual fund and account group financial statements and schedules, as well as the independent auditors’ report on these financial statements and schedules. The statistical section, which is unaudited, includes selected financial and demographic information, generally presented on a multi-year basis.

The financial reporting entity (the “government”) includes all the funds and account groups of the County of Mercer. Component units, as defined by the Governmental Accounting Standards Board, are not presented, as the State of New Jersey does not require that component units be considered for reporting purposes. The government provides a full range of services, including police and fire protection; sanitation services; the maintenance and construction of roads and related infrastructure; and recreation.

INDEPENDENT AUDITORS' REPORT

INDEPENDENT AUDITORS' REPORT

To the Honorable County Executive and
Members of the Board of
Chosen Freeholders of the County of Mercer,
State of New Jersey

Report on the Financial Statements

We have audited the accompanying basic financial statements – regulatory basis of the various funds of the County of Mercer, State of New Jersey (the "County"), which comprise the combined statement of assets, liabilities, reserves and fund balance of all fund types and account group, statement of revenues, expenditures and changes in fund balance – budget and actual of the current fund and statement of revenues, expenditures and changes in fund balance of the current fund as of and for the year ended December 31, 2013, and the related notes to financial statements, which collectively comprise the County's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with financial reporting provisions as described in Note B. Management is also responsible for the design, implementation and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditors' Responsibility

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

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 entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the

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INDEPENDENT AUDITORS' REPORT (CONTINUED)

Auditors' Responsibility (Continued)

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 opinions.

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

As described in Note B to the financial statements, the financial statements are prepared by the County on a 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 the basis of accounting described in Note B and accounting principles generally accepted in the United States of America, although not reasonably determinable, are presumed to be material.

Adverse Opinion on U.S. Generally Accepted Accounting Principles

In our opinion, because of the significance of the matter discussed in the "Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles" paragraph, the financial statements of the various funds referred to above do not present fairly, in accordance with accounting principles generally accepted in the United States of America, the financial position of the County as of December 31, 2013, or the results of its operation of such funds for the year then ended.

Opinion on Regulatory Basis of Accounting

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the County, as of December 31, 2013, and the results of its operation of such funds for the year then ended in accordance with the financial reporting provisions described in Note B.

Report on Summarized Comparative Information

We have previously audited the County's 2012 financial statements, and we expressed an unmodified audit opinion on those audited financial statements in our report dated June 30, 2013, in accordance with the financial reporting provisions described in Note B. In our opinion, the summarized comparative information presented herein as of and for the year ended December 31, 2012, is consistent, in all material respects, with the audited financial statements from which it has been derived.

Report on Supplementary and Other Information

Our audit was conducted for the purpose of forming an opinion on the financial statements taken as a whole that collectively comprise the County's basic financial statements. The supplemental schedules as listed in the table of contents for the year ended December 31, 2013, are presented as additional analytical data for purpose of complying with the requirements set forth by the Division of Local Government Services, and are not a required part of the basic financial statements.

INDEPENDENT AUDITORS' REPORT (CONTINUED)

Report on Supplementary and Other Information (Continued)

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 basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic 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 basic financial statements as a whole, on the basis of accounting described in Note B.

The statistical section as listed in the table of contents has not been subject to the auditing procedures applied in the audit of the basic financial statements, and accordingly, we do not express an opinion or provide any assurance on it.

Warren A. Broudy, CPA, CGFM, PSA, CGMA
Registered Municipal Accountant
License No. 554

MERCADIEN, P.C.
CERTIFIED PUBLIC ACCOUNTANTS

June 30, 2014

BASIC FINANCIAL STATEMENTS

COUNTY OF MERCER, NEW JERSEY

COMBINED STATEMENT OF ASSETS, LIABILITIES, RESERVES AND FUND BALANCE - ALL FUND TYPES
December 31, 2013
(With Comparative Totals for 2012)

	Current & Grant	Capital	Trust Funds	Fixed Asset Account Group	Totals 12/31/2013	Totals 12/31/2012
ASSETS						
Cash	$ 30,159,377	$ 699,064	$ 13,475,162	$ -	$ 44,333,603	$ 79,904,126
Investments	14,786,152	2,736	19,843,846		34,632,734	24,373,216
Intergovernmental Receivable		6,484,609			6,484,609	10,329,609
Federal and State Grants Receivable	30,225,254	44,363,547			74,588,801	86,736,561
Interfund Receivable	2,941,776	8,749,591	9,861,770		21,553,137	15,421,743
Receivables and Other Assets						
Added and Omitted Taxes	1,047,333				1,047,333	1,297,595
Accounts Receivable	1,276,625				1,276,625	2,192,842
Home Consortium - Due From HUD			1,036,242		1,036,242	1,611,593
Due From MCIA	617,005				617,005	660,212
1837 Surplus Fund Receivable			8,720		8,720	8,720
Security Deposit	5,000				5,000	5,000
Due From NJEIT		140,552			140,552	140,552
Due From Library			44,500		44,500	2,204,891
Due From One Stop Grant Program						142,689
Due From State - Special Senate Election	1,003,000				1,003,000	
Prepaid Debt Service						329,868
Deficit in General Insurance Fund						215,652
Deferred Charges	1,169,120	554,422,993			555,592,113	549,099,277
Fixed Assets				88,491,264	88,491,264	65,713,631
	$ 83,230,644	$ 614,863,092	$ 44,270,240	$ 88,491,264	$ 830,855,240	$ 840,387,778

COUNTY OF MERCER, NEW JERSEY

COMBINED STATEMENT OF ASSETS, LIABILITIES, RESERVES AND FUND BALANCE - ALL FUND TYPES (CONTINUED)
December 31, 2013
(With Comparative Totals for 2012)

	Current & Grant	Capital	Trust Funds	Fixed Asset Account Group	Totals 12/31/2013	Totals 12/31/2012
LIABILITIES, RESERVES AND FUND BALANCE						
Appropriation Reserves	$ 28,010,504	$ -	$ -	$ -	$ 28,010,504	$ 33,824,725
Reserve for Encumbrances	18,479,778				18,479,778	16,754,250
Other Liabilities and Reserves	1,934,070	50,877,505	41,867,929		94,679,504	89,445,593
Improvements Authorizations		143,905,707			143,905,707	180,629,053
Interfund Payable	11,753,071	7,398,506	2,401,560		21,553,137	15,421,743
Serial Bonds Payable		174,123,000			174,123,000	165,422,000
Bond Anticipation Notes		45,000,000			45,000,000	40,500,000
Loans Payable		193,150,387			193,150,387	209,702,996
Reserve for Receivables	2,945,964				2,945,964	5,657,347
Fixed Assets				88,491,264	88,491,264	65,713,631
Fund Balance	20,107,257	407,987	751		20,515,995	17,316,441
	$ 83,230,644	$ 614,863,092	$ 44,270,240	$ 88,491,264	$ 830,855,240	$ 840,387,778

See notes to financial statements.

COUNTY OF MERCER, NEW JERSEY

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
BUDGET AND ACTUAL - CURRENT FUND
Year Ended December 31, 2013

	Budget as Modified	Actual	Variance
REVENUES			
Fund Balance Utilized	$ 10,567,302	$ 10,567,302	$ -
Miscellaneous Revenues Anticipated	55,127,141	58,300,099	3,172,958
Receipts from Current Taxes	243,809,895	243,809,895	
Miscellaneous Revenue Not Anticipated		1,250,660	1,250,660
Unexpended Balances of Appropriation Reserves		7,477,800	7,477,800
Accounts Payable Cancelled		674,983	674,983
Interfunds Returned		667,279	667,279
Total Revenues	309,504,338	322,748,018	13,243,680
EXPENDITURES			
Budget Appropriations:			
Salaries and Wages	86,510,415	86,510,415	-
Other Expenses	185,026,700	184,291,632	735,068
Debt Service	10,847,069	10,221,610	625,459
Capital Improvements	1,700,275	1,700,275	
Deferred Charges and Statutory Expenditures	25,419,879	25,419,879	-
Charges to Operations		17,894	(17,894)
Inventory Purchased - Park Commission		201,926	(201,926)
Total Expenditures	309,504,338	308,363,632	1,140,706
Statutory Excess to Fund Balance	$ -	14,384,386	$ 14,384,386
Fund Balance - January 1, 2013		16,290,173	
		30,674,559	
Decreased by:			
Utilized as Anticipated Revenue		10,567,302	
Fund Balance - December 31, 2013		$ 20,107,257	

See notes to financial statements.

COUNTY OF MERCER, NEW JERSEY

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES
IN FUND BALANCE
Year Ended December 31, 2013

	Actual
REVENUES	
Fund Balance Utilized	$ 10,567,302
Miscellaneous Revenues Anticipated	58,300,099
Receipts from Current Taxes	243,809,895
Miscellaneous Revenue Not Anticipated	1,250,660
Unexpended Balances of Appropriation Reserves	7,477,800
Accounts Payable Cancelled	674,983
Interfunds Returned	667,279
Total Revenues	322,748,018
EXPENDITURES	
Budget Appropriations	
Salaries and Wages	86,510,415
Other Expenses	184,291,632
Debt Service	10,221,610
Capital Improvements	1,700,275
Deferred Charges and Statutory Expenditures	25,419,879
Charges to Operations	17,894
Inventory Purchased - Park Commission	201,926
Total Expenditures	308,363,632
Statutory Excess to Fund Balance	14,384,386
Fund Balance - January 1, 2013	16,290,173
	30,674,559
Decreased by:	
Utilized as Anticipated Revenue	10,567,302
Fund Balance - December 31, 2013	$ 20,107,257

See notes to financial statements.

A. FORM OF GOVERNMENT

In 1976, the voters of the County of Mercer (the "County") adopted the County Executive Plan of the Optional County Charter Law as the form of government in the County. As required by the Optional County Charter Law, an administrative code ordinance was developed which set forth the form, powers and duties of all agencies of County government. The accompanying financial statements reflect the operations of the County government. Insofar as the Constitutional Offices and Institutions of the County operate independently of the County Treasurer, these financial statements do not reflect such operations.

B. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Reporting Entity

As set forth by the accounting principles and practices prescribed by the Division of Local Government Services, Department of Community Affairs, State of New Jersey, as noted below, the financial statements of the County are reported separately.

The financial statements of the County include every board, body, officer, or commission supported and maintained wholly or in part by funds appropriated by the County, as required by the provisions of N.J.S.A. 40A: 5-5. The financial statements, however, do not include operations of the Mercer County Joint Insurance Fund, the County College, the Vocational Schools, the Special Services School District, the Board of Social Services, and the Improvement Authority, which are subject to separate examination. Moreover, the assets, liabilities and reserves of the County's constitutional offices and other various departments, which result from the specific activity of the individual activity of the individual office or department and are subject to separate audit, including the Sheriff's Office, Office of the County Clerk, County Adjuster, Surrogate, Mercer County Library, Office of the County Prosecutor, County Park Commission and Correction Center, and are not combined with the financial statements of the County. However, operating revenue and expenditures are included in the County's financial statements.

Description of Funds

The accounting policies of the County conform to the accounting principles and practices applicable to municipalities and counties that have been prescribed by the Division of Local Government Services, Department of Community Affairs, State of New Jersey (the "Division"). 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. These principles and practices demonstrate compliance with the modified accrual basis of accounting, with certain exceptions, and the budget laws of New Jersey and are not in accordance with generally accepted accounting principles ("GAAP"). Under this method of accounting, the County accounts for its financial transactions through the following separate funds:

B. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Description of Funds (Continued)

Current Fund
Represents resources and expenditures for governmental operations of a general nature, including federal and state grant funds, except as otherwise noted.

Trust Fund
Represents receipts, custodianship and disbursements of funds in accordance with the purpose for which each reserve was created, pursuant to the provisions of N.J.S.A. 40A: 4-39.

General Capital Fund
Represents resources, including federal and state grants in aid of construction, and expenditures for the acquisition of general capital facilities other than those required through the Current Fund, including the status of bonds and notes authorized for said purposes.

The Governmental Accounting Standards Board ("GASB") is the accepted standards-setting body for establishing government 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 GAAP. 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 financial statements is not intended to present the general-purpose financial statements required by GAAP.

Basis of Accounting

The accounting principles and practices prescribed for municipalities and counties by the Division differ in certain respects from GAAP applicable to local government units. The more significant differences are as follows:

Revenues are recorded as received in cash except for statutory reimbursements and grant funds that are due from other governmental units. State and federal grants, entitlements and shared revenues received for operating purposes are realized as revenues when anticipated in the County budget. Receivables for property taxes are recorded with offsetting reserves on the combined statement of assets, liabilities, reserves and fund balance of the County's Current Fund. Accordingly, such amounts are not recorded as revenue until collected.

B. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Basis of Accounting (Continued)

Other amounts due to the County that are susceptible to accrual are recorded as receivables with offsetting reserves and are recorded as revenue when received.

Investments are carried at cost. Purchases are limited by New Jersey Statute 40A:5-15.1 to bonds or obligations of and guaranteed by the federal government and bonds or other obligations of federal or local units having a maturity date not more than 397 days from the date of purchase.

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

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.

The County's participation in lease purchase agreements is reflected by the annual appropriation of minimum lease payments within the County's operating budgets. The terms of the lease, including the total of all future minimum lease payments, are disclosed solely in the notes to financial statements.

<u>General Fixed Assets</u>

In accordance with New Jersey Administrative Code 5:30-5-6, *Accounting for Governmental Fixed Assets*, as promulgated by the Division of Local Government Services, Department of Community Affairs, State of New Jersey, which differs in certain respects from GAAP, the County is required to have and maintain a fixed asset and reporting system for non-expendable personal property with an acquisition cost of $5,000 or more per unit and a useful life of more than one year.

B. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Basis of Accounting (Continued)

General Fixed Assets (Continued)

Property and equipment purchased by the Current Fund and the General Capital Fund are recorded as expenditures at the time of purchase and are not capitalized.

Interfund receivables in the Current Fund are recorded with offsetting reserves; interfund payables 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.

Improvement authorizations funded in the General Capital Fund by bonds or notes are recorded as a deferred charge to future taxation and are charged to Current Fund operations as the underlying debt is repaid by budget appropriation.

Budgets are adopted on the same basis of accounting utilized for the preparation of the County's general-purpose financial statements.

Comparative Data

Comparative total data for the prior year has been presented in order to provide an understanding of changes in the County's financial position and operations. However, comparative data has not been presented in each of the statements, since their inclusion would make the statements unduly complex and difficult to read.

Rounding

Some schedules in the financial statements may have dollar differences due to rounding adjustments.

C. DEFERRED COMPENSATION TRUST FUND

The County offers its employees a deferred compensation plan created in accordance with Internal Revenue Code Section 457 and under the provisions of N.J.S. 43: 15B-1. The plan, available to all County employees, permits them to defer a portion of their salary until future years. The deferred compensation is not available to employees until termination, retirement, disability, death or severe financial hardship.

The assets of the plan shall be held in trust, under the beneficial ownership of the trustee, with the members of the County freeholders serving as trustee, for the exclusive benefit of the plan participants and their beneficiaries, and the assets shall not be diverted to any other purpose.

D. CASH AND CASH EQUIVALENTS AND INVESTMENTS

Cash and cash equivalents and investments include amounts on deposit, petty cash, change funds and short-term investments with original maturities of three months or less.

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

Each depository participating in the GUDPA system must pledge collateral equal to at least 5% of the average amount of its public deposits and 100% of the average amount of its public funds in excess of the lesser of 75% of its capital funds or $200 million. The minimum 5% pledge applies to institutions that are categorized as "well capitalized" by Federal banking standards. The percentage of the required pledge will increase for institutions that are less than "well capitalized."

No collateral is required for amounts covered by FDIC or National Credit Union Share Insurance Fund (“NCUSIF”) insurance. The collateral which may be pledged to support these deposits includes obligations of the State and federal governments, insured securities and other collateral approved by the Department of Banking and Insurance. When the capital position of the depository deteriorates or the depository takes an unusually large amount of public deposits, the Department of Banking and Insurance requires additional collateral to be pledged.

If a governmental depository fails and the FDIC or NCUSIF insurance does not insure or pay out the full amount of public deposits, the collateral pledged to protect these funds would first be liquidated and paid out. If this amount is insufficient, other institutions holding public funds would be assessed pro rata up to 4% of their uninsured public funds. Although these protections do not constitute a 100% guarantee of the safety of all funds, no governmental unit under GUDPA has ever lost protected deposits.

At December 31, 2013, the cash and cash equivalents and investments bank balances of Mercer County consisted of the following:

Insured and Collateralized	$	1,919,615
Uninsured and Collateralized		53,033,840
Uninsured and Uncollateralized		1,386,384
	$	56,339,838

During the year ended December 31, 2013, Mercer County held investments in the State of New Jersey Cash Management Fund, and deposits in Hopewell Valley Community Bank, Bank of America, Wells Fargo, Sun National Bank, TD Bank, Fidelity Investments, and Commercial Paper through Bank of New York.

D. CASH AND CASH EQUIVALENTS AND INVESTMENTS (CONTINUED)

Deposits
Custodial credit risk for deposits is the risk that in the event of a bank failure, the County's deposits may not be returned or the County will not be able to recover collateral securities in the possession of an outside party. The County's policy requires deposits to be secured by collateral valued at market or par, whichever is lower, less the amount covered by the Federal Deposit Insurance Corporation ("FDIC"). The Board of Chosen Freeholders approves and designates the authorized depository institution based on evaluation of solicited responses and certifications provided by financial institutions.

Concentration of Credit Risk – This is the risk associated with the amount of investments the County has with any one issuer that exceeds five percent or more of its total investments. Investments issued or explicitly guaranteed by the U.S. government and the New Jersey Cash Management Fund are excluded from this requirement. None of the investments held by the County are exposed to this risk.

Credit Risk – This is the risk that an issuer or other counterparty to an investment will not fulfill its obligations. In general, the County does not have an investment policy regarding Credit Risk, however, the County had no investments that were subject to credit risks as of December 31, 2013. The New Jersey Cash Management Fund is not rated.

Interest Rate Risk – This is the risk that changes in interest rates will adversely affect the fair value of an investment. The County has a formal policy that limits investment maturities as a means of managing its exposure to fair value losses arising from interest rate fluctuations. However, its practice is to hold investments to maturity.

Investments
New Jersey statutes permit the County to purchase the following types of securities:

- Bonds or other obligations of the United States or obligations guaranteed by the United States.
- Bonds of any Federal Intermediate Credit Bank, Federal Home Loan Bank, Federal National Mortgage Association, or United States Bank for Cooperatives that have a maturity date not greater than twelve months from the date of purchase.
- Bonds or other obligations of the County or bonds or other obligations of school districts that are a part of the County or are located within the County.
- Bonds or other obligations having a maturity date of not more than twelve months from the date of purchase that are approved by the New Jersey Department of Treasury, Division of Investments.

E. BOND ANTICIPATION NOTES

The County issues bond anticipation notes to temporarily finance various capital projects prior to the issuance of serial bonds. The terms of the notes cannot exceed one year, but the notes may be renewed from time to time for a period not exceeding one year. All such notes must be paid not later than the tenth anniversary of the original note. The State of New Jersey ("State") also prescribes that, on or before the third anniversary of the date of the original note, a payment of at least equal to the first legally payable installment of the bonds, in anticipation of which such notes were issued, be paid or retired. A second legal installment must be paid if the notes are to be renewed beyond the fourth anniversary of the date of the original issue. At December 31, 2013, the County had bond anticipation notes totaling $45,000,000.

F. BONDS AND NOTES AUTHORIZED BUT NOT ISSUED

At December 31, 2013, the County had bonds and notes authorized but not issued totaling $142,149,605. Included within the total are debt authorizations for equipment acquisitions and construction, acquisition and/or improvements to County facilities and infrastructure, which were subsequently financed through the Mercer County Improvement Authority ("MCIA") Government Lease Program.

G. ASSESSMENT AND COLLECTION OF PROPERTY TAXES

New Jersey statutes require that taxable valuation of real property be prepared by the local unit tax assessor as of October 1 in each year and filed with the County Board of Taxation by January 10 of the following year. Upon the filing of certified adopted budgets by the Local Units, Local School District, County and Special Districts, the tax rate is struck by the County Tax Board based on the certified amounts in each of the taxing districts for collection to fund the budgets. Pursuant to statute, this process is to be completed on or before May 13. New Jersey statutes require that each local unit provide for sufficient anticipated cash receipts equal to the "lawful yearly expenditure" that includes the total amount of property taxes to be raised by the local unit that is due the County.

H. DEBT, DEBT SERVICE AND STATUTORY DEBT CONDITIONS

Summary of County Debt

	December 31, 2013	2012	2011	2010	2009
Issued and Outstanding					
General Obligation, Vocational School and Community College Serial Bonds	$ 174,123,000	$ 165,422,000	$ 105,497,000	$ 110,786,087	$ 106,529,000
Green Trust, EDA & NJEIT Loans Payable	12,655,387	14,422,996	16,202,476	16,228,003	15,365,900
Installment Purchase Agreements	9,838,800	9,838,800	9,838,800	9,838,800	9,838,800
Bond Anticipation Notes	45,000,000	40,500,000	67,390,000	39,290,000	39,990,000
Total Issued and Outstanding	241,617,187	230,183,796	198,928,276	176,142,890	171,723,700
Authorized but Not Issued					
Bonds and Notes	142,149,605	132,012,879	115,352,032	104,775,928	103,892,867
Total Bonds and Notes Authorized	383,766,792	362,196,675	314,280,308	280,918,818	275,616,567
Lease/Rental Obligations	230,561,850	277,791,850	308,963,957	306,599,957	267,033,000
Bonds Outstanding Guaranteed by the County					
Mercer County Improvement Authority Bonds	57,448,879	120,827,438	87,424,473	95,879,844	134,779,354
Total Gross Debt	$ 671,777,521	$ 760,815,963	$ 710,668,738	$ 683,398,619	$ 677,428,921

Summary of County Debt for Capital Projects

Summarized below are the County's individual bond and loan issues that were outstanding at December 31, 2013:

Bonds Issued	Amount Issued	Amount Outstanding	Interest Rates	Final Maturity
General Improvement Debt				
General Obligation Bonds of 2003	$ 63,289,000	$ 54,908,000	4.28-4.34%	2028
Early Retirement Incentive	6,270,000	3,665,000	1.85-5.55%	2019
Early Retirement Incentive	11,625,000	7,420,000	5.38-5.6%	2020
Early Retirement Incentive	8,910,000	4,975,000	5-5.375%	2020
General Obligation Bonds of 2010	8,559,087	7,080,000	1-5%	2025
General Obligation Bonds of 2012	65,790,000	62,900,000	1-3%	2032
General Obligation Bonds of 2013	10,032,000	10,032,000	.32-3.36%	2024
Total General Improvement Debt		150,980,000		
County College Bonds				
Community College Bonds of 2003	2,944,000	270,000	3.2%	2015
Community College Bonds of 2008	18,000,000	13,250,000	4-4.2%	2023
County College Bonds of 2010	2,353,000	1,933,000	2-2.6%	2022
County College Bonds of 2013	7,690,000	7,690,000	2-3%	2026
Total Community College Bonds		23,143,000		
Bond Anticipation Notes Issued				
Bond Anticipation Notes		45,000,000		
Loans Payable				
NJEIT Loan Payable		498,155	2-5%	2022
Green Trust Loan Payable		8,368,471	2%	2030
EDA Loan Payable		3,788,761	2-5%	2019
		12,655,387		
Installment Purchase Agreements				
Open Space Preservation		9,838,800		
Total Debt Issued and Outstanding		$ 241,617,187		

H. DEBT, DEBT SERVICE AND STATUTORY DEBT CONDITIONS (CONTINUED)

Summary of County Debt for Capital Projects (Continued)

	Gross Debt	Deductions	Net Debt
General Debt	$ 671,777,521	$ 68,224,881	$ 603,552,640

2011 Equalization Valuation Basis of Real Property	$ 44,311,484,125
2012 Equalization Valuation Basis of Real Property	42,172,243,551
2013 Equalization Valuation Basis of Real Property	41,882,061,684
Average Equalized Valuation Basis	$ 42,788,596,453
Cash Reserves Pledged to Payment of Serial Bonds	$ 10,776,002
Mercer County Improvement Authority Bonds and Notes Guaranteed by the County	57,448,879
Total Statutory Deductions	$ 68,224,881
2% of Average Equalization Valuation Basis	$ 855,771,929
Net Debt	603,552,640
Remaining Borrowing Power	$ 252,219,289

Net debt of $603,552,640 divided by the average Equalized Valuation Basis per N.J.S.A. 40A: 2-2 as amended of $42,788,596,453 equals 1.4105%. A revised Annual Debt Statement should be filed by the Chief Financial Officer.

Schedule of Annual Debt Service Principal and Interest of Bonded Debt Issued and Outstanding

Year	Total Principal	Total Interest	Total Debt Service
2014	$ 10,336,000	$ 5,898,943	$ 16,234,943
2015	12,128,000	5,454,707	17,582,707
2016	12,417,000	5,057,029	17,474,029
2017	13,065,000	4,632,687	17,697,687
2018	13,163,000	4,187,729	17,350,729
2019-2023	65,890,000	14,197,192	80,087,192
2024-2028	39,589,000	4,636,082	44,225,082
2029-2032	7,535,000	462,075	7,997,075
	$ 174,123,000	$ 44,526,444	$ 218,649,444

H. DEBT, DEBT SERVICE AND STATUTORY DEBT CONDITIONS (CONTINUED)

Green Trust Loans

The County entered into Green Trust Loan Agreements with the State of New Jersey, Department of Environmental Protection as follows:

	Original Amount	Principal Balance 12/31/2013
Culis Lake Woods Acquisition Project, semiannual payments of $67,995.64 commencing May 11, 1997, including interest at 2% per annum. The loan is due on May 11, 2015.	$ 2,186,946	$ 199,974
Princeton Institute Woods Acquisition Project, semiannual payments of $54,838.12 commencing January 8, 1999, including interest at 2% per annum. The loan is due on January 8, 2017.	2,600,000	543,896
Rosedale Park Development Project, semiannual payments of $126,978.33 commencing September 14, 1999, including interest at 2% per annum. The loan is due on March 14, 2018.	5,835,000	1,587,526
Tusculum Tract, semiannual payments of $15,818.70 commencing December 2, 1999, including interest at 2% per annum. The loan is due on December 2, 2018.	752,000	221,053
Kuser (Baldpate) Mountain, semiannual payments of $90,942.92 commencing May 17, 2001, including interest at 2% per annum. The loan is due on November 17, 2020.	2,925,000	1,182,595
Waterfront Park, semiannual payments of $65,803.32 commencing May 5, 2004, including interest at 2% per annum. The loan is due on November 17, 2020.	1,500,000	381,362
Open Space, semiannual payments of $37,223.76 commencing June 10, 2008, including interest at 2% per annum. The loan is due on June 10, 2027.	1,197,229	876,977
Balpate Mountain semiannual payments of $69,959.09 commencing February 28, 2011, including interest at 2% per annum. The loan is due on February 28, 2030.	2,250,000	1,958,049
Hopewell Park semiannual payments of $50,627.15 commencing September 14, 2012, including interest at 2% per annum. The loan is due on March 14, 2030.	1,524,257	1,417,038
	$ 20,770,432	$ 8,368,471

H. DEBT, DEBT SERVICE AND STATUTORY DEBT CONDITIONS (CONTINUED)

Green Trust Loans (Continued)

The schedule of debt service for the Green Trust Loans Payable for the next five years and thereafter is as follows:

Year	Principal	Interest	Total
2014	$ 1,182,586	$ 153,220	$ 1,335,806
2015	1,138,361	138,447	1,276,807
2016	1,092,566	115,511	1,208,077
2017	901,425	94,207	995,632
2018	652,567	76,898	729,466
2019-2023	1,687,196	252,853	1,940,050
2024-2028	1,358,941	107,768	1,466,708
2029-2030	354,829	7,384	362,213
	$ 8,368,471	$ 946,286	$ 9,314,758

Economic Development Authority Loans

The schedule of debt service for the Economic Development Authority Loans for the next five years and thereafter is as follows:

Year	Principal	Interest	Total
2014	$ 592,387	$ 96,613	$ 689,000
2015	607,492	81,508	689,000
2016	622,984	66,016	689,000
2017	638,870	50,130	689,000
2018	655,161	33,839	689,000
2019	671,867	17,133	689,000
	$ 3,788,761	$ 345,239	$ 4,134,000

NJEIT Trust Loans

The schedule of debt service for the NJEIT Trust Loans Payable for the next five years and thereafter is as follows:

Year	Principal	Interest	Total
2014	$ 49,572	$ 13,019	$ 62,591
2015	48,752	13,019	61,771
2016	56,094	11,750	67,844
2017	63,276	10,375	73,651
2018	62,145	7,000	69,145
2019-2022	218,317	11,050	229,367
	$ 498,155	$ 66,213	$ 564,368

I. DEFERRED CHARGES TO BE RAISED IN CUSSEEDING BUDGETS

Certain expenditures are required to be deferred to budgets of succeeding years. At December 31, 2013, the following deferred charges are shown on the combined statement of assets, liabilities, reserves and fund balances of the various funds:

	Balance December 31, 2013	2014 Budget Appropriation	Balance to Succeeding Budgets
Special Emergency	$ 1,169,120	$ 292,280	$ 876,840

J. FUND BALANCE APPROPRIATED

Of the fund balance for the Current Fund at December 31, 2013, $11,950,000 was appropriated and included as anticipated revenue for the year ending December 31, 2014, in the 2014 budget adopted on June 10, 2014.

Year	Fund Balance at December 31,	Utilized in Budget of Succeeding Year
2013	$ 20,107,257	$ 11,950,000
2012	16,290,173	10,567,302
2011	22,682,511	11,330,825
2010	21,725,296	10,570,020
2009	13,578,158	10,758,325
2008	26,350,214	13,674,811
2007	30,901,613	12,660,663
2006	37,610,489	14,751,050
2005	31,752,771	7,743,182
2004	22,930,305	2,532,735

K. PENSION AND RETIREMENT PLANS AND OTHER POST-EMPLOYMENT BENEFIT PLANS

Employees of the County are enrolled in one of three defined benefit pension plans, two of which are administered by the Division of Pension and Benefits, Department of the Treasury, State of New Jersey: namely, the Public Employees Retirement System (“PERS”) and the Police and Firemen’s Retirement System (“PFRS”). The plans are funded annually based on actuarial contributions. The plans, which cover public employees throughout the state, do not maintain separate records for each reporting unit, and accordingly, the actuarial data for the employees of the County who are members of the plans are not available. Employees are also covered by the Federal Insurance Contribution Act. In 2013, there were $6,659,800 and $7,728,192 in employer contributions for PERS and PFRS, respectively.

K. PENSION AND RETIREMENT PLANS AND OTHER POST EMPLOYMENT BENEFIT PLANS (CONTINUED)

Plan Description

The County contributes to the State Health Benefits Program ("SHBP"), a cost-sharing, multiple-employer defined benefit post-employment healthcare plan administered by the State of New Jersey Division of Pensions and Benefits. SHBP was established in 1961 under N.J.S.A. 52:14-17.25 et seq., to provide health benefits to State employees, retirees, and their dependents. Rules governing the operation and administration of the program are found in Title 17, Chapter 9 of the New Jersey Administrative Code. SHBP provides medical, prescription drugs, mental health/substance abuse, and Medicare Part B reimbursement to retirees and their covered dependents.

The SHBP was extended to employees, retirees and dependents of participating local public employers in 1964. Local employers must adopt a resolution to participate in the SHBP. In 1986, the County authorized participation in the SHBP's post-retirement benefit program through resolution number 86-448. The County adopted the PERS requirement of providing continued health care benefits to employees retiring after twenty-five years of service. County eligible employees receive the SHBP benefits as noted in paragraph one.

The State Health Benefits Commission is the executive body established by statute to be responsible for the operation of the SHBP. The State of New Jersey Division of Pensions and Benefits issues a publicly available financial report that includes financial statements and required supplementary information for the SHBP. That report may be obtained by writing to: State of New Jersey Division of Pensions and Benefits, P.O. Box 295, Trenton, NJ 08625-0295 or by visiting their website at www.state.nj.us/treasury/pensions/gasb-43-sept2009.pdf

Funding Policy

Participating employers are contractually required to contribute based on the amount of premiums attributable to their retirees. Post-retirement medical benefits under the plan have been funded on a pay-as-you-go basis since 1994. Prior to 1994, medical benefits were funded on an actuarial basis.

Contributions to pay for the health premiums of participating retirees in the SHBP are billed to the County on a monthly basis. Contributions, funding the cost sharing policy, and the manner of administration are determined by the State.

The County contributions to SHBP for the years ended December 31, 2013, 2012 and 2011, were $7,843,569, $7,445,131 and $6,781,202, respectively, which equaled the required contributions for each year. There were approximately 654, 643 and 612 retired participants eligible at December 31, 2013, 2012 and 2011, respectively.

L. UNUSED SICK AND VACATION BENEFITS

The County of Mercer has established a uniform personnel policy procedure that sets forth the terms under which an employee may accumulate unused benefits as follows:

Sick Leave

Sick leave for permanent employees accumulates in accordance with the terms of approved contracts. Any amount of sick leave allowance not used in a calendar year accumulates to the employee's credit to be used if and when needed. Upon normal retirement, employees are entitled to receive a lump sum payment as supplemental compensation equal to 50% of earned and unused accumulated sick leave to their credit on the effective date of retirement, up to a maximum of $18,000.

Vacations

Vacation pay for permanent employees also accumulates in accordance with the terms of the approved contracts. Accrued unused vacation may be taken as time off at a later date or paid upon cessation of employment.

The County maintains current records of each employee's status relating to earned and unused sick and vacation pay. The estimated cost of unused accrued vacation pay is calculated to be $2,825,931 as of December 31, 2013. The estimated cost of unused sick time compensation due to employees at December 31, 2013, is calculated to be $7,419,289. These amounts are not reflected as expenditures or liabilities in the financial statements of the County.

General

The County receives financial assistance from the State of New Jersey and the U.S. government in the form of grants, entitlements, and certain program cost reimbursements. Entitlement to the revenue is generally conditional upon compliance with the terms and conditions of the grant agreements and applicable regulations, including the expenditures of the revenues for eligible purposes. Substantially all grants, entitlements and cost reimbursements are subject to financial and compliance audits by the grantors. As of December 31, 2013, the County estimates that no material liabilities will result from such audits.

M. CONTINGENCIES AND COMMITMENTS

Debt Guaranteed by the County

The County guarantees certain project and revenue bonds and project notes of MCIA. The project and revenue bonds and project notes are used to finance certain projects within the County. The following is a summary of the projects and the status of the debt guaranteed by the County at December 31, 2013. In addition, the County guarantees other bonds of the MCIA described more fully in Note N.

Project	Date of Guarantee	Authorized	Issued	Outstanding	Included with County Gross Debt	Net Guarantee
Junior-Senior High School	09/15/05	$ 5,000,000	$ 5,000,000	$ 3,430,000	$ 3,430,000	$ -
Solid waste and disposal	03/17/88	319,980,000	311,610,879	29,325,000		29,325,000
Courthouse refunding 2003	04/15/03	33,460,000	33,460,000	1,750,000	1,750,000	
Refunding bonds of 2011	06/11/11	17,705,000	17,705,000	13,420,000	13,420,000	
Refunding bonds of 2012	06/12/12	27,100,000	27,100,000	21,860,000	21,860,000	
County Capital Build America Bonds	08/15/09	35,225,000	35,225,000	30,910,000	30,910,000	
New Criminal Courthouse		76,000,000	76,000,000	71,420,000	71,420,000	
Equipment lease/open space	06/17/05	45,710,000	45,710,000	37,440,000	37,440,000	
County College		6,810,000	6,810,000	265,000	520,000	
Sports & multi-use complex	12/05/99	50,890,000	50,890,000	43,027,165	44,267,165	
Parking facilities project	12/01/99	10,420,000	10,420,000	5,544,685	5,544,685	
Solar I 2011	12/01/11	29,550,000	29,550,000	27,580,000		27,580,000
Lease bank program	11/05/06	10,000,000	2,744,605	543,879		543,879
		$ 667,850,000	$ 652,225,484	$ 286,515,729	$ 230,561,850	$ 57,448,879

Of the amounts above, $57,448,879 is included in gross debt of the County as described in Note H.

(a) *The Financing of the Solid Waste System*. MCIA currently has outstanding the following bond issues relating to the solid waste system of the County:

$25,814,252 (original issue) County-Guaranteed Junior Lien Solid Waste Revenue Bonds, Refunding Series 1990 (the maturity value of which is $79,705,000) (the “1990 Bonds”)

M. CONTINGENCIES AND COMMITMENTS (CONTINUED)

Debt Guaranteed by the County (Continued)

$45,167,948 (original issue) County-Guaranteed Solid Waste Revenue Bonds, Site and Disposal Facilities Project, Refunding Series 1992 (the maturity value of which is $108,315,000) (the “1992 Bonds”)

$44,980,000 (original issue) County-Guaranteed Solid Waste Bonds, Series 1997 (the “1997 Bonds”)

(b) *MCIA issued lease revenue bonds*. The issued amount includes $11,808,000 of bonds that the County is specifically responsible for and $2,767,000 attributable to the Trenton School District, Hopewell Township Fire District No. 1, and the East Windsor Township Rescue Squad District 1, Inc. that the County has guaranteed.

In December of 2010, the MCIA successfully refinanced the outstanding bonds and extended the maturity schedules until 2022. This plan is expected to allow the MCIA to fund the payments of the bonds through cash flows without state aid or calling on the County to support the operations.

Defeased Leases

The following leases were defeased as part of various refundings. While the leases are no longer outstanding, the Current Fund will raise annually the lease principal payment to liquidate the outstanding deferred charges to future taxation funded.

Year	2000	2000A	2001a	2002	2003
2014	$ 1,450,000	$ 815,000	$ 450,000	$ 935,000	$ 420,000
2015		855,000	475,000	975,000	455,000
2016		370,000	495,000	1,015,000	500,000
2017		390,000	275,000	1,055,000	540,000
2018		410,000	290,000	345,000	580,000
2019		430,000	300,000	360,000	615,000
2020		455,000	315,000	375,000	640,000
2021			335,000	395,000	675,000
2022				415,000	710,000
2023					745,000
	$ 1,450,000	$ 3,725,000	$ 2,935,000	$ 5,870,000	$ 5,880,000

M. CONTINGENCIES AND COMMITMENTS (CONTINUED)

Early Retirement Incentive Program

The State of New Jersey, Division of Pension and Benefits established early retirement incentive programs for eligible individuals in good standing under Chapters 138/181, P.L. 1993 and Chapter 99, P.L. 1993 for ERI 4. The Mercer County Board of Chosen Freeholders elected to participate in this program.

The liability is not included in the financial statements but is provided for in the annual budget appropriations.

Accounts Receivable – General Capital Fund

At December 31, 2013, the County had recorded $44,363,547 of accounts receivable as financing sources for capital projects authorized. A significant portion of this balance represents approved funding for the underlying projects. In the event that grant and/or contribution agreements are not executed to the extent of the approved funding, the County may: a) cancel the project, to the extent that expenditures have not been incurred; b) amend its authorizing ordinance to substitute County debt for the accounts receivable; or c) raise any shortfalls in accounts receivable as part of the County budget. At December 31, 2013, the County estimates that no material write-offs of General Capital Fund accounts receivable are required.

N. CAPITAL LEASES

The County is a lessee of various types of property under capital leases expiring in various years through 2040 with the MCIA as lessor.

The effective annual interest rates on the capital leases range from 2.70% to 7.80%. The annual lease payments, which include interest payments under such lease agreements, are provided for by appropriations in the County's annual budget.

Properties under capital leases, the original issue amounts of County Guaranteed Bonds and Notes, and the principal balance at December 31, 2013, are as follows:

N. CAPITAL LEASES (CONTINUED)

	Property		Original Issue Amount of County Guaranteed Bonds and Notes - Debt		Principal Balance at December 31, 2013
	Court House	$	33,460,000	$	1,750,000
	County College		6,810,000		265,000
	Special Services School District		34,525,000		3,430,000
	New Criminal Courthouse		76,000,000		71,420,000
	County Capital Build America Bonds		35,225,000		30,910,000
	2011 Refunding Leases				13,420,000
	2012 Refunding Leases				21,860,000
*(1)	Arena		52,400,250		45,783,000
*(1)	Parking for Arena		11,820,000		5,169,420
*	Solar Farm at MCCC		29,550,000		27,580,000
	MCIA Gov't Lease		167,085,000		37,440,000
	Subtotal	$	446,875,250		259,027,420
	* Guaranteed MCIA Bonds				78,532,420
	Total			$	180,495,000

(1) Mercer County anticipates making payment on these issues.

The following is a schedule of minimum payments due under capital leases as of December 31, 2013:

2014	$	24,832,891
2015		22,355,377
2016		23,542,638
2017		23,377,591
2018		22,744,412
2019-2023		82,770,884
2024-2028		70,804,833
2029-2033		60,179,778
2034-2038		15,109,119
2039-2040		1,397,500
		347,115,023
Less:		
Arena*		45,783,000
Parking for Arena*		5,169,420
Interest		115,667,603
	$	180,495,000

*While deducted, the County expects to make the payments for the foreseeable future.

O. LITIGATION

The County is a defendant in various legal proceedings primarily involving personal injury and property damage claims. These cases, if decided against the County, would either be covered by insurance or raised by future taxation. The County expects such amounts, if any, to be immaterial.

P. INSURANCE

The County has elected to provide a self-insured plan primarily relating to worker's compensation, general liability, unemployment, inmate health care, and property and casualty insurance, whereby the County cost, if any, and employee contributions are deposited in a trust fund from which claims, if any, will be paid. During 2013, deposits amounted to $41,232,922, and payments for claims amounted to $37,573,569. The reserve, which is not based on an actuarial analysis, is $3,443,701.

In addition, excess coverage is maintained for general liability, worker's compensation and property and casualty.

Q. SUBSEQUENT EVENTS

Management has evaluated subsequent events that occurred after the statement of assets, liabilities, reserves and fund balance date but before June 30, 2014, the date the financial statements were available to be issued.

In June 2014, the County issued $4,250,000 County College Bonds, Series 2014.

SUPPLEMENTAL SCHEDULES

COUNTY OF MERCER, NEW JERSEY

A

CURRENT AND GRANT FUND
STATEMENT OF ASSETS, LIABILITIES, RESERVES AND FUND BALANCE

Assets	Reference	December 31, 2013	December 31, 2012
Cash and Investments:			
Cash		$ 30,159,377	$ 38,361,176
Investments		14,786,152	10,193,483
Total Cash and Investments		44,945,529	48,554,659
Receivables with Full Reserves:			
Added and Omitted Taxes	A - 7	1,047,333	1,297,595
Revenue Accounts Receivable	A - 8	1,276,625	2,192,842
Due from Grant Fund			494,234
Due from Open Space Trust Fund			1,050,670
Due from MCIA		617,005	617,005
Security Deposit		5,000	5,000
Total Reserved Receivables		2,945,964	5,657,347
Due from State - Special Senate Election		1,003,000	
Prepaid Debt Service			329,868
Deferred Charges		1,169,120	1,461,400
		50,063,613	56,003,274
Grant Fund			
Due from Current Fund	A - 18	2,941,776	
Accounts Receivable	A - 15	30,225,254	34,077,352
		33,167,031	34,077,352
Total Assets		$ 83,230,644	$ 90,080,626

Liabilities, Reserves and Fund Balance	Reference	December 31, 2013	December 31, 2012
Liabilities:			
Encumbrance Reserves	A - 11	$ 6,425,058	$ 8,646,365
Appropriation Reserves	A - 3	6,904,194	8,820,563
Reserve for Grant Interest	A - 13	388,053	391,294
Payroll Clearing		55,554	
Vouchers Payable			601,351
Accounts Payable	A - 12	1,073,261	5,277,291
Unearned Revenue	A - 14	35,738	20,265
Due to Grant Fund	A - 10	2,941,776	
Due to Library	A - 10		97,670
Due to Trust - Insurance Fund	A - 10	61,705	
Due to Capital Fund	A - 10	8,749,589	10,200,957
Reserve for Hurricane Sandy		375,465	
		27,010,392	34,055,756
Reserve for Receivables		2,945,964	5,657,347
Fund Balance	A - 1	20,107,257	16,290,173
		50,063,613	56,003,274
Grant Fund			
Appropriated Reserves	A - 16	21,106,310	25,004,162
Reserve for Encumbrances	A - 17	12,054,720	8,107,885
Vouchers payable	A - 18	6,000	471,068
Due to Current Fund	A - 18		494,234
		33,167,031	34,077,352
Total Liabilities, Reserves and Fund Balance		$ 83,230,644	$ 90,080,626

COUNTY OF MERCER, NEW JERSEY

A-1

CURRENT FUND
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
Year Ended December 31, 2013
(With Comparative Totals for 2012)

	Reference	2013	2012
Revenues:			
Fund Balance Utilized	A - 2	$ 10,567,302	$ 11,330,825
Miscellaneous Revenue Anticipated	A - 2	58,300,099	59,002,720
Receipts from Current Taxes	A - 2	243,809,895	236,244,521
Miscellaneous Revenue Not Anticipated	A - 2, A - 2A	1,250,660	2,307,078
Unexpended Balance of Appropriation Reserves	A - 9	7,477,800	2,000,279
Other Credits to Income:			
Accounts Payable Cancelled	A - 12	674,983	797,442
Interfund Loans Returned		667,279	
Total Income		322,748,018	311,682,865
Expenditures:			
Budget Appropriations:			
Salaries and Wages		86,510,415	83,376,827
Other Expenses		184,291,632	185,741,409
Debt Service	A - 3	10,221,610	8,413,191
Capital Improvements	A - 3	1,700,275	1,900,000
Deferred Charges and Statutory Expenditures		25,419,879	27,038,259
Charges to Operations - Accts Payable		17,894	7,983
Interfund Loans Advanced			1,544,904
Inventory Purchased - Park Commission		201,926	183,205
Total Expenditures		308,363,632	308,205,777
Statutory Excess to Fund Balance		14,384,386	3,477,088
Adjustment to Income before Fund Balance			
Expenditures included Above which are by Statute			
Deferred charges to Budget of succeeding year:			
Emergency Authorizations			1,461,400
Fund Balance - January 1, 2013	A	16,290,173	22,682,511
		30,674,559	27,620,999
Decreased by:			
Utilized as Anticipated Revenue	A-2	10,567,302	11,330,825
Fund Balance - December 31, 2013	A	$ 20,107,257	$ 16,290,173

COUNTY OF MERCER, NEW JERSEY

A-2

CURRENT FUND
STATEMENT OF REVENUES

	Adopted Budget	Anticipated Special 40A: 4-87	Budget after Modification	Realized	Excess (Deficit)
Surplus Anticipated	$ 10,567,302	$ -	$ 10,567,302	$ 10,567,302	$ -
Miscellaneous Revenue Anticipated:					
Added and Omitted Taxes	1,271,159		1,271,159	1,271,160	1
Supplemental Social Security Income	1,529,684		1,529,684	2,306,070	776,386
Grants (See Schedule A-15, A-16)	5,553,836	20,933,119	26,486,955	26,486,955	
Franchise Tax on Stock Insurance Companies	395,000		395,000	492,931	97,931
Court Reimbursement	160,000		160,000	221,928	61,928
Board of Social Services - ERI	550,000		550,000	580,000	30,000
County Clerk	2,600,000		2,600,000	3,553,970	953,970
County Clerk - Special Legislation	2,100,000		2,100,000	2,640,009	540,009
Surrogate	390,000		390,000	429,607	39,607
Sheriff	660,000		660,000	698,796	38,796
Telephone Reimbursement	330,000		330,000	372,008	42,008
School Board Election Reimbursement	45,000		45,000	22,613	(22,387)
Prosecutor Pilot Program	491,500		491,500	491,500	
Board of State Prisoners	45,000		45,000	43,213	(1,787)
Princeton Country Club	700,000		700,000	686,042	(13,958)
Mountain View Golf Course	1,390,000		1,390,000	1,312,560	(77,440)
Mercer Oaks Golf Course	2,900,000		2,900,000	2,967,561	67,561
Stadium Fees	150,000		150,000	496,911	346,911
Indoor Tennis Center	620,000		620,000	660,924	40,924
Skating Rink	400,000		400,000	412,069	12,069
Park Commission Recreation/Leagues	400,000		400,000	459,135	59,135
Equestrian Center	145,000		145,000	141,151	(3,849)
Motor Vehicle Fines	2,295,000		2,295,000	2,118,908	(176,092)
Weights and Measures Fines	75,000		75,000	78,389	3,389
Interest on Investments and Deposits	135,000		135,000	114,432	(20,568)
Airport Income	2,600,000		2,600,000	3,018,655	418,655
Rental of Property	97,000		97,000	96,761	(239)
Library Indirect Cost Study	750,000		750,000	710,000	(40,000)
Capital Surplus	1,000,000		1,000,000	1,000,000	
Reserve to Pay Bonds	3,516,162		3,516,162	3,516,162	
State Aid - Bonds	899,681		899,681	899,680	
Total Miscellaneous Revenues Anticipated	34,194,022	20,933,119	55,127,141	58,300,099	3,172,959
Subtotal General Revenues	44,761,324	20,933,119	65,694,443	68,867,401	3,172,959
Amount to be Raised by Taxation - County Purpose Tax	243,809,895		243,809,895	243,809,895	
Total Budgeted General Revenues	288,571,219	20,933,119	309,504,338	312,677,296	3,172,959
Nonbudgeted Revenues - Miscellaneous Revenues				1,250,660	1,250,660
Total Revenues	$ 288,571,219	$ 20,933,119	$ 309,504,338	$ 313,927,956	$ 4,423,619
Reference	A - 3	A-15, A-16			

COUNTY OF MERCER, NEW JERSEY

A-2A

CURRENT FUND
STATEMENT OF MISCELLANEOUS REVENUES NOT ANTICIPATED
Year Ended December 31, 2013

Sale of Assets	$	59,882
Election Reimbursements		98,407
Fringe Benefit Reimbursements		225,224
Copier Reimbursements		7,959
Vehicle Maintenance Reimbursements		15,214
Salary Reimbursements		51,315
Appropriation Credits		3,473
Vending Machine Commissions		39,928
Inmate Social Security		62,800
Autopsy Fees		425
Plans/Specs		37,910
Road Opening Permits		9,995
Planning Dept. Fees		8,011
Consumer Affairs		7,500
Shooting Range Fees		400
Police Academy		19,926
Probation Fees/ Restitution		7,811
Miscellaneous		538,333
Miscellaneous Grants		4,927
Free Trade Zone		30,000
Inmate Slap Program		21,220
	$	1,250,660
Reference		A - 1, A - 2

COUNTY OF MERCER, NEW JERSEY

CURRENT FUND
STATEMENT OF EXPENDITURES
Year Ended December 31, 2013

	Reference	Budget	Budget after Modifications	Paid	Charged	Paid or Charged	Cancelled	Reserved
ADMINISTRATIVE AND EXECUTIVE								
Board of Chosen Freeholders								
Salaries and Wages		$ 628,732	$ 628,732	$ 615,869	$ -	$ 615,869	$ -	$ 12,863
Other Expenses		102,300	102,300	29,797	460	30,257		72,043
Clerk to the Board								
Salaries and Wages		331,898	331,898	325,668		325,668		6,230
Other Expenses		63,900	63,900	29,968	1,510	31,477		32,423
County Executive								
Salaries and Wages		261,851	261,851	255,535		255,535		6,316
Other Expenses		19,000	19,000	4,150	318	4,468		14,532
Chief of Staff								
Salaries and Wages		268,736	268,736	259,711		259,711		9,025
Other Expenses		6,300	6,300	1,022	65	1,087		5,213
Veterans								
Salaries and Wages		153,292	154,892	153,774		153,774		1,118
Other Expenses		48,230	48,230	38,292	6,479	44,771		3,459
Public Information Office								
Salaries and Wages		172,867	172,867	169,482		169,482		3,385
Other Expenses		2,300	2,300					2,300
County Administrator								
Salaries and Wages		501,270	501,270	493,853		493,853		7,417
Other Expenses		127,400	127,400	112,999	8,224	121,223		6,177
County Treasurer								
Salaries and Wages		873,609	843,409	814,965		814,965		28,444
Other Expenses		279,403	279,403	226,570	49,175	275,745		3,658
Inspector General								
Salaries and Wages		143,500	143,500	140,692		140,692		2,808
Other Expenses		4,500	4,500	56		56		4,445
Employee Relations								
Salaries and Wages		678,022	558,022	540,730		540,730		17,292
Other Expenses		271,500	271,500	177,583	67,794	245,377		26,123
Buildings and Grounds								
Salaries and Wages		2,121,851	2,096,851	2,089,788		2,089,788		7,063
Other Expenses		3,761,859	4,136,859	3,800,484	315,156	4,115,640		21,219
Purchasing								
Salaries and Wages		264,786	267,286	265,404		265,404		1,882
Other Expenses		11,545	11,545	10,501	806	11,306		239
Office of Information Technology								
Salaries and Wages		693,394	583,394	566,268		566,268		17,126
Other Expenses		796,005	748,005	520,000	171,978	691,978		56,028
Motor Pool								
Salaries and Wages		1,148,429	1,118,429	1,114,485		1,114,485		3,944
Other Expenses		413,950	463,950	364,122	81,197	445,319		18,631
Medical Examiner Morgue								
Salaries and Wages		287,428	287,428	283,391		283,391		4,037
Other Expenses		245,375	265,375	222,397	27,219	249,615		15,760
Insurance and Property								
Salaries and Wages		132,180	170,180	168,708		168,708		1,472
Other Expenses		400,550	330,550	271,288	31,065	302,353		28,197

COUNTY OF MERCER, NEW JERSEY

A-3

CURRENT FUND
STATEMENT OF EXPENDITURES (CONTINUED)
Year Ended December 31, 2013

	Reference	Budget	Budget after Modifications	Paid	Charged	Paid or Charged	Cancelled	Reserved
Economic Opportunity								
Salaries and Wages		270,958	270,958	266,172		266,172		4,786
Other Expenses		116,073	116,073	76,882	20,793	97,674		18,399
Division of Housing								
Salaries and Wages		-	250,000	210,310		210,310		39,690
Other Expenses		20,500	20,500	16,523	2,374	18,897		1,603
Cultural and Heritage								
Salaries and Wages		213,038	205,038	201,816		201,816		3,222
Other Expenses		40,627	40,627	25,937	10,355	36,292		4,335
Division of Planning								
Salaries and Wages		271,470	221,470	221,434		221,434		36
Other Expenses		113,194	113,194	48,419	4,988	53,406		59,788
Extension Services								
Salaries and Wages		199,361	158,361	155,669		155,669		2,692
Other Expenses		163,237	163,237	121,562	6,393	127,955		35,282
County Counsel								
Salaries and Wages		875,718	890,718	879,738		879,738		10,980
Other Expenses		179,025	179,025	56,271	44,288	100,559		78,466
Consumer Affairs								
Salaries and Wages		240,602	240,602	238,580		238,580		2,022
Other Expenses		7,000	7,000	5,636	582	6,218		782
County Adjuster								
Salaries and Wages		177,489	177,489	174,564		174,564		2,925
Other Expenses		68,710	58,710	24,849	29,854	54,703		4,007
DM & H County Share		4,067,602	4,077,602	4,077,088		4,077,088		514
Emergency Management Office								
Salaries and Wages		207,549	168,549	168,055		168,055		494
Other Expenses		8,800	8,800	2,968	2,280	5,248		3,552
Emergency and Rescue Squads								
Other Expenses		52,000	52,000					52,000
Communications Center								
Salaries and Wages		1,016,133	1,104,133	1,093,441		1,093,441		10,692
Other Expenses		151,425	131,425	87,780	10,579	98,359		33,066
Utility Expenses								
Electric		1,900,560	1,900,560	1,620,000	229,830	1,849,830		50,730

COUNTY OF MERCER, NEW JERSEY

CURRENT FUND
STATEMENT OF EXPENDITURES (CONTINUED)
Year Ended December 31, 2013

	Reference	Budget	Budget after Modifications	Paid	Charged	Paid or Charged	Cancelled	Reserved
Gas (Natural)		141,002	141,002	139,263	1,447	140,710		292
Water/Sewer		186,598	186,598	105,034	77,440	182,474		4,124
Sewerage Processing/Disposal		50,000	50,000	22,630	13,577	36,207		13,793
Fuel Oil		346,000	446,000	376,274	59,713	435,987		10,013
Gasoline		1,450,600	1,500,600	1,258,567	123,761	1,382,327		118,273
Telephone		1,232,480	1,232,480	1,014,879	163,265	1,178,144		54,336
Audit Services		84,325	84,325	60,000	22,671	82,671		1,654
Total Administrative and Executive		29,068,038	29,466,938	26,817,888	1,585,635	28,403,523		1,063,415
DEPARTMENT OF LAW AND JUSTICE								
Prosecutor								
Salaries and Wages		13,436,111	13,796,111	13,661,980		13,661,980		134,131
Other Expenses		1,194,327	1,174,327	982,721	99,662	1,082,382		91,945
County Clerk - Recording								
Salaries and Wages		1,582,296	1,582,296	1,525,660		1,525,660		56,636
Other Expenses		187,958	187,958	100,557	28,973	129,530		58,428
County Clerk - Elections								
Salaries and Wages		138,934	138,934	86,254		86,254		52,680
Other Expenses		381,940	656,940	548,087	1,161	549,248		107,692
County Surrogate								
Salaries and Wages		794,031	794,031	776,535		776,535		17,496
Other Expenses		93,200	93,200	69,450	13,636	83,086		10,114
Sheriff's Office								
Salaries and Wages		13,976,842	14,301,842	14,279,128		14,279,128		22,714
Other Expenses		426,450	426,450	298,258	115,658	413,916		12,534
Total Law and Justice		32,212,089	33,152,089	32,328,628	259,090	32,587,719		564,370
DEPT OF TRANSPORTATION AND INFRASTRUCTURE								
Department Director								
Salaries and Wages		197,358	197,358	194,604		194,604		2,754
Other Expenses		5,950	5,950	2,906	2,882	5,789		161
Highways								
Salaries and Wages		3,294,583	3,026,483	3,021,421		3,021,421		5,062
Other Expenses		1,059,605	986,605	649,068	259,621	908,689		77,916
Division of Engineering								
Salaries and Wages		43,326	326	(71,182)		(71,182)		71,508
Other Expenses		18,635	18,635	11,379	5,609	16,988		1,647
Airport								
Salaries and Wages		1,110,192	1,110,192	1,110,175		1,110,175		17
Other Expenses		1,460,965	1,640,965	1,162,236	326,069	1,488,306		152,659
TRADE								
Salaries and Wages		448,052	493,052	448,051		448,051		45,001
Other Expenses		83,000	73,000	63,239	8,546	71,784		1,216
Total Transportation and Infrastructure		7,721,666	7,552,566	6,591,897	602,728	7,194,624		357,942

COUNTY OF MERCER, NEW JERSEY

CURRENT FUND
STATEMENT OF EXPENDITURES (CONTINUED)
Year Ended December 31, 2013

	Reference	Budget	Budget after Modifications	Paid	Charged	Paid or Charged	Cancelled	Reserved
DEPARTMENT OF PUBLIC SAFETY								
Correction Center								
Salaries and Wages		34,987,353	34,643,353	32,802,889		32,802,889		1,840,464
Other Expenses		4,469,740	4,219,740	2,748,930	1,144,555	3,893,486		326,254
Medical Services								
Other Expenses		5,599,656	5,273,656	2,896,573	448,964	3,345,537		1,928,119
Total Public Safety		45,056,749	44,136,749	38,448,392	1,593,520	40,041,912		4,094,837
DEPARTMENT OF HUMAN SERVICES								
Department Director								
Salaries and Wages		535,862	535,862	523,413		523,413		12,449
Other Expenses		16,800	16,800	9,496	2,599	12,094		4,706
Peer Grouping - Community Services								
Other Expenses		544,190	544,190	420,039	124,148	544,187		3
Mental Health Administration								
Salaries and Wages		55,430	61,430	57,701		57,701		3,730
Other Expenses		5,200	5,200	1,693	1,203	2,896		2,304
Mental Health Programs (R.S. 40: 5-2.9)								
Other Expenses		951,339	930,339	679,454	250,541	929,995		344
Developmental Disabilities								
Other Expenses		270,069	270,069	250,946	19,123	270,069		
Youth Services Programs								
Other Expenses		1,471,304	1,471,304	873,360	527,944	1,401,304		70,000
Health Services								
Other Expenses		91,488	91,488	27,000		27,000		64,488
Youth Services Administration								
Salaries and Wages		103,692	103,692	87,502		87,502		16,190
Child & Neighborhood Centers								
Other Expenses		520,197	473,197	336,952	114,041	450,993		22,204
Office for the Disabled								
Salaries and Wages		128,286	128,286	111,001		111,001		17,285
Physically Disabled - Recreation								
Other Expenses		111,510	93,510	85,868		85,868		7,642
Drug and Alcohol Program - Administrative								
Salaries and Wages		44,568	82,568	78,032		78,032		4,536
Alcohol/Addiction Programs (R.S. 40: 5-2.9)								
Other Expenses		712,437	712,437	474,376	233,561	707,937		4,500
Office on Aging Administration								
Salaries and Wages		424,719	453,719	452,812		452,812		907
Other Expenses		461,511	461,511	444,747	16,072	460,819		692
Community Services Administration								
Salaries and Wages		121,589	121,589	121,513		121,513		76
Homeless Services								
Other Expenses		324,330	324,530	275,378	49,152	324,530		
Division of Environmental Health								
Salaries and Wages		147,767	147,767	140,731		140,731		7,036
Youth Detention Center								
Salaries and Wages		104,596	159,596	152,820		152,820		6,776
Other Expenses		2,769,996	2,769,996	2,055,578	659,835	2,715,413		54,584
Total Human Services		9,916,880	9,959,080	7,660,412	1,998,219	9,658,631		300,449

COUNTY OF MERCER, NEW JERSEY

A-3

CURRENT FUND
STATEMENT OF EXPENDITURES (CONTINUED)
Year Ended December 31, 2013

	Reference	Budget	Budget after Modifications	Paid	Charged	Paid or Charged	Cancelled	Reserved
UNCLASSIFIED								
Board of Taxation								
Salaries and Wages		217,744	242,744	240,359		240,359		2,385
Other Expenses		51,490	51,490	48,480		48,480		3,010
Board of Elections								
Salaries and Wages		327,648	352,648	347,058		347,058		5,590
Other Expenses		576,006	1,004,006	969,767	23,704	993,470		10,536
Superintendent of Elections								
Salaries and Wages		1,398,599	1,433,599	1,361,242		1,361,242		72,357
Other Expenses		417,550	642,550	456,075	15,848	471,922		170,628
Park Commission (40: 37-95.9)		11,515,965	11,400,965	10,935,672	345,688	11,281,361		119,604
Board of Social Services:								
Administration		14,717,077	14,717,077	14,717,077		14,717,077		
Supplemental Security Income		2,450,721	2,450,721	2,450,721		2,450,721		
Welfare Services		1,487,499	1,487,499	1,487,499		1,487,499		
Vocational School		7,177,681	7,177,681	7,177,681		7,177,681		
Mercer County Community College		15,290,753	15,290,753	15,290,753		15,290,753		
Special Services School District		2,184,338	2,184,338	2,184,338		2,184,338		
Superintendent of Schools								
Salaries and Wages		226,874	226,874	222,309		222,309		4,565
Other Expenses		3,961	3,961	1,717	627	2,344		1,617
Compensated Absence Liability		300,000	300,000	262,441		262,441		37,559
Group Insurance for Employees		32,645,880	32,645,880	32,642,523		32,642,523		3,357
Insurance Premiums		2,464,134	2,464,134	2,464,134		2,464,134		
Lease/Rental Payments		27,549,506	27,549,506	26,814,438		26,814,438	735,068	
East Windsor Bus Transportation		10,400	10,400	10,400		10,400		
Total Unclassified		121,013,826	121,636,826	120,084,684	385,867	120,470,551	735,068	431,207
STATE AND FEDERAL GRANTS OFFSET BY REVENUES:								
JARC - Job Access and Reverse Commute		114,228	114,228	114,228		114,228		
Supportive Regional Highway Planning		34,130	34,130	34,130		34,130		
Supportive Regional Transit Planning		32,787	32,787	32,787		32,787		
NJ State Council on the Arts		92,577	92,577	92,577		92,577		
Megan's Law		16,283	16,283	16,283		16,283		
Right to Know		13,247	13,247	13,247		13,247		
Insurance Fraud		250,000	250,000	250,000		250,000		
SANE/SART		74,860	74,860	74,860		74,860		

COUNTY OF MERCER, NEW JERSEY

A-3

CURRENT FUND
STATEMENT OF EXPENDITURES (CONTINUED)
Year Ended December 31, 2013

	Reference	Budget	Budget after Modifications	Paid	Charged	Paid or Charged	Cancelled	Reserved
Healthy Adolescents Project		70,000	70,000	70,000		70,000		
JARC - Job Access and Reverse Commute		114,056	114,056	114,056		114,056		
Community Shuttle - Year 3		10,000	10,000	10,000		10,000		
SSBG -Trade		573,727	573,727	573,727		573,727		
CIACC		37,243	37,243	37,243		37,243		
Howell Farm - Curator		23,841	23,841	23,841		23,841		
Human Services Advisory Council		67,508	67,508	67,508		67,508		
State Community Partnership		379,253	379,253	379,253		379,253		
Family Courts		206,715	206,715	206,715		206,715		
JABG - Juvenile Accountability		21,193	21,193	21,193		21,193		
Comprehensive Alcohol		817,252	817,252	817,252		817,252		
Area Plan Grant		1,228,673	2,105,411	2,105,411		2,105,411		
Area Plan Grant - Meal Donation		100,000	100,000	100,000		100,000		
Services to the Homeless		545,969	545,969	545,969		545,969		
Asian Tiger - Pyriproxyfen		18,000	18,000	18,000		18,000		
Stop Violence Against Women		21,156	21,156	21,156		21,156		
EM - Homeland Security		223,128	223,128	223,128		223,128		
JDAI		60,000	60,000	60,000		60,000		
Weatherization #130141		132,267	132,267	132,267		132,267		
Weatherization #130072		275,743	275,743	275,743		275,743		
JARC - Matching Funds		148,912	148,912	148,912		148,912		
Veterans Transportation			5,000	5,000		5,000		
EMAA - Emergency Management Assistance			85,000	85,000		85,000		
Workfirst NJ			1,210,000	1,210,000		1,210,000		
Workforce Learning link - State			39,000	39,000		39,000		
Smart Steps			8,025	8,025		8,025		
NJ State Council on the Arts - Historical Comm			11,096	11,096		11,096		
MJNTF			179,932	179,932		179,932		
Victims of Crimes			155,018	155,018		155,018		
Body Armor - Prosecutor			6,665	6,665		6,665		
Body Armor - Sheriff			16,597	16,597		16,597		
Body Armor - Corrections			34,179	34,179		34,179		
Community Justice			49,200	49,200		49,200		
Regionwide Plannning - GIS			35,000	35,000		35,000		
JAG - Byrne Justice Grant			148,565	148,565		148,565		
CEHA			107,352	107,352		107,352		
LINCS			358,165	358,165		358,165		
MRC - Medical Reserve Corp			4,000	4,000		4,000		
Trade - NJ Transit			823,180	823,180		823,180		
Personal Assistance Services			59,051	59,051		59,051		
Municipal Alliance			648,788	648,788		648,788		
Community Services Block Grant			184,663	184,663		184,663		
Farmers Market Nutrition Program			2,625	2,625		2,625		
Victim Witness Advocacy			22,481	22,481		22,481		
Supportive Regional Highway Planning			34,130	34,130		34,130		
Supportive Regional Transit Planning			33,284	33,284		33,284		
Planning Transportation and Community Development			100,000	100,000		100,000		
CEHA			159,000	159,000		159,000		

COUNTY OF MERCER, NEW JERSEY

CURRENT FUND
STATEMENT OF EXPENDITURES (CONTINUED)
Year Ended December 31, 2013

	Reference	Budget	Budget after Modifications	Paid	Charged	Paid or Charged	Cancelled	Reserved
NJ Transit - Rural			69,300	69,300		69,300		
YIP			145,184	145,184		145,184		
Trenton - Municipal Alliance			31,569	31,569		31,569		
SHRAP			108,000	108,000		108,000		
TB Grant			60,000	60,000		60,000		
Middlesex Bridge #860.1			1,085,510	1,085,510		1,085,510		
ATP			2,868,200	2,868,200		2,868,200		
FAUS - SUB			2,479,673	2,479,673		2,479,673		
Future Needs Bridge Initiative			1,000,000	1,000,000		1,000,000		
Weatherization #140018			319,340	319,340		319,340		
WIA - Adult			695,082	695,082		695,082		
WIA - Youth			878,131	878,131		878,131		
WIA - Dislocated Worker			936,845	936,845		936,845		
Workforce Learning Link			70,000	70,000		70,000		
Smart Steps			9,630	9,630		9,630		
WDPP - Dislocated Worker			100,000	100,000		100,000		
Workfirst NJ			3,676,921	3,676,921		3,676,921		
Total State and Federal Programs	A - 16	5,702,748	25,632,867	25,632,867	-	25,632,867		
Total Operations		250,691,996	271,537,115	257,564,769	6,425,058	263,989,827	735,068	6,812,220
CAPITAL IMPROVEMENTS								
Capital Improvement Fund		1,700,275	1,700,275	1,700,275	-	1,700,275		
COUNTY DEBT SERVICE								
Payment of Bond Principal:								
County College Bonds		670,000	670,000	670,000		670,000		
State Aid County College Bonds		535,000	535,000	535,000		535,000		
Other Bonds		5,068,120	5,068,120	4,919,435		4,919,435	148,685	
Payment of Bond Anticipation Note Principal		100,000	100,000	100,000		100,000		
Interest on Bonds:								
County College Bonds		362,968	362,968	362,968		362,968		
State Aid County College Bonds		341,030	341,030	299,680		299,680	41,350	
Other Bonds		2,629,575	2,629,575	2,207,019		2,207,019	422,556	
Interest on Notes		615,375	615,375	602,508		602,508	12,867	
NJEDA Principal and Interest		525,001	525,001	525,000		525,000	1	
Total County Debt Service	A - 1	10,847,069	10,847,069	10,221,610	-	10,221,610	625,459	

COUNTY OF MERCER, NEW JERSEY

CURRENT FUND
STATEMENT OF EXPENDITURES (CONTINUED)
Year Ended December 31, 2013

	Reference	Budget	Budget after Modifications	Paid	Charged	Paid or Charged	Cancelled	Reserved
DEFERRED CHARGES AND STATUTORY EXPENDITURES								
Deferred Charges - Prior Year's Bills		600	600	600		600		
Deferred Charges - Prior, DM&H (Essex I & II)		2,000	2,000					2,000
Deferred Charges - Capital		1,780,974	1,780,974	1,780,974		1,780,974		
Deferred Charges - Emergency		292,280	292,280	292,280		292,280		
Deficit in Insurance Trust Fund		1,113,317	1,113,317	1,113,317		1,113,317		
Unemployment Compensation Insurance		150,000	150,000	150,000		150,000		
County Pension and Retirement Fund		50,544	51,544	51,394		51,394		150
Social Security System		7,530,172	7,617,172	7,531,578		7,531,578		85,594
Public Employees' Retirement System		6,659,800	6,659,800	6,659,800		6,659,800		
Police & Firemen's Retirement Fund		7,728,192	7,728,192	7,728,192		7,728,192		
Defined Contribution Plan		24,000	24,000	19,770		19,770		4,230
Total Def Charges and Stat Expenditures		25,331,879	25,419,879	25,327,905	-	25,327,905	-	91,974
Total General Appropriations		$ 288,571,219	$ 309,504,338	$ 294,814,559	$ 6,425,058	$ 301,239,618	$ 1,360,526	$ 6,904,194
	Reference	A - 2	A - 2		A			A
Budget			$ 288,571,219					
Appropriation by 40A: 4-87	A - 15, A - 16		19,930,119					
Appropriation by 40A: 4-46 and 40A: 4-48			1,003,000					
			$ 309,504,338					
Cash Disbursed						$ 269,181,692		
Reserve for Federal and State Grants	A - 15, A - 16					25,632,867		
Encumbrance Reserves - Current	A - 11					6,425,058		
						$ 301,239,618		

COUNTY OF MERCER, NEW JERSEY

A-6

CURRENT FUND
SCHEDULE OF TAXES LEVIED AND COLLECTED
Year Ended December 31, 2013

Municipality	Reference	Amount Levied	Percent	Amount Collected
East Windsor		$ 15,963,866	6.55%	$ 15,963,866
Ewing Township		17,637,649	7.23%	17,637,649
Hamilton Township		47,605,168	19.53%	47,605,168
Hightstown Borough		2,431,826	1.00%	2,431,826
Hopewell Borough		1,798,761	0.74%	1,798,761
Hopewell Township		22,649,501	9.29%	22,649,501
Lawrence Township		28,178,332	11.56%	28,178,332
Pennington Borough		2,848,936	1.17%	2,848,936
Princeton Township		41,292,894	16.94%	41,292,894
City of Trenton		14,841,593	6.09%	14,841,593
Robbinsville Township		13,432,279	5.51%	13,432,279
West Windsor Township		35,129,091	14.41%	35,129,091
	A-1, A-2	$ 243,809,895	100.00%	$ 243,809,895

COUNTY OF MERCER, NEW JERSEY

A-7

CURRENT FUND
SCHEDULE OF ADDED AND OMITTED TAXES RECEIVABLE
Year Ended December 31, 2013

Municipality	Balance December 31, 2012	2013 Levied	Collected	Balance December 31, 2013
East Windsor Township	$ 38,437	$ 66,101	$ 38,437	$ 66,101
Ewing Township	22,372	15,730	22,372	15,730
Hamilton Township	209,760	183,135	209,760	183,135
Hightstown Borough	12,131	1,297	12,131	1,297
Hopewell Borough		5		5
Hopewell Township	25,573	36,204	25,573	36,204
Lawrence Township	53,859	60,321	53,859	60,321
Pennington Borough	58,848	4,582	58,848	4,582
Princeton	263,446	140,439	237,011	166,874
City of Trenton	7,645	85,860	7,645	85,860
Robbinsville Township	152,955	294,247	152,955	294,247
West Windsor Township	452,570	132,977	452,570	132,977
	$ 1,297,595	$ 1,020,898	$ 1,271,160	$ 1,047,333
Reference	A			A

COUNTY OF MERCER, NEW JERSEY

A-8

CURRENT FUND
SCHEDULE OF REVENUE ACCOUNTS RECEIVABLE
Year Ended December 31, 2013

	Balance December 31, 2012	Accrued	Collected	Balance December 31, 2013
SSI Economic Assistance	$ 527,260	$ -	$ 527,260	$ -
Court Reimbursement	84,374	43,367	84,374	43,367
County Clerk Fees	221,287	171,761	221,287	171,761
County Clerk - Special	709,735	158,420	709,735	158,420
Surrogate Fees	27,730	29,670	27,730	29,670
Sheriff Fees	59,607	135,040	59,607	135,040
Telephone Reimbursement	54,559	63,321	54,559	63,321
School Board Elections	18,371		18,371	
Princeton Country Club	27,189	11,119	27,189	11,119
Mountain View	21,058	48,294	21,058	48,294
Mercer Oaks	103,034	107,114	103,034	107,114
Tennis	55,039	120,534	55,039	120,534
Indoor Skating	107,586	103,667	107,586	103,667
Recreation Leagues	2,520	11,234	2,520	11,234
Marina	8,820		8,820	
Howell Farm	2,263	3,195	2,263	3,195
Naturalist	1,166	976	1,166	976
Equestrian Center	22,896	24,705	22,896	24,705
Wildlife Center		400		400
Motor Vehicle Fines	138,303	147,776	138,303	147,776
Interest Income	47	266	47	266
Airport		95,768		95,768
	$ 2,192,842	$ 1,276,625	$ 2,192,842	$ 1,276,625
Reference	A			A

COUNTY OF MERCER, NEW JERSEY

A-9

CURRENT FUND
SCHEDULE OF 2012 APPROPRIATION AND ENCUMBRANCE RESERVES
Year Ended December 31, 2013

	Encumbered December 31, 2012	Reserved	Balance December 31 2012	Budget as Modified	Paid or Charged	Lapsed
ADMINISTRATIVE AND EXECUTIVE						
Board of Chosen Freeholders						
Salaries and Wages	$ -	$ 18,604	$ 18,604	$ 18,604	$ -	$ 18,604
Other Expenses	3,108	76,071	79,178	29,178	1,144	28,034
Clerk to the Board						
Salaries and Wages		2,000	2,000	2,000		2,000
Other Expenses	5,762	61,199	66,961	66,961	9,074	57,886
County Executive						
Other Expenses	502	12,954	13,456	13,456	502	12,954
Chief of Staff						
Salaries and Wages		459	459	459		459
Other Expenses	300	2,290	2,589	2,589	300	2,290
Veterans						
Salaries and Wages		138	138	138		138
Other Expenses	5,509	3,837	9,346	9,346	5,412	3,934
Public Information Office						
Salaries and Wages		2,768	2,768	2,768		2,768
Other Expenses		1,956	1,956	1,956		1,956
County Administrator						
Salaries and Wages		541	541	541		541
Other Expenses	2,790	3,017	5,807	5,807	2,635	3,172
County Treasurer						
Salaries and Wages		8,427	8,427	8,427		8,427
Other Expenses	33,525	21,071	54,596	54,596	37,935	16,661
Inspector General						
Salaries and Wages		212	212	212		212
Other Expenses		4,500	4,500	4,500		4,500
Employee Relations						
Salaries and Wages		11,196	11,196	11,196		11,196
Other Expenses	78,484	604	79,088	79,088	78,124	964
Buildings and Grounds						
Salaries and Wages		165,098	165,098	98		98
Other Expenses	1,314,486	422,422	1,736,908	1,532,908	1,207,599	325,310
Purchasing						
Salaries and Wages		6,105	6,105	6,105		6,105
Other Expenses	196	3,389	3,584	3,584	1,234	2,351
Office of Information Technology						
Salaries and Wages		23,503	23,503	503		503
Other Expenses	107,454	57,817	165,271	165,271	136,931	28,340
Motor Pool						
Salaries and Wages		11,656	11,656	656		656
Other Expenses	80,495	18,249	98,744	98,744	85,143	13,602
Medical Examiner Morgue						
Salaries and Wages		12,562	12,562	1,803		1,803
Other Expenses	29,249	36,850	66,099	66,099	34,423	31,676
Insurance and Property						
Salaries and Wages		203	203	203		203
Other Expenses	5,538	13,194	18,732	18,732	12,953	5,779
Economic Opportunity						
Salaries and Wages		1,916	1,916	1,916		1,916
Other Expenses	2,413	197,140	199,553	199,553	119,921	79,633
Division of Housing						
Salaries and Wages		53,091	53,091	53,091		53,091
Other Expenses	2,423	4,823	7,246	7,246	2,878	4,368
Cultural and Heritage						
Salaries and Wages		22,699	22,699	22,699		22,699
Other Expenses	5,418	3,005	8,423	8,423	5,418	3,005
Division of Planning						
Other Expenses	59,466	68,614	128,080	128,080	83,565	44,515
Extension Services						
Salaries and Wages		1,252	1,252	1,252		1,252
Other Expenses	36,233	11,587	47,821	47,821	36,105	11,715
County Counsel						
Salaries and Wages		7,540	7,540	7,540		7,540
Other Expenses	86,467	3,620	90,087	90,087	90,072	15
Consumer Affairs						
Other Expenses	437	2,302	2,740	2,740	730	2,010
County Adjuster						
Salaries and Wages		44	44	44		44
Other Expenses	25,134	22,532	47,666	47,666	25,270	22,396
DM & H County Share		33,028	33,028	33,028		33,028
Emergency Management Office						
Salaries and Wages		16,817	16,817	16,817		16,817
Other Expenses	4,234	7,004	11,238	11,238	4,872	6,366
Emergency and Rescue Squads						
Other Expenses		52,000	52,000	52,000	49,000	3,000
Communications Center						
Salaries and Wages		30,876	30,876	30,876		30,876
Other Expenses	5,284	18,876	24,159	24,159	15,309	8,851
Utility Expenses						
Electric	153,422	101,145	254,567	254,567	219,704	34,864
Gas (Natural)	34,085	40,246	74,331	74,331	34,937	39,393
Water/Sewer	81,644	47,139	128,783	128,783	78,932	49,851
Sewerage Processing/Disposal	4,203	29,144	33,347	33,347	9,611	23,736
Fuel Oil	27,426	16,973	44,400	72,400	50,503	21,896
Gasoline	132,563	37,230	169,792	169,792	163,701	6,091
Telephone	92,718	4,482	97,200	97,200	97,240	(40)
Total Administrative and Executive	2,420,968	1,838,017	4,258,985	3,823,226	2,701,176	1,122,050

COUNTY OF MERCER, NEW JERSEY

CURRENT FUND
SCHEDULE OF 2012 APPROPRIATION AND ENCUMBRANCE RESERVES (CONTINUED)
Year Ended December 31, 2013

	Encumbered December 31, 2012	Reserved	Balance December 31 2012	Budget as Modified	Paid or Charged	Lapsed
DEPARTMENT OF LAW AND JUSTICE						
Prosecutor						
Salaries and Wages		232,223	232,223	232,223	(191,101)	423,325
Other Expenses	189,775	80,334	270,109	270,109	201,930	68,179
County Clerk - Recording						
Salaries and Wages		41,627	41,627	41,627		41,627
Other Expenses	25,597	38,369	63,965	63,965	30,385	33,580
County Clerk - Elections						
Salaries and Wages		21,597	21,597	21,597		21,597
Other Expenses	164,015	36,652	200,666	200,666	169,675	30,992
County Surrogate						
Other Expenses	13,634	15,937	29,570	29,570	16,705	12,866
Sheriff's Office						
Salaries and Wages		932,437	932,437	932,437	(42,926)	975,363
Other Expenses	122,965	21,331	144,296	144,296	130,535	13,761
Total Law and Justice	515,984	1,420,507	1,936,491	1,936,491	315,201	1,621,290
DEPT OF TRANSPORTATION AND INFRASTRUCTURE						
Department Director						
Other Expenses	994	671	1,665	1,665	(99)	1,764
Highways						
Salaries and Wages		418,357	418,357	418,357	(5,157)	423,514
Other Expenses	384,355	240,224	624,579	624,579	408,406	216,173
Division of Engineering						
Salaries and Wages		15,461	15,461	15,461		15,461
Other Expenses	1,881	4,519	6,399	6,399	1,891	4,508
Airport						
Salaries and Wages		42,130	42,130	42,130		42,130
Other Expenses	318,774	531,509	850,282	850,282	446,565	403,717
TRADE						
Salaries and Wages		114,961	114,961	114,961	(69,364)	184,325
Other Expenses	12,839	16,211	29,050	29,050	12,825	16,224
Total Transportation and Infrastructure	718,842	1,384,042	2,102,884	2,102,884	795,067	1,307,817
DEPARTMENT OF PUBLIC SAFETY						
Correction Center						
Salaries and Wages		326,564	326,564	326,564	326,564	
Other Expenses	1,831,658	355,426	2,187,085	2,187,085	1,696,120	490,965
Medical Services						
Salaries and Wages		781,594	781,594	781,594		781,594
Other Expenses	680,014	388,894	1,068,907	1,504,666	1,501,258	3,409
Total Public Safety	2,511,672	1,852,477	4,364,150	4,799,909	3,523,941	1,275,968
DEPARTMENT OF HUMAN SERVICES						
Department Director						
Salaries and Wages		5,343	5,343	5,343		5,343
Other Expenses	3,815	4,173	7,988	7,988	3,815	4,173
Peer Grouping - Community Services						
Other Expenses	146,585	480	147,065	147,065	147,033	32
Mental Health Administration						
Salaries and Wages		10,149	10,149	10,149	(6,000)	16,149
Other Expenses	1,812	3,323	5,135	5,135	1,780	3,355
Mental Health Programs (R.S. 40: 5-2.9)						
Other Expenses	288,272	38,503	326,775	326,775	288,272	38,503
Developmental Disabilities						
Other Expenses		3,000	3,000	3,000		3,000
Youth Services Programs						
Other Expenses	513,505	16,107	529,613	529,613	521,601	8,012
Health Services						
Other Expenses	32,244	27,000	59,244	59,244	59,244	
Youth Services Administration						
Salaries and Wages		2,520	2,520	2,520		2,520
Child & Neighborhood Centers						
Other Expenses	103,156	11,300	114,456	114,456	103,156	11,300
Office for the Disabled						
Salaries and Wages	-	10,953	10,953	10,953		10,953
Physically Disabled - Recreation						
Other Expenses	6,766	23,935	30,701	30,701	7,166	23,535
Drug and Alcohol Program - Administrative						
Salaries and Wages		30,833	30,833	30,833	(6,624)	37,457
Alcohol/Addiction Programs (R.S. 40: 5-2.9)						
Other Expenses	237,290	3,000	240,290	240,290	240,290	
Office on Aging Administration						
Salaries and Wages		2,177	2,177	2,177		2,177
Other Expenses	8,885	45,531	54,416	54,416	17,859	36,557
Community Services Administration						
Salaries and Wages		18,889	18,889	18,889		18,889
Homeless Services						
Other Expenses	90,761		90,761	90,761	90,761	
Division of Environmental Health						
Salaries and Wages		5,652	5,652	5,652	5,621	31
Youth Detention Center						
Salaries and Wages		29,641	29,641	29,641		29,641
Other Expenses	524,161	353,000	877,161	877,161	521,711	355,450
Total Human Services	1,957,253	645,509	2,602,761	2,602,761	1,995,684	607,077

COUNTY OF MERCER, NEW JERSEY

A-9

CURRENT FUND
SCHEDULE OF 2012 APPROPRIATION AND ENCUMBRANCE RESERVES (CONTINUED)
Year Ended December 31, 2013

	Encumbered December 31, 2012	Reserved	Balance December 31 2012	Budget as Modified	Paid or Charged	Lapsed
UNCLASSIFIED						
Board of Taxation						
Salaries and Wages		26,798	26,798	26,798		26,798
Other Expenses	1,303	3,480	4,783	4,783	1,303	3,480
Board of Elections						
Salaries and Wages		3,162	3,162	3,162	1,775	1,387
Other Expenses	45,844	204,882	250,726	250,726	(40,925)	291,651
Superintendent of Elections						
Salaries and Wages		8,191	8,191	8,191		8,191
Other Expenses	14,964	54,795	69,760	69,760	18,754	51,005
Park Commission (40: 37-95.9)	448,089	816,115	1,264,204	1,264,204	665,107	599,097
Superintendent of Schools						
Salaries and Wages		46	46	46		46
Other Expenses	1,046	2,215	3,261	3,261	1,046	2,215
Compensated Absence Liability		1,948	1,948	1,948		1,948
Group Insurance for Employees		86,456	86,456	86,456	599	85,857
Lease/Rental Payments		193,003	193,003	193,003		193,003
East Windsor Bus Transportation	10,400		10,400	10,400	10,400	
Total Unclassified	521,646	1,401,091	1,922,737	1,922,737	658,059	1,264,678
Total Operations	8,646,365	8,541,642	17,188,007	17,188,007	9,989,129	7,198,878
DEFERRED CHARGES AND STATUTORY EXPENDITURES						
Deferred Charges - Prior, DM&H (Essex I & II)		2,000	2,000	2,000		2,000
County Pension and Retirement Fund		13,565	13,565	13,565		13,565
Social Security System		294,836	294,836	294,836		294,836
Police & Firemen's Retirement Fund		(31,871)	(31,871)	(31,871)		(31,871)
Defined Contribution Plan		392	392	392		392
Total Def Charges and Stat Expenditures	-	278,921	278,921	278,921	-	278,921
Total General Appropriations	$ 8,646,365	$ 8,820,563	$ 17,466,928	$ 17,466,928	$ 9,989,129	$ 7,477,800
Reference	A	A	A			A - 1

COUNTY OF MERCER, NEW JERSEY

A-10

CURRENT FUND
SCHEDULE OF INTERFUND RECEIVABLE (PAYABLE)
Year Ended December 31, 2013

	Reference	Total	Open Space Trust Fund	Capital Fund	Library Fund	Grant Fund
Balance - December 31, 2012	A	$ (8,753,723)	$ 1,050,670	$ (10,200,957)	$ (97,670)	$ 494,234
Increased by:						
Interfund Loans Advanced		108,114,223	1,436,695	68,999,538	4,297,153	33,380,838
Total Increases		108,114,223	1,436,695	68,999,538	4,297,153	33,380,838
Decreased by:						
Interfund Loans Repaid		111,051,866	2,487,365	67,548,170	4,199,483	36,816,848
Total Decreases		111,051,866	2,487,365	67,548,170	4,199,483	36,816,848
Balance - December 31, 2013	A	$ (11,691,366)	$ -	$ (8,749,589)	$ -	$ (2,941,776)

COUNTY OF MERCER, NEW JERSEY

A-11

CURRENT FUND
SCHEDULE OF ENCUMBRANCE RESERVES
Year Ended December 31, 2013

	Reference		
Balance - December 31, 2012	A	$	8,646,365
Increased by:			
Current Year Encumbrances	A		6,425,058
			15,071,423
Decreased by:			
Transferred to Appropriation Reserves	A		8,646,365
Balance - December 31, 2013	A	$	6,425,058

COUNTY OF MERCER, NEW JERSEY

A-12

CURRENT FUND
SCHEDULE OF ACCOUNTS PAYABLE
Year Ended December 31, 2013

	Reference				
Balance - December 31, 2012	A			$	5,277,291
Increased by:					
Additions to Accounts Payable:					
2012 Reserves - Encumbered		$	1,038,758		
PFC Payable			4		
					1,038,763
					6,316,054
Decreased by:					
Transferred to Fund Balance	A - 1		674,983		
Cash Disbursements			4,567,809		
					5,242,792
Balance - December 31, 2013	A			$	1,073,261

COUNTY OF MERCER, NEW JERSEY

A-13

CURRENT FUND
SCHEDULE OF RESERVE FOR GRANT INTEREST
Year Ended December 31, 2013

	Reference		
Balance - December 31, 2012	A	$	391,294
Increased by:			
Receipts			1,100
Decreased by:			
Disbursements			4,341
Balance - December 31, 2013	A	$	388,053

COUNTY OF MERCER, NEW JERSEY

A-14

CURRENT FUND
SCHEDULE OF UNEARNED REVENUE
Year Ended December 31, 2013

	Balance December 31, 2012	Realized as 2013 Revenue	2013 Receipts	Balance December 31, 2013
Prepayment Applied to 2013 Program	$ 20,265	$ 20,265	$ 35,738	$ 35,738
Reference	A			A

COUNTY OF MERCER, NEW JERSEY

A-15

GRANT FUND
SCHEDULE OF FEDERAL AND STATE GRANT FUNDS RECEIVABLE
Year Ended December 31, 2013

		2013 Budget Revenues					
Grant	Balance December 31, 2012	Adopted Budget	Special Item by 40A: 4-87	Budget after Modification	Cancellations	Received	Balance December 31, 2013
NJ Transit, Street Scape - Cass St	$ 41,926	$ -	$ -	$ -	$ 41,926	$ -	$ -
NJHT, Noah Hunt House	1				1		
DVRPC, Restriping Program	291,173				206,689	84,484	
NJDL&PS, Sheriff ID Program	11,000				11,000		
NJDEP, CEHA - County Environmental Health	1,566				1,566		
NJDH&SS, LINCS - Bioterrorism Preparedness	91,527				91,527		
NJJJC, State Community Partnership	53,905				28,233		25,672
USDJ, Federal Bullet Proof Vest Program	14,225				14,225		
NJDA&RM, Paris Grant	51,773				35,132		16,641
NJDEP, CEHA - County Environmental Health	2,673				2,673		
NJTRAN, Trade NJ Transit	89,262				89,262		
Trade - SSBG	589				589		
NJDL&PS, State Incentive Program (PS)	143,560				143,560		
NJJJC, Family Courts CBS	64,973						64,973
NJDH&SS, comprehensive Alcohol Program	36,492				36,492		
NJGOVCO, Municipal Alliance	65,952				65,952		
NJDH&SS, Area Plan Grant	170,105				170,105		
NJDOL, Workfirst	134,000						134,000
NJDOT, Supportive Regional Highway Plan	6,397				6,397		
NJDOT, Supportive Regional Transit Plan	3,461				3,461		
NJDL&PS, Homeland Security	25				25		
NJDHSS, LINCS Bioterrorism Preparedness	13,894				13,894		
NJDL&PS, State Incentive Program (MI)	6,052				6,052		
NJDOT, Capital Transportation Program	2,289,500					1,907,524	381,976
NJDEP, CEHA - County Environmental Health	3,532				3,532		
NJDH&SS, LINCS - Bioterrorism Preparedness	5,312				5,312		
NJTRANS, Community Shuttle	13,589				13,589		
Trade SSBG	6,001				6,001		
CIACC / YIP	-				276	(276)	
NJJJC, State Community Partnership	49,403						49,403
NJJJC, Family Courts - CBS	32,881						32,881
NJDOS, PARIS	6,583				6,583		
Comp. Alcohol	4,546						4,546
NJGOVCO, Municipal Alliance	34,740				34,740		
NJDH&SS, Area Plan Grant	38,423				38,423		
NJDHS, Services to the Homeless	11,305				11,305		
NJDOL, WorkFirst	20,732						20,732
NJOHS&P, Homeland Security	78				78		
NJDL&PS, State Incentive Program (MI)	12,284						12,284
NJDCA, ARRA, CSBG	82,729				82,729		
NJDOT, Capital Transportation Program	2,856,000					2,050,629	805,371
NJDOT, Discretionary Aid	161,372						161,372
NJDOT, Capital Transportation Program	86,919						86,919
NJDOT, County Bridge Initiative	351,421				351,421		
NJDCA, Weatherization #090565	31,036						31,036
NJDCA, ARRA, Weatherization #090685	1,464,645						1,464,645
NJDOL, WIA - Adult	(308,565)						(308,565)
NJDOL, WIA - Youth	25,485						25,485
NJDOL, WDP - Learning Link	19,454						19,454
ARRA - Disability Program Navigator	21,809						21,809
WIA, ARRA , OJT - On the Job Training	12,428						12,428
REGIONWIDE PLANNING - GIS	7				7		
LINCS	32,221						32,221
TRADE- SSBG	17,164				17,164		
STATE/COMMUNITY PARTNERSHIP	47,313	-					47,313
FAMILY COURTS- CBS	35,921						35,921
JABG-JUVENILE ACCOUNTABILITY	12,925						12,925
MUNICIPAL ALLIANCE	24,951						24,951
AREA PLAN GRANT	(39,353)						(39,353)
SERVICES TO THE HOMELESS	40,191						40,191
LITTLE PEOPLE SAFETY GRANT	13,709				13,709		
ASIAN TIGER MOSQUITO	42,603				42,603		
INMATE COMMUNITY REENTRY PROGRAM	101,957					66,296	35,661

COUNTY OF MERCER, NEW JERSEY

GRANT FUND
SCHEDULE OF FEDERAL AND STATE GRANT FUNDS RECEIVABLE (CONTINUED)
Year Ended December 31, 2013

Grant	Balance December 31, 2012	2013 Budget Revenues: Adopted Budget	2013 Budget Revenues: Special Item by 40A: 4-87	2013 Budget Revenues: Budget after Modification	Cancellations	Received	Balance December 31, 2013
ASIAN TIGER - USING PYRIPROXYEN	428				428		
EQUESTRIAN TRAIL GARDEN LINK	13,746						13,746
STATE INCENTIVE PROGRAM (MI)	7,158				7,158		
AIRPORT - WILDLIFE FENCING	11,234				11,234		
CTP-CAPITAL TRANSPORTATION PROG	3,699,500					1,228,828	2,470,672
WEATHERIZATION #100668 HIP	209,226					200,324	8,902
WEATHERIZATION #100544 LIHEAP	73,766						73,766
WEATHERIZATION #101279 DOE	133,848						133,848
ARRA- DOT - PAVEMENT RESTORATION	1,328,712				194,366	1,134,346	
ARRA- DOT - OLDEN AVE SAFETY IMPROV	55,038					55,038	
ARRA- DOT - ADA RAMPS	261,485				67,652	193,833	
ARRA- DOT - PEDESTRIAN SIGNAL IMPROV	31,506					31,506	
FAA - AIRPORT TAXIWAYS	612,266					256,664	355,602
CARS - E Canine	5,108						5,108
CARS - E Aviation	77,392					74,299	3,094
ARRA- DOT - PAVEMENT RESTORATION	62,004				8,327	53,677	
Homeland Security	776,044					776,044	
Airfield Marking Improv	37,598				37,598		
ARRA- WIA -BDI - BUSINESS DEV INITIATIVE	19,206						19,206
Region wide Transportation System	30,000				4	29,996	
HEALTHY ADOLESCENTS PROJECT	3,701				3,701		
JARC	96,121					96,121	
CEHA - COUNTY ENVIRONMENTAL HEALTH	1,117						1,117
LINCS	69,083					67,326	1,757
TRADE- NJ TRANSIT	1				1		
TRADE - SSBG	37,494					37,494	
PERSONAL ASSISTANCE SERVICES	62,488				62,488		
STATE/COMMUNITY PARTNERSHIP	55,257						55,257
FAMILY COURTS- CBS	(78,582)				6,215	(84,797)	
JABG-JUVENILE ACCOUNTABILITY	11,217				10,322	895	
COMPREHENSIVE ALCOHOL PROGRAM	1,400				1,400		
MUNICIPAL ALLIANCE	80,808						80,808
AREA PLAN GRANT	(28,947)					55,555	(84,502)
Area Plan Grant Nutrition	7,451				7,451		
SERVICES TO THE HOMELESS	103				103		
CSBG	3,663						3,663
LITTLE PEOPLE SAFETY GRANT	2,015				2,015		
WORKFIRST	74,275						74,275
SUPPORTIVE REGIONAL HIGHWAY	12,449					12,449	
SUPPORTIVE REGIONAL TRANSIT	32,787				6	32,781	
ASIAN TIGER	4,932				4,932		
ASIAN TIGER - PYRIPROXVFEN	35				35		
TB PROGRAM	851				851		
AIRPORT RUNWAY 16/34 - EMAS	1,142,152						1,142,152
REHAB TAXIWAY 3-34-0042-039-11	880,204					316,445	563,759
COUNTY BRIDGE INITIATIVE	250,000						250,000
WEATHERIZATION#110482 - DOE	130,292						130,292
WEATHERIZATION#110509 -LIHEAP	427,696						427,696
WEATHERIZATION#110522	554,061					193,921	360,140
WIA - ADULT	4,518					4,518	
WIA - YOUTH	21,615					21,615	
NJ Builds	5,000					5,000	
WIA - PUBLIC SECTOR MINI-NEG PROGRAM	13,451						13,451
ATP	2,856,000					695,441	2,160,559
Asian Tiger - Pyriproxvfen	10,000				34	9,966	
Right to Know	6,624					6,624	
Veterans Transportation	8,750		5,000	5,000		13,750	
Stop Violence Against Women	18,780					18,780	
Community Shuttle Year 2	20,000						20,000

COUNTY OF MERCER, NEW JERSEY

A-15

GRANT FUND
SCHEDULE OF FEDERAL AND STATE GRANT FUNDS RECEIVABLE (CONTINUED)
Year Ended December 31, 2013

		2013 Budget Revenues					
Grant	Balance December 31, 2012	Adopted Budget	Special Item by 40A: 4-87	Budget after Modification	Cancellations	Received	Balance December 31, 2013
Parks - Recreational Trails Program	22,870						22,870
NJDCA, CSBG	227,487					227,487	
Abbott Farm	9,375						9,375
EM - Performance Grant	5						5
Human Services Advisory Council	3,577						3,577
NJ Council on the Arts	13,886					13,886	
Area Plan Grant - Meal Donation	11,014					923	10,091
JDAI	125,200					5,200	120,000
JAG	175,760					143,738	32,022
Weatherization #120169 LIHEAP	395,928					395,928	
Family Courts	206,715					101,424	105,291
Insurance Fraud	50,283					50,283	
SSBG - TRADE	69,706					69,706	
EMAS - State	199,844					178,043	21,801
State Community Partnership	379,253					307,584	71,669
EM - Homeland Security	416,501					125,590	290,911
Services to the Homeless	36,492					34,510	1,982
Personal Assistance Services	-					(35,765)	35,765
NJ Transit, TRADE	62,845					62,845	
Area Plan Grant	175,661					29,449	146,212
NJ Arts - Historical Commission	1,726					1,726	
Little People Safety Grant	7,084					4,650	2,434
Asian Tiger	15,000					15,000	
Workforce Development Program	15,912					15,912	
Child Abuse Training Program	-					(4,340)	4,340
JABG - Juvenile Accountability	34,543					34,543	
Regionwide Planning - GIS	35,000						35,000
TB Grant	27,500					27,500	
Asian Tiger	65,800					64,773	1,027
Workforce Learning Link - State	57,520		39,000	39,000		96,520	
SANE/SART	1,117					1,117	
YIP	72,596					72,596	
Victims of Crimes	155,041					155,041	
CEHA	30,219					26,951	3,268
Rumble Strips	199,968					4,112	195,856
MJNTF	205,310					205,310	
LINCS	358,566					358,515	51
Municipal Alliance	273,233					239,225	34,008
Safety School Zone Speed Control	446,230					25,310	420,920
WIA -Adult	555,641					445,456	110,185
Comprehensive Alcohol	-					(23,469)	23,469
WIA - Dislocated Worker	361,184					361,184	
WIA - Youth	634,378					596,428	37,950
Future Needs Bridge Initiative	250,000						250,000
ATP - 2012	2,856,000						2,856,000
Workfirst New Jersey	1,633,468		1,210,000	1,210,000	58,704	2,523,130	261,634
JARC		114,228		114,228			114,228
Supportive Regional Highway Planning		34,130		34,130			34,130
Supportive Regional Transit Planning		32,787		32,787			32,787
Smart Steps			8,025	8,025		8,025	
EMAA - Emergency Management			85,000	85,000		85,000	
NJ Council on the Arts		92,577		92,577		78,690	13,887
Megan's Law		16,283		16,283		16,283	
NJ Arts Historical Commission			11,096	11,096		5,548	5,548
Narcotic Task Force			179,932	179,932			179,932
Victims of Crime			155,018	155,018			155,018
Body Armor - Prosecutor			6,665	6,665		6,665	
Body Armor - Sheriff			16,597	16,597		16,597	
Body Armor - Corrections			34,179	34,179		34,179	
Right To Know		13,247		13,247		9,935	3,312
Insurance Fraud		250,000		250,000		113,760	136,240
Community Justice Program			49,200	49,200		49,200	
Region Wide Transportation System			35,000	35,000			35,000
Sexual Assault Team SANE/SART		74,860		74,860		72,163	2,697
JAG - Byrne Justice Grant			148,565	148,565			148,565
Healthy Adolescents Project		70,000		70,000		70,000	
JARC -Job Access Reverse Commute		114,056		114,056			114,056
CEHA - County Health			107,352	107,352		93,393	13,959
LINCS			358,165	358,165			358,165
MRC -Medical Reserve Corp			4,000	4,000		4,000	
Community Shuttle - NJ Transit		10,000		10,000		1,856	8,144
TRADE - NJ Transit			823,180	823,180		792,728	30,452
TRADE - SSBG		573,727		573,727		573,727	
CIACC		37,243		37,243		37,243	
Howell Farm - Curator		23,841		23,841		23,841	
HSAC - Human Services Advisory Council		67,508		67,508		66,298	1,210
Personal Attendant Services			59,051	59,051		59,051	

COUNTY OF MERCER, NEW JERSEY

A-15

GRANT FUND
SCHEDULE OF FEDERAL AND STATE GRANT FUNDS RECEIVABLE (CONTINUED)
Year Ended December 31, 2013

Grant	Balance December 31, 2012	2013 Budget Revenues: Adopted Budget	2013 Budget Revenues: Special Item by 40A: 4-87	2013 Budget Revenues: Budget after Modification	Cancellations	Received	Balance December 31, 2013
State Community Partnership		379,253		379,253			379,253
Family Courts		206,715		206,715			206,715
JABG - Juvenile Accountability		21,193		21,193			21,193
Comprehensive Alcohol		817,252		817,252		817,252	
Municipal Alliance			648,788	648,788		171,556	477,232
Area Plan Grant		1,228,673	876,738	2,105,411		1,995,872	109,539
Area Plan Grant - Nutrition		100,000		100,000		93,326	6,674
Services To The Homeless		545,969		545,969		380,024	165,945
CSBG - Community Services			184,663	184,663		41,550	143,113
Farmers Market Nutrition			2,625	2,625		2,625	
Victim Witness Advocacy			22,481	22,481			22,481
WIA - Adult			695,082	695,082		38,766	656,316
WIA - Youth			878,131	878,131		247,752	630,379
WIA - Dislocated Worker			936,845	936,845		144,728	792,117
Workforce Learning Link			70,000	70,000		43,726	26,274
Smart Steps			9,630	9,630			9,630
WDPP - Dislocated Worker			100,000	100,000		15,912	84,088
Workfirst NJ - TANF			2,126,396	2,126,396		571,815	1,554,581
Workfirst NJ - GA			1,049,549	1,049,549		199,900	849,649
Workfirst NJ - CAVP			63,024	63,024			63,024
Workfirst NJ - CASE MGMT			375,551	375,551		46,757	328,794
Workfirst NJ - WORK VERIF			62,401	62,401			62,401
Supportive Regional Highway Planning			34,130	34,130			34,130
Supportive Regional Transit Planning			33,284	33,284			33,284
Transportation & Comm Develop Planning			100,000	100,000			100,000
Asian Tiger - Pyriproxyen		18,000		18,000			18,000
Stop Violence - VAWA		21,156		21,156			21,156
EM - Emergency Management		223,128		223,128			223,128
CEHA - County Health 07/01/13-06/30/14			159,000	159,000			159,000
NJ Transit - Rural			69,300	69,300		12,417	56,883
JDAI - Juvenile Detention		60,000		60,000			60,000
YIP - Youth Incentive			145,184	145,184		72,588	72,596
Trenton Municipal Alliance			31,569	31,569		31,569	
SHRAP - Sandy Renters Relief			108,000	108,000		27,000	81,000
TB - Tuberculosis Program			60,000	60,000		50,000	10,000
Middlesex Bridge Project #860.1			1,085,510	1,085,510		74,451	1,011,059
ATP - Annual Transportation Project			2,868,200	2,868,200			2,868,200
FAUS/SUB NJDOT Bridge			2,479,673	2,479,673		2,479,673	
Future Needs Bridge Initiative			1,000,000	1,000,000		464,228	535,772
Wealth #130141 LIHEAP		132,267		132,267		132,267	
Wealth #130072 USF		275,743		275,743		275,743	
Wealth #140018 USF			319,340	319,340			319,340
	$ 34,077,352	$ 5,553,836	$ 19,930,119	$ 25,483,955	$ 2,081,256	$ 27,254,798	$ 30,225,254
Reference	A	A - 16	A-3, A-16		A - 18	A - 18	A

COUNTY OF MERCER, NEW JERSEY

A-16

GRANT FUND
SCHEDULE OF APPROPRIATED RESERVES
FOR FEDERAL AND STATE GRANTS
Year Ended December 31, 2013

Grant	Balance December 31, 2012	2013 Budget	Appropriated by 40A:4-87	Match	Budget After Modification	2013 Expended	2013 Encumbrances Payable	2012 Transferred from Encumbrances	2013 Paid or Charged	2013 Cancelled	Balance December 31, 2013
Streetscape Cass Street	$ 84,156	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 84,156	$ -
NJDOJ, Federal Bullet Proof Vest Program	180									180	
DVRPC, Restriping Program	204,426									204,426	
NJDEP, CEHA - County Environmental Health	1,843									1,843	
NJDH&SS, LINCS - Bioterrorism Preparedness	94,612									94,612	
NJJJC, State Community Partnership	28,233									28,233	
NJJJC, Family Courts CBS	4,643									4,643	
NJDA&RM, Paris Grant	131,427					69,777	33,376	50,622	52,531	35,132	43,764
NJDOT, Transportation and Comm Develop	50									50	
NJDL&PS, State Incentive Program (MI)	58									58	
NJDOT, Annual Transportation Program	617,518					443,940	173,578		617,518		
NJDL&PS, Body Armor - Sheriff	1,274					1,274			1,274		
NJDL&PS, Body Armor - Corrections	112					112			112		
NJDEP, CEHA - County Environmental Health	3,424									3,424	
NJDH&SS, MRC - Capacity Building	8,183									8,183	
NJTRAN, Trade NJ Transit	57,605									57,605	
NJDHS, Trade SSBG	589									589	
NJDL&PS, State Incentive Program (PS)	143,559									143,559	
NJJJC, State Community partnership	52,470										52,470
NJDH&SS, Comprehensive Alcohol	36,738									36,738	
NJGOVCO, Municipal Alliance	65,952									65,952	
NJDH&SS, Area Plan Grant	170,102									170,102	
NJDOL, Workfirst	5,645										5,645
NJDCA, Weatherization #08-2227	4,005									4,005	
NJDCA, Weatherization #08-1890	5,100									5,100	
NJDCA, Clean Energy #08-0815	10,063									3,311	6,752
NJDOT, Supportive Regional Highway Plan	6,397									6,397	
NJDOT, Supportive Regional Transit Plan	3,461									3,461	
NJDL&PS, Homeland Security	2,348									2,348	
NJDHSS, LINCS Bioterrorism Preparedness	18,128									18,128	
NJDL&PS, State Incentive Program (MI)	5,972									5,972	
NJDOT, Capital Transportation Program	2,102,353					116,991	1,990,715	5,354	2,102,352		1
NJDOT, Discretionary Aid	100,000					100,000			100,000		
NJDCA, Weatherization #090505	54,186						123	123			54,186
NJDCA, Weatherization #090169	11,817										11,817
NJDCA, Weatherization #090543	-						1,125	1,125			
NJSHC, NJ Arts Historical Commission	-						375	3,681	(3,306)		3,306
NJDL&PS, Body Armor, Jail	97					97			97		
NJDEP, CEHA - County Environmental Health	3,562							50	(50)	3,612	
NJDH&SS, LINCS - Bioterrorism Preparedness	5,490									5,490	
NJTRANS, Community Shuttle	13,589									13,589	
NJTRANS, N J Transit	12,927									12,927	
NJDHS, TRADE - SSBG	6,001									6,001	
NJDHS, CIACC / Youth Incentive Program	1,006									276	730

COUNTY OF MERCER, NEW JERSEY

GRANT FUND
SCHEDULE OF APPROPRIATED RESERVES (CONTINUED)
FOR FEDERAL AND STATE GRANTS
Year Ended December 31, 2013

Grant	Balance December 31, 2012	2013 Budget	Appropriated by 40A:4-87	Match	2013 Budget After Modification	2013 Expended	2013 Encumbrances Payable	2012 Transferred from Encumbrances	2013 Paid or Charged	2013 Cancelled	Balance December 31, 2013
NJDHS, Personal Assistance Services	26									26	
NJJJC, State Community Partnership	32,906						16,957	16,957			32,906
NJJJC, Family Courts - CBS	25,076						18,145	18,145			25,076
NJDL&PS, JABG - Juvenile Accountability	425						37	37			425
NJDOS, PARIS	8,000					15,218	27,076	40,877	1,418	6,582	
NJDH&SS, Comprehensive Alcohol Program	4,026						3,998	3,998			4,026
NJGOVCO, Municipal Alliance	34,781									34,781	
Area Plan Grant Nutrition	38,422									38,422	
NJDHS, Services to the Homeless	11,305									11,305	
CSBG	16						270	270			16
Work First	93						25	25			93
WDP Leaning Link	17,038										17,038
Workforce Investment Board - Conference	249					249	10	10	249		
NJOHS&P, Homeland Security	77									77	
NJDL&PS, State Incentive Program (MI)	2,378										2,378
NJJJC, JDAI - Juvenile Detention Alter	23,192						13,673	13,673			23,192
NJDCA, ARRA, CSBG	82,728									82,728	
NJDL&PS, Special Needs Shelter	855									855	
NJDOT, Capital Transportation Program	811,057					504,302	945,345	647,113	802,534		8,523
NJDOT, Discretionary Aid	352,533										352,533
NJDOT, Capital Transportation Program - 1995	530,000										530,000
Future Needs Bridge Initiative	-					(351,421)			(351,421)	351,421	
NJDCA, Weatherization #090565	33,600							3,752	(3,752)		37,352
NJDCA, ARRA, Weatherization #090685	991,880							457,933	(457,933)		1,449,813
NJDCA, Weatherization #090675	-						1,373	1,373			
NJDOL, WIA - Adult - P/EX	157,812										157,812
NJDOL, WIA - Youth - P/EX	25,486										25,486
NJDOL, WIA - Dislocated Workers	14,146										14,146
NJDOL, Summer Heat	625										625
ARRA, WIA - Youth	-						98	98			
ARRA, WIA - Dislocated Workers	4,545										4,545
ARRA - Disability Program Navigator	6,567										6,567
ARRA - On the Job Training	8,428										8,428
NJ STATE COUNCIL ON THE ARTS	1									1	
Body Armor - Prosecutor	-					845		845			
Body Armor - Sheriff	247					247			247		
Body Armor - Correction	38					38			38		
Region Wide Transport System	7									7	
HEALTHY ADOLESCENTS PROJECT	140						356	356			140
LINCS	32,739						2,010	2,010			32,739
TRADE- NJ TRANSIT	4,384									4,384	
TRADE- SSBG	9,758					(7,406)			(7,406)	17,164	
STATE/COMMUNITY PARTNERSHIP	9,001										9,001
COMPREHENSIVE ALCOHOL PROGRAM	2,911						3	3			2,911
MUNICIPAL ALLIANCE	28,082						2,461	2,461			28,082

COUNTY OF MERCER, NEW JERSEY

A-16

GRANT FUND
SCHEDULE OF APPROPRIATED RESERVES (CONTINUED)
FOR FEDERAL AND STATE GRANTS
Year Ended December 31, 2013

Grant	Balance December 31, 2012	2013 Budget	Appropriated by 40A:4-87	Match	2013 Budget After Modification	2013 Expended	2013 Encumbrances Payable	2012 Transferred from Encumbrances	2013 Paid or Charged	2013 Cancelled	Balance December 31, 2013
AREA PLAN GRANT	277,835					7,406	24	24	7,406		270,429
SERVICES TO THE HOMELESS	7,550										7,550
LITTLE PEOPLE SAFETY GRANT	13,709									13,709	
WORKFIRST NJ	-						4,654	4,654			
WDP - Learning Link	19,683										19,683
ASIAN TIGER	42,603									42,603	
INMATE COMMUNITY REENTRY PROGRAM	8,800					91,814	7,318	93,157	5,975		2,825
ASIAN TIGER - USING PYRIPROXYEN	428									428	
EQUESTRIAN TRAIL GARDEN LINK	8,269					355	71		426		7,843
Homeland Security	670,171					702,073		31,902	670,171		
STATE INCENTIVE PROGRAM (MI)	7,158					-				7,158	
JDAI - JUVENILE DETENTION ALTER	100,616					29,936	12,571	9,112	33,395		67,221
YIP	184										184
CARS - E Canine	5,108										5,108
CARS - E Aviation	3,094										3,094
AIRPORT - TAXIWAYS	-					290,134	51,845	341,979			
AIRPORT - WILDLIFE FENCING	11,234									11,234	
Airfield Marking Improv	37,598									37,598	
CTP-CAPITAL TRANSPORTATION PROG	3,699,500					1,235,843	1,476,379		2,712,222		987,278
ARRA DOT - Pavement Markings						11,974		20,300	(8,327)	8,327	
ARRA DOT - Pavement restoration						16,619		210,986	(194,366)	194,366	
ARRA DOT - ADA Ramps						10,849		78,502	(67,652)	67,652	
ARRA DOT - Pedestrian Signal Improvements						5,340		5,340	-		
WEATHERIZATION #100668 HIP	-							7,840	(7,840)		7,840
WEATHERIZATION #100544 LIHEAP	70,729					14,650	4,346	4,346	14,650		56,079
Weatherization #101279- DOE	113,347					89,924	842	5,259	85,507		27,840
WIA -ADULT	1									1	
ARRA - Business Development	16,008										16,008
Council on the Arts	67					3,874		3,874			67
NJ Arts Historical Commission						449		449			
Body Armor - Prosecutor	18					-					18
Body Armor - Sheriff	137					136			136	1	
Body Armor - Correction	86					86			86		
Regionwide Transportation System	4									4	
JAG Byrne Justice Grant	13,829					172,296		158,467	13,829		
MH - Disaster Liaison	34									34	
Health Adolescents Project	3,702									3,702	
Consolidated Job Access	43,544					82,319		38,775	43,544		
CEHA	1,220						700	700			1,220
LINCS	-					15,000	272	15,272			
TRADE NJ Transit	91,460					77,115			77,115	14,345	
CIACC/YIP	3,935										3,935
Howell Farm Curator	-					455		455			
HSAC	3,577										3,577

COUNTY OF MERCER, NEW JERSEY

A-16

GRANT FUND
SCHEDULE OF APPROPRIATED RESERVES (CONTINUED)
FOR FEDERAL AND STATE GRANTS
Year Ended December 31, 2013

Grant	Balance December 31, 2012	2013 Budget	Appropriated by 40A:4-87	Match	2013 Budget After Modification	2013 Expended	2013 Encumbrances Payable	2012 Transferred from Encumbrances	2013 Paid or Charged	2013 Cancelled	Balance December 31, 2013
Personal Attendant Svc	62,488									62,488	
State/Commun Partnership	54,035						941	941			54,035
Family Court Commun Svc	6,215									6,215	
JAIBG	10,323									10,323	
Comprehensive Alcohol	1,400						26,856	26,856		1,400	
Municipal Alliance	80,808										80,808
Area Plan Grant Title III	67,480							2,041	(2,041)		69,521
Area Plan Grant Nutrition	110,000									7,450	102,550
Services To The Homeless	402									103	299
CSBG	-						3,663	3,663			
Little People Safety Gr	2,015									2,015	
Work First	112,744					125,512		12,775	112,737		7
Workforce Devel Prog WLL	68,904					41,777		285	41,492		27,412
Planning Supp Reg Highway	12,449					12,449			12,449		
Planning Supp Reg Transit	32,787					32,781			32,781	6	
Asian Tiger Mosquito Proj	4,933						17	17		4,933	
Asian Tiger Pyriproxyen	35									35	
JDAI - Juvenile Detention	80,000					29,326	38,999	15,583	52,743		27,257
YIP	184										184
TB- Tuberculosis Program	851									851	
Rwy 16/34 EMAS	214,639					754,493	29,488	652,118	131,863		82,776
Taxiway H, B&F Design	21,375					313,941	536,311	861,223	(10,971)		32,346
ATP	1,908,883					330,297	616,153	837,904	108,546		1,800,337
Weath#110252 LIHEAP	-					5,011	129	5,140			
Weath#110482 DOE	127,092					84,377	3,208		87,585		39,507
Weath#110509 LIHEAP	401,890					29,191	3,444	3,376	29,259		372,631
Weath#110522 HIP	338,817					162,241	26,695	52,019	136,918		201,899
WIA Adult	75,372					94,484		19,111	75,373		(1)
WIA Youth	149,010					384,392		267,582	116,810		32,200
WIA Dislocated Workers	3,340					24,973		21,669	3,304		36
WIA Public Sector Mini - Neg	17,450					-					17,450
Smart Steps	13,643					13,643			13,643		
NJ Builds	5,000					-					5,000
Workforce Development	-					6,639		6,639			
NJ Council on the Arts	11,185					29,429	2,212	20,456	11,185		
Child Abuse Training Program	3,240							1,100	(1,100)		4,340
NJ Arts - Historical Commission	11,502					10,802	700		11,502		
MJNTF	80,619					80,619			80,619		
Victims of Crimes	155,041					155,041			155,041		
Body Armor - Pros	4,384					3,517		845	2,672		1,713
Body Armor - Sheriff	12,321					12,321			12,321		
Body Armor - Corr Ctr	26,332					(333)			(333)		26,665
Right to Know	6,624					6,624			6,624		
Insurance Fraud	50,283					50,283			50,283		

COUNTY OF MERCER, NEW JERSEY

GRANT FUND
SCHEDULE OF APPROPRIATED RESERVES (CONTINUED)
FOR FEDERAL AND STATE GRANTS
Year Ended December 31, 2013

Grant	Balance December 31, 2012	2013 Budget	Appropriated by 40A:4-87	Match	2013 Budget After Modification	2013 Expended	Encumbrances Payable	2012 Transferred from Encumbrances	2013 Paid or Charged	2013 Cancelled	Balance December 31, 2013
Regionwide Planning - GIS	35,000					34,999			34,999		1
JAG	175,760					-					175,760
Disaster Liaison Grant	2,500					2,411			2,411		89
Healthy Adolescents Project						1,120		1,153	(34)		34
JARC -Job Access Reverse Commute	-	114,228			114,228	114,228			114,228		
CEHA	(11,150)					(9,924)		4,521	(14,445)		3,295
LINCS	214,581					215,987		1,548	214,439		142
Community Shuttle Year 2	20,000					-					20,000
SSBG - TRADE	76,348					74,514			74,514		1,834
NJDHS CIACC	3,763					3,755			3,755		8
Howell Farm - Curator	1,503					1,503			1,503		
Human Services Advisory Council	1,210					1,500		1,500			1,210
Personal Assistance Services	36,454					2,616		2,116	500		35,954
State Community Partnership	81,675					139,172	139	129,305	10,006		71,669
Family Courts	1,718					84,753	19,615	104,368			1,718
Comprehensive Alcohol	5,465					50,443	23,326	68,450	5,319		146
Municipal Alliance	24,881					142,709	26,337	150,900	18,146		6,735
Veterans Transportation	15,000		5,000		5,000	20,000			20,000		
Services to the Homeless	-					83,190	1,982	85,172			
NJDCA, CSBG	-					902		902			
Little People Safety Grant	7,084					4,650			4,650		2,434
Supportive Regional Highway Planning	-	34,130			34,130						34,130
Supportive Regional Transit Planning	-	32,787			32,787						32,787
Asian Tiger	44,494					35,778	15	24,203	11,590		32,904
Abbott Farm	46,875										46,875
Safety School Zone Speed Control	446,230					28,530	245,560		274,090		172,140
Rumble Strips	90,634					4,569	64,720	109,334	(40,045)		130,679
Asian Tiger - Pyriproxvfen	5,191					7,330		2,173	5,157	34	
Parks - Recreational Trails Program	22,870										22,870
EM - Homeland Security	381,809					125,278	196,389	26,178	295,489		86,320
EM - Performance Grant	5										5
EMAA - Emergency Management Assistance			85,000		85,000	55,000			55,000		30,000
JDAI	125,200						75,000		75,000		50,200
YIP	72,592					127,036		54,444	72,592		
TB Grant	20,000					45,000		45,000			20,000
EMAS - State	5,648					20,435	777	17,161	4,051		1,597
ATP - 2011	2,856,000										2,856,000
Future Needs Bridge Initiative						562,835	41,701	604,536			
Weatherization #120169 LIHEAP	85,402					84,935	467		85,402		
WIA -Adult	468,159					368,456	50,693	41,104	378,046		90,113
WIA - Youth	376,475					439,962	96,353	322,328	213,988		162,487
WIA - Dislocated Worker	502,138					480,612	80,999	96,013	465,598		36,540
Workfirst New Jersey	1,098,438		1,210,000		1,210,000	2,340,102	60,546	893,831	1,506,817	58,704	742,917
Workforce Development Program	15,912										15,912

COUNTY OF MERCER, NEW JERSEY

A-16

GRANT FUND
SCHEDULE OF APPROPRIATED RESERVES (CONTINUED)
FOR FEDERAL AND STATE GRANTS
Year Ended December 31, 2013

Grant	Balance December 31, 2012	2013 Budget	Appropriated by 40A:4-87	Match	2013 Budget After Modification	2013 Expended	Encumbrances Payable	2012 Transferred from Encumbrances	2013 Paid or Charged	2013 Cancelled	Balance December 31, 2013
Workforce Learning Link - State	16,356		39,000		39,000	36,551			36,551		18,805
Smart Steps			8,025		8,025	8,025			8,025		
Area Plan Grant	625,733					602,099	88	208,020	394,167		231,566
NJ Council on the Arts		92,577			92,577	59,865	19,674		79,539		13,038
Megan's Law		16,283			16,283	16,043	240		16,283		
NJ Arts Historical Commission			11,096		11,096						11,096
Narcotic Task Force			179,932		179,932	105,220			105,220		74,712
Victims of Crime			155,018		155,018	139,662			139,662		15,356
Body Armor - Prosecutor			6,665		6,665						6,665
Body Armor - Sheriff			16,597		16,597						16,597
Body Armor - Corrections			34,179		34,179						34,179
Right To Know		13,247			13,247	9,935			9,935		3,312
Insurance Fraud		250,000			250,000	173,381			173,381		76,619
Community Justice Program			49,200		49,200	49,200			49,200		
Region Wide Transportation System			35,000		35,000						35,000
Sexual Assault Team SANE/SART		74,860			74,860	72,083	80		72,163		2,697
JAG - Byrne Justice Grant			148,565		148,565						148,565
Healthy Adolescents Project		70,000			70,000	69,592	150		69,742		258
JARC -Job Access Reverse Commute		114,056		148,912	262,968	39,573			39,573	34,856	188,539
CEHA - County Health			107,352		107,352	102,352	3,664		106,016		1,336
LINCS			358,165		358,165	117,636	9,636		127,272		230,893
MRC -Medical Reserve Corp			4,000		4,000	3,987			3,987		13
Community Shuttle - NJ Transit		10,000			10,000						10,000
TRADE - NJ Transit			823,180		823,180	823,180			823,180		
TRADE - SSBG		573,727			573,727	403,060	42,724		445,785		127,942
CIACC		37,243			37,243	34,282	1,427		35,709		1,534
Howell Farm - Curator		23,841			23,841	22,932			22,932		909
HSAC - Human Services Advisory Council		67,508			67,508	64,573	261		64,834		2,674
Personal Attendant Services			59,051		59,051	58,042	762		58,804		247
State Community Partnership		379,253			379,253	164,908	125,170		290,078		89,175
Family Courts		206,715			206,715	109,746	62,752		172,497		34,218
JABG - Juvenile Accountability		21,193			21,193	21,193			21,193		
Comprehensive Alcohol		817,252			817,252	696,774	118,091		814,865		2,387
Municipal Alliance			648,788		648,788	238,412	166,776		405,188		243,600
Area Plan Grant		1,328,673	876,738		2,205,411	1,342,609	117,054		1,459,664		745,747
Services To The Homeless		545,969			545,969	449,965	95,458		545,423		546
CSBG - Community Services			184,663		184,663	133,464	41,462		174,926		9,737
Farmers Market Nutrition			2,625		2,625	2,625			2,625		
Victim Witness Advocacy			22,481		22,481						22,481
WIA - Adult			695,082		695,082	264,612	880		265,492		429,590
WIA - Youth			878,131		878,131	225,230	166,565		391,795		486,336
WIA - Dislocated Worker			936,845		936,845	137,887	99,185		237,072		699,773
Workforce Learning Link			70,000		70,000	39,309			39,309		30,691
Smart Steps			9,630		9,630						9,630

COUNTY OF MERCER, NEW JERSEY

A-16

GRANT FUND
SCHEDULE OF APPROPRIATED RESERVES (CONTINUED)
FOR FEDERAL AND STATE GRANTS
Year Ended December 31, 2013

Grant	Balance December 31, 2012	2013 Budget	Appropriated by 40A:4-87	Match	2013 Budget After Modification	2013 Expended	2013 Encumbrances Payable	2012 Transferred from Encumbrances	2013 Paid or Charged	2013 Cancelled	Balance December 31, 2013
WDPP - Dislocated Worker			100,000		100,000	23,469			23,469		76,531
Workfirst NJ - TANF			2,126,396		2,126,396	696,640	965,296		1,661,936		464,460
Workfirst NJ - GA			1,049,549		1,049,549	296,365	651,232		947,597		101,952
Workfirst NJ - CAVP			63,024		63,024						63,024
Workfirst NJ - CASE MGMT			375,551		375,551	64,894	94,497		159,391		216,160
Workfirst NJ - WORK VERIF			62,401		62,401	14,889			14,889		47,512
Supportive Regional Highway Planning			34,130		34,130						34,130
Supportive Regional Transit Planning			33,284		33,284						33,284
Transportation & Comm Develop Planning			100,000		100,000	3,644	96,356		100,000		
Asian Tiger - Pyriproxyen		18,000			18,000	1,428			1,428		16,572
Stop Violence - VAWA		21,156			21,156	21,156			21,156		
EM - Emergency Management		223,128			223,128	11,233	142,107		153,340		69,788
CEHA - County Health 07/01/13-06/30/14			159,000		159,000	78,815			78,815		80,185
NJ Transit - Rural			69,300		69,300	12,417			12,417		56,883
JDAI - Juvenile Detention		60,000			60,000		42,750		42,750		17,250
YIP - Youth Incentive			145,184		145,184	36,296	36,296		72,592		72,592
Trenton Municipal Alliance			31,569		31,569	23,152	8,417		31,569		-
SHRAP - Sandy Renters Relief			108,000		108,000						108,000
TB - Tuberculosis Program			60,000		60,000						60,000
Middlesex Bridge Project #860.1			1,085,510		1,085,510	37,768	1,008,559		1,046,327		39,183
ATP - Annual Transportation Project			2,868,200		2,868,200						2,868,200
FAUS/SUB NJDOT Bridge			2,479,673		2,479,673	1,606,146	873,527		2,479,673		
Future Needs Bridge Initiative			1,000,000		1,000,000	1,000,000			1,000,000		
Wealth #130141 LIHEAP		132,267			132,267	132,267			132,267		
Wealth #130072 USF		275,743			275,743	275,743			275,743		
Wealth #140018 USF			319,340		319,340						319,340
Total	$ 25,004,161	$ 5,553,836	$ 19,930,119	$ 148,912	$ 25,632,867	$ 23,415,462	$ 12,054,720	$ 8,107,885	$ 27,362,296	$ 2,168,435	$ 21,106,310
Reference	A	A-15	A-3, A-15	A-18	A-2, A-3	A-18	A-17	A-17		A-18	A

COUNTY OF MERCER, NEW JERSEY

A-17

GRANT FUND
SCHEDULE OF RESERVE FOR ENCUMBRANCES
YEAR ENDED DECEMBER 31, 2013

	Reference	
Balance - December 31, 2012	A	$ 8,107,885
Increased by:		
Charged to State and Federal Grants Appropriated	A-16	12,054,720
		20,162,605
Decreased by:		
Transferred to State and Federal Grants Appropriated	A-16	8,107,885
Balance - December 31, 2013	A	$ 12,054,720

COUNTY OF MERCER, NEW JERSEY

A-18

GRANT FUND
SCHEDULE OF DUE (TO) FROM CURRENT FUND
YEAR ENDED DECEMBER 31, 2013

	Reference		
Balance - December 31, 2012	A		$ (494,234)
Increased by:			
Grant Funds Received	A - 15	$ 27,254,798	
Cancellations	A - 15	2,081,256	
Vouchers Payable	A	6,000	
Adjustment - Rounding		2	
Match	A - 16	148,912	
			29,490,968
			28,996,734
Decreased by:			
Payments	A - 16	23,415,462	
Cancellations	A - 16	2,168,435	
Vouchers Payable	A	471,061	
			26,054,958
Balance - December 31, 2013	A		$ 2,941,776

COUNTY OF MERCER, NEW JERSEY

B

TRUST FUND
STATEMENT OF ASSETS, LIABILITIES, RESERVES AND FUND BALANCE
DECEMBER 31, 2013 and 2012

	Reference	2013	2012
Cash and Investments:			
Cash		$ 13,475,162	$ 23,157,682
Investments		19,843,846	14,177,000
1837 Surplus Fund Receivable		8,720	8,720
Home Consortium - Due from HUD	B - 5	1,036,242	1,611,593
Deficit in General Insurance Fund	B - 7		215,652
Insurance Fund - Due from Library		44,500	2,204,891
Insurance Fund - Due from MCIA			43,207
Insurance Fund - Due from One Stop Grant program			142,689
Insurance Fund Due from Current Fund		61,705	
Trust Fund - Due from General Insurance		1,598,919	
Open Space - Due from General Insurance		10,399	3,100,000
Due from Insurance Trust Fund		792,242	
Open Space - Due from Capital Fund		7,398,506	
Total Assets		$ 44,270,240	$ 44,661,434
LIABILITIES, RESERVES AND FUND BALANCE			
Trust Open Space - Due to Capital	C - 19	$ -	$ 575,881
Trust Insurance - Due to General Trust		1,598,919	
Trust Insurance - Due to Soil Conservation		792,242	
Trust Insurance - Vouchers Payable			15,821
Trust Insurance - Due to Open Space			3,100,000
Prepaid revenue		243	
Open Space Trust Fund - Due to Current Fund			1,050,670
Reserve for Audio-Visual Aid Commission	B-3	48,380	48,283
Reserve for Home Consortium Fund	B-4	1,193,515	1,938,790
Reserve for General Insurance Fund	B-7	3,443,701	
Reserve for Soil Conservation	B-8	1,143,827	1,139,906
Reserve for NJ Unemployment Tax	B-9	349,998	601,649
Specific Reserves	B-10	5,459,605	6,266,093
Reserve for Airport - PFC Escrow	B-11	122,258	491,293
Reserve for Prosecutor's Seized Fund	B-12	1,089,053	925,640
Reserve for Housing Revolving Loan Fund	B-14	356,199	355,488
Reserve for Econ. Dev. Revolving Loan Fund	B-15	794	748
Reserve for Open Space Trust Fund	B-16	27,124,452	26,177,879
Reserve for Green Trust Fund	B-17	153,286	153,208
Reserve for Asset Maintenance Account	B-19	101	20,552
Reserve for Federal Treasury	B-18	5,693	5,693
Reserve for Federal Justice	B-20	54,979	167,506
Reserve for Prosecutor's Forfeiture	B-2, B-13	1,257,380	1,538,664
Reserve for LEOTEF	B-21	74,865	86,919
General Trust Fund Balance		751	751
Total Liabilities, Reserves and Fund Balances		$ 44,270,240	$ 44,661,434

COUNTY OF MERCER, NEW JERSEY

B-2

TRUST FUND
STATEMENT OF RESERVE FOR PROSECUTORS FORFEITURE FUND BALANCE
DECEMBER 31, 2013 and 2012

	Reference	2013	2012
Revenues:			
Forfeiture Funds		$ 533,901	$ 661,917
Sale of Property		289,298	200,406
Total Income	B-13	823,200	862,323
Expenditures:			
Authorized Expenses Paid	B-13	1,104,484	871,301
Total Expenditures		1,104,484	871,301
Excess (Deficit) in Revenue		(281,284)	(8,978)
Fund Balance, January 1, 2013	B	1,538,664	1,547,642
Fund Balance, December 31, 2013	B	$ 1,257,380	$ 1,538,664

COUNTY OF MERCER, NEW JERSEY

B-3

TRUST FUND
SCHEDULE OF AUDIO-VISUAL AID COMMISSION
FOR THE YEAR ENDED DECEMBER 31, 2013

	Reference		
Balance - December 31, 2012	B	$	48,283
Increased by:			
Interest			97
Balance - December 31, 2013	B	$	48,380

COUNTY OF MERCER, NEW JERSEY

B-4

TRUST FUND
SCHEDULE OF RESERVE FOR HOME CONSORTIUM FUND
FOR THE YEAR ENDED DECEMBER 31, 2013

	Reference		
Balance - December 31, 2012	B	$	1,938,790
Increased by:			
Other			95,803
			2,034,593
Decreased by:			
Cash Disbursements			841,077
Balance - December 31, 2013	B	$	1,193,515

COUNTY OF MERCER, NEW JERSEY

B-5

TRUST FUND
HOME CONSORTIUM FUND – DUE FROM HUD
SCHEDULE OF ACCOUNTS RECEIVABLE
FOR THE YEAR ENDED DECEMBER 31, 2013

	Reference		
Balance - December 31, 2012	B	$	1,611,593
Decreased by:			
Received from U.S. Dept. of Housing and Urban Development - Home Consortium Grant			575,351
Balance - December 31, 2013	B	$	1,036,242

COUNTY OF MERCER, NEW JERSEY

B-7

TRUST FUND
SCHEDULE OF RESERVE FOR GENERAL INSURANCE FUND
FOR THE YEAR ENDED DECEMBER 31, 2013

	Reference		
Balance - (Deficit) December 31, 2012	B		$ (215,652)
Increased by:			
Interest Income		$ 9,405	
Refunds from Insurance Companies		1,351,082	
Refunds from Mercer County Municipal Joint Insurance Fund		167,615	
Contribution from JTPA		179,260	
Contributions from Budget Appropriations		34,412,423	
Raising of Deficit		1,113,317	
Due From Library		297,565	
Contributions from Library		37,445	
COBRA Payments		1,167,375	
Payroll Deductions and COBRA		2,497,434	
			41,232,922
Decreased by:			41,017,270
Payments to Various Vendors			37,573,569
Balance - December 31, 2013	B		$ 3,443,701

COUNTY OF MERCER, NEW JERSEY

B-8

TRUST FUND
SCHEDULE OF RESERVE FOR SOIL CONSERVATION FUND
FOR THE YEAR ENDED DECEMBER 31, 2013

	Reference	
Balance - December 31, 2012	B	$ 1,139,906
Increased by:		
Interest Income		3,922
Balance - December 31, 2013	B	$ 1,143,827

COUNTY OF MERCER, NEW JERSEY

B-9

TRUST FUND
SCHEDULE OF RESERVE FOR NEW JERSEY
UNEMPLOYMENT TAX FUND
FOR THE YEAR ENDED DECEMBER 31, 2013

	Reference		
Balance - December 31, 2012	B		$ 601,649
Increased by:			
Payroll Deductions		$ 445,422	
Interest		1,382	
Contributions from MC Current Fund		150,000	
			596,804
			1,198,453
Decreased by:			
Payments of Claims			848,455
Balance - December 31, 2013	B		$ 349,998

COUNTY OF MERCER, NEW JERSEY

B-10

TRUST FUND
SCHEDULE OF RESERVES FOR SPECIFIC PURPOSES
FOR THE YEAR ENDED DECEMBER 31, 2013

	Balance December 31, 2012	Receipts Payroll Deductions	Receipts Other	Disbursements	Balance December 31, 2013
Payroll Deductions Payable	$ 107,922	$ -	$ -	$ 11,093	$ 96,829
Child Study Team	350		2,250		2,600
	-		8,340		8,340
Colonial Life	-		7,025		7,025
AFLAC	-		1,786		1,786
Sheriff outside employment			113,008	101,066	11,942
Realty Transfer Fees	29,898				29,898
Employees' Savings Bonds	2,181				2,181
Employees' Contributory Ins.	527,589	206,572		335,721	398,440
Employee Retirement System	859,647	9,541,526	13,472,849	23,871,678	2,344
CEHA Fines/Violations	73,721		50,500	18,072	106,149
Employee Supp. Annuity	(0)				(0)
Bonds and Coupons	1,875				1,875
Veterans Activities	12,240		12,090	11,188	13,143
Prosecutor Trust - Laqueer	8,400				8,400
Restitution	3,038		438		3,476
WIB Literacy Conference	4,350		950	40	5,260
Inmate Funds - Detention	74,015				74,015
Homeless Trust Fund	390,230		291,802		682,032
County Clerk	2,107,011		164,774	432,340	1,839,445
Surrogate Fees	174,271		20,148	5,722	188,697
Tenancy Account - Airport	9,175				9,175
prd showcase -sb TUCCILLO			74		74
Sheriff Fees	72,546		12,530	3,823	81,253
Sheriff Project Lifesaver	1,330		600		1,930
Sheriff attorney ID fees	475		325		800
Springmeadow Estates	10,000				10,000
Tax Appeals	252,246		74,915	40,292	286,868
Land Acq Escrow Capital	4,714				4,714
Audit Fees	29,266		6,918	15,000	21,184
Personal Attendant Services	20,765			20,765	-
Youth Conference	275				275
MC Entertainment	1,083				1,083
MCGC Donation	166				166
Sheriff Forfeiture	60,648		11,324	51,089	20,883
Cultural Festival	270		5,967	6,116	121
MC Golf	6,403			5,655	748
One Ease E-Link Dues	100				100
TRADE - Transp Resources	3,483				3,483
TRADE Donations	27,622		2,351		29,973
Liberty Green - Hovnanian	36,500				36,500
Griblin Estate	27,638				27,638
Teen Arts Festival	821		2,400	2,191	1,030
RT 571 & Cranbury/Rite Aid	-				-
Mercer House - Credit Card	2				2
Internal Affairs	1,014				1,014
Wildlife Donations	187,656				187,656
Bullet Proof Vest Donation	5,000				5,000
Interest	83,843		8,086		91,929
Ross aviation escrow			476,528	476,528	(0)
Judicial - Bail Forfeiture	1,046,313		123,760	17,945	1,152,128
	$ 6,266,093	$ 9,748,098	$ 14,871,738	$ 25,426,323	$ 5,459,605
	B				B

COUNTY OF MERCER, NEW JERSEY

B-11

TRUST FUND
SCHEDULE OF RESERVE FOR AIRPORT – PFC ESCROW
FOR THE YEAR ENDED DECEMBER 31, 2013

Balance - December 31, 2012	B		$ 491,293
Increased by:			
Interest Income		$ 1,438	
Airline PFC Charges		657,323	
			658,761
			1,150,054
Decreased by:			
Expended			1,027,796
Balance - December 31, 2013	B		$ 122,258

COUNTY OF MERCER, NEW JERSEY

B-12

TRUST FUND
SCHEDULE OF RESERVE FOR PROSECUTOR'S SEIZED FUND
FOR THE YEAR ENDED DECEMBER 31, 2013

	Reference	
Balance - December 31, 2012	B	$ 925,640
Increased by:		
Receipts		649,109
		1,574,749
Decreased by:		
Forfeitures		485,696
Balance - December 31, 2013	B	$ 1,089,053

COUNTY OF MERCER, NEW JERSEY

B-13

TRUST FUND
SCHEDULE OF PROSECUTOR'S FORFEITURE FUND
CASH RECEIPTS AND DISBURSEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2013

	Reference		
Balance - December 31, 2012	B		$ 1,538,664
Increased by:			
Auction Proceeds		$ 289,298	
Forfeited Funds		533,901	
	B - 2		823,200
			2,361,864
Decreased by:			
Payments to Various Vendors		786,202	
Transferred to Seized		318,282	
	B - 2		1,104,484
Balance - December 31, 2013	B		$ 1,257,380

COUNTY OF MERCER, NEW JERSEY

B-14

TRUST FUND
SCHEDULE OF RESERVE FOR HOUSING REVOLVING LOAN FUND
FOR THE YEAR ENDED DECEMBER 31, 2013

	Reference		
Balance - December 31, 2012	B		$ 355,488
Increased by:			
Interest		$ 711	
			711
Balance - December 31, 2013	B		$ 356,199

COUNTY OF MERCER, NEW JERSEY

B-15

TRUST FUND
SCHEDULE OF RESERVE FOR ECONOMIC DEVELOPMENT REVOLVING LOAN FUND
FOR THE YEAR ENDED DECEMBER 31, 2013

	Reference		
Balance - December 31, 2012	B	$	748
Increased by:			
Interest Income			103
			851
Decreased by:			
Expenditures			57
Balance - December 31, 2013	B	$	794

COUNTY OF MERCER, NEW JERSEY

B-16

TRUST FUND
SCHEDULE OF RESERVE FOR OPEN SPACE FUND
FOR THE YEAR ENDED DECEMBER 31, 2013

	Reference		
Balance - December 31, 2012	B		$ 26,177,879
Increased by:			
Receipts from Taxes		$ 8,481,654	
Interest		307,614	
Sale of Easement		328,478	
Miscellaneous		1,164,624	
			10,282,370
			36,460,249
Decreased by:			
Appraisals, Surveys, Taxes and Other		1,052,053	
Debt Service		8,283,744	
			9,335,797
Balance - December 31, 2013	B		$ 27,124,452

COUNTY OF MERCER, NEW JERSEY

B-17

TRUST FUND
SCHEDULE OF RESERVE FOR GREEN TRUST FUND
FOR THE YEAR ENDED DECEMBER 31, 2013

	Reference		
Balance - December 31, 2012	B	$	153,208
Increased by:			
Interest Income			78
Balance - December 31, 2013	B	$	153,286

COUNTY OF MERCER, NEW JERSEY

B-18

TRUST FUND
SCHEDULE OF RESERVE FOR FEDERAL TREASURY
FOR THE YEAR ENDED DECEMBER 31, 2013

	Reference	
Balance - December 31, 2012	B	$ 5,693
Balance - December 31, 2013	B	$ 5,693

COUNTY OF MERCER, NEW JERSEY

B-19

TRUST FUND
SCHEDULE OF RESERVE FOR ASSET MAINTENANCE ACCOUNT
FOR THE YEAR ENDED DECEMBER 31, 2013

	Reference		
Balance - December 31, 2012	B	$	20,552
Decreased by:			
Expenditures			20,451
Balance - December 31, 2013	B	$	101

COUNTY OF MERCER, NEW JERSEY

B-20

TRUST FUND
SCHEDULE OF RESERVE FOR FEDERAL JUSTICE
FOR THE YEAR ENDED DECEMBER 31, 2013

	Reference		
Balance - December 31, 2012	B		$ 167,506
Increased by:			
Forfeitures		$ 5,695	
			5,695
			173,201
Decreased by:			
Expenditures			118,222
Balance - December 31, 2013	B		$ 54,979

COUNTY OF MERCER, NEW JERSEY

B-21

TRUST FUND
SCHEDULE OF RESERVE FOR LEOTOF
FOR THE YEAR ENDED DECEMBER 31, 2013

	Reference		
Balance - December 31, 2012	B	$	86,919
Increased by:			
Cash Receipts			5,970
			92,889
Decreased by:			
Disbursed			18,024
Balance - December 31, 2013	B	$	74,865

COUNTY OF MERCER, NEW JERSEY

C

CAPITAL FUND
STATEMENT OF ASSETS, LIABILITIES, RESERVES AND FUND BALANCE

Assets	Reference	December 31, 2013	December 31, 2012
Cash and Investments:			
Cash		$ 699,064	$ 18,385,268
Investments		2,736	2,733
Total Cash and Investments	C-2	701,800	18,388,001
Federal and State Grants Receivable	C-3A	44,363,547	52,659,209
Due from Mercer County Improvement Authority	C-2, C-7	6,484,609	10,329,609
Due from NJEIT	C-2	140,552	140,552
Due from Trust- insurance			
Due from Current Fund	C-4	8,749,591	10,200,957
Deferred Charges to Future Taxation:			
Funded	C-5	367,273,387	375,124,997
Unfunded	C-6	187,149,605	172,512,879
		614,161,292	621,544,085
Total		$ 614,863,092	$ 639,932,086
Liabilities, Reserves and Fund Balance			
Bond Anticipation Notes Payable	C-17	$ 45,000,000	$ 40,500,000
General Serial Bonds Outstanding	C-18	174,123,000	165,422,000
Green Trust Loans Payable	C-12	8,368,471	9,667,493
Economic Development Fund Obligations Payable	C-13	3,788,761	4,206,496
Government Leasing Program Obligations Payable	C-15	180,495,000	195,280,000
NJEIT Trust Loan Payable	C-14	498,155	549,007
Due to Open Space Trust Fund	C-19	7,398,506	
Improvement Authorizations:			
Funded	C-16	14,559,725	17,195,425
Unfunded	C-16	129,345,982	163,433,628
Reserve for:			
Capital Improvement Fund	C-2, C-8	78,562	11,460
Payment of Serial Bonds and Notes	C-2, C-9	10,776,002	12,195,481
Encumbrances Payable	C-2, C-10	36,693,755	25,777,421
Installment Purchase Agreement		3,319,457	3,319,457
Interest		9,730	6,509
Fund Balance	C-1, C-2	407,987	1,025,517
Total		$ 614,863,092	$ 639,932,086

There were bonds and notes authorized but not issued on December 31, 2013 and 2012, in the amount of $142,149,605 and $132,012,879, respectively (Exhibit C-20).

COUNTY OF MERCER, NEW JERSEY

C-1

CAPITAL FUND
STATEMENT OF CHANGES IN FUND BALANCE

	Reference		
Balance - December 31, 2012	C	$	1,025,517
Increased by:			
Refund of prior Expenses			19,770
Premium on Note Sale			362,700
			1,407,987
Decreased by:			
Appropriated as revenue in 2013 budget	A-2		1,000,000
Balance - December 31, 2013	C, C-2	$	407,987

COUNTY OF MERCER, NEW JERSEY

C-2

GENERAL CAPITAL FUND
ANALYSIS OF GENERAL CAPITAL CASH AND INVESTMENTS
Year Ended December 31, 2013

Ordinance Number		Reference	
	Fund Balance	C, C-1	$ 407,987
	Capital Improvement Fund	C, C-8	78,562
	Accounts Receivable		
	FAA		(35,345,186)
	Federal and State Grants in Aid		(9,055,161)
	Other Governmental Agencies		36,800
	Reserve for:		
	Encumbrances	C, C-10	36,693,755
	Payment for Serial Bonds, Notes and Lease Obligations	C, C-9	10,776,002
	Installment Purchase Agreement - Lee Turkey Farm	C	3,319,456
	Due from Open Space Trust Fund	C, C-19	7,398,506
	Due from Mercer County Improvement Authority	C, C-7	(6,484,609)
	Interest Reserve	C	9,730
	Due from Current Fund	C, C-4	(8,749,592)
	Due from NJEIT	C	(140,552)
86-18	Various Improvements		15,000
91-19	Correction Center Improvements		15,000
92-05	Various Improvements		59,730
93-01/93-14	Various Improvements		2,443,190
94-11	Bridge Improvements		373,059
95-03	Various Improvements		15,000
96-04	Various Improvements		185
96-11	Bridges and Culverts		171,611
97-01	Various Improvements		76,232
97-02	Mercer County Community College - Various Improvements		369,826
97-03	Various Improvements		85,954
98-04	Buildings and Grounds		(31,334)
98-06	Open Space and Farmland Acquisition		8,119,410
99-02	Open Space and Farmland Acquisition		2,458
99-03	Community College Various Improvements		131,761
99-04	Various Improvements		(217,712)
99-06	Equipment and Improvements		(1,422,591)
99-07	Various Improvements		1,573,361
00-08	Various Improvements		(1,015,775)
00-10	Various Improvements		(857,368)
00-11	Various Improvements		(3,910,617)

COUNTY OF MERCER, NEW JERSEY

C-2

GENERAL CAPITAL FUND
ANALYSIS OF GENERAL CAPITAL CASH AND INVESTMENTS (CONTINUED)
Year Ended December 31, 2013

Ordinance Number		Reference	
00-12	Various Improvements		43,524
00-17	Various Improvements		20,087
01-06	County College Improvements		(850,000)
01-07	Various Improvements		(1,140,000)
01-08	Various Improvements; Amending Ord 93-14		350,000
01-09	Various Improvements		2,015,307
01-11	Open Space and Farmland Preservation		(1,502,388)
02-02	Various Improvements		168,030
02-04	Open Space and Farmland Acquisition		9,983
02-05	Various Improvements		21,800
02-15	Improvements to Vocational School		50,000
03-01	Feasibility Design/Study of Court House		475,000
03-06	Various Improvements:		
	Construction of County Bridge 762.8		90,000
03-09	Various Improvements		(1,679,875)
03-10	Open Space		(6,531)
03-11	Special Services School		(678)
03-14	Open Space and Farmland Preservation		(613,780)
03-16	Various Improvements		101,735
03-18	Various Courthouse Improvements		(47,328)
03-19	Construction Management Fees for Courthouse		544,744
04-09	Various Improvements		(1,555,851)
04-10	Open Space and Farmland Preservation		59,089
05-18	Various Improvements		5,985,288
05-20	ERI		(14,691)
05-31	MCIA Arena		920
06-17	Courthouse Improvements		(2)
06-18	ERI County		(125,000)
07-01	Construction of Wildlife Center		(94,410)
07-05	Various Improvements		(26,408,729)
07-27	Community College Improvements		(258,250)
08-02	Open Space and Various Improvements		4,287,987
08-30	Various Capital Improvements		9,181,568
	Wastewater		(545,862)
2009-14	2009 Capital Program		9,540,191
	County College Improvements		437,340
	2010 Capital Program		(9,499,840)
2011-8	Various Capital Improvements		(7,655,481)
2011-15	Various Improvements		(13,653,983)
2012-3	County College Improvements		(758,500)
2012-4	Various Transportation Improvements		17,083,883
2012-5	2012 Capital Plan		16,838,406
2013-15	Various Transportation Improvements		1,500,793
2013-22	Various improvements		(6,634,776)
		C	$ 701,800

COUNTY OF MERCER, NEW JERSEY

C-3A

GENERAL CAPITAL FUND
SCHEDULE OF ACCOUNTS RECEIVABLE – U.S.F.A.A. SHARE OF COST
Year Ended December 31, 2013

	Ordinance Numbers	Balance December 31, 2012	Grants Awarded	Collected	Balance December 31, 2013
Airport:					
Various Improvements	2005-18	$ 1,849,018	$ -	$ 50,140	$ 1,798,878
Various Improvements	2007-5	6,301,113			6,301,113
Runway Charlie	2008-30	418,152			418,152
Safety Improvements	2008-30	2,650,000			2,650,000
Runway Hotel Bravo	2008-30	1,750,000			1,750,000
Airport Improvements	2012-4	16,364,142		104,526	16,259,616
EMAS System	2012-4	15,225,000		12,741,424	2,483,576
ARFF Equipment	2013		1,575,000	9,393	1,565,607
EMAS Supplement	2013		1,200,000		1,200,000
Deicing Facility	2013		180,000		180,000
Runway Protection Zone	2013		90,000	1,755	88,245
Drainage Improvements	2013		450,000		450,000
Improvements to Airport Terminal	2013		200,000		200,000
		44,557,425	3,695,000	$ 12,907,238	35,345,187
	Reference			**Reference**	
	C-3B	7,020,628	2,886,000	C-3B	9,055,159
	C-3C	1,081,155	-	C-3C	(36,800)
		$ 52,659,209	$ 6,581,000		$ 44,363,547
	Reference	C	C-16		C

COUNTY OF MERCER, NEW JERSEY

C-3B

GENERAL CAPITAL FUND
SCHEDULE OF ACCOUNTS RECEIVABLE
FEDERAL GOVERNMENT AND STATE OF NEW JERSEY GRANTS IN AID
Year Ended December 31, 2013

	Ordinance Numbers	Balance December 31, 2012	Accrued	Collected	Raised by Budget Appropriation	Balance December 31, 2013
Bridges/Culverts:						
Bridge 762.8	96-11	$ 90,000	$ -	$ -	$ 90,000	$ -
Bridge 762.8 Southfield Rd	97-03	75,000			75,000	
2005 Various Bridge and Culvert Improvements	2005-18	3,531,184		188,450		3,342,734
Planning:						
East Windsor Roadway Improvements	93-14	408,019			408,019	
Bridge 762.80	2003-06	90,000			90,000	
Various Bridge and Culvert Improvements	2003-09	1,970,000				1,970,000
Improvements to Henry Phillips House	2007-5	856,425				856,425
2013 Transportation Grants			2,886,000			2,886,000
		$ 7,020,628	$ 2,886,000	$ 188,450	$ 663,019	$ 9,055,159
Reference						C-3A

COUNTY OF MERCER, NEW JERSEY

C-3C

GENERAL CAPITAL FUND
SCHEDULE OF ACCOUNTS RECEIVABLE
OTHER GOVERNMENTAL AGENICES
Year Ended December 31, 2013

	Ordinance Numbers	Balance December 31, 2012	Canceled	Balance December 31, 2013
Veterans' Group Home	99-07	$ 333,955	$ 333,955	$ -
Arena Improvement District	99-07	250,000	250,000	-
Data Processing:				
Various Computer Equipment	2000-10	400,000	400,000	-
Housing Rehabilitation	2000-10	134,000	134,000	-
Waste Water Program	2009	(36,800)		(36,800)
		$ 1,081,155	$ 1,117,955	$ (36,800)
Reference		C-3A		C-3A

COUNTY OF MERCER, NEW JERSEY

C-4

GENERAL CAPITAL FUND
SCHEDULE OF DUE FROM CURRENT FUND
Year Ended December 31, 2013

	Reference	
Balance - December 31, 2012	C	$ 10,200,957
Disbursed		(1,451,366)
Balance - December 31, 2013	C	$ 8,749,591

COUNTY OF MERCER, NEW JERSEY

C-5

GENERAL CAPITAL FUND
SCHEDULE OF DEFERRED CHARGES TO FUTURE TAXATION – FUNDED
Year Ended December 31, 2013

	Reference		
Balance - December 31, 2012	C		$375,124,997
Increased by:			
Bonds Issued	C-6, C-12		17,722,000
			392,846,997
Decreased by:			
General Serial Bonds Matured	C-18	$ 9,021,000	
MCIA Government Leasing Program Matured	C-15	14,785,000	
Green Trust Loan Matured	C-12	1,299,022	
Economic Development Authority Loan Matured	C-13	417,735	
NJEIT Loan Matured	C-14	50,852	
			25,573,610
Balance - December 31, 2013	C		$367,273,387

COUNTY OF MERCER, NEW JERSEY

C-6

GENERAL CAPITAL FUND
SCHEDULE OF DEFERRED CHARGES TO FUTURE TAXATION – UNFUNDED
Year Ended December 31, 2013

Ordinance	Description	Balance December 31, 2012	2013 Authorizations	Funded by Bonds Issued	Payment of BAN Principal	Balance December 31, 2013
2001-09	Various Improvements	$ -	$ -	$ -	$ -	$ -
2002-01	Various Improvements	50,000		32,040		17,960
2002-02	Various Improvements	2,010,200		1,930,851		79,349
2002-12	Various Improvements	1,500,000		1,400,000	100,000	-
2003-04	Improvements to Vocational School	65,000				65,000
2003-05	Retrofit Lighting Systems	332,500				332,500
2003-06	Renovations to the Correction Center	342,000				342,000
2003-09	Various Improvements	3,964,498		3,964,498		-
2003-18	Various Courthouse Improvements	900,000		899,611		389
2003-19	Construction Management Fees for Courthouse	1,805,000		1,805,000		-
2004-12	Mercer Jackson Urban Renewal	1,095,000				1,095,000
2005-18	Open Space and Farmland Preservation					
2005-20	Early Retirement Incentive	290,000				290,000
2006-18	Early Retirement Incentive	125,000				125,000
2007-5	Various Improvements	38,232,004				38,232,004
2007-27	Community College Improvements	300,000				300,000
2008-2	Various Improvements	5,516,933				5,516,933
2008-30	Various Improvements	388,330				388,330
2009	Wastewater	570,000				570,000
2009-14	2009 Capital Program	108,679				108,679
2010-7	County College Improvements	202,000				202,000
2010-11	2010 Capital Program	18,442,967				18,442,967
2011-8	2011 Capital Ordinance	13,640,100				13,640,100
2011-15	2011 Capital Ordinance	26,960,291				26,960,291
2012-3	County College Improvements	8,500,000		7,690,000		810,000
2012-4	Airport and Road Improvements	2,852,279				2,852,279
2012-5	Various Improvements	39,002,198				39,002,198
2012-16	Votech School Improvements	5,317,900				5,317,900
2013-5	Various Improvements		3,424,750			3,424,750
2013-15	Various Improvements		29,033,976			29,033,976
		$ 172,512,879	$ 32,458,726	$ 17,722,000	$ 100,000	$ 187,149,605
	Reference	C	C-16, C-20	C-5, C-18	A-3, C-17	C
					C-17	$ 45,000,000
					C-20	142,149,605
						$ 187,149,605

COUNTY OF MERCER, NEW JERSEY

C-7

GENERAL CAPITAL FUND
SCHEDULE OF DUE FROM MERCER COUNTY IMPROVEMENT AUTHORITY
(INTERGOVERNMENTAL RECEIVABLE)
Year Ended December 31, 2013

	Reference	
Balance - December 31, 2012	C	$ 10,329,609
Decreased by:		
Defeased Lease Payments		3,845,000
Balance - December 31, 2013	C, C-2	$ 6,484,609

COUNTY OF MERCER, NEW JERSEY

C-8

GENERAL CAPITAL FUND
SCHEDULE OF CAPITAL IMPROVEMENT FUND
Year Ended December 31, 2013

	Reference		
Balance - December 31, 2012	C		$ 11,460
Increased by:			
Contribution from PFC		$ 171,750	
PY contribution from PFC		55,331	
2013 Budget Appropriations	A-3	1,700,275	
			1,927,356
			1,938,816
Decreased by:			
Appropriations to Finance Improvement Authorizations	C-16		1,860,254
Balance - December 31, 2013	C, C-2		$ 78,562

COUNTY OF MERCER, NEW JERSEY

C-9

GENERAL CAPITAL FUND
SCHEDULE OF RESERVE FOR PAYMENTS OF SERIAL BONDS
Year Ended December 31, 2013

	Reference		
Balance - December 31, 2012	C		$12,195,481
Decreased by :			
Anticipated as Revenue - Current Fund	A-2	$ 3,516,162	
			3,516,162
			8,679,319
Increased by:			
Cash Receipts			2,096,683
Balance - December 31, 2013	C, C-2		$10,776,002

COUNTY OF MERCER, NEW JERSEY

C-10

GENERAL CAPITAL FUND
SCHEDULE OF RESERVE FOR ENCUMBRANCES PAYABLE
Year Ended December 31, 2013

	Reference	
Balance - December 31, 2012	C	$ 25,777,421
Decreased by:		
Applied to Improvement Authorizations	C-16	25,777,421
Increased by:		
Charges to Improvement Authorizations	C-16	36,693,755
Balance - December 31, 2013	C, C-2	$ 36,693,755

COUNTY OF MERCER, NEW JERSEY

C-11

GENERAL CAPITAL FUND
SCHEDULE OF RESERVE FOR INTEREST
Year Ended December 31, 2013

	Reference		
Balance - December 31, 2012		$	6,509
Collected			3,220
Balance - December 31, 2013	C	$	9,729

COUNTY OF MERCER, NEW JERSEY

C-12

GENERAL CAPITAL FUND
SCHEDULE OF GREEN TRUST LOANS PAYABLE
Year Ended December 31, 2013

	Reference	
Balance - December 31, 2012	C	$ 9,667,493
Payment of principal	C-5	1,299,022
Balance - December 31, 2013	C	$ 8,368,471

COUNTY OF MERCER, NEW JERSEY

C-13

GENERAL CAPITAL FUND
SCHEDULE OF LOAN PAYABLE TO THE
NEW JERSEY ECONOMIC DEVELOPMENT AUTHORITY
Year Ended December 31, 2013

	Reference		
Balance - December 31, 2012	C	$	4,206,496
Decreased by:			
Paid by Budget Appropriation	C-5		417,735
Balance - December 31, 2013	C	$	3,788,761

COUNTY OF MERCER, NEW JERSEY

C-14

GENERAL CAPITAL FUND
SCHEDULE OF NJEIT LOAN PAYABLE
Year Ended December 31, 2013

	Reference	
Balance - December 31, 2012	C	$ 549,007
Decreased by:		
Principal Payments	C-5	50,852
Balance - December 31, 2013	C	$ 498,155

COUNTY OF MERCER, NEW JERSEY

C-15

GENERAL CAPITAL FUND
SCHEDULE OF CAPITAL LEASES PAYABLE
Year Ended December 31, 2013

	Reference		
Balance - December 31, 2012	C		$ 195,280,000
Decreased by:			
Principal payment paid by Budget Appropriation	C-5	$ 14,785,000	
			14,785,000
Balance - December 31, 2013	C		$ 180,495,000

COUNTY OF MERCER, NEW JERSEY

C-16

GENERAL CAPITAL FUND
SCHEDULE OF IMPROVEMENT AUTHORIZATIONS
Year Ended December 31, 2013

Ordinance Number	Improvements	Balance December 31, 2012 Funded	Balance December 31, 2012 Unfunded	2013 Authorizations	Prior Year Encumbrances	Expended	Encumbered	Paid or Charged	Balance December 31, 2013 Funded	Balance December 31, 2013 Unfunded
90- 9	Various Improvements	$ 71,426	$ -	$ -	$ -	$ -	$ -	$ -	$ 71,426	$ -
92-5	Various Improvements	92,786							92,786	
93-01/93-14	Various Improvements		92,774			2,340	2,031	4,371	88,403	
95-03	General Improvements		15,000						15,000	
96-04	General Improvements		185		412	412			185	
96-11	Bridges and Culverts	74,585	7,026						74,585	7,026
97-1	General Improvements	81,517				5,285		36,618	44,899	
97-2	Mercer County Community College:									
	Various Renovations and Improvements	369,826							369,826	
97-3	General Improvements		10,954							10,954
97-9	Electronic Data Processing	857							857	
98-4	Buildings & Grounds		15,744			46,578	500	15,745		
1998-12		1	924						1	924
99-02	Open Space and Farmland Acquisitions		2,458							2,458
99-04	Correction Center Improvements	0			2,037		2,037		0	
99-06	1996-06 Equipment and Improvements	42,049							42,049	
99-07	Various Improvements	3,707							3,707	
00-08	Various Improvements		11,560							11,560
00-10	Various Improvements		21,007		1,772	14,906		13,134		7,874
00-11	Various Improvements				223,779	86,301	137,478			
00-12	Various Improvements		43,529							43,530
00-17	Various Improvements	40,174							40,174	
01-08	Various Improvements; Amending Ord 93-14 REC -2003-7	17,500	332,500						17,500	332,500
01-09	Various Improvements		396,880		113,523	145,273	45,200	76,951		319,930
02-01	Vocational School Improvements		17,960							17,960
02-02	Various Improvements	79,349			454	594	454	594	78,755	
02-04	Open Space and Farmland Acquisitions		9,983							9,983
02-05	Various Improvements		21,799		27,868		27,868			21,799
02-15	Improvements to Vocational School		50,000							50,000
03-01	Feasibility Design/Study of Court House		500,000							500,000
03-04	Improvements to Vocational School		65,000							65,000
03-05	Retrofit Lighting Systems		350,000							350,000
03-06	Various Improvements:									
	Construction of County Bridge 762.8		100,000							100,000
	Renovations to the Correction Center		350,000							350,000
03-09	Various Improvements		3,688,454		591,993	2,585,345	382,701	2,376,053		1,312,402

COUNTY OF MERCER, NEW JERSEY

C-16

GENERAL CAPITAL FUND
SCHEDULE OF IMPROVEMENT AUTHORIZATIONS (CONTINUED)
Year Ended December 31, 2013

Ordinance Number	Improvements	Balance December 31, 2012 Funded	Balance December 31, 2012 Unfunded	2013 Authorizations	Prior Year Encumbrances	Expended	Encumbered	Paid or Charged	Balance December 31, 2013 Funded	Balance December 31, 2013 Unfunded
03-16	Various Improvements		186,865		606,364	45,239	646,554	85,429		101,435
03-18	Various Courthouse Improvements		3,062							3,062
03-19	Construction Management Fees for Courthouse		639,743					465,272		174,471
04-09	Various Improvements		131,922		20,054	1,216,605	491,223	131,921		
04-10	Open Space and Various Improvements									
04-12	Mercer Jackson Urban Renewal		1,095,000					1,095,000		
05-02	Gazebo and Related Items		1,894				1,894	1,894		
05-18	Various Improvements		8,719,758		874,976	2,523,822	1,374,741	3,023,587		5,696,172
05-20	ERI		284,909			9,600		9,600		275,310
05-31	MCIA Arena	920							920	
06-17	Courthouse Improvements		11,588				16,007	11,588		
07-01	Construction of a Wildlife Center									
07-05	Various Improvements		13,585,851		3,403,509	2,714,336	2,508,288	1,819,115		11,766,736
07-27	County College Improvements		41,745							41,744
2008	Various Improvements				28,124			(28,124)	28,124	
08-02	Open Space and Various Improvements	719,598	5,937,001			101,158	30,990	132,148	719,598	5,804,853
08-30	Various Capital Improvements	15,163,790	388,330		4,991,960	4,644,738	3,077,423	2,730,200	12,433,590	388,330
	Waste Water Plan		24,773		77,305	40,103	37,836	634		24,139
2009-14	2009 Capital Plan		16,699,154		3,313,296	3,071,395	7,292,186	7,050,285		9,648,869
2010-7	County College Improvements	437,340	202,000						437,340	202,000
2010-11	2010 Capital Plan		10,993,321		764,258	1,805,507	1,008,946	2,050,194		8,943,127
2011-8	2011 Capital Plan		6,886,123		1,431,338	1,274,925	1,057,918	901,505		5,984,619
2011-15	2011 Capital Plan II		17,795,022		7,018,116	6,060,558	5,446,274	4,488,715		13,306,307
2012-4	2012 Capital		34,537,703		53,838	15,715,438	1,515,191	17,176,791		17,360,912
2012-5	2012 Capital Plan II		28,694,257		2,232,444	11,055,808	3,030,291	11,853,655		16,840,603
2012-3	County College Improvements		5,151,967			5,100,467		5,100,467		51,500
2012-16	Improvements at County Vocational School		5,317,900							5,317,900
2013-15	Various Improvements- airport			7,300,000		3,090,458	2,708,749	5,799,207		1,500,793
2013-22	Various Improvements			33,599,980		5,349,806	5,850,974	11,200,780		22,399,200
	Grand Totals - All Ordinances	$ 17,195,425	$ 163,433,628	$ 40,899,980	$ 25,777,421	$ 66,706,995	$ 36,693,755	$ 77,623,329	$ 14,559,725	$ 129,345,982
	Reference	C	C	C-6	C-10		C-10		C	C

BANABNI	$ 32,458,726	C-6, C-20
CIF	1,860,254	C-8
AR	6,581,000	C-3A
	$ 40,899,980	

COUNTY OF MERCER, NEW JERSEY

C-17

GENERAL CAPITAL FUND
SCHEDULE OF BOND ANTICIPATION NOTES
Year Ended December 31, 2013

Ordinance	Issue Date of Original Note	Date of Issue	Date of Maturity	Interest Rate	Balance December 31, 2012	Increased	Decreased	Balance December 31, 2013
2012-4	12.3.13	12.3.13	12.2.14	1.000%	$ -	$ 2,575,250	$ -	$ 2,575,250
2013- airport improvements	12.3.13	12.3.13	12.2.14	1.000%		3,424,750		3,424,750
02-12 Various Improvements		4.25.11	4.24.12	2.000%	1,500,000		1,500,000	
12-5 Various Improvements	12.6.12	12.6.12	12.5.12	1.500%	39,000,000		39,000,000	
2009-14 Various Improvements	12.20.12	12.3.13	12.2.14	1.000%		39,000,000		39,000,000
			Totals		$ 40,500,000	$ 45,000,000	$ 40,500,000	$ 45,000,000
			Reference		C			C, C-6
Cash Disbursed							$ 39,000,000	
Bonds Sold							1,400,000	
Paid with Current Fund Budget Appropriation			C-6, A-3				100,000	
							$ 40,500,000	

COUNTY OF MERCER, NEW JERSEY

C-18

GENERAL CAPITAL FUND
SCHEDULE OF GENERAL SERIAL BONDS OUTSTANDING
Year Ended December 31, 2013

Purpose	Date of Issue	Original Issue	Maturities of Bonds Outstanding Dec. 31, 2013 Date	Maturities of Bonds Outstanding Dec. 31, 2013 Amount	Interest Rate	Balance December 31, 2012	Increases	Decreases	Balance December 31, 2013
General Obligation	5.1.03	$ 63,206,000							
			5.1.14	2,378,000	4.340%				
			5.1.15	2,478,000	4.340%				
			5.1.16	2,575,000	4.340%				
			5.1.17	2,685,000	4.340%				
			5.1.18	2,798,000	4.340%				
			5.1.19	2,920,000	4.340%				
			5.1.20	3,589,000	4.340%				
			5.1.21	3,752,000	4.340%				
			5.1.22	3,925,000	4.340%				
			5.1.23	4,109,000	4.340%				
			5.1.24	4,305,000	4.340%				
			5.1.25	4,511,000	4.340%				
			5.1.26	4,729,000	4.340%				
			5.1.27	4,957,000	4.330%				
			5.1.28	5,197,000	4.280%	$ 57,199,000	$ -	$ 2,291,000	$ 54,908,000
County College Bonds	5.1.03	2,944,000	5.1.14 to 15	135,000	3.200%	405,000	-	135,000	270,000
Early Retirement Refunding	9.1.03	6,270,000							
			9.1.14	555,000	5.170%				
			9.1.15	635,000	5.210%				
			9.1.16	715,000	5.270%				
			9.1.17	810,000	5.340%				
			9.1.18	445,000	5.460%				
			9.1.19	505,000	5.550%	4,150,000	-	485,000	3,665,000
Early Retirement Incentive	12.1.05	8,910,000							
(Board of Social Services)			12.1.14	605,000	5.150%				
			12.1.15	640,000	5.150%				
			12.1.16	670,000	5.200%				
			12.1.17	705,000	5.250%				
			12.1.18	745,000	5.300%				
			12.1.19	785,000	5.350%				
			12.1.20	825,000	5.375%	5,555,000	-	580,000	4,975,000

COUNTY OF MERCER, NEW JERSEY

GENERAL CAPITAL FUND
SCHEDULE OF GENERAL SERIAL BONDS OUTSTANDING (CONTINUED)
Year Ended December 31, 2013

Purpose	Date of Issue	Original Issue	Maturities of Bonds Outstanding Dec. 31, 2013 Date	Amount	Interest Rate	Balance December 31, 2012	Increases	Decreases	Balance December 31, 2013
Early Retirement Incentive	2.21.07	11,625,000				8,270,000	-	850,000	7,420,000
			2.1.14	900,000	5.380%				
			2.1.15	945,000	5.380%				
			2.1.16	995,000	5.380%				
			2.1.17	1,050,000	5.380%				
			2.1.18	1,110,000	5.600%				
			2.1.19	1,175,000	5.600%				
			2.1.20	1,245,000	5.600%				
County College Bonds	6.1.08	18,000,000				14,300,000	-	1,050,000	13,250,000
			6.1.14	1,100,000	4.000%				
			6.1.15	1,150,000	4.000%				
			6.1.16	1,200,000	4.000%				
			6.1.21	1,450,000	4.000%				
			6.1.22	1,500,000	4.000%				
			6.1.23	1,550,000	4.200%				
County College Bonds	8.1.10	2,353,000							
			8.15.14	173,000	2.000%				
			8.15.15-18	200,000	2.000%				
			8.15.19-22	240,000	2.100-2.600%	2,083,000		150,000	1,933,000
Serial Bonds	12.20.10	8,559,087				7,670,000		590,000	7,080,000
			3.1.14	590,000	2.250%				
			3.1.15	590,000	2.650%				
			3.1.16	590,000	3.150%				
			3.1.17	590,000	3.650%				
			3.1.18	590,000	3.750%				
			3.1.19	590,000	3.950%				
			3.1.20	590,000	4.150%				
			3.1.21	590,000	4.350%				
			3.1.22	590,000	4.600%				
			3.1.23	590,000	4.600%				
			3.1.24	590,000	4.840%				
			3.1.25	590,000	5.000%				

COUNTY OF MERCER, NEW JERSEY

GENERAL CAPITAL FUND
SCHEDULE OF GENERAL SERIAL BONDS OUTSTANDING (CONTINUED)
Year Ended December 31, 2013

Purpose	Date of Issue	Original Issue	Maturities of Bonds Outstanding Dec. 31, 2013 Date	Amount	Interest Rate	Balance December 31, 2012	Increases	Decreases	Balance December 31, 2013
General Improvement Serial Bonds		35,740,000							
			2.1.14	1,700,000	1.000%				
			2.1.15	2,980,000	2.000%				
			2.1.16	3,030,000	2.000%				
			2.1.17	3,090,000	2.000%				
			2.1.18	3,155,000	2.000%				
			2.1.19	3,220,000	2.000%				
			2.1.20	3,290,000	2.000%				
			2.1.21	3,375,000	2.000%				
			2.1.22	3,400,000	2.000%				
			2.1.23	3,400,000	2.250%				
			2.1.24	3,400,000	2.500%	35,740,000		1,700,000	34,040,000
Open Space Bonds									
			2.1.14	1,210,000	1.000%				
			2.1.15	1,225,000	2.000%				
			2.1.16	1,250,000	2.000%				
			2.1.17	1,275,000	2.000%				
			2.1.18	1,300,000	2.000%				
			2.1.19	1,325,000	2.000%				
			2.1.20	1,355,000	2.000%				
			2.1.21	1,390,000	2.000%				
			2.1.22	1,430,000	2.000%				
			2.1.23	1,475,000	2.250%				
			2.1.24	1,520,000	2.500%				
			2.1.25	1,565,000	2.500%				
			2.1.26	1,615,000	3.000%				
			2.1.27	1,665,000	3.000%				
			2.1.28	1,725,000	3.000%				
			2.1.29	1,785,000	3.000%				
			2.1.30	1,850,000	3.000%				
			2.1.31	1,915,000	3.000%				
			2.1.32	1,985,000	3.00%	30,050,000		1,190,000	28,860,000

COUNTY OF MERCER, NEW JERSEY

GENERAL CAPITAL FUND
SCHEDULE OF GENERAL SERIAL BONDS OUTSTANDING (CONTINUED)
Year Ended December 31, 2013

Purpose	Date of Issue	Original Issue	Maturities of Bonds Outstanding Dec. 31, 2013 Date	Amount	Interest Rate	Balance December 31, 2012	Increases	Decreases	Balance December 31, 2013
County College Bonds	6.1.13	7,690,000	6.1.14	390,000	2.00%				
			6.1.15	550,000	2.00%				
			6.1.16	560,000	2.50%				
			6.1.17	560,000	2.50%				
			6.1.18	570,000	2.50%				
			6.1.19	580,000	2.50%				
			6.1.20	600,000	2.50%				
			6.1.21	610,000	2.50%				
			6.1.22	620,000	3.00%				
			6.1.23	630,000	3.00%				
			6.1.24	650,000	3.00%				
			6.1.25	680,000	3.00%				
			6.1.26	680,000	3.00%		7,690,000		7,690,000
General Obligations	12.15.13	10,032,000	12.15.14	600,000	0.32%				
			12.15.15	600,000	0.53%				
			12.15.16	632,000	0.75%				
			12.15.17	850,000	1.10%				
			12.15.18	950,000	1.53%				
			12.15.19	950,000	1.96%				
			12.15.20	950,000	2.41%				
			12.15.21	950,000	2.73%				
			12.15.22	1,150,000	3.01%				
			12.15.23	1,200,000	3.20%				
			12.15.24	1,200,000	3.36%		10,032,000		10,032,000
						$ 165,422,000	$ 17,722,000	$ 9,021,000	$ 174,123,000
					Reference	C	C-5	C-5	C

COUNTY OF MERCER, NEW JERSEY

C-19

GENERAL CAPITAL FUND
SCHEDULE OF DUE FROM (TO) OPEN SPACE TRUST FUND
Year Ended December 31, 2013

	Reference	
Balance - December 31, 2012	C	$ 575,881
Increased by		
Advanced		(7,974,387)
Balance - December 31, 2013	C, C-2	$ (7,398,506)

COUNTY OF MERCER, NEW JERSEY

C-20

GENERAL CAPITAL FUND
SCHEDULE OF BONDS AND NOTES AUTHORIZED BUT NOT ISSUED
Year Ended December 31, 2013

Ordinance	Description	Balance December 31, 2012	2013 Authorizations	Bond Anticipation Notes Issued	Bonds Issued	Balance December 31, 2013
2001-09	Various Improvements	$ -	$ -	$ -	$ -	$ -
2002-01	Various Improvements	50,000			32,040	17,960
2002-02	Various Improvements	2,010,200			1,930,851	79,349
03-04	Improvements to Vocational School	65,000				65,000
03-05	Retrofit Lighting systems	332,500				332,500
03-06	Various Improvements:					-
	Renovations to the Correction Center	342,000				342,000
03-09	Various Improvements	3,964,498			3,964,498	-
03-18	Various Courthouse Improvements	900,000			899,611	389
03-19	Construction Management Fees for Courthous	1,805,000			1,805,000	-
04-12	Mercer Jackson Urban Renewal	1,095,000				1,095,000
05-20	ERI	290,000				290,000
06-18	ERI - County	125,000				125,000
07-05	Various Improvements	38,232,004				38,232,004
07-27	County College Improvements	300,000				300,000
08-02	Open Space	5,516,933				5,516,933
08-30	Various Improvements	388,330				388,330
	Waste Water Treatment	570,000				570,000
2009-14	2009 Capital Program	108,679				108,679
	County College Improvements	202,000				202,000
	Various Improvements	18,442,967				18,442,967
2011-8	Capital ord 1	13,640,100				13,640,100
2011-15	Capital ord 2	26,960,291				26,960,291
2012-3	County College Improvements	8,500,000			7,690,000	810,000
2012-4	Airport and Road Improvements	2,852,279		2,575,250		277,029
2012-5	Various Improvements	2,198				2,198
2012-16	Votech School Improvements	5,317,900				5,317,900
2013-15	Airport Capital Improvements		3,424,750	3,424,750		-
	2013 Capital program		29,033,976			29,033,976
		$ 132,012,879	$ 32,458,726	$ 6,000,000	$16,322,000	$ 142,149,605
	Reference	C	C-6, C-16	C-17		C

COUNTY OF MERCER, NEW JERSEY

G

GENERAL FIXED ASSETS ACCOUNT GROUP
December 31, 2013

ASSETS	December 31, 2012	Additions	December 31, 2013
General Fixed Assets	$ 65,713,631	$ 22,777,633	$ 88,491,264
LIABILITIES			
Investment in General Fixed Assets	$ 65,713,631	$ 22,777,633	$ 88,491,264

STATISTICAL SECTION

OFFICIALS IN OFFICE
(UNAUDITED)

Brian M. Hughes	County Executive

Board of Chosen Freeholders

John A. Cimino	Freeholder Chair
Andrew Koontz	Vice Chair
Ann M. Cannon	Freeholder
Anthony P. Carabelli	Freeholder
Pasquale Colavita	Freeholder
Samuel T. Frisby	Freeholder
Lucylle R. S. Walter	Freeholder
Jerlene H. Worthy	Clerk of the Board of Chosen Freeholders

Officials

Kelvin S. Ganges	Chief of Staff
Andrew A. Mair	County Administrator
Arthur R. Sypek, Jr.	County Counsel
David J. Miller, CPA, RMA	County Treasurer

County Auditor

Mercadien, P.C., Certified Public Accountants
Hamilton, New Jersey

Bond Counsel

Parker McCay, P.A.
Marlton, New Jersey

COUNTY OF MERCER, NEW JERSEY

SCHEDULE 2

SCHEDULE OF TAX RATE, TAX LEVY AND TAX COLLECTIONS
(UNAUDITED)

Comparison of Tax Rate Information

	2013	2012	2011
Total Tax Rate (a)	0.5779	0.5300	0.4852

Net Valuation For County Tax Apportionment

2013	$ 42,352,115,106
2012	44,449,504,076
2011	45,754,779,772

(a) Excludes separate open space tax rate and library tax rate per $100 assessed valuation.

Comparison of Tax Levies and Cash Collections

Year	Tax Levy	Cash Collection	Percentage of Collection
2013	$ 243,809,895	$ 243,809,895	100.00%
2012	236,244,521	236,244,521	100.00%
2011	221,653,479	221,653,479	100.00%

COUNTY OF MERCER, NEW JERSEY

TABLE 1

REAL ESTATE ASSESSMENT INFORMATION
(UNAUDITED)
EQUALIZED VALUATION TAXABLE

Municipality	2013	2012	2011
East Windsor Township	$ 2,772,380,870	$ 2,981,188,719	$ 3,103,069,331
Ewing Township	3,024,414,042	3,194,730,665	3,298,646,050
Hamilton Township	8,312,838,274	9,160,155,030	9,825,524,148
Hightstown Borough	422,747,231	464,031,521	489,101,889
Hopewell Borough	314,372,549	329,715,622	318,084,558
Hopewell Township	3,929,681,004	4,003,841,822	4,073,248,162
Lawrence Township	4,930,893,053	5,161,843,015	5,080,067,169
Pennington Borough	493,891,906	492,619,487	502,330,276
Princeton	7,153,476,952		
Princeton Borough		2,398,319,431	2,452,366,222
Princeton Township		4,802,229,790	4,851,754,375
Trenton City	2,577,801,239	2,829,945,784	3,095,628,125
Robbinsville(formerly Washington) Township	2,341,346,953	2,429,179,107	2,518,815,210
West Windsor Township	6,078,271,033	6,201,704,083	6,146,144,207
Total County	$ 42,352,115,106	$ 44,449,504,076	$ 45,754,779,722

REAL PROPERTY EXCLUSIVE OF CLASS II RAILROAD PROPERTY
2013

Municipality	Aggregate Assessed Value	Real Property Ratio of Aggregate Assessed and Aggregate True Value	Aggregate True Value
East Windsor Township	$ 2,774,273,851	100.44%	$ 2,772,380,870
Ewing Township	1,930,845,585	64.62%	3,024,414,042
Hamilton Township	5,157,770,396	62.28%	8,312,838,274
Hightstown Borough	392,567,107	93.38%	422,747,231
Hopewell Borough	342,882,955	109.60%	314,372,549
Hopewell Township	4,006,497,207	102.26%	3,929,681,004
Lawrence Township	2,500,748,969	50.96%	4,930,893,053
Pennington Borough	501,539,914	101.75%	493,891,906
Princeton	6,735,785,526	94.38%	7,153,476,952
Trenton City	1,976,511,504	79.03%	2,577,801,239
Robbinsville(formerly Washington) Township	2,450,873,530	104.79%	2,341,346,953
West Windsor Township	5,974,136,015	98.46%	6,078,271,033
Total County	$ 34,744,432,559		$ 42,352,115,106

COUNTY OF MERCER, NEW JERSEY

TABLE 2

SCHEDULE OF TEN LARGEST TAXPAYERS
(UNAUDITED)

Name	Assessed Value
Bristol-Myers Squibb	$ 544,377,100
Trustees of Princeton University	413,250,570
Lawrence Associates c/o Kravco	160,000,000
Carnegie Assoc. - Boston Properties	143,043,500
ETS - Jeri Bogan Zielinski	137,000,000
ARC DB6PRO001 LLC	108,762,500
Cole Hopewell Township c/o Ryan	92,400,000
Janssen Pharmaceutical	90,978,200
AG - Prism NJPP Lenox	84,277,000
Mercer Mall Fed Reality Inv Trust	78,600,000

COUNTY OF MERCER, NEW JERSEY

TABLE 3

COUNTY TAX RATES
(UNAUDITED)

The following schedule shows the County of Mercer property tax rate and the net valuation on which such county taxes were apportioned.

Year	County Tax Rate Per $1,000	Net Valuation on which Apportioned
2003	5.686	$ 28,065,430,557
2004	5.860	31,072,395,249
2005	5.341	34,744,042,427
2006	4.814	39,295,189,376
2007	4.374	44,354,295,519
2008	4.37	47,759,991,188
2009	4.506	48,579,136,675
2010	4.859	47,633,570,644
2011	4.857	45,754,779,722
2012	5.300	44,449,504,076
2013	5.839	42,352,115,106

COUNTY OF MERCER, NEW JERSEY

TABLE 4

SUMMARY OF COUNTY BUDGET
(UNAUDITED)

	2013 Budget	2013 Actual	2012 Actual
Appropriations:			
Administrative	$ 29,068,038	$ 29,466,936	$ 28,894,144
Law & Justice	32,212,089	33,152,089	32,283,901
Infrastructure & Transportation	7,721,666	7,552,566	8,192,967
Public Safety	45,056,749	44,136,749	43,135,465
Human Services	9,916,880	9,959,080	9,857,778
Unclassified	121,013,826	120,901,758	121,031,528
State and Federal Programs Offset with Revenues	5,702,748	25,632,867	25,722,453
Capital Improvements	1,700,275	1,700,275	1,900,000
Debt Service	10,847,069	10,221,613	8,413,191
Deferred Charges and Statutory Expenses	25,331,879	25,419,879	27,038,259
Total General Appropriations	$ 288,571,219	$ 308,143,812	$ 306,469,686
Anticipated Revenues:			
Miscellaneous Revenues:			
Local Revenue	$ 16,112,000	$ 17,524,639	$ 16,292,797
State Aid	395,000	492,931	396,595
Social, Welfare, & Psychiatric (5)	1,529,684	2,306,070	1,508,075
Revenue Offset with Appropriations	5,553,836	25,483,955	25,722,453
Other Special Items	10,603,501	12,492,504	15,082,800
Total Miscellaneous Revenues	34,194,021	58,300,099	59,002,720
Surplus Anticipated	10,567,302	10,567,302	11,330,825
Amount to be Raised by Taxation	243,809,895	243,809,898	236,244,521
Total General Revenues	$ 288,571,219	$ 312,677,299	$ 306,578,066

COUNTY OF MERCER, NEW JERSEY

TABLE 5

COUNTY REVENUES AND TAX RECEIPTS
(UNAUDITED)

Year	Total Revenues	County Purpose Tax Revenues	Taxes as a % of Revenues	Other Revenues
1991	$ 144,021,800	$ 89,309,779	62.01%	$ 54,712,021
1992	146,295,642	92,636,064	63.32%	53,659,578
1993	163,963,973	99,770,922	60.85%	64,193,051
1994	179,959,241	102,413,568	56.91%	77,545,673
1995	172,761,629	103,621,818	59.98%	69,139,811
1996	163,486,616	105,365,695	64.45%	58,120,921
1997	158,621,250	107,676,962	67.88%	50,944,288
1998	162,313,460	107,635,805	66.31%	54,677,655
1999	157,309,733	106,456,650	67.67%	50,853,083
2000	167,243,246	111,325,118	66.56%	55,918,128
2001	186,049,737	125,672,187	67.55%	60,377,550
2002	202,306,277	146,343,066	72.34%	55,963,211
2003	215,616,139	159,398,103	73.93%	56,218,036
2004	236,320,862	169,622,003	71.78%	66,698,859
2005	252,242,611	185,297,503	73.46%	66,945,108
2006	267,547,359	189,190,481	70.71%	70,613,696
2007	291,637,663	193,980,796	66.51%	97,656,868
2008	291,225,821	208,483,580	71.59%	82,742,241
2009	309,164,703	218,666,167	70.73%	90,498,536
2010	322,191,891	230,930,019	71.67%	91,261,872
2011	317,198,896	221,653,479	69.88%	95,545,417
2012	311,726,864	236,244,521	75.79%	75,482,343
2013	312,677,299	243,809,898	77.97%	68,867,401

COUNTY OF MERCER, NEW JERSEY

TABLE 6

RATIO OF ANNUAL DEBT SERVICE EXPENDITURES – CURRENT FUND
(UNAUDITED)

Year	Principal	Interest	Total Debt Service	Total Current Fund Governmental Expenditures	Ratio of Debt Service to Current Fund Expenditures
2013	$ 7,508,960	$ 2,712,653	$ 10,221,613	$ 308,143,812	3.32%
2012	4,867,927	3,545,264	8,413,191	306,712,761	2.74%
2011	7,238,451	4,264,030	11,502,481	286,626,515	4.01%
2010	8,067,897	5,936,642	14,409,165	288,571,219	4.99%
2009	7,746,235	6,662,930	14,409,165	306,469,686	4.70%
2008	6,717,917	6,204,346	12,922,263	291,904,467	4.43%
2007	6,902,500	5,415,241	12,317,741	276,053,372	4.46%
2006	8,613,132	4,704,459	13,317,591	259,920,493	5.12%
2005	8,504,445	5,704,203	14,208,648	250,917,089	5.66%
2004	6,871,798	6,023,654	12,895,452	233,112,147	5.53%
2003	7,344,220	4,404,159	11,748,379	213,416,739	5.50%