COUNTY OF GLOUCESTER
REPORT OF AUDIT
YEAR ENDED DECEMBER 31, 2011

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PART I

REPORT ON AUDIT OF FINANCIAL STATEMENTS

AND SUPPLEMENTARY DATA

YEAR ENDED DECEMBER 31, 2011

PETRONI & ASSOCIATES LLC

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INDEPENDENT AUDITOR'S REPORT

The Director and Members of the
Board of Chosen Freeholders
County of Gloucester
P.O. Box 337
Woodbury, New Jersey 08096

We have audited the accompanying balance sheets – regulatory basis of the various funds and account groups of the County of Gloucester as of December 31, 2011 and 2010, the related statements of operations and changes in fund balance – regulatory basis for the years then ended, and the related statements of revenues – regulatory basis and statement of expenditures – regulatory basis of the various funds, as listed in the table of contents for the year ended December 31, 2011. These financial statements are the responsibility of the County of Gloucester's management. 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, the standards applicable to financial audits contained in *Government Auditing Standards,* issued by the Comptroller General of the United States, and the audit requirements prescribed by the Division of Local Government Services, Department of Community Affairs, State of New Jersey. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

As described in Note 1, the County of Gloucester prepares its financial statements on a basis of accounting prescribed by the Division of Local Government Services, Department of Community Affairs, State of New Jersey, that demonstrates compliance with the modified accrual basis, with certain exceptions, and the budget laws of the State of New Jersey, which is a comprehensive basis of accounting other than accounting principles generally accepted in the United States of America.

In our opinion, because of the effects of preparing its financial statements on the basis of accounting discussed in the preceding paragraph, the financial statements referred to above do not present fairly, in conformity with accounting principles generally accepted in the United States of America, the financial position of the County of Gloucester as of December 31, 2011 and 2010, or the results of its operations for the years then ended.

However, in our opinion, the financial statements referred to above present fairly, in all material respects, the financial position – regulatory basis of the various funds and account groups of the County of Gloucester as of December 31, 2011 and 2010, and the results of its operations and changes in fund balance – regulatory basis of such funds for the years then ended and the statement of revenues – regulatory basis and statement of expenditures – regulatory basis of the various funds for the years ended December 31, 2011 and 2010, on the modified accrual basis of accounting described in Note 1.

In accordance with *Government Auditing Standards,* we have also issued our report dated June 10, 2012, on our consideration of the County of Gloucester's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts, grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* and should be read in conjunction with this report in considering in assessing the results of our audit.

Our audit was conducted for the purpose of forming an opinion on the financial statements of the County of Gloucester taken as a whole. The accompanying supplemental schedules and information presented in the "Supplementary Data," "General Comments" and "Findings and Recommendations" sections listed in the table of contents are presented for purposes of additional analysis and are not a required part of the financial statements of the County of Gloucester. The accompanying schedules of federal awards and state financial assistance are presented for purposes of additional analysis as required by U.S. Office of Management and Budget Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations,* and New Jersey Treasury Circular Letter 04-04 O.M.B., *Single Audit Policy for Recipients of Federal Grants, State Grants and State Aid,* and is also not a required part of the financial statements of the County of Gloucester. The financial statements and the schedules of federal awards and state financial assistance are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the 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 financial statements as a whole.

PETRONI & ASSOCIATES LLC

Nick L. Petroni
Certified Public Accountant
Registered Municipal Accountant #252

June 10, 2012

CURRENT FUND

EXHIBIT A

COMPARATIVE BALANCE SHEET - CURRENT FUND - REGULATORY BASIS

	Ref.	Balance Dec. 31, 2011	Balance Dec. 31, 2010
ASSETS			
Regular Fund			
Cash - Chief Financial Officer	A-4	53,164,376.96	58,849,915.34
Change Fund	A-5	1,000.00	1,000.00
		53,165,376.96	58,850,915.34
Receivables and Other Assets with Full Reserves:			
Taxes Receivable-Added & Omitted Taxes	A-7:A-8	821,129.52	994,604.06
Revenue Accounts Receivable	A-11	626,617.73	1,032.15
Due from Federal and State Grant Fund	A	1,811,396.70	
		3,259,143.95	995,636.21
Deferred Charges:			
Emergency Authorization	A-19	4,919,812.00	3,695,265.00
		61,344,332.91	63,541,816.55
Federal and State Grant Fund			
Cash			682,753.53
Federal Grants Receivable	A-12	14,885,240.82	18,383,799.12
State Grants Receivable	A-13	11,136,967.14	12,909,520.39
		26,022,207.96	31,976,073.04
		87,366,540.87	95,517,889.59

The accompanying notes to the financial statements are an integral part of this statement.

EXHIBIT A
(Continued)

COMPARATIVE BALANCE SHEET - CURRENT FUND - REGULATORY BASIS

	Ref.	Balance Dec. 31, 2011	Balance Dec. 31, 2010
LIABILITIES, RESERVES AND FUND BALANCE			
Regular Fund			
Liabilities:			
Appropriation Reserves	A-3:A-16	10,711,306.23	10,370,207.49
Encumbrances Payable	A-17	1,991,005.65	3,203,308.85
Due Farmland Preservation Trust Fund			15,589.67
Accounts Payable	A-16	743,493.57	
Payroll Taxes Payable		802,950.87	776,949.66
Reserve for Social Services			1,380,400.46
Reserve for Revaluations		111,240.17	
Reserve for Local Grants	A-10	3,510.13	4,747.92
		14,363,506.62	15,751,204.05
Reserve for Receivables		3,259,143.95	995,636.21
Fund Balance	A-1	43,721,682.34	46,794,976.29
		61,344,332.91	63,541,816.55
Federal and State Grant Fund			
Reserve for Federal Grants - Appropriated	A-14	11,947,204.94	17,459,078.50
Reserve for State Grants - Appropriated	A-15	9,084,971.19	9,034,650.84
Encumbrances Payable	A-18	3,178,635.13	5,482,343.70
Due to Current Fund	A	1,811,396.70	
		26,022,207.96	31,976,073.04
		87,366,540.87	95,517,889.59

The accompanying notes to the financial statements are an integral part of this statement.

EXHIBIT A-1

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

	Ref.	Year 2011	Year 2010
Revenue and Other Income Realized			
Fund Balance Utilized	A-2	18,465,853.00	15,500,671.00
Miscellaneous Revenue Anticipated	A-2	45,297,429.64	72,963,116.06
Receipts from Current Taxes	A-2	144,125,000.00	148,020,000.00
Non-Budget Revenue	A-2	12,003,357.25	7,928,087.86
Other Credits to Income:			
Unexpended Balance of Appropriation Reserves	A-16	6,250,744.15	3,052,500.06
Close Reserve for Social Services		1,380,400.46	
Grant Reserve - Canceled	A-14:A-15	402,852.51	360,320.01
Interfunds Returned			2,963,531.70
Total Income		227,925,637.01	250,788,226.69
Expenditures			
Budget and Emergency Appropriations:			
Operations:			
Salaries and Wages	A-3	78,426,606.00	78,414,847.00
Other Expenses	A-3	85,903,180.00	113,864,241.00
Capital Improvements	A-3	123,287.00	191,300.00
Debt Service	A-3	33,047,573.75	35,712,072.97
Deferred Charges and Statutory Expenditures	A-3	16,281,782.00	13,156,334.00
Grant Receivable Canceled	A-12:A-13	402,852.51	310,686.44
Interfund Loan Advanced		1,811,396.70	756.00
Prior Period Adjustment		1,000,000.00	64,467.00
Total Expenditures		216,996,677.96	241,714,704.41
Excess in Revenue		10,928,959.05	9,073,522.28
Adjustments to Income Before Fund Balance:			
Expenditures Included Above Which are By Statute			
Deferred Charges to Budget of Succeeding Year	A-3	4,463,600.00	3,695,265.00
Statutory Excess to Fund Balance		15,392,559.05	12,768,787.28
Fund Balance			
Balance January 1	A	46,794,976.29	49,526,860.01
		62,187,535.34	62,295,647.29
Decreased by:			
Utilization as Anticipated Revenue	A-1	18,465,853.00	15,500,671.00
Balance December 31	A	43,721,682.34	46,794,976.29

The accompanying notes to the financial statements are an integral part of this statement.

STATEMENT OF REVENUES - CURRENT FUND - REGULATORY BASIS

	Ref.	Anticipated Budget 2011	Anticipated Special N.J.S.A. 40A:4-87	Realized	Excess or (Deficit)
Fund Balance Anticipated	A-1	18,465,853.00		18,465,853.00	
Miscellaneous Revenues:					
County Clerk	A-11	2,009,000.00		1,792,296.74	(216,703.26)
Surrogate	A-11	119,000.00		126,843.00	7,843.00
Sheriff	A-11	238,000.00		172,870.56	(65,129.44)
Fines	A-11	2,500,000.00		2,500,000.00	
Interest on Investments and Deposits	A-11	490,000.00		261,343.77	(228,656.23)
Title IV D Incentive Program	A-11	2,110,380.00		1,733,625.04	(376,754.96)
County Golf Course	A-11	1,210,000.00		1,126,759.12	(83,240.88)
Medicaid Reimbursement - Special Transportation	A-11	136,000.00		242,349.92	106,349.92
Interlocal Services Agreement Salem/Camden Counties	A-11	930,000.00		1,094,546.90	164,546.90
Soil Safe Inc. Impact Fee	A-11	321,000.00		365,112.45	44,112.45
County College Bonds (N.J.S.A. 18A:64A-22.6)	A-11	1,457,123.00		1,457,125.63	2.63
Reimbursement of Mandated Election Costs	A-11	238,000.00		232,250.00	(5,750.00)
Supplemental Social Security Income	A-11	501,843.00		513,809.00	11,966.00
Social Services Administrative	A-11	11,316,138.00		10,659,529.65	(656,608.35)
New Jersey Department of Community Affairs					
Whitall House	A-13		136,254.00	136,254.00	
NJ Department of Health and Senior Services					
Alcohol and Drug Abuse	A-13	590,672.00		590,672.00	
Area Planning Grant	A-12	1,451,612.00	4,833.00	1,456,445.00	
Local Core Capacity Infrastructure for Bio-Terrorism	A-13	80,000.00	348,763.00	428,763.00	
Mental Health Administrator	A-13		12,000.00	12,000.00	
PEER Grouping	A-13		117,422.00	117,422.00	
Right-to-Know	A-13		10,798.00	10,798.00	
Special Child Health Case Management	A-12		167,373.00	167,373.00	
Senior Farmer's Market Nutrition Program	A-12		3,000.00	3,000.00	
WIC Program	A-12		655,200.00	655,200.00	
Special Initiative Transportation	A-12		48,764.00	48,764.00	
National Association of County & City Health Officials					
MRC Capacity Building Award	A-12		5,000.00	5,000.00	

The accompanying notes to the financial statements are an integral part of this statement.

EXHIBIT A-2
(Continued)

STATEMENT OF REVENUES - CURRENT FUND - REGULATORY BASIS

	Ref.	Anticipated Budget 2011	Anticipated Special N.J.S.A. 40A:4-87	Realized	Excess or (Deficit)
New Jersey Department of Human Services					
Abused and Missing Children	A-12		3,234.00	3,234.00	
Youth Incentive Program	A-13		38,442.00	38,442.00	
Family Court Program	A-13	144,135.00		144,135.00	
Human Services Planning Grant	A-12		62,770.00	62,770.00	
Personal Attendant Services Program	A-13	534,350.00		534,350.00	
Social Services for the Homeless	A-13	287,766.00		287,766.00	
Title XX Transportation	A-12		60,733.00	60,733.00	
New Jersey Department of Law and Public Safety					
Body Armor Replacement	A-13		7,913.00	7,913.00	
Body Armor Replacement	A-13		3,397.00	3,397.00	
Body Armor Replacement	A-13		11,662.00	11,662.00	
Byrne Memorial	A-12		28,425.00	28,425.00	
Sexual Assault Nurse Examiner	A-12		67,655.00	67,655.00	
Bulletproof Vests Partnership Program	A-12		4,323.00	4,323.00	
Child Passenger Safety Seat Program	A-12		30,000.00	30,000.00	
Community Justice	A-12	31,250.00	75,000.00	106,250.00	
COPS in Shops	A-12		24,200.00	24,200.00	
Drunk Driving Enforcement	A-13		12,000.00	12,000.00	
DWI Sobriety Checkpoint	A-12		30,000.00	30,000.00	
Megan's Law	A-12		7,416.00	7,416.00	
Insurance Fraud Reimbursement Program	A-13		212,833.00	212,833.00	
Juvenile Accountability Incentive Block Grant	A-12		18,658.00	18,658.00	
Multi-Jurisdictional Narcotics Task Force	A-12		92,779.00	92,779.00	
Comprehensive Traffic Safety	A-12		59,950.00	59,950.00	
Emergency Management Agency Assistance	A-12		50,000.00	50,000.00	
State/Community Partnership Program	A-13	285,430.00		285,430.00	
Victims of Crimes Act	A-12		139,806.00	139,806.00	
Victims of Crimes Act-Supplemental	A-12		41,820.00	41,820.00	
Violence Against Women (VAWA)	A-12		20,353.00	20,353.00	
Interoperable Emergency Communications	A-12		95,470.00	95,470.00	
Gloucester Rail Project	A-12		75,000.00	75,000.00	
Homeland Security-Urban Areas	A-12		65,000.00	65,000.00	

The accompanying notes to the financial statements are an integral part of this statement.

EXHIBIT A-2
(Continued)

STATEMENT OF REVENUES - CURRENT FUND - REGULATORY BASIS

	Ref.	Anticipated Budget 2011	Anticipated Special N.J.S.A. 40A:4-87	Realized	Excess or (Deficit)
New Jersey Department of Labor					
American Recovery Reinvestment Act	A-12		5,500.00	5,500.00	
Work First New Jersey	A-13		1,997,084.00	1,997,084.00	
NJ Build	A-13		4,000.00	4,000.00	
Smart Steps	A-13		6,420.00	6,420.00	
Disability Program Navigator	A-12		43,740.00	43,740.00	
Workforce Investment Board	A-13		35,294.00	35,294.00	
Workforce Investment Board-Rapid Response	A-12		19,206.00	19,206.00	
Workforce Investment Act	A-12		1,603,201.00	1,603,201.00	
Workforce Learning Link	A-13		80,000.00	80,000.00	
Workforce Development Program	A-13		18,236.00	18,236.00	
New Jersey Department of Environmental Protection					
Clean Communities	A-13		107,429.00	107,429.00	
County Environmental Health Act	A-13		165,163.00	165,163.00	
Green Communities	A-13		3,000.00	3,000.00	
Governor's Council on Alcoholism and Drug Abuse					
Municipal Alliance	A-13	346,965.00		346,965.00	
New Jersey Transit Corporation					
Senior Citizens and Disabled Residents Transportation	A-13	662,875.00	6,773.00	669,648.00	
Section 5311 Rural Transportation	A-12		170,509.00	170,509.00	
New Freedom Transportation	A-12		200,426.00	200,426.00	
Job Access and Reverse Commute	A-12		128,403.00	128,403.00	
New Jersey Department of Military and Veterans Affairs					
Veterans Transportation	A-13		33,000.00	33,000.00	
U.S. Department of Transportation					
Supportive Regional Highway Planning	A-12		36,896.00	36,896.00	
Delaware Valley Regional Planning Commission					
Transportation Planning and Implementation	A-12		53,228.00	53,228.00	
Regionwide Transportation System GIS Program	A-12		20,000.00	20,000.00	
New Jersey Council on the Arts					
Local Arts Program	A-13	57,801.00		57,801.00	
New Jersey Department of Children and Families					
Prevention of Teen Pregnancy	A-13		1,000.00	1,000.00	

The accompanying notes to the financial statements are an integral part of this statement.

EXHIBIT A-2
(Continued)

STATEMENT OF REVENUES - CURRENT FUND - REGULATORY BASIS

	Ref.	Anticipated Budget 2011	Anticipated Special N.J.S.A. 40A:4-87	Realized	Excess or (Deficit)
Target					
Target Public Safety Grant	A-9		4,500.00	4,500.00	
FM Global Foundation					
Global Fire Prevention	A-9		2,664.00	2,664.00	
United States Secret Service					
Electronics Crimes Task Force	A-13	6,000.00		6,000.00	
United States Marshall Service					
US Marshall Vehicle	A-13		3,000.00	3,000.00	
Reserve for Debt Service - Capital	A-11	1,700,000.00		1,700,000.00	
Open Space and Farmland Preservation Trust Fund	A-11	4,167,602.00		4,167,602.00	
Weights and Measures Trust Fund	A-11	55,000.00		55,000.00	
Emergency Medical Services	A-11	3,650,000.00		3,550,673.34	(99,326.66)
Increased Row Officer Fees under Chapter 370 of the Laws of 2001 - Surrogate	A-11	113,000.00		119,261.00	6,261.00
Increased Row Officer Fees under Chapter 370 of the Laws of 2001 - County Clerk	A-11	1,406,000.00		1,235,717.25	(170,282.75)
Increased Row Officer Fees under Chapter 370 of the Laws of 2001 - Sheriff	A-11	195,000.00		114,940.27	(80,059.73)
Total Miscellaneous Revenues		39,341,942.00	7,596,918.00	45,297,429.64	(1,641,430.36)
Amount to be Raised by Taxation	A-6:A-11	144,125,000.00		144,125,000.00	
Budget Totals		201,932,795.00	7,596,918.00	207,888,282.64	(1,641,430.36)
Non-Budget Revenue	A-2			12,003,357.25	
		201,932,795.00	7,596,918.00	219,891,639.89	
	Ref.	A-3	A-3		

The accompanying notes to the financial statements are an integral part of this statement.

STATEMENT OF REVENUES - CURRENT FUND - REGULATORY BASIS

Analysis of Non-Budget Revenue

Miscellaneous Revenue Not Anticipated:	Ref.	
Animal Shelter	A-11	89,099.00
Auction	A-11	6,950.19
Bail Forfeitures	A-11	42,510.00
CAP/Go Assisted Living	A-11	415,555.00
County Inmates	A-11	9,724.65
Emergency Management	A-11	203,398.60
Emergency Medical Services	A-11	8,193.80
Federal Inmate Reimbursement	A-11	11,200.00
Fire Marshall	A-11	29,419.00
Fire Safety - LEA Rebate	A-11	34,845.36
Indirect Costs	A-11	275,315.40
Inmate Admission Fee	A-11	67,154.94
Interment Allowance USDVA	A-11	66,600.00
Interlocal Agreement - Tax Assessor	A-11	70,713.50
Interlocal Agreement - Economic Development	A-11	157,453.80
Liheap	A-11	17,438.00
Maps, Copies, Etc.	A-11	5,222,360.67
Miscellaneous Fees and Permits	A-11	841,723.44
Miscellaneous Fines	A-11	2,427.76
Miscellaneous State Aid	A-11	111,272.00
Refund of Prior Years' Expenditures	A-11	818,800.08
Rental & Maintenance Charges	A-11	14,294.80
Serv-A-Tray	A-11	79,084.74
State Aid Debt Service	A-11	2,399,833.00
State Inmate Reimbursement	A-11	130,291.22
Added & Omitted Taxes	A-7:11	877,698.30
	A-2	12,003,357.25

The accompanying notes to the financial statements are an integral part of this statement.

EXHIBIT A-3

STATEMENT OF EXPENDITURES - CURRENT FUND - REGULATORY BASIS

	Appropriations		Expended			
	Budget	Budget After Modifications	Paid or Charged	Encumbered	Reserved	Canceled
OPERATIONS						
GENERAL GOVERNMENT FUNCTIONS						
County Administrator						
Salaries & Wages	565,673.00	565,673.00	535,015.20		30,657.80	
Other Expenses	25,525.00	25,525.00	7,087.67		18,437.33	
Department of Human Resources						
Salaries & Wages	729,420.00	729,420.00	696,044.81		33,375.19	
Other Expenses	236,117.00	236,117.00	151,145.90	11,651.06	73,320.04	
Board of Chosen Freeholders						
Salaries & Wages	553,878.00	553,878.00	514,876.11		39,001.89	
Other Expenses	50,740.00	50,740.00	30,288.84	1,133.13	19,318.03	
Clerk of the Board						
Salaries & Wages	139,109.00	139,109.00	132,915.69		6,193.31	
Other Expenses	29,380.00	29,380.00	17,583.90	1,604.11	10,191.99	
Advertising						
Other Expenses	20,000.00	20,000.00	11,115.28	338.80	8,545.92	
County Clerk						
Salaries & Wages	1,452,191.00	1,452,191.00	1,354,015.36		98,175.64	
Other Expenses	320,243.00	320,243.00	270,415.84	20,628.46	29,198.70	
Superintendent of Elections						
Salaries and Wages	600,670.00	600,670.00	568,496.22		32,173.78	
Other Expenses	574,000.00	574,000.00	527,294.38	7,139.35	39,566.27	
Financial Administration						
Salaries & Wages	662,685.00	662,685.00	629,333.72		33,351.28	
Other Expenses	62,777.00	62,777.00	29,594.18	28,444.00	4,738.82	
Purchasing Department						
Salaries & Wages	389,840.00	389,840.00	370,109.44		19,730.56	
Other Expenses	17,450.00	17,450.00	13,739.47		3,710.53	
Audit Services						
Other Expenses	97,000.00	97,000.00		91,900.00	5,100.00	
Information Technology						
Salaries & Wages	1,247,486.00	1,197,486.00	1,124,638.72		72,847.28	
Other Expenses	640,112.00	640,112.00	479,042.83	117,487.82	43,581.35	
Board of Taxation						
Salaries and Wages	57,465.00	57,465.00	45,184.41		12,280.59	
Other Expenses	2,500.00	2,500.00			2,500.00	
County Assessor						
Salaries and Wages	1,034,611.00	1,034,611.00	809,371.87		225,239.13	
Other Expenses	282,179.00	2,245,779.00	1,572,989.21	463,096.68	209,693.11	

The accompanying notes to the financial statements are an integral part of this statement.

STATEMENT OF EXPENDITURES - CURRENT FUND - REGULATORY BASIS

	Appropriations		Expended			
	Budget	Budget After Modifications	Paid or Charged	Encumbered	Reserved	Canceled
County Counsel						
Salaries & Wages	724,072.00	724,072.00	646,988.54		77,083.46	
Other Expenses	264,700.00	264,700.00	214,474.59	41,515.74	8,709.67	
County Adjuster						
Salaries & Wages	102,771.00	102,771.00	98,655.30		4,115.70	
Other Expenses	5,349.00	5,349.00	4,602.91	185.64	560.45	
Surrogate						
Salaries and Wages	548,687.00	548,687.00	516,967.97		31,719.03	
Other Expenses	36,585.00	36,585.00	27,250.93	9,222.89	111.18	
Engineering						
Salaries and Wages	1,077,641.00	1,197,641.00	1,150,236.06		47,404.94	
Other Expenses	70,800.00	2,581,800.00	2,556,435.95	4,857.15	20,506.90	
Economic Development						
Salaries & Wages	187,944.00	187,944.00	156,784.02		31,159.98	
Other Expenses	41,730.00	41,730.00	20,620.15	580.00	20,529.85	
Historical Society						
Other Expenses	12,000.00	12,000.00	6,000.00		6,000.00	
Cultural and Heritage Commission						
Salaries and Wages	55,548.00	7,548.00	7,532.65		15.35	
Other Expenses	9,945.00	9,945.00	7,613.20	1,266.13	1,065.67	
LAND USE ADMINISTRATION						
County Planning Board (N.J.S.A. 40:55 D-1)						
Salaries and Wages	333,990.00	333,990.00	309,967.96		24,022.04	
Other Expenses	74,220.00	74,220.00	70,811.35	2,087.97	1,320.68	
Construction Board of Appeals (N.J.S.A. 52:27 D-127)						
Salaries and Wages	54,875.00	54,875.00	46,142.66		8,732.34	
Other Expenses	1,825.00	1,825.00	1,714.93	55.00	55.07	
CODE ENFORCEMENT & ADMINISTRATION						
Consumer Protection						
Salaries & Wages	358,558.00	358,558.00	343,762.49		14,795.51	
Other Expenses	4,563.00	4,563.00	3,084.38	184.95	1,293.67	
INSURANCE						
Liability Insurance	2,300,000.00	2,850,000.00	2,756,259.29		93,740.71	
Workmen's Compensation Insurance	1,600,000.00	1,775,000.00	1,683,305.78		91,694.22	
Group Insurance Plans For Employees	21,823,440.00	21,273,440.00	19,681,211.56	7,249.60	1,584,978.84	
Health Benefit Waiver	611,560.00	611,560.00	611,560.00			
Unemployment Compensation Insurance	100,000.00	100,000.00	100,000.00			

The accompanying notes to the financial statements are an integral part of this statement.

EXHIBIT A-3
(Continued)

STATEMENT OF EXPENDITURES - CURRENT FUND - REGULATORY BASIS

	Appropriations		Expended			
	Budget	Budget After Modifications	Paid or Charged	Encumbered	Reserved	Canceled
PUBLIC SAFETY FUNCTIONS						
Emergency Response						
Salaries & Wages	14,782,600.00	14,782,600.00	14,047,108.63		735,491.37	
Other Expenses	897,225.00	897,225.00	666,053.37	108,517.37	122,654.26	
County Medical Examiner						
Salaries and Wages	946,783.00	946,783.00	854,469.29		92,313.71	
Other Expenses	153,070.00	153,070.00	99,754.06	21,880.92	31,435.02	
Sheriff's Department						
Salaries and Wages	7,378,142.00	7,329,342.00	6,697,009.85		632,332.15	
Other Expenses	135,435.00	135,435.00	107,183.02	11,613.41	16,638.57	
Prosecutor's Office						
Salaries & Wages	6,930,133.00	7,048,133.00	6,760,622.58		287,510.42	
Other Expenses	303,758.00	303,758.00	269,660.38	16,160.89	17,936.73	
Department of Corrections						
Salaries and Wages	12,557,622.00	12,457,622.00	11,992,989.46		464,632.54	
Other Expenses	3,939,615.00	3,939,615.00	2,762,735.14	234,102.47	942,777.39	
PUBLIC WORKS FUNCTIONS						
Roads and Bridges						
Salaries and Wages	3,110,134.00	3,110,134.00	2,991,773.90		118,360.10	
Other Expenses	224,590.00	224,590.00	163,355.20	24,650.33	36,584.47	
Buildings and Grounds						
Salaries & Wages	3,112,371.00	3,122,371.00	2,993,103.66		129,267.34	
Other Expenses	911,621.00	911,621.00	744,621.51	94,930.35	72,069.14	
Fleet Management						
Salaries & Wages	603,613.00	603,613.00	583,738.82		19,874.18	
Other Expenses	511,900.00	551,900.00	396,268.67	139,169.27	16,462.06	
HEALTH AND HUMAN SERVICES FUNCTIONS						
County Health Services - Interlocal Agreements (40:8A-1, ET SEQ)						
Salaries and Wages	2,148,871.00	2,148,871.00	2,072,099.45		76,771.55	
Other Expenses	104,145.00	104,145.00	75,758.55	13,055.72	15,330.73	
Education & Disability Services						
Salaries and Wages	262,968.00	322,968.00	280,315.31		42,652.69	
Other Expenses	9,595.00	9,595.00	2,769.52	2,799.04	4,026.44	
Senior Services						
Salaries and Wages	1,151,680.00	1,151,680.00	1,080,548.87		71,131.13	
Other Expenses	231,000.00	231,000.00	227,312.24	1,439.96	2,247.80	

The accompanying notes to the financial statements are an integral part of this statement.

EXHIBIT A-3
(Continued)

STATEMENT OF EXPENDITURES - CURRENT FUND - REGULATORY BASIS

	Appropriations		Expended			
	Budget	Budget After Modifications	Paid or Charged	Encumbered	Reserved	Canceled
Human Services						
Salaries and Wages	1,018,990.00	1,018,990.00	764,842.67		254,147.33	
Other Expenses	131,915.00	170,915.00	119,628.47	20,090.92	31,195.61	
Veterans Affairs						
Salaries and Wages	372,195.00	372,195.00	350,455.54		21,739.46	
Other Expenses	20,028.00	20,028.00	18,616.65	342.32	1,069.03	
Commission on Women						
Other Expenses	3,000.00	3,000.00	580.00		2,420.00	
Animal Shelter						
Salaries and Wages	1,513,169.00	1,513,169.00	1,390,935.36		122,233.64	
Other Expenses	145,119.00	145,119.00	130,954.65	9,249.23	4,915.12	
Division of Social Services						
Salaries & Wages	9,227,552.00	9,227,552.00	8,963,907.30		263,644.70	
Other Expenses	7,348,716.00	7,348,716.00	6,606,617.80	74,858.19	667,240.01	
Assistance for Dependent Children - Local Share	374,418.00	374,418.00	374,418.00			
Supplemental Social Security Income	501,843.00	501,843.00	501,843.00			
Maintenance of Patients in State Institutions						
Other Expenses	1,000,000.00	1,000,000.00	804,833.83		195,166.17	
Cerebral Palsy Clinic						
Other Expenses	15,000.00	15,000.00	15,000.00			
Family Support Center - Contractual						
Other Expenses	82,460.00	82,460.00	56,225.00	26,235.00		
Mental Health Programs						
Other Expenses	213,500.00	213,500.00	160,125.00	53,375.00		
Gloucester County ARC						
Other Expenses	22,000.00	22,000.00	16,500.00	5,500.00		
Aid to Occupational Center						
Other Expenses	25,000.00	25,000.00	12,500.00	12,500.00		
Juveniles in Need of Supervision						
Other Expenses	152,900.00	152,900.00	82,610.50	70,289.50		
Support of Non-Profit Child Care Centers						
Other Expenses	39,882.00	39,882.00	29,911.50	9,970.50		
PARK AND RECREATION FUNCTIONS						
Parks and Recreation						
Salaries and Wages	1,262,183.00	1,187,183.00	1,120,717.95		66,465.05	
Other Expenses	163,925.00	170,425.00	146,440.16	18,328.34	5,656.50	
County Golf Course						
Salaries and Wages	380,144.00	380,144.00	350,718.57		29,425.43	
Other Expenses	159,393.00	159,393.00	132,026.61	25,651.68	1,714.71	

The accompanying notes to the financial statements are an integral part of this statement.

EXHIBIT A-3
(Continued)

STATEMENT OF EXPENDITURES - CURRENT FUND - REGULATORY BASIS

	Appropriations		Expended			
	Budget	Budget After Modifications	Paid or Charged	Encumbered	Reserved	Canceled
EDUCATIONAL FUNCTIONS						
Gloucester County College						
Other Expenses	7,654,944.00	7,654,944.00	7,654,944.00			
Reimbursement for Residents Attending Out-of-County Two-Year Colleges	200,000.00	200,000.00	98,694.87	5,404.30	95,900.83	
Gloucester County Vocational School	8,000,000.00	8,000,000.00	8,000,000.00			
Reimbursement for Residents Attending Out-of-County Vocational Schools	16,000.00	28,300.00	28,300.00			
Special Services School District						
Other Expenses	571,278.00	571,278.00	571,278.00			
Superintendent of Schools						
Salaries and Wages	311,642.00	311,642.00	298,098.83		13,543.17	
Other Expenses	12,063.00	12,063.00	7,773.49	689.39	3,600.12	
Extension Services						
Salaries and Wages	422,500.00	392,500.00	339,829.19		52,670.81	
Other Expenses	68,724.00	68,724.00	50,627.63	16,097.97	1,998.40	
4-H Fair Association						
Other Expenses	4,500.00	4,500.00	4,500.00			
UTILITIES EXPENSES AND BULK PURCHASES						
Electricity	1,982,700.00	1,982,700.00	1,467,495.47	4,576.33	510,628.20	
Street Lighting	34,591.00	34,591.00	29,529.71		5,061.29	
Water	162,500.00	162,500.00	108,695.22	565.31	53,239.47	
Gas	467,831.00	467,831.00	331,182.44		136,648.56	
Fuel Oil	22,000.00	22,000.00	20,752.94	909.96	337.10	
Telephone	1,075,000.00	1,075,000.00	931,655.30	94,189.81	49,154.89	
Sewer	150,000.00	150,000.00	91,905.24	812.51	57,282.25	
Gasoline	725,000.00	825,000.00	669,897.45	54,935.88	100,166.67	
LANDFILL/SOLID WASTE DISPOSAL						
Contractual Obligations-Logan Township	321,376.00	321,376.00	240,974.20		80,401.80	
UNCLASSIFIED						
Matching Funds for Grants						
State and Federal Programs	150,000.00	150,000.00	125,706.00			24,294.00
Proposed Salary and Wage Adjustment	340,000.00					
Reserve for Sick Leave	100,000.00	100,000.00	100,000.00			
Total Operations	147,564,706.00	152,028,306.00	140,103,781.74	1,983,520.35	9,916,709.91	24,294.00

The accompanying notes to the financial statements are an integral part of this statement.

EXHIBIT A-3
(Continued)

STATEMENT OF EXPENDITURES - CURRENT FUND - REGULATORY BASIS

	Appropriations		Expended			
	Budget	Budget After Modifications	Paid or Charged	Encumbered	Reserved	Canceled
PUBLIC AND PRIVATE PROGRAMS						
OFF-SET BY REVENUES						
NJ Department of Health and Senior Services						
Right-to-Know		10,798.00	10,798.00			
Senior Farmer's Market Nutrition Program		3,000.00	3,000.00			
WIC Program		655,200.00	655,200.00			
Area Planning Grant	1,451,612.00	1,456,445.00	1,456,445.00			
Special Child Health Case Management		167,373.00	167,373.00			
County Mental Health Administrator		12,000.00	12,000.00			
Local Core Capacity Infrastructure for Bio-Terrorism	80,000.00	428,763.00	428,763.00			
PEER Grouping		117,422.00	117,422.00			
Transportation Block Grant		48,764.00	48,764.00			
New Jersey Department of Human Services						
Title XX Transportation		60,733.00	60,733.00			
Human Services Planning Grant		62,770.00	62,770.00			
Abused and Missing Children		3,234.00	3,234.00			
Family Court Program	144,135.00	144,135.00	144,135.00			
Social Services for the Homeless	287,766.00	287,766.00	287,766.00			
Personal Attendant Services Program	534,350.00	534,350.00	534,350.00			
Comprehensive Alcohol and Drug Abuse	590,672.00	590,672.00	590,672.00			
New Jersey Department of Community Affairs						
Whitall House Accessibility Grant		136,254.00	136,254.00			
New Jersey Department of Law and Public Safety						
Community Justice Grant	31,250.00	106,250.00	106,250.00			
Byrne Memorial Local Solicitation		28,425.00	28,425.00			
Victims of Crime Act		139,806.00	139,806.00			
Victims of Crime Act -Supplemental		41,820.00	41,820.00			
Child Passenger Safety Seat Program		30,000.00	30,000.00			
Multi-Jurisdictional Narcotics Task Force		92,779.00	92,779.00			
State/Community Partnership Program	285,430.00	285,430.00	285,430.00			
Drunk Driving Enforcement		12,000.00	12,000.00			
Megan's Law		7,416.00	7,416.00			
US Marshall Vehicle		3,000.00	3,000.00			
Body Armor Replacement		3,397.00	3,397.00			
Body Armor Replacement		11,662.00	11,662.00			
Body Armor Replacement		7,913.00	7,913.00			
Juvenile Accountability Incentive Block Grant		18,658.00	18,658.00			
Sexual Assault Nurse Examiner Program		67,655.00	67,655.00			
Comprehensive Traffic Safety		59,950.00	59,950.00			

The accompanying notes to the financial statements are an integral part of this statement.

EXHIBIT A-3
(Continued)

STATEMENT OF EXPENDITURES - CURRENT FUND - REGULATORY BASIS

	Appropriations		Expended			
	Budget	Budget After Modifications	Paid or Charged	Encumbered	Reserved	Canceled
Electronic Crimes Task Force	6,000.00	6,000.00	6,000.00			
Insurance Fraud Reimbursement Program		212,833.00	212,833.00			
DWI Sobriety Checkpoint		30,000.00	30,000.00			
COPS in Shop		24,200.00	24,200.00			
Bulletproof Vest Partnership Program		4,323.00	4,323.00			
Violence Against Women Act		20,353.00	20,353.00			
Emergency Management Agency Assistance		50,000.00	50,000.00			
National Association of County and City Health Officials						
MRC Capacity Building Award		5,000.00	5,000.00			
Target						
Public Safety Grant		4,500.00	4,500.00			
FM Global Foundation						
Global Fire Prevention		2,664.00	2,664.00			
New Jersey Department of Labor						
Workforce Investment Board		35,294.00	35,294.00			
Workforce Learning Link		80,000.00	80,000.00			
WIA-American Recovery & Reinvestment Act		5,500.00	5,500.00			
WIA-Rapid Response		19,206.00	19,206.00			
WIA-Disability Program Navigator		43,740.00	43,740.00			
WIA-Smart Steps		6,420.00	6,420.00			
Workforce Investment Act		1,603,201.00	1,603,201.00			
Workforce Development Program		18,236.00	18,236.00			
NJ Build		4,000.00	4,000.00			
Work First New Jersey		1,997,084.00	1,997,084.00			
New Jersey Department of Environmental Protection						
County Environmental Health Act		165,163.00	165,163.00			
Green Communities Community Forestry		3,000.00	3,000.00			
Clean Communities		107,429.00	107,429.00			
Governor's Council on Alcoholism and Drug Abuse						
Municipal Alliance	346,965.00	346,965.00	346,965.00			
New Jersey Transit Program						
Senior Citizens and Disabled Residents Transportati	662,875.00	669,648.00	669,648.00			
New Freedom Transportation		200,426.00	200,426.00			
Section 5311 Rural Transportation		170,509.00	170,509.00			
Job Access and Reverse Commute (JARC)		128,403.00	128,403.00			
New Jersey Department of Military and Veterans Affairs						
Veterans Transportation		33,000.00	33,000.00			
Delaware Valley Regional Planning Commission						
Transportation Planning and Implementation		53,228.00	53,228.00			
Regionwide Transportation System GIS Program		20,000.00	20,000.00			
Supportive Regional Highway Program		36,896.00	36,896.00			

The accompanying notes to the financial statements are an integral part of this statement.

EXHIBIT A-3
(Continued)

STATEMENT OF EXPENDITURES - CURRENT FUND - REGULATORY BASIS

	Appropriations		Expended			
	Budget	Budget After Modifications	Paid or Charged	Encumbered	Reserved	Canceled
New Jersey Department of Children and Families						
Youth Incentive Program		38,442.00	38,442.00			
Prevention of Teen Pregnancy		1,000.00	1,000.00			
New Jersey Office of Homeland Security & Preparedness						
Urban Areas Security Initiative		65,000.00	65,000.00			
Gloucester Rail Project		75,000.00	75,000.00			
Interoperable Emergency Communications		95,470.00	95,470.00			
New Jersey Council on the Arts						
Local Arts Program	57,801.00	57,801.00	57,801.00			
Total Public and Private Programs Offset by Revenue	4,478,856.00	12,075,774.00	12,075,774.00			
Contingent	250,000.00	250,000.00	237,067.81	7,385.30	5,546.89	
Total Operations Including Contingent	152,293,562.00	164,354,080.00	152,416,623.55	1,990,905.65	9,922,256.80	24,294.00
Detail:						
Salaries and Wages	78,810,406.00	78,426,606.00	74,090,324.43		4,336,281.57	
Other Expenses	73,483,156.00	85,927,474.00	78,326,299.12	1,990,905.65	5,585,975.23	24,294.00
CAPITAL IMPROVEMENTS						
Capital Improvement Fund	123,287.00	123,287.00	123,287.00			
Total Capital Improvements	123,287.00	123,287.00	123,287.00			
COUNTY DEBT SERVICE						
Payment of Bond Principal						
State Aid - County College Bonds	1,255,000.00	1,255,000.00	1,255,000.00			
Vocational School Bonds	262,895.00	262,895.00	262,894.74			0.26
Other Bonds	14,450,000.00	14,450,000.00	14,450,000.00			
Interest on Bonds						
State Aid - County College Bonds	202,126.00	202,126.00	202,125.63			0.37
Vocational School Bonds	11,831.00	11,831.00	11,830.26			0.74
Other Bonds	5,967,679.00	5,967,679.00	5,967,678.23			0.77
Bond Anticipation Notes	269,250.00	269,250.00	269,249.99			0.01
Green Trust Loan Program:						
Loan Repayments for Principal and Interest	212,279.00	212,279.00	212,278.81			0.19
Justice Complex Loan - Principal	1,645,000.00	1,645,000.00	1,645,000.00			
Justice Complex Loan - Interest	168,150.00	168,150.00	164,680.92			3,469.08
Capital Lease Obligations - Principal	5,210,000.00	5,210,000.00	5,210,000.00			
Capital Lease Obligations - Interest	2,930,852.00	2,930,852.00	2,930,851.20			0.80
Infrastructure Loan - Principal and Interest	649,102.00	649,102.00	465,983.97			183,118.03
Total County Debt Service	33,234,164.00	33,234,164.00	33,047,573.75			186,590.25

The accompanying notes to the financial statements are an integral part of this statement.

EXHIBIT A-3
(Continued)

STATEMENT OF EXPENDITURES - CURRENT FUND - REGULATORY BASIS

	Appropriations		Expended			
	Budget	Budget After Modifications	Paid or Charged	Encumbered	Reserved	Canceled
DEFERRED CHARGES AND STATUTORY EXPENDITURES						
Deferred Charges						
Emergency Appropriations	739,053.00	739,053.00	739,053.00			
Prior Year Bills	141,894.00	141,894.00	141,793.70	100.00	0.30	
Statutory Expenditures						
Contributions to:						
Public Employees' Retirement System	5,855,652.00	5,855,652.00	5,523,505.41		332,146.59	
Social Security System	5,600,000.00	5,600,000.00	5,143,097.46		456,902.54	
Police & Fire Retirement System	3,945,183.00	3,945,183.00	3,945,183.00			
Total Deferred Charges and Statutory Expenditures	16,281,782.00	16,281,782.00	15,492,632.57	100.00	789,049.43	
TOTAL GENERAL APPROPRIATIONS	201,932,795.00	213,993,313.00	201,080,116.87	1,991,005.65	10,711,306.23	210,884.25
Ref.	A-2			A-17	A	

	Ref.	
Appropriation by 40A:4-87	A-2	7,596,918.00
Budget	A-3	201,932,795.00
Emergency Appropriation	A-19	4,463,600.00
		213,993,313.00

Reserve for Federal Grants Appropriated	A-14	5,740,695.00
Reserve for State Grants Appropriated	A-15	6,453,621.00
Reserve for Local Grants Appropriated	A-10	7,164.00
Special Emergency Appropriations	A-19	3,239,053.00
Disbursed	A-4	185,639,583.87
		201,080,116.87

The accompanying notes to the financial statements are an integral part of this statement.

TRUST FUND

EXHIBIT B

COMPARATIVE BALANCE SHEET - TRUST FUND - REGULATORY BASIS

	Ref.	Balance Dec. 31, 2011	Balance Dec. 31, 2010
ASSETS			
Cash - Chief Financial Officer	B-1	19,643,925.36	21,146,854.44
Due from Federal Government	B-2	4,372,769.68	4,397,286.07
Due from Current Fund			15,589.67
		24,016,695.04	25,559,730.18
LIABILITIES, RESERVES AND FUND BALANCE			
Encumbrances Payable	B-3	2,945,924.61	2,870,689.78
Reserves for:			
Environmental Quality and Enforcement	B-4	119,973.03	118,325.41
County Clerk's Improvement Fund	B-5	421,395.22	537,687.15
Road Permit Funds	B-6	453,920.11	429,590.11
Weights and Measures	B-7	59,695.22	60,367.62
Bequests	B-8	21,469.08	10,692.48
Motor Vehicle Fines	B-9	3,353,855.22	4,035,052.67
Traffic Light Escrow Fund	B-10	1,295,714.51	1,368,241.51
Unemployment Insurance	B-11	163,829.28	485,824.60
Tax Appeals	B-12	45,180.60	40,686.60
Small Cities Grant	B-13	38,045.92	38,045.92
Surrogate's Improvement Fund	B-14	72,123.15	56,861.13
Federal Forfeited Funds	B-15	85,773.01	78,552.05
Forfeited Funds	B-16	51,547.53	69,364.17
Seized Assets	B-17	95,315.98	63,888.91
Asset Maintenance Account	B-18	12,643.19	15,089.08
Community Development Block Grant	B-19	2,618,826.29	2,037,133.52
Workmen's Compensation	B-20	403,315.43	405,010.43
Farmland Preservation	B-21	10,909,837.22	11,543,969.90
Sheriff's Improvement Fund	B-22	23,251.65	14,307.68
Accumulated Absence	B-23	61,092.37	59,700.28
Solid Waste Fees	B-24	45,095.64	49,761.02
Uniform Fire Safety	B-25	500.00	500.00
Snow Removal/Salt Regionalization	B-26	181,738.82	666,953.79
Parks and Recreation Donations	B-27	5,947.64	4,800.26
Animal Shelter Donations	B-28	487,450.90	429,761.27
Health & Senior Services Donations	B-29	18,830.26	47,077.33
Human Services Transportation Donations	B-30	2,062.00	1,053.00
Veterans Affairs Donations	B-31	14,438.47	13,114.47
Disability Services Donations	B-32	7,902.69	7,628.04
		24,016,695.04	25,559,730.18

The accompanying notes to the financial statements are an integral part of this statement.

GENERAL CAPITAL FUND

EXHIBIT C

COMPARATIVE BALANCE SHEET - GENERAL CAPITAL FUND - REGULATORY BASIS

	Ref.	Balance Dec. 31, 2011	Balance Dec. 31, 2010
ASSETS			
Cash - Chief Financial Officer	C-2	6,459,073.64	22,875,142.67
Grants Receivable	C-4	11,634,054.31	10,449,520.09
Amount to be Provided by Lease Payments	C-19	63,967,500.00	69,055,000.00
Traffic Light Escrow Receivable			32,030.73
Deferred Charges to Future Taxation:			
Funded	C-5	256,222,641.13	273,631,025.76
Unfunded	C-6	31,015,400.00	41,781,500.00
Deferred Charges - State of New Jersey	C-7	8,189,900.00	5,669,000.00
		377,488,569.08	423,493,219.25
LIABILITIES, RESERVES AND FUND BALANCE			
General Serial Bonds Payable	C-13	170,900,789.42	187,218,684.16
Bond Anticipation Notes	C-14	9,500,000.00	13,500,000.00
Contracts Payable	C-10	6,957,906.91	20,055,139.64
Obligations Under Capital Lease	C-19	63,967,500.00	69,055,000.00
Green Trust Loans Payable	C-20	613,703.89	810,748.05
NJ Infrastructure Loans Payable	C-18	5,717,147.82	6,220,593.55
Gloucester County Improvement Authority Loan Payable	C-21	83,405,000.00	85,050,000.00
Improvement Authorizations:			
Funded	C-9	12,840,582.15	26,004,056.08
Unfunded	C-9	20,394,706.62	12,646,107.86
Traffic Light Escrow			32,030.73
Capital Improvement Fund	C-8	5,592.30	297,155.30
Reserve for Debt Service	C-12	2,930,883.58	2,348,947.49
Fund Balance	C-1	254,756.39	254,756.39
		377,488,569.08	423,493,219.25

The accompanying notes to the financial statements are an integral part of this statement.

EXHIBIT C-1

SCHEDULE OF FUND BALANCE - GENERAL CAPITAL FUND - REGULATORY BASIS

	Ref.	
Balance December 31, 2010	C	254,756.39
Balance December 31, 2011	C	254,756.39

The accompanying notes to the financial statements are an integral part of this statement.

GENERAL FIXED ASSETS

EXHIBIT D

COMPARATIVE STATEMENT OF GENERAL FIXED ASSETS - REGULATORY BASIS

	Balance Dec. 31, 2011	Balance Dec. 31, 2010
General Fixed Assets:		
Land	38,363,826.00	7,868,800.00
Buildings	62,039,052.00	63,192,722.00
Equipment	14,424,032.00	14,312,645.00
Motor Vehicles	10,470,937.00	10,795,677.00
	125,297,847.00	96,169,844.00
Investment in General Fixed Assets	125,297,847.00	96,169,844.00

The accompanying notes to the financial statements are an integral part of this statement.

NOTES TO FINANCIAL STATEMENTS

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. Reporting Entity

Except as noted below, the financial statements of the County of Gloucester included every board, body, officer or commission supported and maintained wholly or in part by funds appropriated by the County of Gloucester, as required by N.J.S.A. 40A:5-5.

Component units are legally separate organization for which the County is financially accountable. The County is financially accountable for an organization if the County appoints a voting majority of the organization's governing board and (1) the County is able to significantly influence the programs or services performed or provided by the organization; or (2) the County is legally entitled to or can otherwise access the organization's resources; the County is legally obligated or has otherwise assumed the responsibility to finance the deficits of or provided financial support to the organization; or the County is obligated for the debt of the organization. Component units may also include organizations that are fiscally dependent on the County in that the County approves the budget, the issuance of debt or the levying of taxes. The County has component units. They are as follows:

- Gloucester County Improvement Authority
- Gloucester County Utilities Authority
- Gloucester County College
- Gloucester County Institute of Technology
- Gloucester County Housing Authority
- Gloucester County Library Commission

These component units are not included in the County financial statements. These component units have independent audits of their individual financial statements.

B. Description of Funds and Account Groups

The accounting policies of the County of Gloucester conform to the accounting principles applicable to counties, which have been prescribed by the Division of Local Government Services, Department of Community Affairs, State of New Jersey. Such principles and practices are designed primarily for determining compliance with legal provisions and budgetary restrictions and as a means of reporting on the stewardship of public officials with respect to public funds. Under this method of accounting, the County of Gloucester accounts for its transactions through the following separate funds, which differ from the funds required by G.A.A.P.

Current Fund - Resources and expenditures for governmental operations of a general nature, including Federal and State grant funds.

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

General Capital Fund - Receipt and disbursement of funds for the acquisition of general capital facilities, other than those acquired in the Current Fund. In addition, the fund is used to track the status of debt authorized for capital projects.

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

B. Description of Funds and Account Groups (Continued)

Payroll/Payroll Agency Account - Receipt and disbursement of funds to meet obligations to employees and payroll tax liabilities.

General Fixed Assets - To account for fixed assets used in governmental operations (general fixed assets) are accounted for in the general fixed assets account group, rather than in governmental funds.

C. Basis of Accounting

The accounting principles and practices prescribed for counties in the State of New Jersey differ in certain respects from accounting principles generally accepted in the United States of America applicable to local governmental units. The more significant policies in New Jersey follow.

A modified accrual basis of accounting is followed with minor exceptions. The more significant accounting principles are as follows:

Revenues - are recorded when received in cash except for certain amounts which are due from other governmental units. Receipts from Federal and State grants are realized as revenue when anticipated in the County budget. Receivables for property taxes are recorded with offsetting reserves on the balance sheet of the County's Current Fund; accordingly, such amounts are not recorded as revenue until collected. Other amounts that are due the County, which are susceptible to accrual are also recorded as receivables with offsetting reserves and recorded as revenue when received. Fund balance utilized to balance the budget is recorded as revenue and budgeted transfers from other funds are also recorded as revenue when anticipated in the budget. This method of revenue recognition differs from accounting principles generally accepted in the United States of America which recognizes revenue in the accounting period in which it is earned net of allowances for doubtful accounts.

Expenditures - are recorded on the "budgetary" basis of accounting. Generally, expenditures are recorded when an amount is encumbered for goods and services through the issuance of a purchase order in conjunction with the encumbrance accounting system. Outstanding encumbrances at December 31 are reported as a cash liability in the financial statements and constitute part of the County's statutory appropriation reserve balance. Appropriation reserves covering unexpended appropriation balances are automatically created at December 31st of each year and recorded as liabilities, except for amounts which may be canceled by the governing body. Appropriation reserves are available until lapsed at the close of the succeeding year, to meet specific claims, commitments or contracts incurred during the preceding fiscal year. Lapsed appropriation reserves are recorded as income. Grant appropriations are charged upon budget adoption to create separate spending reserves. Budgeted transfers to other funds are recorded as expenditures when the budget is adopted to the extent permitted or required by law. Appropriations for principal payments on outstanding general capital bonds and notes are provided on the cash basis; interest on general capital indebtedness is on the cash basis. This method differs from accounting principles generally accepted in the United States of America which requires that expenditures be recorded when services are rendered or goods are received. Under accounting principles generally accepted in the United States of America appropriation reserves do not exist and encumbrances do not constitute expenditures.

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

C. Basis of Accounting (Continued)

Interfunds - Interfund receivables in the Current Fund are recorded with offsetting reserves, which are created by charges to operations. Income is recognized in the year the receivables are liquidated. Interfund receivables in the other funds are not offset by reserves. Under accounting principles generally accepted in the United States of America interfunds are not reserved.

Inventories of Supplies - 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. Under accounting principles generally accepted in the United States of America inventory would be recorded as an asset on the balance sheet.

Insurance - Cost of insurance for all funds are recorded as expenditures at the time of payment. Insurance costs chargeable to future periods are not carried as prepayments.

General Fixed Assets - In accordance with N.J.A.C. 5:30-5.6, Accounting for Governmental Fixed Assets, as promulgated by the Division of Local Government Services, which differs in certain respects from generally accepted accounting principles, the County has developed a fixed assets accounting and reporting.

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

All fixed assets are recorded at historical cost or estimated historical cost if actual historical cost is not available, in accordance with the State of New Jersey's Administrative Code. However, land and improvements are recorded at its assessed value, which is a departure from the aforementioned directive. The County capitalizes fixed assets with an original cost in excess of $500.00.

No depreciation has been provided for in the financial statements.

Expenditures for construction in progress are recorded in the Capital Fund until such time as the construction is completed and put into operation.

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

General Long Term Debt - General Long Term Debt is accounted for in the General Capital Fund. Accounting principles generally accepted in the United States of America require General Long Term Debt to be accounted for in the General Long Term Debt Account Group.

Use of Estimates - The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America or the regulatory basis of accounting requires management to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results could differ from those estimates.

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

D. Comparative Data

Comparative total data for the prior year has been presented in the accompanying Balance Sheets and Statement of Operations in order to provide an understanding of changes in the County's financial position. However, comparative (i.e., presentation of prior year totals by fund type) data have not been presented in the statement of revenues – regulatory basis and the statement of expenditures – regulatory basis since their inclusion would make the statements unduly complex and difficult to read.

NOTE 2: BUDGETARY INFORMATION

The County adopts an annual budget in accordance with N.J.S.A. 40A:4, et al. This budget is required to be a balanced cash basis document. Once approved, the County may make emergency appropriations for a purpose which is not foreseen at the time the budget was adopted per N.J.S.A. 40A:4-46 and 54. This type of appropriation shall be made to meet a pressing need for public expenditure to protect or promote the public health, safety or welfare prior to the next succeeding fiscal year. Emergency appropriations, except those classified as a special emergency, must be raised in the budget of the succeeding year. Special emergency appropriations are permitted to be raised in the budgets of the succeeding three or five years. Budget transfers between appropriation accounts are prohibited until the last two months of the year. Budget transfers during the year were not significant. After approval from the Director, the County can also make amendments for any special item of revenue made available by any public or private funding source as per N.J.S.A. 40A:4-87. The following budget amendments were approved as follows:

Authorized budget amendments were approved as follows:

Current Fund:	
Special Item of Revenue:	
Various Grants	7,596,918.00
Emergency Appropriations	4,463,600.00

NOTE 3: CASH AND CASH EQUIVALENTS

Custodial Credit Risk – Deposits

Custodial Credit Risk is the risk that in the event of a bank failure, the government's deposits may not be able to recover the value of its deposits or investments. Deposits are considered to be exposed to custodial credit risk if they are: uncollateralized (securities not pledged to the depositor), collateralized with securities held by the pledging financial institution, or collateralized with securities held by the financial institution's trust department or agent but not in the government's name. The County's policy is based on New Jersey Statutes requiring cash to be deposited only in New Jersey based banking institutions that participate in the New Jersey Governmental Unit Deposit Protection Act (G.U.D.P.A.) or in qualified investments established in New Jersey Statues N.J.S.A. 40A:5-15.1(a) that are treated as cash equivalents. At December 31, 2011 and 2010, the carrying amount of the County's deposits was $79,268,375.96 and $103,555,667.00, respectively. As of December 31, 2011 and 2010, $0 and $0 of the municipality's bank balance of $85,280,643.08 and $104,631,225.00, respectively, was exposed to Custodial Credit Risk.

NOTE 4: INVESTMENTS

As of December 31, 2011 and 2010, the County did not have any investments.

Interest Rate Risk - The County does not have a formal investment policy that limits investment maturities as a means of managing its exposure to fair value losses arising from increasing interest rates. However, New Jersey Statues N.J.S.A. 40A:5-15.1(a) limits the length of time for most investments to 397 days.

Credit Risk - New Jersey Statues N.J.S.A. 40A:5-15.1(a) limits county investments to those specified in the statues. The type of allowable investments are Bonds or other obligations of the United States or obligations guaranteed by the United States, Bonds or other obligations of the County, having a maturity date not more than 397 days from the date of purchase, approved by the Division of Investment of the Department of Treasury for investment by local units, government money market mutual funds; the State of New Jersey Cash Management Plan; local government investment pools; or repurchase of fully collateralized securities.

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

NOTE 5: FUND BALANCES APPROPRIATED

Year	Balance December 31	Utilized in Budget of Succeeding Year
2011	43,721,682.34	19,647,317.00
2010	46,794,975.00	18,465,853.00
2009	49,526,859.00	15,500,671.00
2008	37,979,723.00	14,278,482.00
2007	49,083,963.00	8,407,062.00

NOTE 6: ACCUMULATED ABSENCE BENEFITS

Compensated absences are those absences for which employees will be paid, such as vacation, sick leave, and sabbatical leave. The liability for compensated absences that are attributable to services already rendered and that are not contingent on a specific event that is outside the control of the County and its employees, is accrued as the employees earn the rights to the benefits. Compensated absences that relate to future services, or that are contingent on a specific event that is outside the control of the County and its employees, are accounted for in the period in which such services are rendered or in which such events take place.

Employees of the County are entitled to paid vacation and paid sick days depending on job classification, length of service, and other factors. Employees are represented by a number of labor unions, and each contract contains different provisions for such employee-compensated absences.

NOTE 6: ACCUMULATED ABSENCE BENEFITS (CONTINUED)

The total value of compensated absences owed to employees as of December 31, 2011, was $6,938,045.00. The County has appropriated $100,000.00 in the 2012 adopted budget to fund a reserve for accumulated absences. The accumulated absence trust has a reserve balance of $61,092.37.

NOTE 7: PROPERTY, PLANT AND EQUIPMENT

The following is a summary of changes in the General Fixed Assets Account Group for the year ended December 31, 2011:

	Balance Dec. 31, 2010	Additions	Deletions	Balance Dec. 31, 2011
Land	7,868,800.00	39,069,226.00	8,574,200.00	38,363,826.00
Buildings	63,192,722.00	1,773,962.00	2,927,632.00	62,039,052.00
Equipment	14,312,645.00	723,622.00	612,235.00	14,424,032.00
Motor Vehicles	10,795,677.00	384,610.00	709,350.00	10,470,937.00
	96,169,844.00	41,951,420.00	12,823,417.00	125,297,847.00

NOTE 8: ECONOMIC DEPENDENCY

The County of Gloucester is not economically dependent on any one business or industry within the County.

NOTE 9: PENSION FUNDS

Description of Plans - All eligible employees of the County are covered by either the Public Employees' Retirement System or Police and Firemen's Retirement System, a cost-sharing, multiple-employer defined benefit pension plan which has been established by state statute and is administered by the New Jersey Division of Pension and Benefits (Division). According to the State of New Jersey Administrative Code, all obligations of the Systems will be assumed by the State of New Jersey should the Systems terminate. The Division issues a publicly available financial report that includes the financial statements and required supplementary information for the retirement systems. The reports may be obtained by writing to the Division of Pensions and Benefits, P.O. Box 295, Trenton, New Jersey 08625 or can be accessed on the internet at http://www.state.nj.us/treasury/pensions/annrpts_archieve.htm.

Public Employees' Retirement System (P.E.R.S.) - The Public Employees' Retirement System (P.E.R.S.) was established as of January 1, 1955, under the provisions of N.J.S.A. 43:15A to provide retirement, death disability and medical benefits to certain qualified members. The Public Employees' Retirement System is a cost-sharing, multiple-employer plan. Membership is generally required for substantially all full-time employees of the State or any county, municipality, school district or public agency provided the employee is not a member of another state-administered retirement system or other state or local jurisdiction.

NOTE 9: PENSION FUNDS (CONTINUED)

Police and Firemen's Retirement System (P.F.R.S.) - The Police and Firemen's Retirement System was established in July 1944 under the provisions of N.J.S.A. 43:16A to provide coverage to substantially all full-time county or municipal police and fire-fighters and State fire-fighters appointed after June 30, 1944. Enrollment is required for permanent, full-time employees appointed to positions of law enforcement or firefighting in the State of New Jersey.

Funding Policy - The contribution policy is set by N.J.S.A. 43:15A, Chapter 62, P.L. of 1994, Chapter 115, P.L. of 1997, and N.J.S.A. 18:66 and requires contributions by active members and contributing employers. Plan members and employer contributions may be amended by State of New Jersey legislation. P.E.R.S. provides for employee contributions of 5.5% and 6.5% effective October 1, 2011, of employees' annual compensation, as defined. P.F.R.S. provides for employees contributions of 8 1/2% and 10% effective October 1, 2011, of employees' annual compensation, as defined. Employers are required to contribute at an actuarial determined rate in P.E.R.S. and P.F.R.S. The P.E.R.S. and P.F.R.S. rates in effect for 2011 are 11.05% and 29.36% of covered payroll, respectively, as reported on June 30, 2009. The actuarially determined contribution includes funding for, cost-of-living adjustments, noncontributory death benefits, and post-retirement medical premiums. The County's contributions to P.E.R.S. for the years ending December 31, 2011, 2010 and 2009, were $5,523,505.41, $4,028,772.00 and $3,345,760.32, respectively, equal to the required contributions for each year. The County's contributions to P.F.R.S. for the years ending December 31, 2011, 2010 and 2009, were $3,945,183.00, $3,281,858.00 and $2,829,645.00, respectively, equal to the required contributions for each year.

Defined Contribution Retirement Program (D.C.R.P.) - The County established Defined Contribution Retirement Program by resolution on June 18, 2008, as required by Chapter 92 of the Laws of 2007 and N.J.S.A. 43:15C-1 et. seq. D.C.R.P. provides for employee contributions of 5.5% of employees' annual base salary. Employers are required to contribute 3% of the employees' base salary. The County's contributions to D.C.R.P. for the years ending December 31, 2011, 2010 and 2009, were $15,846.70, $10,906.00, and $8,877.00, respectively, equal to the required contributions for each year.

NOTE 10: POST-EMPLOYMENT HEALTHCARE PLAN

In 2007, the County implemented G.A.S.B. Statement No. 45, *Accounting and Financial Reporting by Employers for Post-employment Benefits Other than Pensions.* G.A.S.B. Statement 45 requires governmental units to disclose the actuarially determined liability for all Other Post-Employment Benefits (O.P.E.B.). O.P.E.B. are non-pension benefits that a government has contractually or otherwise agreed to provide employees once they have retired.

Plan Description - Gloucester County, New Jersey Postemployment Healthcare Benefit Plan (G.C.H.B.P.) is a single-employer defined benefit healthcare plan administered by Connor Strong, Inc. G.C.H.B.P. provides fully-insured medical and prescription drug coverage to eligible retirees and their spouses.

NOTE 10: POST-EMPLOYMENT HEALTHCARE PLAN (CONTINUED)

Funding Policy - The contribution requirements of the County are established by negotiated labor contracts and County Administrative Code, Section PER 3-1. The required contribution is based on projected pay-as-you-go financing requirements. For calendar year 2011 the County contributed $4,289,890.09 to the plan for current premiums. Plan members receiving benefits are not required to make contributions.

Annual O.P.E.B. Cost and Net O.P.E.B. Obligation - The County's annual other postemployment benefit (O.P.E.B.) cost (expense) is calculated based on the *annual required contribution of the employer (A.R.C.)*, an amount actuarially determined in accordance with the parameters of G.A.S.B. Statement 45. The A.R.C. represents a level of funding that, if paid on an ongoing basis, is projected to cover normal cost each year and amortize any unfunded actuarial liabilities (or funding excess) over a period not to exceed thirty years. The following table shows the components of the county's annual O.P.E.B. cost for the year, the amount actually contributed to the plan, and changes in the county's net O.P.E.B. obligation (dollar amounts in thousands):

Annual Required Contribution (Thousands)	$	17,692
Interest on Net O.P.E.B. Obligation		
Adjustment to Annual Required Contribution		
Annual O.P.E.B. Cost (Expense) (Thousands)	$	17,692
Contributions Made (Thousands)		4,290
Increase in Net O.P.E.B. Obligation (Thousands)	$	13,402
Net O.P.E.B. Obligation - Beginning of Year		30,420
Net O.P.E.B. Obligation - End of Year	$	43,822

The County's annual O.P.E.B. cost, the percentage of annual O.P.E.B. cost contributed to the plan, and the net O.P.E.B. obligation for 2011 follows (dollars amounts in thousands):

Calendar Year Ended	Annual O.P.E.B. Cost (Thousands)	Percentage of Annual O.P.E.B. Cost Contributed	Net O.P.E.B. Obligation (Thousands)
12/31/2011	$17,692	24.20%	$43,822

Funded Status and Funding Progress - As of December 31, 2011, the County is considered to be an unfunded plan. There are no plan assets. The retiree benefits are paid annually on a cash basis.

NOTE 10: POST-EMPLOYMENT HEALTHCARE PLAN (CONTINUED)

Actuarial valuations of an ongoing plan involve estimates of the value of reported amounts and assumptions about the probability of occurrence of events far into the future. Examples include assumptions about future employment, mortality, and the healthcare cost trend.

The Actuarial Accrued Liability ("A.A.L.") is the present value of all future expected post-retirement medical payments and administrative costs which are attributable to past service. The County's unfunded A.A.L. is calculated to be $228,092 (thousands) as of December 31, 2011.

Actuarial Methods and Assumptions - Projections of benefits for financial reporting purposes are based on the substantive plan (the plan as understood by the employer and the plan members) and include the types of benefits provided at the time of each valuation and the historical pattern of sharing of benefit costs between the employer and plan members to that point. The actuarial methods and assumptions used include techniques that are designed to reduce the effects of short-term volatility in actuarial accrued liabilities and the actuarial value of assets, consistent with the long-term perspective of the calculations. The December 31, 2011, actuarial valuation, utilized the projected unit credit method with amortization on a straight line basis was utilized, for a period of 30 years.

NOTE 11: DEFERRED COMPENSATION PLAN

The County offers its employees a deferred compensation plan created in accordance with Internal Revenue Code Section 457. The plan, available to all County employees, permits them to defer a portion of their salary until future years. The deferred compensation is not available to employees until termination, retirement, death, or unforeseeable emergency. The administrators of the plans are Lincoln Financial Group and MetLife.

NOTE 12: LONG-TERM DEBT

Summary of County Debt Service

Long-term debt as of December 31, 2011, consisted of the following:

	Year 2011	Year 2010	Year 2009
Bonds, Notes and Loans Issued	270,136,641.58	292,800,026.00	284,820,409.35
Bonds and Notes Authorized But Not Issued	25,291,300.00	28,281,500.00	51,233,000.00
Net Bonds, Notes and Loans Issued and Authorized But Not Issued	295,427,941.58	321,081,526.00	336,053,409.35

NOTE 12: LONG-TERM DEBT (CONTINUED)

Summary of County Debt Service (Continued)

	Balance 12/31/2010	Increased	Retired/ Reduction	Balance 12/31/2011
Issued				
General:				
Serial Bonds Payable	187,218,684.16	16,495,000.00	32,812,894.74	170,900,789.42
Bond Anticipation Notes	13,500,000.00		4,000,000.00	9,500,000.00
Green Trust Loans Payable	810,748.05		197,044.16	613,703.89
NJ Infrastructure Loans Payable	6,220,594.00		503,445.73	5,717,148.27
Gloucester County Improvement Authority Loan Payable	85,050,000.00		1,645,000.00	83,405,000.00
Authorized But Not Issued				
General:				
Bond Anticipation Notes	28,281,500.00	13,009,800.00	16,000,000.00	25,291,300.00
	321,081,526.21	29,504,800.00	55,158,384.63	295,427,941.58

$4,995,000.00 Vocational School Loan Assistance Program dated August 18, 1993, payable in annual installments through July 2013. Interest is paid semi annually at a rate of 1.50% per annum. The balance remaining at December 31, 2011, was $525,789.42.

$2,000,000.00 County College Bonds dated August 19, 1996, payable in annual installments through July 2015. Interest is paid semi annually at a rate of 5.40% - 5.45% per annum. The balance remaining at December 31, 2011, was $520,000.00.

$9,525,000.00 General Obligation Refunding Bonds dated October 1, 1997, payable in annual installments through February 2012. Interest is paid semi annually at a rate of 5.00% per annum. The balance remaining at December 31, 2011, was $1,185,000.00.

$300,000.00 County College Bonds dated July 7, 1998, payable in annual installments through June 2013. Interest is paid semi annually at a rate of 4.85% per annum. The balance remaining at December 31, 2011, was $50,000.00.

$300,000.00 County College Bonds dated July 7, 1998, payable in annual installments through June 2013. Interest is paid semi annually at a rate of 4.85% per annum. The balance remaining at December 31, 2011, was $50,000.00.

$12,090,000.00 General Obligation Refunding Bonds dated July 15, 2003, payable in annual installments through July 2015. Interest is paid semi annually at a rate of 4.00% - 4.50% per annum. The balance remaining at December 31, 2011, was $2,420,000.00.

$26,580,000 General Obligation Refunding Bonds dated October 1, 2004, payable in annual installments through October 2013. Interest is paid semi annually at a rate of 4.00% per annum. The balance remaining at December 31, 2011, was $2,380,000.00.

NOTE 12: LONG-TERM DEBT (CONTINUED)

Summary of County Debt Service (Continued)

$24,927,000.00 General Obligation Bonds dated August 1, 2006, payable in annual installments through August 2019. Interest is paid semi annually at a rate of 4.25% per annum. The balance remaining at December 31, 2011, was $16,892,000.00.

$12,225,000.00 County College Bonds dated August 1, 2006, payable in annual installments through August 2013. Interest is paid semi annually at a rate of 4.00% per annum. The balance remaining at December 31, 2011, was $1,922,500.00.

$12,225,000.00 County College Bonds dated August 1, 2006, payable in annual installments through August 2013. Interest is paid semi annually at a rate of 4.00% per annum. The balance remaining at December 31, 2011, was $1,922,500.00.

$23,265,000.00 General Obligation Refunding Bonds dated March 1, 2007, payable in annual installments through July 2021. Interest is paid semi annually at a rate of 4.00% - 5.00% per annum. The balance remaining at December 31, 2011, was $21,005,000.00.

$1,132,500.00 County College Bonds dated January 15, 2009, payable in annual installments through January 2019. Interest is paid semi annually at a rate of 2.00% - 3.00% per annum. The balance remaining at December 31, 2011, was $945,000.00.

$1,132,500.00 County College Bonds dated January 15, 2009, payable in annual installments through January 2019. Interest is paid semi annually at a rate of 2.00% - 3.00% per annum. The balance remaining at December 31, 2011, was $945,000.00.

$39,990,000.00 General Obligation Bonds dated January 15, 2009, payable in annual installments through October 2022. Interest is paid semi annually at a rate of 2.00% - 3.50% per annum. The balance remaining at December 31, 2011, was $35,590,000.00.

$1,176,500.00 County College Bonds dated October 15, 2009, payable in annual installments through October 2019. Interest is paid semi annually at a rate of 2.00% - 3.00% per annum. The balance remaining at December 31, 2011, was $976,500.00.

$1,176,500.00 County College Bonds dated October 15, 2009, payable in annual installments through October 2019. Interest is paid semi annually at a rate of 2.00% - 3.00% per annum. The balance remaining at December 31, 2011, was $976,500.00.

$36,000,000.00 General Obligation Bonds dated October 15, 2009, payable in annual installments through October 2029. Interest is paid semi annually at a rate of 2.00% - 4.00% per annum. The balance remaining at December 31, 2011, was $33,300,000.00.

$34,300,000.00 General Obligation Bonds dated September 30, 2010, payable in annual installments through September 2025. Interest is paid semi annually at a rate of 2.00% - 3.00% per annum. The balance remaining at December 31, 2011, was $32,800,000.00.

NOTE 12: LONG-TERM DEBT (CONTINUED)

Summary of County Debt Service (Continued)

$6,495,000.00 General Obligation Refunding Bonds dated October 1, 2011, payable in annual installments through October 2024. Interest is paid semi annually at a rate of 2.00% - 5.00% per annum. The balance remaining at December 31, 2011, was $16,495,000.00.

$114,000.00 Green Trust Loan dated July 22, 1993, payable in semi-annual installments through April 2013. Interest is paid semi annually at a rate of 2.00% per annum. The balance remaining at December 31, 2011, was $10,424.16.

$3,000,000.00 Green Trust Loan dated December 23, 1994, payable in semi-annual installments through September 2014. Interest is paid semi annually at a rate of 2.00% per annum. The balance remaining at December 31, 2011, was $540,571.81.

$299,765.06 Green Trust Loan dated June 23, 1995, payable in semi-annual installments through March 2015. Interest is paid semi annually at a rate of 2.00% per annum. The balance remaining at December 31, 2011, was $62,707.92.

$8,251,790.00 New Jersey Environmental Infrastructure Loan dated November 10, 2005, payable in semi-annual installments through March 2021. Interest is paid semi annually. The balance remaining at December 31, 2011, was $5,717,147.82.

$86,650,000.00 County Guaranteed Loan Revenue Bonds dated April 1, 2009, payable in annual installments through April 2038. Interest is paid semi annually at a rate of 4.00% - 5.00% per annum. The balance remaining at December 31, 2011, was $83,405,000.00.

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

Year Ended	Principal	Interest	Total
2012	19,001,111.08	9,690,606.75	28,691,717.83
2013	18,708,546.14	9,174,139.80	27,882,685.94
2014	15,004,006.04	8,518,106.66	23,522,112.70
2015	15,277,320.99	8,058,017.30	23,335,338.29
2016	14,992,105.81	7,573,687.52	22,565,793.33
2017-2021	77,633,551.07	30,011,046.96	107,644,598.03
2022-2026	44,625,000.00	17,850,662.50	62,475,662.50
2027-2031	23,880,000.00	10,627,750.00	34,507,750.00
2032-2036	21,360,000.00	5,315,500.00	26,675,500.00
2037-2038	10,155,000.00	514,125.00	10,669,125.00
	260,636,641.13	107,333,642.49	367,970,283.62

NOTE 12: LONG-TERM DEBT (CONTINUED)

Summary of Statutory Debt Condition – Annual Debt Statement
The summarized statement of debt condition which follows is prepared in accordance with the required method of setting up the Annual Debt Statement and indicates a statutory net debt of 1.00%.

	Gross Debt	Deductions	Net Debt
General Debt	442,467,796.37	160,946,903.06	281,520,893.31

Net Debt $281,520,893.31 / Equalized Valuation Basis per N.J.S.A. 40A:2-2 as amended $28,220,752,397.00 = 1.00%.

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

2% of Equalized Valuation Basis	564,415,047.94
Net Debt	281,520,893.31
Remaining Borrowing Power	282,894,154.63

NOTE 13: CAPITAL LEASE OBLIGATIONS

The County had lease agreements in effect at December 31, 2011, for various capital improvements.

Future minimum lease payments under capital lease agreements are as follows:

	Total	Principal	Interest
2012	7,286,315.87	4,160,000.00	3,126,315.87
2013	7,291,137.54	4,215,000.00	3,076,137.54
2014	6,779,621.28	4,352,500.00	2,427,121.28
2015	6,396,686.26	4,120,000.00	2,276,686.26
2016	6,468,148.76	4,355,000.00	2,113,148.76
2017-2021	28,812,427.56	21,085,000.00	7,727,427.56
2022-2026	17,120,500.02	13,415,000.00	3,705,500.02
2027-2030	9,269,387.50	8,265,000.00	1,004,387.50
	89,424,224.79	63,967,500.00	25,456,724.79

NOTE 14: NOTES PAYABLE

The County has outstanding, at December 31, 2011, a General Capital bond anticipation note in the amount of $9,500,000.00. This note will mature on September 27, 2012, at an interest rate per annum of 1.50%.

NOTE 15: UNDERLYING DEBT AND OTHER OBLIGATIONS

The County has adopted an ordinance which authorized the guaranty by the County of the payment of the principal of, premium, if any, and interest on certain obligations, including the Landfill Bonds, issued by the Gloucester County Improvement Authority. The obligation of the County pursuant to the provisions of the guaranty constitutes a valid and binding direct and general obligation of the County. The balance of County Guaranteed Bonds at December 31, 2011, is $193,672,147.82, of which $129,127,147.82 is included in the County's obligations, leaving a net amount of debt guaranteed by the County in the amount of $64,545,000.00.

Pursuant to the items of the Deficiency Advance Contract between the County and the Gloucester County Utilities Authority, the County is obligated to pay to the Gloucester County Utilities Authority any annual charges charged to and payable by the County for any deficits in revenues to pay or provide for (a) operation and maintenance expenses of the regional sewage system; (b) the principal and interest on the Gloucester County Utilities Authority's bonds as the same become due; and (c) to maintain required reserves. The obligations of the County pursuant to the provisions of the Deficiency Advance Contract constitute a valid and binding direct and general obligation of the County. The balance of County Guaranteed Bonds at December 31, 2011, is $41,459,855.24.

NOTE 16: CONTINGENCIES

The County participates in federal and state assisted grant programs. The County is potentially liable for expenditures which may be disallowed pursuant to the terms of these grant programs. Management is not aware of any material items of noncompliance which would result in the disallowance of program expenditures.

It is the County of Gloucester Counsel's opinion; there exists no litigation or contingent liability that may be pending against the County of Gloucester that would have an adverse effect on the financial position in the future.

NOTE 17: RISK MANAGEMENT

The County is exposed to various risks or loss related to torts, thefts of, damage to, and destruction of assets, errors and omissions, injuries to employees, and natural disasters. The County maintains commercial insurance coverage for property, liability and surety bonds. Any potential liability of the County with respect to loss claims would be equal to the deductibles associated with policies and an event, which may exceed coverage limits. There have not been any significant reductions in insurance coverage amounts.

NOTE 18: DEFERRED CHARGES TO BE RAISED IN SUCCEEDING BUDGETS

Certain expenditures are required to be deferred to budgets of succeeding years. At December 31, 2011, the following deferred charges are shown on the balance sheets of the various funds.

	Balance Dec. 31, 2011	2012 Budget Appropriation	Balance to Succeeding Budgets
Special Emergency:			
Revaluation of Properties	4,919,812.00	1,131,773.00	3,788,039.00

SUPPLEMENTARY INFORMATION

SINGLE AUDIT SECTION

PETRONI & ASSOCIATES LLC

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REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH *GOVERNMENT AUDITING STANDARDS*

The Director and Members of the
Board of Chosen Freeholders
County of Gloucester
P.O. Box 337
Woodbury, New Jersey 08096

We have audited the financial statements – regulatory basis of the County of Gloucester, State of New Jersey as of and for the year ended December 31, 2011, and have issued our report thereon dated June 10, 2012. Our report disclosed that, as described in Note 1 to the financial statements – regulatory basis, the County of Gloucester prepares its financial statements on a basis of accounting prescribed by the Division of Local Government Services, Department of Community Affairs, State of New Jersey, that demonstrates compliance with a modified accrual basis of accounting and the budget laws of the State of New Jersey, which practices differ from accounting principles generally accepted in the United States of America. We conducted our audit in accordance with auditing standards generally accepted in the United States of America, the standards applicable to financial audits contained in *Government Auditing Standards,* issued by the Comptroller General of the United States, and audit requirements as prescribed by the Division of Local Government Services, Department of Community Affairs, State of New Jersey.

Internal Control over Financial Reporting

Management of the County of Gloucester is responsible for establishing and maintaining effective internal control over financial reporting. In planning and performing our audit, we considered the County of Gloucester's internal control over financial reporting as a basis for designing our auditing procedures for the purpose of expressing our opinion on the financial statements – regulatory basis, but not for the purpose of expressing an opinion on the effectiveness of the County of Gloucester's internal control over financial reporting. Accordingly, we do not express an opinion on the effectiveness of the County of Gloucester's internal control over financial reporting.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent or detect misstatements on a timely basis. A material weakness is a deficiency, or a combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis.

Our consideration of internal control over financial reporting was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over financial reporting that might be deficiencies, significant deficiencies, or material weaknesses. We did not identify any deficiencies in internal control over financial reporting that we consider to be material weaknesses, as defined above. However, we identified a deficiency in internal control over financial reporting, described in the accompanying schedule of findings and questioned costs that we consider to be a significant deficiency in internal control over financial reporting as described in item 2011-1. A significant deficiency is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the County of Gloucester's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grants, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed an instance of noncompliance or other matters that are required to be reported under *Government Auditing Standards* or the requirements of the Division of Local Government Services and which is described in the accompanying schedule of findings and questioned costs as item 2011-1.

The County of Gloucester's responses to the findings identified in our audit is described in the accompanying schedule of findings and questioned costs. We did not audit the County of Gloucester's responses and, accordingly, we express no opinion on it.

This report is intended solely for the information and use of the governing body, management, federal and state awarding agencies and pass-through entities and the Division of Local Government Services, Department of Community Affairs, State of New Jersey and is not intended to be and should not be used by anyone other than these specified parties.

PETRONI & ASSOCIATES LLC

Nick L. Petroni
Certified Public Accountant
Registered Municipal Accountant #252

June 10, 2012

PETRONI & ASSOCIATES LLC

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REPORT ON COMPLIANCE WITH REQUIREMENTS APPLICABLE TO EACH MAJOR PROGRAM AND ON INTERNAL CONTROL OVER COMPLIANCE IN ACCORDANCE WITH O.M.B. CIRCULAR A-133 AND STATE OF NEW JERSEY STATE TREASURY CIRCULAR LETTER 04-04 O.M.B.

The Director and Members of the
Board of Chosen Freeholders
County of Gloucester
P.O. Box 337
Woodbury, New Jersey 08096

Compliance

We have audited the compliance of the County of Gloucester with the types of compliance requirements described in the *U.S. Office of Management and Budget (O.M.B.) Circular A-133 Compliance Supplement* and the provisions of the New Jersey *State Aid/Grant Compliance Supplement* Circular Letter 04-04 O.M.B., that could have a direct and material effect on each of its major federal and state programs for the year ended December 31, 2011. Our report disclosed that, as described in Note 1 to the financial statements - regulatory basis, the County of Gloucester prepares its financial statements on a basis of accounting prescribed by the Division of Local Government Services, Department of Community Affairs, State of New Jersey, that demonstrates compliance with a modified accrual basis of accounting and the budget laws of the State of New Jersey, which practices differ from accounting principles generally accepted in the United States of America. The County of Gloucester's major federal and state programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs. Compliance with the requirements of laws, regulations, contracts and grants applicable to each of its major federal and state programs is the responsibility of the County of Gloucester's management. Our responsibility is to express an opinion on the County of Gloucester's compliance based on our audit.

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards,* issued by the Comptroller General of the United States; O.M.B. Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations;* audit requirements as prescribed by the State of New Jersey; and the provisions of the New Jersey State Treasury Circular Letter 04-04 O.M.B., "*Single Audit Policy for Recipients of Federal Grants, State Grants, and State Aid.*" Those standards, O.M.B. Circular A-133 and the New Jersey State Treasury Circular Letter 04-04-O.M.B., require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above could have a direct and material effect on a major federal and state program occurred. An audit includes examining, on a test basis, evidence about the County of Gloucester's compliance with those requirements and performing such

other procedures as we considered necessary in the circumstances. We believe that our audit provides a reasonable basis for our opinion. Our audit does not provide a legal determination on the County of Gloucester's compliance with those requirements.

In our opinion, the County of Gloucester complied, in all material respects, with the compliance requirements referred to above that could have a direct and material effect on each of its major federal and state programs for the year ended December 31, 2011.

Internal Control Over Compliance

The management of the County of Gloucester is responsible for establishing and maintaining effective internal control over compliance with requirements of laws, regulations, contracts and grants applicable to federal and state programs. In planning and performing our audit, we considered the County of Gloucester's internal control over compliance with the requirements that could have a direct and material effect on a major federal and state program in order to determine our auditing procedures for the purpose of expressing our opinion on compliance, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the County of Gloucester's internal control over compliance.

A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. A material weakness in internal control over compliance is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis.

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be deficiencies, significant deficiencies or material weaknesses. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above. However, we identified certain deficiencies in internal control over compliance that we consider to be significant deficiencies as described in the accompanying schedule of findings and questioned costs as items 2011-2, 2011-3 and 2011-4. A significant deficiency in internal control over compliance is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

The County of Gloucester's responses to the findings identified in our audit is described in the accompanying schedule of findings and questioned costs. We did not audit the County of Gloucester's responses and, accordingly, we express no opinion on it.

This report is intended solely for the information and use of the governing body, management, others within the organization, federal and state awarding agencies and pass-through entities, and the Division of Local Government Services, Department of Community Affairs, State of New Jersey and is not intended to be and should not be used by anyone other than these specified parties.

PETRONI & ASSOCIATES LLC

Nick L. Petroni
Certified Public Accountant
Registered Municipal Accountant #252

June 10, 2012

Schedule 1

COUNTY OF GLOUCESTER
SCHEDULE OF EXPENDITURES OF FEDERAL FINANCIAL ASSISTANCE
FOR THE YEAR ENDED DECEMBER 31, 2011

FEDERAL GRANTOR Pass Through Grantor Program Title	Grant Period From	 To	Federal CFDA Number	Award Amount	Cash Match	Current Year Receipts	Cummulative Cash Received	Current Expenditures	Cummulative Expenditures
US Department of Health and Human Services									
National Association of County and City Health Officials									
MRC Capacity Building Award	01/01/11	12/31/11	93.008	5,000.00		5,000.00	5,000.00	5,000.00	5,000.00
NJ Department of Health and Senior Services									
Women, Infants, and Children	10/01/09	09/30/10	10.578	978,200.00		63,509.00	978,200.00	24,309.09	978,200.00
Women, Infants, and Children	10/01/10	09/30/11	10.578	728,000.00		709,041.00	709,041.00	594,284.23	728,000.00
Women, Infants, and Children	10/01/11	09/30/12	10.578	655,200.00		-	-	141,999.23	141,999.23
Senior Farmer's Market Nutrition Program	05/01/11	11/30/11	10.576	3,000.00		3,000.00	3,000.00	3,000.00	3,000.00
National Emergency Food and Shelter	01/01/10	12/31/10	97.114	8,000.00		10.50	8,000.00	10.50	8,000.00
NJ Department of Health and Senior Services									
Special Child Health Case/Case Management	07/01/10	06/30/11	93.994	167,373.00		127,027.00	167,373.00	90,531.42	167,373.00
Special Child Health Case/Case Management	07/01/11	06/30/12	93.994	167,373.00		40,026.00	40,026.00	111,686.50	111,686.50
2009 Area Plan Contract	01/01/09	12/31/09	93.045	1,594,609.00		149.00	1,594,609.00	149.00	1,594,609.00
2010 Area Plan Contract	01/01/10	12/31/10	93.045	1,488,493.00		333,064.00	1,488,493.00	45,215.01	1,488,493.00
2011 Area Plan Contract	01/01/11	12/31/11	93.045	1,456,445.00		1,341,863.00	1,341,863.00	1,416,650.08	1,416,650.08
NJ Department of Human Services									
Abused and Missing Children	01/01/10	12/31/10	93.667	3,234.00			3,234.00	2,817.75	3,234.00
Abused and Missing Children	01/01/11	12/31/11	93.667	3,234.00		3,234.00	3,234.00	1,294.25	1,294.25
Human Services Planning Grant	01/01/09	12/31/09	93.667	116,770.00		-	116,770.00	9,493.87	116,770.00
Human Services Planning Grant	01/01/11	12/31/11	93.667	62,770.00		62,770.00	62,770.00	62,770.00	62,770.00
Title XX Transportation	01/01/11	12/31/11	93.667	60,733.00		60,733.00	60,733.00	59,483.00	59,483.00
Social Services For the Homeless TANF	01/01/09	12/31/09	93.667	69,006.00			69,006.00	4,728.33	69,006.00
Social Services For the Homeless ARRA	01/01/10	12/31/10	93.667	73,116.00		3,279.00	73,116.00		73,116.00
US Department of Justice									
Bureau of Justice Assistance									
Bulletproof Vests Partnership Program	04/01/09	09/30/11	16.607	4,129.00		-	3,920.96	-	4,129.00
Bulletproof Vests Partnership Program	04/01/10	09/30/12	16.607	8,807.00		-	4,337.09	8,807.00	8,807.00
Bulletproof Vests Partnership Program	04/01/11	09/30/13	16.607	4,323.00		-	-	-	-
Justice Assistance Grant Joint Task Force	03/01/09	02/28/13	16.580	330,994.00		36,704.17	36,704.17	49,733.91	114,123.77
Justice Assistance Grant Joint Task Force	10/01/09	09/30/13	16.580	43,426.00		5,999.00	5,999.00	5,999.00	5,999.00
Justice Assistance Grant Joint Task Force	10/01/11	09/30/14	16.580	28,425.00			-		-
NJ Department of Law and Public Safety									
Byrne Memorial Local Solicitation	10/01/08	09/30/12	16.804	43,243.00		-	-	8,055.00	8,055.00
Community Justice Grant	09/12/10	04/01/11	16.738	31,250.00	10,417.00	31,250.00	31,250.00	41,667.00	41,667.00
Community Justice Grant	04/02/11	04/01/12	16.738	75,000.00	25,000.00	48,312.48	48,312.48	70,244.54	70,244.54
Child Passenger Safety Seat Grant	02/01/11	07/31/11	20.613	16,000.00		11,357.18	11,357.18	11,357.18	11,357.18
Child Passenger Safety Seat Grant	09/30/11	09/30/12	20.613	14,000.00		2,000.00	2,000.00		-
Comprehensive Traffic Safety Program	10/01/10	09/30/11	20.600	69,050.00		60,298.03	60,298.03	47,519.93	60,297.93
Comprehensive Traffic Safety Program	10/01/11	09/30/12	20.600	59,950.00		-	-	834.45	834.45

"See accompanying notes to Schedule of Expenditures of Federal Assistance and State Awards"

COUNTY OF GLOUCESTER
SCHEDULE OF EXPENDITURES OF FEDERAL FINANCIAL ASSISTANCE
FOR THE YEAR ENDED DECEMBER 31, 2011

FEDERAL GRANTOR Pass Through Grantor Program Title	Grant Period From	 To	Federal CFDA Number	Award Amount	Cash Match	Current Year Receipts	Cummulative Cash Received	Current Expenditures	Cummulative Expenditures
Enforcing the Underage Drinking Laws	06/01/10	05/31/11	16.727	18,000.00		15,180.00	17,820.00	10,120.00	17,820.00
Enforcing the Underage Drinking Laws	06/01/11	05/31/12	16.727	24,200.00		2,860.00	2,860.00	7,480.00	7,480.00
Driving While Intoxicated Sobriety Checkpoint	10/01/10	09/30/11	20.601	30,000.00		19,525.00	19,525.00	17,545.00	19,525.00
Driving While Intoxicated Sobriety Checkpoint	10/01/11	09/30/12	20.601	30,000.00		-	-	-	-
Megan's Law	04/01/10	03/31/11	16.592	7,309.00	2,436.00	3,156.39	7,309.00	2,478.86	9,745.00
Megan's Law	04/01/11	03/31/12	16.592	7,416.00	2,472.00	5,850.00	5,850.00	8,000.00	8,000.00
Narcotics Task Force - ARRA	07/01/10	06/30/11	16.803	110,417.00		110,417.00	110,417.00	72,424.94	110,417.00
Narcotics Task Force	07/01/11	06/30/12	16.803	92,779.00		33,841.42	33,841.42	48,077.31	48,077.31
Sexual Assault Nurses Examiner Project (SANE)	10/01/09	09/30/10	16.575	67,655.00		3,458.40	67,623.40	-	67,623.71
Sexual Assault Nurses Examiner Project (SANE)	10/01/10	09/30/11	16.575	67,655.00		65,641.61	65,641.61	67,655.00	67,655.00
FY07 Homeland Security	09/30/07	06/30/10	97.067	1,089,410.00		349,047.00	1,089,391.18	426.44	1,089,391.49
FY08 Homeland Security	10/01/08	09/30/10	97.067	46,400.00		3,227.00	41,227.00	-	46,400.00
FY09 Homeland Security	10/01/08	06/30/11	97.067	863,733.80		122,879.80	721,642.08	208,743.31	863,733.80
FY10 Homeland Security	10/01/09	03/31/12	97.067	797,949.00		97,358.02	331,678.77	216,665.61	504,575.76
FY11 Homeland Security	10/15/10	07/31/13	97.067	679,976.00		229,844.71	229,844.71	247,178.38	307,001.38
Emergency Management Agency Assistance	10/01/09	09/30/10	97.042	50,000.00		50,000.00	50,000.00	-	50,000.00
Emergency Management Agency Assistance	10/01/10	12/31/11	97.042	50,000.00		-	-	50,000.00	50,000.00
Victims of Crime Act (VOCA)	07/01/09	06/30/10	16.575	121,112.00			121,112.00		121,112.00
Victims of Crime Act (VOCA)	07/01/10	06/30/11	16.575	128,641.00		100,605.75	128,641.00	100,605.75	128,641.00
Victims of Crime Act (VOCA)	07/01/11	06/30/12	16.575	139,806.00		-	-	67,402.00	67,402.00
Victims of Crime Act (VOCA) - Supp Grant Program	11/01/10	04/30/12	16.575	41,820.00		4,071.90	4,071.90	33,362.40	33,362.40
Pre-Disaster Mitigation Project	08/01/07	12/31/09	97.017	463,100.00		50,000.00	421,056.00	165.00	421,056.00
Special Needs Shelter Planning & Support	01/01/09	03/30/10	97.042	21,400.00			-		-
Violence Against Women (VAWA)	02/01/10	01/31/11	16.588	23,092.00		9,652.80	23,092.00	5,344.13	23,092.00
Violence Against Women (VAWA)	02/01/11	07/31/11	16.588	20,353.00		20,353.00	20,353.00	20,353.00	20,353.00
New Jersey Office of Homeland Security									
FY 09 Buffer Zone Protection Program	08/04/10	03/31/12	97.078	1,700.00		-	-	1,696.60	1,696.60
Chemical Buffer Zone - West Deptford Police	10/01/08	09/30/10	97.078	1,086,210.00		26,296.79	1,086,210.00	26,296.79	1,086,210.00
Gloucester Rail Project	01/05/11	07/31/13	97.073	75,000.00			-		-
Urban Areas Security Initiative	10/05/11	07/31/12	97.008	65,000.00		-	-	65,000.00	65,000.00
Interoperable Emergency Communications	04/26/11	08/31/11	11.555	33,376.00			-		-
Interoperable Emergency Communications	06/10/11	11/30/11	11.555	62,094.00		-	-	-	-
New Jersey Juvenile Justice Commission									
Juvenile Account Incentive Block Grant	01/01/09	12/31/09	16.523	13,560.00	1,506.00	11,964.00	13,560.00		15,066.00
Juvenile Account Incentive Block Grant	01/01/10	12/31/10	16.523	15,178.00	1,686.00	6,504.00	6,504.00	16,021.00	16,864.00
Juvenile Account Incentive Block Grant	01/01/11	12/31/11	16.523	18,658.00	2,073.00	933.00	933.00	933.00	933.00

"See accompanying notes to Schedule of Expenditures of Federal Assistance and State Awards"

COUNTY OF GLOUCESTER
SCHEDULE OF EXPENDITURES OF FEDERAL FINANCIAL ASSISTANCE
FOR THE YEAR ENDED DECEMBER 31, 2011

FEDERAL GRANTOR Pass Through Grantor Program Title	Grant Period From	 To	Federal CFDA Number	Award Amount	Cash Match	Current Year Receipts	Cummulative Cash Received	Current Expenditures	Cummulative Expenditures
US Department of Labor									
New Jersey Department of Labor									
WIA Dislocated Worker	07/01/09	06/30/12	17.260	622,376.00		23,790.00	622,376.00	13,120.26	622,376.00
WIA Adult	07/01/09	06/30/12	17.258	271,659.00		-	271,659.00	-	271,659.00
WIA Youth	07/01/09	06/30/12	17.259	318,144.00		-	318,144.00	-	318,144.00
WIA	07/01/10	06/30/11	17.260	1,517,444.00		1,140,264.00	1,488,779.00	626,635.31	1,511,723.26
WIA	07/01/11	06/30/12	17.260	1,603,201.00		150,679.00	150,679.00	780,180.76	780,180.76
American Recovery & Reinvestment Act	07/01/08	06/30/11	17.260	1,311,321.00		321,606.41	1,355,061.00	170,712.00	1,311,321.50
WDP - Disability Program Navigator	06/01/09	06/30/10	20.758	113,865.00		4,179.59	70,125.00	81,125.00	113,865.00
NJ Department of Environmental Protection									
GC Wastewater Management Plan	01/01/08	12/31/09	66.400	100,000.00		10,000.00	100,000.00	-	100,000.00
Salem-Gloucester Regional Sewer Plan	01/01/10	12/31/12	66.418	6,181,000.00			6,181,000.00	877,046.91	2,074,183.73
US Department of Transportation									
Delaware Valley Regional Planning Commission									
Region Wide Transportation GIS Program	07/01/09	06/30/10	20.205	20,000.00		12,726.25	20,000.00	-	20,000.00
Region Wide Transportation GIS Program	07/01/10	06/30/11	20.205	20,000.00		16,952.00	16,952.00	13,738.00	20,000.00
Region Wide Transportation GIS Program	07/01/11	06/30/12	20.205	20,000.00		-	-	8,021.25	8,021.25
Supportive Regional Highway	07/01/09	06/30/10	20.205	36,896.00		20,227.00	36,896.00	-	36,896.00
Supportive Regional Highway	07/01/10	06/30/11	20.205	38,279.00		22,699.00	22,699.00	34,022.77	38,279.00
Supportive Regional Highway	07/01/11	06/30/12	20.205	36,896.00		-	-	10,144.22	10,144.22
Transportation System Plan & Implementation	07/01/09	06/30/10	20.505	44,263.00		4,536.52	44,263.00	-	44,263.00
Transportation System Plan & Implementation	07/01/10	06/30/11	20.505	55,052.00		45,544.37	45,544.37	26,858.83	55,052.00
Transportation System Plan & Implementation	07/01/11	06/30/12	20.505	53,228.00		-	-	-	-
Federal Stimulus Projects	03/01/09	COMPLETE	20.500	9,950,000.00		1,292,637.54	5,513,703.06	73,029.65	7,499,234.77
Revised Gloucester County Rural Routes	07/01/10	06/30/11	20.205	32,000.00		21,201.91	21,201.91	21,146.12	32,000.00
New Jersey Transit									
Job Access and Reverse Commute	07/01/09	06/30/10	20.516	156,702.00			156,702.00	28,767.45	146,903.05
Job Access and Reverse Commute	07/01/10	06/30/10	20.516	160,000.00		153,417.84	153,417.84	69,445.67	69,445.67
Job Access and Reverse Commute	07/01/11	06/30/11	20.516	90,200.00		-	-		-
Section 5311 Rural Transit	07/01/09	06/30/10	20.509	154,356.00		48,245.35	154,356.00		154,356.00
Section 5311 Rural Transit	07/01/10	06/30/11	20.509	157,890.00		119,861.08	119,861.08	127,890.00	157,890.00
Section 5311 Rural Transit	07/01/11	06/30/12	20.509	170,509.00		-	-	63,500.00	63,500.00
New Freedom	01/01/10	12/31/12	20.521	320,000.00		111,062.46	111,062.46	153,289.06	153,289.06
New Freedom	03/15/10	12/31/14	20.521	200,426.00		-	-	-	-
Federal Highway Administration									
New Jersey Department of Transportation									
Reconstruction of Bridge 5-D-5	10/03/08	COMPLETE	20.205	1,000,000.00		-	1,000,000.00	-	998,176.77
Glen Echo Road Project			20.205	300,000.00		-	300,000.00	-	285,469.28
Tomlin Station Road Bridge	10/01/07	COMPLETE	20.205	3,677,000.00		331,951.36	3,284,244.48	-	3,379,840.64
Route 322 Resurfacing	12/01/10	12/31/14	20.205	1,093,126.00				775,867.00	775,867.00
Greentree Road	12/01/10	12/31/14	20.205	1,408,918.00				738,541.00	738,541.00
Kings Highway	12/01/10	12/31/14	20.205	1,838,140.00				1,591,476.00	1,591,476.00

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COUNTY OF GLOUCESTER
SCHEDULE OF EXPENDITURES OF FEDERAL FINANCIAL ASSISTANCE
FOR THE YEAR ENDED DECEMBER 31, 2011

FEDERAL GRANTOR Pass Through Grantor Program Title	Grant Period From	 To	Federal CFDA Number	Award Amount	Cash Match	Current Year Receipts	Cummulative Cash Received	Current Expenditures	Cummulative Expenditures
2011 ISTEA	01/01/11	COMPLETE	20.205	6,000,000.00		-	-	-	-
2010 ISTEA	01/01/10	COMPLETE	20.205	4,005,545.00		1,445,136.88	1,445,136.88	662,582.43	3,251,165.64
2009 ISTEA	01/01/09	COMPLETE	20.205	3,300,000.00		599,743.01	1,282,302.01	741,120.78	2,548,758.44
2008 ISTEA	01/01/08	COMPLETE	20.205	2,000,000.00		259,227.14	1,790,840.14	155.74	1,896,130.00
2007 ISTEA	01/01/07	COMPLETE	20.205	1,500,000.00		-	1,398,942.30	-	1,213,279.84
2006 ISTEA	01/01/06	COMPLETE	20.205	6,001,000.00		-	5,995,137.68	-	5,978,790.12
2005 ISTEA	01/01/05	COMPLETE	20.205	900,000.00		-	868,312.14	-	500,000.00
2004 ISTEA	01/01/04	COMPLETE	20.205	2,880,000.00		-	2,859,506.86	-	2,880,000.00
2002 ISTEA	01/01/02	COMPLETE	20.205	3,200,000.00		1,026,742.00	3,027,695.91	-	3,192,208.34
2000 ISTEA	01/01/00	COMPLETE	20.205	3,000,000.00		-	1,585,200.00	-	1,808,444.00
US Department of Housing and Urban Development									
Neighborhood Stabilization Program	06/24/09	09/08/10	14.256	2,500,000.00		721,807.23	2,231,200.23	780,067.33	2,303,187.19
Community Development Block Grant - 2007	09/01/07	08/30/08	14.218	1,451,236.00		34,881.55	1,129,709.63	65,002.00	1,370,439.20
Community Development Block Grant - 2008	09/01/08	08/30/09	14.218	1,400,771.00		147,267.49	1,110,775.12	122,450.00	1,284,847.04
Community Development Block Grant - 2009	09/01/09	08/30/10	14.218	1,417,649.00		106,799.33	1,229,389.41	20,796.32	1,268,097.00
Community Development Block Grant - 2010	09/01/10	08/30/11	14.218	1,533,157.00		602,391.51	884,587.51	521,973.81	1,315,772.71
Community Development Block Grant - 2011	09/01/11	08/30/12	14.218	1,280,130.00		-	-	319,620.52	319,620.52
CDBG Stimulus Funding - ARRA	09/01/09	08/30/10	14.253	430,246.00		156,621.51	381,454.51	72,357.37	423,713.57
CDBG Homeless Prevention - ARRA	09/01/09	08/30/10	14.257	581,762.00		233,324.84	581,761.84	8,574.00	581,762.00
Washington Township-2008	09/01/08	08/30/09	14.218	184,026.00		475.20	184,026.20	475.20	184,026.20
Washington Township-2009	09/01/09	08/30/10	14.218	185,572.00		0.40	185,572.40	0.40	185,572.40
Washington Township-2010	09/01/10	08/30/11	14.218	199,752.00		18,600.41	39,146.15	24,938.26	199,752.26
Washington Township-2011	09/01/11	08/30/12	14.218	165,760.00		-	-	5,794.08	5,794.08
Home Investment Partnership - 2007	09/01/07	08/30/08	14.239	751,542.00		131,911.48	744,063.48	13,728.00	751,190.00
Home Investment Partnership - 2008	09/01/08	08/30/09	14.239	719,654.00		71,840.25	694,269.25	45,768.50	694,269.13
Home Investment Partnership - 2009	09/01/09	08/30/10	14.239	795,143.00		173,601.91	623,868.91	194,875.52	795,143.32
Home Investment Partnership - 2010	09/01/10	08/30/11	14.239	790,198.00		491,244.51	530,557.53	489,037.66	563,387.21
Home Investment Partnership - 2011	09/01/11	08/30/12	14.239	698,554.00		-	-	22,939.55	22,939.55
				95,676,740.80	45,590.00	14,364,494.28	63,911,033.27	14,508,449.52	71,542,820.10

"See accompanying notes to Schedule of Expenditures of Federal Assistance and State Awards"

COUNTY OF GLOUCESTER
SCHEDULE OF EXPENDITURES OF STATE AWARDS
FOR THE YEAR ENDED DECEMBER 31, 2011

Program Title	Grant Period From	Grant Period To	Grantor's Number	Award Amount	Cash Match	Current Year Receipts	Cumulative Cash Received	Current Expenditures	Cumulative Expenditures
New Jersey Council on the Arts									
Local Arts Program	01/01/09	12/31/09	09-13A060260	71,358.00			71,358.00		71,358.00
Local Arts Program	01/01/10	12/31/10	10-13A060260	53,519.00		8,028.00	53,519.00		53,519.00
Local Arts Program	01/01/11	12/31/11	11-13A060260	57,801.00		49,131.00	49,131.00	57,801.00	57,801.00
New Jersey Department of Community Affairs									
Sharing Available Resources Efficiently	03/01/07	02/28/10	2007-04665-1616-00	300,000.00			300,000.00		300,000.00
Housing Preservation Grant	07/01/09	06/30/11		55,000.00		10,000.00	10,000.00	20,000.00	20,000.00
New Jersey Historical Commission									
New Jersey Historical Commission	07/01/08	06/30/09	09HIST135AGO	9,960.00			9,960.00		9,960.00
New Jersey Historical Commission	07/01/09	06/30/10	10HIST127AGO	7,570.00			7,570.00		7,570.00
New Jersey Historical Commission	07/01/10	06/30/11	11HIST127AGO	8,336.00		8,336.00	8,336.00	8,336.00	8,336.00
Whitall House	03/01/09	12/31/12	2008.0078	47,625.00		-	38,100.00	400.00	46,503.00
Whitall House	07/01/11	06/30/13		136,254.00		-	-	14,729.41	14,729.41
New Jersey Department of Environmental Protection									
Clean Communities	01/01/10	12/31/10	N/A	106,731.00			106,731.00		106,731.00
Clean Communities	01/01/11	12/31/11	4900CC12935	107,429.00		107,429.00	107,429.00	107,429.00	107,429.00
County Environmental Health Act	01/01/09	12/31/09	N/A	324,725.00		63,288.00	300,555.00	299.74	300,554.74
County Environmental Health Act	01/01/10	12/31/10	N/A	172,983.00		47,481.00	144,425.00	45,829.00	164,424.98
County Environmental Health Act	01/01/11	12/31/11	N/A	165,163.00		68,970.00	68,970.00	93,969.64	93,969.64
Green Communities	02/01/11	12/31/11	PF11-062	3,000.00		-	-	3,000.00	3,000.00
New Jersey Department of Health and Senior Services									
Alcoholism and Drug Abuse	01/01/09	12/31/09	09-530-ADA-C-O	544,858.00	77,345.00		544,858.00		622,203.00
Alcoholism and Drug Abuse	01/01/10	12/31/10	10-530-ADA-C-O	547,335.00	77,599.00	46,025.07	547,335.07	8,623.58	624,934.00
Alcoholism and Drug Abuse	01/01/11	12/31/11	11-530-ADA-C-O	590,672.00	85,744.00	123,120.00	123,120.00	651,632.18	651,632.18
Local Core Capacity Infrastructure for Bioterrorism	08/10/08	08/09/09	09-1152-BT-L-1	468,626.00			468,626.00		468,626.00
Local Core Capacity Infrastructure for Bioterrorism	08/10/09	08/09/10	10-1145-BT-L-2	975,524.00			975,524.00		975,524.00
Local Core Capacity Infrastructure for Bioterrorism	08/10/10	08/09/11	11-1145-BT-L-2	534,006.00		534,006.00	534,006.00	392,430.91	534,006.00
Local Core Capacity Infrastructure for Bioterrorism	08/10/11	08/09/12	PHLP12LN019	348,763.00		-	-	135,659.87	135,659.87
Peer Grouping	01/01/08	12/31/08		76,209.00			76,205.00		76,205.00
Peer Grouping	01/01/09	12/31/09		77,455.00			77,416.00		77,416.00
Peer Grouping	01/01/10	12/31/10		79,579.00		9,640.08	79,579.08	50.84	79,579.00
Peer Grouping	01/01/11	12/31/11		117,422.00		116,033.08	116,033.08	111,453.89	111,453.89
Right to Know	07/01/09	06/30/10	92-2230-RTK-00	10,798.00			10,798.00		10,798.00
Right to Know	07/01/10	06/30/11	92-2230-RTK-00	10,798.00		8,098.50	10,798.00	10,278.69	10,798.00
Right to Know	07/01/11	06/30/12	92-2230-RTK-00	10,798.00		-	-	5,553.95	5,553.95
New Jersey Department of Human Services									
County Interagency Coordinating Grant	01/01/10	12/31/10	10 ANHS	38,442.00			38,442.00		38,442.00
County Interagency Coordinating Grant	01/01/11	12/31/11	11 ANHS	38,442.00		38,442.00	38,442.00	38,442.00	38,442.00
Mental Health Administration	07/01/08	06/30/09	N/A	18,000.00			18,000.00		18,000.00

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COUNTY OF GLOUCESTER
SCHEDULE OF EXPENDITURES OF STATE AWARDS
FOR THE YEAR ENDED DECEMBER 31, 2011

Program Title	Grant Period From	Grant Period To	Grantor's Number	Award Amount	Cash Match	Current Year Receipts	Cumulative Cash Received	Current Expenditures	Cumulative Expenditures
Mental Health Administration	07/01/09	06/30/10	N/A	18,000.00			18,000.00		18,000.00
Mental Health Administration	07/01/10	06/30/11	N/A	12,000.00		9,000.00	12,000.00	6,000.00	12,000.00
Mental Health Administration	07/01/11	06/30/12	N/A	12,000.00		3,000.00	3,000.00	6,000.00	6,000.00
Personal Attendant Services	01/01/09	12/31/09	09 ARHS	459,969.00			459,969.00		459,969.00
Personal Attendant Services	01/01/10	12/31/10	10 ARHS	510,674.00		27,451.52	471,826.52	5,658.74	471,826.74
Personal Attendant Services	01/01/11	12/31/11	11 ARHS	534,350.00		436,350.00	436,350.00	395,805.89	395,805.89
Special Initiative and Transportation	07/01/11	06/30/12		48,764.00		47,072.00	47,072.00	36,024.00	36,024.00
Social Services for the Homeless	01/01/09	12/31/09	H1HZ09S	246,760.00		5,000.00	246,760.00	-	246,760.00
Social Services for the Homeless	01/01/10	12/31/10	H1HZ10S	287,766.00		6,941.00	287,766.00		287,766.00
Social Services for the Homeless	01/01/11	12/31/11	H1HZ11S	287,766.00		277,766.00	277,766.00	286,766.00	286,766.00
Prevention of Teen Pregnancy	01/01/10	06/30/10	10 ANHS	1,000.00			1,000.00		1,000.00
Prevention of Teen Pregnancy	01/01/11	06/30/11	11 ANHS	1,000.00		1,000.00	1,000.00	1,000.00	1,000.00
New Jersey Transit									
Senior Citizens and Disabled Residents Transportation	01/01/09	12/31/09	N/A	769,519.00			762,747.00		762,747.00
Senior Citizens and Disabled Residents Transportation	01/01/10	12/31/10	N/A	688,708.00		471,102.35	648,589.35	47,472.91	661,405.82
Senior Citizens and Disabled Residents Transportation	01/01/11	12/31/11	N/A	669,648.00		375,661.66	375,661.66	615,330.39	615,330.39
New Jersey Department of Law and Public Safety									
Body Armor Replacement - Sheriff	03/31/10	12/31/11	Body Armor-8079	2,673.00			2,673.00	602.40	2,673.00
Body Armor Replacement - Sheriff	04/01/10	03/19/14	Body Armor-8079	7,359.00		-	7,359.00	7,359.00	7,359.00
Body Armor Replacement - Sheriff	09/30/11	03/19/14	Body Armor-8079	7,913.00		7,913.00	7,913.00	-	-
Body Armor Replacement - Prosecutors	12/17/07	12/17/12	Body Armor	3,764.00		-	3,764.00	-	3,764.00
Body Armor Replacement - Prosecutors	12/17/08	12/17/13	Body Armor	3,397.42		-	3,397.00	-	3,397.42
Body Armor Replacement - Prosecutors	01/01/10	12/31/10	Body Armor	1,330.00		-	1,330.00	1,259.71	1,330.00
Body Armor Replacement - Prosecutors	01/01/10	12/31/11	Body Armor	3,180.00		-	3,180.00	2,411.33	2,411.33
Body Armor Replacement - Prosecutors	01/01/12	12/31/12	Body Armor	3,397.00		3,397.00	3,397.00	-	-
Body Armor Replacement - Corrections	12/17/08	12/17/13	Body Armor-7495	14,890.52			14,890.52		14,890.52
Body Armor Replacement - Corrections	03/31/10	12/31/11	Body Armor-7495	4,235.00			4,235.00		4,235.00
Body Armor Replacement - Corrections	04/01/10	03/19/14	Body Armor-7495	11,065.00			11,065.00	11,065.00	11,065.00
Body Armor Replacement - Corrections	09/30/11	03/19/14	Body Armor-7495	11,662.00		11,662.00	11,662.00	-	-
Insurance Fraud Reimbursement Program	01/01/09	12/31/09	N/A	221,895.00			204,983.00		204,983.00
Insurance Fraud Reimbursement Program	01/01/10	12/31/10	N/A	217,858.00		140,697.93	140,697.93	1,611.19	140,698.05
Insurance Fraud Reimbursement Program	01/01/11	12/31/11	N/A	212,833.00		-	-	122,805.29	122,805.29
Electronic Crimes Task Force	10/01/09	09/30/10		8,000.00			8,000.00		8,000.00
Electronic Crimes Task Force	10/01/10	09/30/11		6,000.00		6,000.00	6,000.00	6,000.00	6,000.00
Drunk Driving Enforcement Fund	07/01/10	06/30/11		12,500.00		-	12,500.00	1,978.24	12,500.00
Drunk Driving Enforcement Fund	07/01/11	06/30/12		12,000.00		12,000.00	12,000.00	6,839.14	6,839.14
New Jersey Data Exchange Program	10/01/10	06/30/11		103,000.00				103,000.00	103,000.00
US Marshall Vehicle	10/01/09	09/30/10	ISDF-10-0278A	11,000.00			11,000.00		11,000.00
US Marshall Vehicle	10/07/10	09/30/11	JLE0-11-0072	3,000.00		3,000.00	3,000.00	3,000.00	3,000.00

"See accompanying notes to Schedule of Expenditures of Federal Assistance and State Awards"

COUNTY OF GLOUCESTER
SCHEDULE OF EXPENDITURES OF STATE AWARDS
FOR THE YEAR ENDED DECEMBER 31, 2011

Program Title	Grant Period From	Grant Period To	Grantor's Number	Award Amount	Cash Match	Current Year Receipts	Cumulative Cash Received	Current Expenditures	Cumulative Expenditures
New Jersey Department of Military and Veterans Affairs									
Veterans Transportation	07/01/08	06/30/09	VL09T11	53,000.00			53,000.00		53,000.00
Veterans Transportation	07/01/09	06/30/10	VL10T11	33,000.00			33,000.00		33,000.00
Veterans Transportation	07/01/10	06/30/11	VL11T11	33,000.00		19,250.00	33,000.00	16,500.00	33,000.00
Veterans Transportation	07/01/11	06/30/12	VL12T11	33,000.00		13,750.00	13,750.00	15,970.98	15,970.98
New Jersey Governor's Council on Alcoholism and Drug Abuse									
Municipal Alliance	01/01/09	12/31/09	N/A	346,965.00			346,965.00		346,965.00
Municipal Alliance	01/01/10	12/31/10	N/A	346,965.00		326,615.00	346,965.00	4,063.69	346,965.00
Municipal Alliance	01/01/11	12/31/11	N/A	346,965.00		99,743.24	99,743.24	346,953.41	346,953.41
New Jersey Juvenile Justice Commission									
Family Court Program	01/01/09	12/31/09	FC 09-08	144,135.00			144,135.00		144,135.00
Family Court Program	01/01/10	12/31/10	FC 10-08	144,135.00		67,470.00	144,135.00		144,135.00
Family Court Program	01/01/11	12/31/11	FC 11-08	144,135.00		189,102.00	189,102.00	144,135.00	144,135.00
State/Community Partnership Program	01/01/09	12/31/09	SCP-09 PS/PM 08	285,430.00			285,430.00		285,430.00
State/Community Partnership Program	01/01/10	12/31/10	SCP-10 PS/PM 08	285,430.00		94,055.00	285,347.00	6,183.20	285,346.65
State/Community Partnership Program	01/01/11	12/31/11	SCP-11 PS/PM 08	285,430.00		165,704.00	165,704.00	282,990.79	282,990.79
New Jersey Historic Trust									
Fighting for Freedom in Gloucester County Tour	06/01/08	05/31/09	2007.0031	30,000.00	10,000.00		30,000.00		40,000.00
New Jersey Department of Labor									
Workforce Investment Board Planning Grant	07/01/08	06/30/09	DPN 08/09	70,000.00			70,000.00		70,000.00
Workforce Investment Board Planning Grant	07/01/09	06/30/10	DPN 09/10	91,294.00		74,449.00	88,887.00	68,206.07	88,732.27
Workforce Development Partnership	07/01/08	06/30/09	WDP 08-2007-2008	32,815.00			32,815.00		32,815.00
Workforce Development Partnership	07/01/09	06/30/10	WDP 08-2007-2008	29,612.00			29,612.00		29,612.00
Workforce Development Partnership	07/01/10	06/30/11	WDP 08-2010-2011	18,236.00		18,236.00	18,236.00	18,236.00	18,236.00
Work First NJ	07/01/08	06/30/09	WFNJ 08 08/09	1,633,219.00			1,561,321.00		1,561,321.00
Work First NJ	07/01/09	06/30/10	WFNJ 08 09/10	1,630,572.00		-	1,571,593.00	28,462.94	1,566,014.00
Work First NJ	07/01/10	06/30/11	WFNJ 08 10/11	1,726,524.00		1,203,097.00	1,591,250.00	595,626.25	1,726,245.50
Work First NJ	07/01/11	06/30/12	WFNJ 08 11/12	1,947,084.00		384,759.00	384,759.00	936,626.21	936,626.21
Workforce Learning Link	07/01/08	06/30/09	WLL 08-2008-2009	318,772.00			318,772.00		318,772.00
Workforce Learning Link	07/01/09	06/30/10	WLL 08-2009-2010	138,952.00		44,068.00	138,952.00		138,952.00
Workforce Learning Link	07/01/10	06/30/11	WLL 08-2010-2011	103,082.00		92,379.00	92,379.00	-	103,082.00
Workforce Learning Link	07/01/11	06/30/12	WLL 08-2011-2012	80,000.00		-	-	80,000.00	80,000.00
NJ Build	07/15/11	01/15/13	NJBUILD SY 2012	4,000.00		-	-	-	-
Work First NJ Smart Steps	07/01/11	06/30/12	WFNJ PY 2011/SFY2012	6,420.00		-	-	-	-
Camden County Soil Conservation District									
Regional Storm water Management Plan for Mantua Creek	10/01/04	09/30/07	RP04-008	30,000.00			15,032.59		15,032.59

"See accompanying notes to Schedule of Expenditures of Federal Assistance and State Awards"

COUNTY OF GLOUCESTER
SCHEDULE OF EXPENDITURES OF STATE AWARDS
FOR THE YEAR ENDED DECEMBER 31, 2011

Program Title	Grant Period From	Grant Period To	Grantor's Number	Award Amount	Cash Match	Current Year Receipts	Cumulative Cash Received	Current Expenditures	Cumulative Expenditures
Office of Information Technology									
911 Coordination Program	07/01/08	06/30/09	08-CC-08-000	25,000.00			25,000.00	4,075.13	25,000.00
911 PSAP Equipment Upgrade	07/01/07	06/30/08	07-E-08-003	350,000.00		-	350,000.00	42,777.80	337,896.74
911 PSAP Equipment Upgrade	07/01/08	06/30/09	08-E-08-003	555,000.00			555,000.00	19,091.04	410,715.07
911 PSAP General Assistance	07/01/08	06/30/09	08-G-08-003	249,969.00			249,969.00	11,169.47	248,749.06
NJ Division of Archives & Records Management									
Public Archives & Records Infrastructure Support (PARIS)	09/01/09	08/31/10	09080001	238,043.00		59,510.75	238,042.75		238,043.00
New Jersey Department of Transportation									
RT 322 Mullica Hill By-Pass	07/01/10	12/31/12		4,000,000.00			4,000,000.00		4,000,000.00
RT 322 Mullica Hill By-Pass	11/01/10	12/31/12		2,000,000.00		2,000,000.00	2,000,000.00	-	2,000,000.00
Paulsboro Rt 295 Brownsfield Access	10/01/09	09/30/10	ISDF-10-0278A	7,000,000.00		-	-	-	-
Delaware Street Bridge	01/01/08	COMPLETE		750,000.00		187,500.00	750,000.00	180,127.84	750,000.00
Rowan Blvd Construction				505,000.00			505,000.00	336.00	355,425.00
Rowan Blvd Construction				500,000.00		-	375,000.00	-	500,000.00
FY2011 Transportation Trust	01/01/11	COMPLETE	N/A	2,973,000.00		2,457,616.75	2,457,616.75	1,473,265.52	1,473,265.52
FY2010 Transportation Trust	01/01/10	COMPLETE	N/A	6,090,500.00		2,000,000.00	6,090,500.00	1,994,655.67	5,118,120.60
FY2009 Transportation Trust	01/01/09	COMPLETE	N/A	2,973,000.00		-	2,793,000.00	557,486.80	2,957,421.33
FY2008 Transportation Trust	01/01/08	COMPLETE	N/A	2,975,000.00		-	2,975,000.00	39,976.33	2,955,708.33
FY2007 Transportation Trust	01/01/07	COMPLETE	N/A	2,975,000.00		-	2,975,000.00	17,010.00	2,968,971.46
FY2006 Transportation Trust	01/01/06	COMPLETE	N/A	2,475,000.00		-	2,475,000.00	-	2,475,000.00
FY2005 Transportation Trust	01/01/05	COMPLETE	N/A	2,250,000.00		-	2,250,000.00	-	2,250,000.00
FY2004 Transportation Trust	01/01/04	COMPLETE	N/A	2,475,000.00		-	2,475,000.00	-	2,475,000.00
				63,277,740.94	250,688.00	12,580,346.93	51,080,833.54	10,257,835.07	51,504,293.76

"See accompanying notes to Schedule of Expenditures of Federal Assistance and State Awards"

SCHEDULE 3

COUNTY OF GLOUCESTER
NOTES TO SCHEDULES OF EXPENDITURES OF FEDERAL FINANCIAL ASSISTANCE AND STATE AWARDS
FOR THE YEAR ENDED DECEMBER 31, 2011

NOTE 1: GENERAL

The accompanying schedules of expenditures of federal financial assistance and state awards include the federal and state grant activity of the County of Gloucester. The County is defined in Note 1 to the County's financial statements. All federal and state awards received directly from federal and state agencies, as well as federal financial assistance and state awards passed through other government agencies, is included on the schedules of expenditures of federal financial assistance and state awards.

NOTE 2: BASIS OF ACCOUNTING

The accompanying schedules of expenditures of federal financial assistance and state awards includes the federal and state grant activity of the County of Gloucester and is presented on the accrual basis of accounting. The information in this schedule is presented in accordance with the requirements of O.M.B. Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*, and New Jersey Circular Letter 04-04-O.M.B. Therefore, some amounts presented in these schedules may differ from amounts presented in, or used in the preparation of, the basic financial statements.

NOTE 3: RELATIONSHIP TO FEDERAL AND STATE FINANCIAL REPORTS

Amounts reported in the accompanying schedules agree with the amounts reported in the related federal and state financial reports.

SCHEDULE 4

COUNTY OF GLOUCESTER
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE YEAR ENDED DECEMBER 31, 2011

Section I – Summary of Auditor's Results

Financial Statements

Type of auditor's report issued:	Unqualified	
Internal control over financial reporting:		
1) Material weakness(es) identified?	____yes	__X__no
2) Significant deficiencies identified that are not considered to be material weaknesses?	__X__yes	____no
Noncompliance material to general-purpose financial statements noted?	____yes	__X__no

Federal Awards

Dollar threshold used to distinguish between type A and type B programs:	$435,254	
Auditee qualified as low-risk auditee?	__X__yes	____no
Type of auditor's report issued on compliance for major programs:	Unqualified	
Internal control over major programs:		
1) Material weakness(es) identified?	____yes	__X__no
2) Significant deficiencies identified that are not considered to be material weaknesses?	__X__yes	____no
Any audit findings disclosed that are required to be reported in accordance with O.M.B. Circular A-133?	__X__yes	____no

COUNTY OF GLOUCESTER
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE YEAR ENDED DECEMBER 31, 2011

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

Identification of Major Programs:

Federal CFDA Number	Name of Federal Program
16.804	Byrne Memorial Local Solicitation
16.738	Community Justice Grant
16.803	Narcotics Task Force
20.205	Regionwide Transportation Program
20.205	Supportive Regional Highway
20.205	Revised Gloucester Co Rural Routes
20.205	Route 322 Resurfacing
20.205	Greentree Road
20.205	Kings Highway
20.205	ISTEA
14.256	Neighborhood Stabilization Program
14.218	Community Development Block Grant
14.253	CDBG Stimulus Funding-ARRA

State Awards

Dollar threshold used to distinguish between type A and type B programs: $307,735

Auditee qualified as low-risk auditee? X yes ____ no

Type of auditor's report issued on compliance for major programs: Unqualified

Internal control over major programs:
1) Material weakness(es) identified? ____ yes X no

2) Significant deficiencies identified that are not considered to be material weaknesses? ____ yes X no

Any audit findings disclosed that are required to be reported in accordance with NJ OMB Circular Letter 04-04? ____ yes X no

Identification of major programs:

State Grant Number	Name of State Program
11 ARHS	Personal Attendant Services
N/A	Municipal Alliance
N/A	Senior Citizens & Disabled Residents Transportation
WFN 08	Work First NJ

COUNTY OF GLOUCESTER
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE YEAR ENDED DECEMBER 31, 2011

Section II– Financial Statement Findings

2011-1: *Condition:* Wage costs charged to certain transportation grants were overstated on the report to the grantor. The actual hourly rates paid to the employees assigned to perform grant related services were less than the amount reported.

Criteria: Internal controls are established to insure accurate reports are filed with the grantor.

Cause: No internal control procedure was in place to review accuracy of the wages reported to the grantor.

Effect: Due to the absence of the internal control procedures, inaccurate reports were submitted to the grantor.

Recommendation: Procedures be implemented requiring the verification of wages charged to grants.

Views of Responsible Officials and Planned Corrective Actions: The County of Gloucester's management agrees with the finding and the recommended procedures will be implemented.

Section III– Federal and State Awards Findings and Questioned Costs

Federal Awards

Department of Transportation

2011-2: Region Wide Transportation GIS Program CFDA # 20.205

Significant Deficiency: As discussed at Finding 2011-1, wage costs charged to certain transportation grants were overstated on the report to the grantor. The actual hourly rates paid to the employees assigned to perform grant related services were less than the amount reported. Due to the absence of the internal control procedures, inaccurate reports were submitted to the grantor. Procedures should be implemented requiring the verification of wages charged to grants.

Questioned Costs: $2,064.86

COUNTY OF GLOUCESTER
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE YEAR ENDED DECEMBER 31, 2011

2011-3: Supportive Regional Highway CFDA # 20.205

Significant Deficiency: The significant deficiency at Finding 2011-1 also applies to this grant.

Questioned Costs: $7,002.12

Section III– Federal and State Awards Findings and Questioned Costs (Continued)

2011-4: Revised Rural Routes CFDA # 20.205

Significant Deficiency: The significant deficiency at Finding 2011-1 also applies to this grant.

Questioned Costs: $4,077.00

State Awards

None

SCHEDULE 5

COUNTY OF GLOUCESTER
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
FOR THE YEAR ENDED DECEMBER 31, 2011

None

CURRENT FUND

EXHIBIT A-4

SCHEDULE OF CASH - TREASURER

	Ref.	Current Fund	Grant Fund
Balance December 31, 2010	A	58,849,915.34	682,753.53
Increased by Receipts:			
Revenue Accounts Receivable	A-11	189,350,012.89	
Local Grants Receivable	A-9	7,164.00	
Federal Grants Receivable	A-12		9,099,256.86
State Grants Receivable	A-13		7,837,612.18
Payroll Taxes Payable		39,791,000.88	
Due from Current Fund	A-4		1,937,102.70
		229,148,177.77	18,873,971.74
		287,998,093.11	19,556,725.27
Decreased by Disbursements:			
2011 Budget Appropriations	A-3	185,639,583.87	
2010 Appropriation Reserves	A-16	4,334,034.29	
Encumbrances Payable	A-17	2,134,004.16	
Encumbrances Payable - Grant Fund	A-18		4,612,286.37
Reserve for Federal Grants - Appropriated	A-14		9,722,659.92
Reserve for State Grants - Appropriated	A-15		5,221,778.98
Due from General Capital Fund		1,000,000.00	
Reserve for Local Grants - Appropriated	A-10	8,401.79	
Payroll Taxes Payable		39,764,999.67	
Due Open Space Trust Fund		15,589.67	
Due from Federal & State Grant Fund	A-4	1,937,102.70	
		234,833,716.15	19,556,725.27
Balance December 31, 2011	A	53,164,376.96	

EXHIBIT A-5

SCHEDULE OF CHANGE FUNDS

		Balance Dec. 31, 2011	Balance Dec. 31, 2010
Change Funds		1,000.00	1,000.00
	Ref.	A	A

EXHIBIT A-6

SCHEDULE OF COUNTY TAXES RECEIVABLE

	County Levy	Collected
Clayton	2,605,959.87	2,605,959.87
Deptford Township	15,936,131.58	15,936,131.58
East Greenwich	5,740,539.78	5,740,539.78
Elk Township	1,968,279.59	1,968,279.59
Franklin Township	7,301,085.51	7,301,085.51
Glassboro	6,277,346.71	6,277,346.71
Greenwich	5,659,702.33	5,659,702.33
Harrison Township	7,171,906.30	7,171,906.30
Logan Township	6,176,494.58	6,176,494.58
Mantua	7,607,116.20	7,607,116.20
Monroe Township	14,314,439.09	14,314,439.09
National Park	906,978.57	906,978.57
Newfield	674,890.97	674,890.97
Paulsboro	2,542,646.82	2,542,646.82
Pitman	3,621,585.63	3,621,585.63
South Harrison	1,910,764.15	1,910,764.15
Swedesboro	1,011,327.44	1,011,327.44
Washington Township	25,871,594.32	25,871,594.32
Wenonah	1,357,379.59	1,357,379.59
West Deptford	13,213,964.93	13,213,964.93
Westville	1,441,647.66	1,441,647.66
Woodbury	3,401,349.96	3,401,349.96
Woodbury Heights	1,529,228.92	1,529,228.92
Woolwich	5,882,639.50	5,882,639.50
	144,125,000.00	144,125,000.00
Ref.		A-2

EXHIBIT A-7

SCHEDULE OF ADDED TAXES RECEIVABLE

	Balance Dec. 31, 2010	Additional Levy	Collected	Balance Dec. 31, 2011
Clayton	15,245.11	4,977.79	15,245.11	4,977.79
Deptford Township	45,833.60	36,017.93	45,833.60	36,017.93
East Greenwich	195,056.19	109,158.41	195,056.19	109,158.41
Elk Township	13,881.60	14,365.98	13,881.60	14,365.98
Franklin Township	27,567.74	23,887.92	27,567.74	23,887.92
Glassboro	28,629.29	18,271.57	28,629.29	18,271.57
Greenwich	281.63	1,065.60	281.63	1,065.60
Harrison Township	70,460.74	85,105.73	70,460.74	85,105.73
Logan Township	71,951.29	198,969.92	71,951.29	198,969.92
Mantua	40,746.17	17,448.57	40,746.17	17,448.57
Monroe Township	111,684.57	87,746.95	111,684.57	87,746.95
National Park	668.06	1,682.07	668.06	1,682.07
Newfield	1,781.35	897.82	1,781.35	897.82
Paulsboro	5,678.01	935.15	5,678.01	935.15
Pitman	8,758.19	4,691.25	8,758.19	4,691.25
South Harrison	6,563.53	13,746.60	6,563.53	13,746.60
Swedesboro	63,482.09	4,161.05	63,482.09	4,161.05
Washington Township	38,010.35	53,422.80	38,010.35	53,422.80
Wenonah	240.62	2,487.88	240.62	2,487.88
West Deptford	35,458.50	28,988.91	35,458.50	28,988.91
Westville	31.14	614.00	31.14	614.00
Woodbury	361.17	2,080.59	361.17	2,080.59
Woodbury Heights	11,099.08	2,559.05	11,099.08	2,559.05
Woolwich	84,228.28	47,018.01	84,228.28	47,018.01
	877,698.30	760,301.55	877,698.30	760,301.55
Ref.	A		A-2	A

EXHIBIT A-8

SCHEDULE OF OPEN SPACE TAXES RECEIVABLE

	Balance Dec. 31, 2010	County Levy	Collected	Balance Dec. 31, 2011
Clayton	2,879.18	208,198.89	210,682.09	395.98
Deptford Township	6,350.77	1,273,204.14	1,276,661.36	2,893.55
East Greenwich	31,729.82	458,617.28	481,590.89	8,756.21
Elk Township	2,541.29	157,230.78	158,641.30	1,130.77
Franklin Township	3,498.87	583,298.46	584,891.80	1,905.53
Glassboro	5,618.59	501,506.61	505,635.68	1,489.52
Greenwich	1,018.58	452,145.81	453,079.29	85.10
Harrison Township	12,472.69	573,017.95	578,600.80	6,889.84
Logan Township	12,473.13	492,821.31	489,570.06	15,724.38
Mantua	7,819.28	607,728.79	614,155.46	1,392.61
Monroe Township	11,509.05	1,143,697.87	1,148,153.69	7,053.23
National Park	271.83	72,457.46	72,593.54	135.75
Newfield	410.67	53,920.00	54,260.13	70.54
Paulsboro	864.42	203,426.97	204,215.91	75.48
Pitman	1,361.78	289,346.84	290,334.21	374.41
South Harrison	1,384.21	152,645.66	152,931.07	1,098.80
Swedesboro	10,182.43	80,795.63	90,639.86	338.20
Washington Township	7,722.99	2,066,865.55	2,070,308.29	4,280.25
Wenonah	268.93	108,446.13	108,511.93	203.13
West Deptford	(20,741.85)	1,055,800.98	1,032,708.96	2,350.17
Westville	268.24	115,175.23	115,394.19	49.28
Woodbury	650.56	271,734.05	272,217.83	166.78
Woodbury Heights	2,015.86	122,172.56	123,983.78	204.64
Woolwich	14,334.44	470,031.27	480,601.89	3,763.82
	116,905.76	11,514,286.22	11,570,364.01	60,827.97
Ref.	A			A

EXHIBIT A-9

SCHEDULE OF LOCAL GRANTS RECEIVABLE

	2011 Budget Revenue Realized	Received
FM Global Foundation		
FM Global Fire Prevention	2,664.00	2,664.00
Target		
Target Public Safety Grant	4,500.00	4,500.00
	7,164.00	7,164.00
Ref.	A-2	A-4

EXHIBIT A-10

SCHEDULE OF RESERVE FOR LOCAL GRANTS - APPROPRIATED

	Balance Dec. 31, 2010	Transferred from 2011 Budget Appropriation	Paid or Charged	Balance Dec. 31, 2011
State Farm				
Good Neighbor Grant	1,000.00		1,000.00	
FM Global Foundation				
FM Global Fire Prevention		2,664.00	2,664.00	
Target				
Target Public Safety Grant		4,500.00	3,904.29	595.71
Borough of Glassboro				
Seeds to Success	3,747.92		833.50	2,914.42
	4,747.92	7,164.00	8,401.79	3,510.13
Ref.	A	A-3	A-4	A

EXHIBIT A-11

SCHEDULE OF REVENUE ACCOUNTS RECEIVABLE

	Balance Dec. 31, 2010	Accrued in 2011	Collected	Balance Dec. 31, 2011
Miscellaneous Revenue Anticipated				
County Clerk		1,792,296.74	1,792,296.74	
Surrogate		126,843.00	126,843.00	
Sheriff		172,870.56	172,870.56	
Fines and Costs		2,500,000.00	2,500,000.00	
Interest on Investments and Deposits		261,343.77	261,343.77	
Title IVD Incentive Program		1,733,625.04	1,733,625.04	
County Golf Course		1,126,759.12	1,126,759.12	
Medicaid Reimbursement - Special Transportation		242,349.92	242,349.92	
Interlocal Service Salem/Camden County		1,094,546.90	1,094,546.90	
Soil Safe		365,112.45	365,112.45	
State Aid - County College Bonds		1,457,125.63	1,457,125.63	
Reimbursement of Mandated Election Costs		232,250.00	232,250.00	
Supplemental Social Security Income		513,809.00	513,809.00	
Social Services Administrative		10,659,529.65	10,659,529.65	
Reserve for Debt Service - Capital		1,700,000.00	1,700,000.00	
Open Space and Farmland Preservation Trust Fund		4,167,602.00	4,167,602.00	
Weights and Measures Trust Fund		55,000.00	55,000.00	
Emergency Medical Services		4,175,673.34	3,550,673.34	625,000.00
Increased Row Officer Fees under Chapter 370 of the Laws of 2001 - Surrogate		119,261.00	119,261.00	
Increased Row Officer Fees under Chapter 370 of the Laws of 2001 - County Clerk		1,235,717.25	1,235,717.25	
Increased Row Officer Fees under Chapter 370 of the Laws of 2001 - Sheriff		114,940.27	114,940.27	
Amount to be Raised by Taxation		144,125,000.00	144,125,000.00	

EXHIBIT A-11
(Continued)

SCHEDULE OF REVENUE ACCOUNTS RECEIVABLE

	Balance Dec. 31, 2010	Accrued in 2011	Collected	Balance Dec. 31, 2011
Miscellaneous Revenue Not Anticipated				
Borough of Paulsboro	1,032.15	585.58		1,617.73
Added & Omitted Taxes		877,698.30	877,698.30	
Animal Shelter		89,099.00	89,099.00	
Auction		6,950.19	6,950.19	
Bail Forfeitures		42,510.00	42,510.00	
CAP/GO Assisted Living		415,555.00	415,555.00	
County Inmates		9,724.65	9,724.65	
Emergency Management		203,398.60	203,398.60	
Emergency Medical Services		8,193.80	8,193.80	
Federal Inmate Reimbursement		11,200.00	11,200.00	
Fire Marshall		29,419.00	29,419.00	
Fire Safety - LEA Rebate		34,845.36	34,845.36	
Indirect Costs		275,315.40	275,315.40	
Inmate Admission Fee		67,154.94	67,154.94	
Interment Allowance USDVA		66,600.00	66,600.00	
Interlocal Agreement - Tax Assessor		70,713.50	70,713.50	
Interlocal Agreement - Gloucester County Improvement Authority		157,453.80	157,453.80	
Liheap		17,438.00	17,438.00	
Maps, Copies, etc.		5,222,360.67	5,222,360.67	
Miscellaneous Fees and Permits		841,723.44	841,723.44	
Miscellaneous Fines		2,427.76	2,427.76	
Miscellaneous State Aid		111,272.00	111,272.00	
Refund of Prior Years' Expenditures		818,800.08	818,800.08	
Rental & Maintenance Charges		14,294.80	14,294.80	
Serv-A-Tray		79,084.74	79,084.74	
State Aid Debt Service		2,399,833.00	2,399,833.00	
State Inmate Reimbursement		130,291.22	130,291.22	
	1,032.15	189,975,598.47	189,350,012.89	626,617.73
Ref.	A		A-4	A

EXHIBIT A-12

SCHEDULE OF FEDERAL GRANTS RECEIVABLE

GRANTOR AGENCY Pass Thru Agency	Balance Dec. 31, 2010	2011 Budget Revenue Realized	Received	Canceled	Balance Dec. 31, 2011
US Department of Health and Senior Services					
NJ Department of Health and Senior Services					
Women, Infants, and Children	791,509.00	655,200.00	772,550.00		674,159.00
Senior Farmer's Market Nutrition Program		3,000.00	3,000.00		
Transportation Block Grant		48,764.00	47,072.00		1,692.00
Emergency Food and Shelter Board					
National Emergency Food & Shelter	10.50		10.50		
National Association of County & City Health Officials					
MRC Capacity Building Award		5,000.00	5,000.00		
US Department of Health & Human Services					
NJ Department of Health and Senior Services					
Special Child Health/Case Management	127,027.00	167,373.00	167,053.00		127,347.00
Area Plan Contract	333,213.00	1,456,445.00	1,675,076.00		114,582.00
NJ Department of Human Services					
Abused and Missing Children		3,234.00	3,234.00		
Human Services Planning Grant		62,770.00	62,770.00		
Title XX Transportation		60,733.00	60,733.00		
Social Services for the Homeless-ARRA	3,279.00		3,279.00		
US Department of Justice					
NJ Department of Law and Public Safety					
Bulletproof Vests Partnership Program	4,677.95	4,323.00			9,000.95
Byrne Memorial Justice Assistance Grant	374,420.00	28,425.00	42,703.17		360,141.83
Byrne Memorial Local Solicitation	43,243.00				43,243.00
Community Justice Program		106,250.00	79,562.48		26,687.52
Comprehensive Traffic Safety Program	69,050.00	59,950.00	60,298.03	8,751.97	59,950.00
Enforcing the Underage Drinking Laws	15,360.00	24,200.00	18,040.00	180.00	21,340.00
Driving While Intoxicated Sobriety Checkpoint	30,000.00	30,000.00	19,525.00	10,475.00	30,000.00
Megan's Law	3,156.39	7,416.00	9,006.39		1,566.00
Multijurisdictional Narcotics Task Force	110,417.00	92,779.00	144,258.42		58,937.58
Sexual Assault Nurse Examiner Project (SANE)	3,458.40	67,655.00	69,100.01		2,013.39

EXHIBIT A-12
(Continued)

SCHEDULE OF FEDERAL GRANTS RECEIVABLE

GRANTOR AGENCY Pass Thru Agency	Balance Dec. 31, 2010	2011 Budget Revenue Realized	Received	Canceled	Balance Dec. 31, 2011
Homeland Security	1,866,041.59		802,356.53	18.82	1,063,666.24
Emergency Management Agency Assistance	50,000.00	50,000.00	50,000.00		50,000.00
Victims of Crime Act (VOCA)	100,605.75	139,806.00	100,605.75		139,806.00
Victims of Crime Act (VOCA) - Supplemental Grant		41,820.00	4,071.90		37,748.10
Pre-Disaster Mitigation Planning Grant	92,044.00		50,000.00	42,044.00	
Child Passenger Safety Diversity Education	545.83	30,000.00	13,357.18	5,188.65	12,000.00
Violence Against Women (VAWA)	9,652.80	20,353.00	30,005.80		
New Jersey Office of Homeland Security & Preparedness					
FY09 Buffer Zone Protection Program	1,700.00				1,700.00
Chemical Buffer Zone - West Deptford Police	26,296.79		26,296.79		
Gloucester Rail Project		75,000.00			75,000.00
Interoperable Emergency Communications		95,470.00		33,376.00	62,094.00
Urban Areas Security Initiative		65,000.00			65,000.00
New Jersey Juvenile Justice Commission					
Juvenile Accountability Incentive Grant (JAIBG)	27,142.00	18,658.00	19,401.00		26,399.00
US Department of Housing and Urban Development					
Neighborhood Stabilization Program	990,606.64		721,807.23		268,799.41
US Department of Labor					
New Jersey Department of Labor					
Workforce Investment Act	1,192,719.00	1,603,201.00	1,314,733.00		1,481,187.00
American Recovery & Reinvestment Act	253,160.41	68,446.00	321,606.41		
WDP-Disability Program Navigator	4,179.59		4,179.59		
US Environmental Protection Agency					
New Jersey Department of Environmental Protection					
Wastewater Management Plan	10,000.00		10,000.00		

EXHIBIT A-12
(Continued)

SCHEDULE OF FEDERAL GRANTS RECEIVABLE

GRANTOR AGENCY Pass Thru Agency	Balance Dec. 31, 2010	2011 Budget Revenue Realized	Received	Canceled	Balance Dec. 31, 2011
US Department of Transportation					
Delaware Valley Regional Planning Commission					
Region Wide Transportation System GIS Program	32,728.25	20,000.00	29,680.25		23,048.00
Supportive Regional Highway	58,506.00	36,896.00	42,926.00		52,476.00
Transportation System Plan & Implementation	59,588.52	53,228.00	50,080.89		62,735.63
Federal Stimulus Projects	5,728,934.48		1,292,637.54		4,436,296.94
Revised Gloucester County Rural Routes	32,000.00		21,201.91		10,798.09
New Jersey Transit					
Job Access and Reverse Commute	160,000.00	128,403.00	153,417.84		134,985.16
Section 5311 Rural Transit	206,135.35	170,509.00	168,106.43		208,537.92
New Freedom	320,000.00	200,426.00	111,062.46		409,363.54
NJ Department of Transportation					
Delaware Street Bridge	187,500.00		187,500.00		
Route 322 Resurfacing from Route 45 to Woolwich	1,093,126.00				1,093,126.00
Greentree Road CR 651 Resurface 630 to 639	1,408,918.00				1,408,918.00
Kings Highway Resurface in East Greenwich/Woolwich	1,838,140.00				1,838,140.00
Tomlin Station Road Bridge Replacements	724,706.88		331,951.36		392,755.52
	18,383,799.12	5,700,733.00	9,099,256.86	100,034.44	14,885,240.82
Ref.	A	A-2	A-4	A-1	A

EXHIBIT A-13

SCHEDULE OF STATE GRANTS RECEIVABLE

GRANTOR AGENCY Pass Thru Agency	Balance Dec. 31, 2010	2011 Budget Revenue Realized	Received	Canceled	Balance Dec. 31, 2011
New Jersey Council on the Arts					
Local Arts Program	8,028.00	57,801.00	57,159.00		8,670.00
New Jersey Department of Community Affairs					
Housing Preservation Grant	55,000.00		10,000.00		45,000.00
New Jersey Department of State Historical Commission					
New Jersey Historical Commission	8,336.00		8,336.00		
Whitall Podcast Project	9,525.00	136,254.00			145,779.00
New Jersey Department of Environmental Protection					
Clean Communities		107,429.00	107,429.00		
County Environmental Health Act	163,497.00	165,163.00	179,739.00	24,170.00	124,751.00
Green Communities/Community Forestry		3,000.00			3,000.00
New Jersey Department of Health & Senior Services					
Alcoholism and Drug Abuse	46,025.07	590,672.00	169,145.07		467,552.00
Local Core Capacity Infrastructure for Bioterrorism	454,006.00	428,763.00	534,006.00		348,763.00
Peer Grouping	9,640.08	117,422.00	125,673.16		1,388.92
Right To Know	8,098.50	10,798.00	8,098.50		10,798.00
New Jersey Department of Human Services					
County Interagency Coordinating Grant		38,442.00	38,442.00		
Mental Health Administration	9,000.00	12,000.00	12,000.00		9,000.00
Personal Attendant Services	66,298.52	534,350.00	463,801.52	136,847.00	
Social Services for the Homeless	11,941.00	287,766.00	289,707.00		10,000.00
Prevention of Teenage Pregnancy		1,000.00	1,000.00		
New Jersey Transit					
Senior Citizens and Disabled Residents Transportation Assist	511,221.47	669,648.00	846,764.01		334,105.46
New Jersey Department of Transportation					
Rowan Boulevard Construction	125,000.00				125,000.00
Route 322 Mullica Hill By-Pass	2,000,000.00		2,000,000.00		
Paulsboro Route 295 Brownsfield Access	7,000,000.00				7,000,000.00

EXHIBIT A-13
(Continued)

SCHEDULE OF STATE GRANTS RECEIVABLE

GRANTOR AGENCY Pass Thru Agency	Balance Dec. 31, 2010	2011 Budget Revenue Realized	Received	Canceled	Balance Dec. 31, 2011
New Jersey Department of Law and Public Safety					
Body Armor Replacement - Sheriff		7,913.00	7,913.00		
Body Armor Replacement - Prosecutor		3,397.00	3,397.00		
Body Armor Replacement - Corrections		11,662.00	11,662.00		
Insurance Fraud Reimbursement Program	217,858.00	212,833.00	140,697.93	77,160.07	212,833.00
Drunk Driving Enforcement Fund		12,000.00	12,000.00		
New Jersey Data Exchange Project	103,000.00				103,000.00
Electronics Crimes Task Force		6,000.00	6,000.00		
US Marshall Vehicle		3,000.00	3,000.00		
New Jersey Department of Military & Veterans Affairs					
Veterans Transportation	19,250.00	33,000.00	33,000.00		19,250.00
New Jersey Governor's Council on Alcohol & Drug Abuse					
Municipal Alliance	326,615.00	346,965.00	426,358.24		247,221.76
New Jersey Juvenile Justice Commission					
Family Court Program	67,470.00	144,135.00	211,605.00		
State/Community Partnership Program	94,138.00	285,430.00	259,759.00	83.00	119,726.00
New Jersey Department of Labor					
Work First New Jersey	1,347,350.00	1,997,084.00	1,582,277.00	64,558.00	1,697,599.00
Work First New Jersey - Smart Steps		6,420.00			6,420.00
Workforce Investment Board Planning Grant	41,562.00	35,294.00	74,449.00		2,407.00
Workforce Development Partnership		18,236.00	18,236.00		
Workforce Learning Link	147,150.00	80,000.00	136,447.00		90,703.00
NJ Build		4,000.00			4,000.00
NJ Division of Archives and Records Management					
Public Archives and Records Infrastructure Support (PARIS)	59,510.75		59,510.75		
	12,909,520.39	6,367,877.00	7,837,612.18	302,818.07	11,136,967.14
Ref.	A	A-2	A-4	A-1	A

EXHIBIT A-14

SCHEDULE OF RESERVE FOR FEDERAL GRANTS - APPROPRIATED

GRANTOR AGENCY Pass Thru Agency	Balance Dec. 31, 2010	Transferred from 2011 Budget Appropriation	Encumbrance Canceled	Paid	Encumbered	Canceled	Balance Dec. 31, 2011
US Department of Health & Human Services							
NJ Department of Health and Senior Services							
Women, Infants, and Children	618,593.32	655,200.00		759,964.31	628.24		513,200.77
Special Child Health/Case Management	90,531.42	167,373.00		202,217.92			55,686.50
Area Plan Contract	39,691.84	1,456,445.00	5,672.17	1,355,862.48	106,151.61		39,794.92
Senior Farmer's Market Nutrition Program		3,000.00		3,000.00			
Transportation Block Grant		48,764.00		36,024.00			12,740.00
Emergency Food and Shelter Board							
National Emergency Food & Shelter	10.50			10.50			
National Association of County & City Health Officials							
MRC Capacity Building Award		5,000.00		1,602.86	3,397.14		
Department of Community Affairs							
NJ Department of Community Affairs							
Neighborhood Stabilization Program	976,880.14			708,080.73	71,986.60		196,812.81
US Environmental Protection Agency							
NJ Department of Environmental Protection							
Salem-Gloucester Regional Sewer Plan	4,983,863.18			877,046.91			4,106,816.27
US Department of Health & Human Services							
NJ Department of Human Services							
Abused and Missing Children	2,817.75	3,234.00		4,004.00	108.00		1,939.75
Human Services Planning Grant	9,493.87	62,770.00		72,263.87			
Title XX Transportation		60,733.00		59,483.00			1,250.00
Social Services for the Homeless TANF	4,728.33			4,728.33			
US Department of Justice							
NJ Department of Law and Public Safety							
Bulletproof Vests Partnership Program	8,807.00	4,323.00		1,778.00	7,029.00		4,323.00
Community Justice		141,667.00		111,280.02	631.52		29,755.46
Justice Assistance Grant Joint Task Force	310,016.14	28,425.00	14.00	55,732.91			282,722.23
Comprehensive Traffic Safety Program	56,271.90	59,950.00		47,623.93	730.45	8,751.97	59,115.55
Enforcing the Underage Drinking Laws	10,300.00	24,200.00		16,720.00	880.00	180.00	16,720.00
Megan's Law	2,478.86	9,888.00		10,478.86			1,888.00
Multijurisdictional Narcotics Task Force-ARRA	72,424.94	92,779.00		119,716.92	785.33		44,701.69
Sexual Assault Nurses Examiner Project (SANE)		67,655.00		67,655.00			
Child Passenger Safety Diversity Education		30,000.00		10,811.35		5,188.65	14,000.00
DWI Sobriety Checkpoint	28,020.00	30,000.00		17,545.00		10,475.00	30,000.00

EXHIBIT A-14
(Continued)

SCHEDULE OF RESERVE FOR FEDERAL GRANTS - APPROPRIATED

GRANTOR AGENCY Pass Thru Agency	Balance Dec. 31, 2010	Transferred from 2011 Budget Appropriation	Encumbrance Canceled	Paid	Encumbered	Canceled	Balance Dec. 31, 2011
Homeland Security Grant	1,338,664.80		715.62	516,567.74	156,446.00	18.82	666,347.86
Emergency Management Agency Assistance		50,000.00		50,000.00			
Violence Against Women (VAWA)	5,344.13	20,353.00		25,697.13			
Victims of Crime Act (VOCA)	100,605.75	139,806.00		168,007.75			72,404.00
Victims of Crime Act (VOCA)-Supplemental Grant		41,820.00		33,362.40			8,457.60
Pre-Disaster Mitigation Planning Grant	42,209.00			165.00		42,044.00	
Byrne Memorial Local Solicitation	43,243.00			530.00	7,525.00		35,188.00
US Department of Homeland Security							
New Jersey Office of Homeland Security & Preparedness							
FY09 Buffer Zone Protection Program	1,700.00				1,696.60		3.40
Chemical Buffer Zone - West Deptford Police	23,992.79		2,304.00	26,296.79			
Gloucester Rail Project		75,000.00					75,000.00
Interoperable Emergency Communications		95,470.00				33,376.00	62,094.00
Urban Areas Securityy Initiative		65,000.00			65,000.00		
New Jersey Juvenile Justice Commission							
Juvenile Accountability Incentive Block Grant (JAIBG)	16,021.00	20,731.00		7,298.00	9,656.00		19,798.00
US Department of Labor							
New Jersey Department of Labor							
Workforce Investment Act WIA	638,440.45	1,603,201.00	7,035.86	1,032,728.39	387,207.94		828,740.98
American Recovery & Reinvestment Act	128,906.00	68,446.00	17,099.50	214,451.50			
WDP-Disability Program Navigator	37,385.00			37,385.00			
US Department of Transportation							
Delaware Valley Regional Planning Commission							
Region Wide Transportation System GIS Program	13,738.00	20,000.00		21,759.25			11,978.75
Supportive Regional Highway	34,022.77	36,896.00		44,166.99			26,751.78
Transportation System Plan & Implementation	26,858.83	53,228.00		26,858.83			53,228.00
Federal Stimulus Projects	2,511,772.74		12,022.14	43,482.20	29,547.45		2,450,765.23
Rt 322 Resurfacing from Rt 45 to Woolwich	1,093,126.00			757,163.62	18,703.25		317,259.13
Greentree Rd CR651 Resurface 630 to 639	1,408,918.00			644,636.49	93,904.86		670,376.65
Kings Highway Resurface in East Greenwich/Woolwich	1,838,140.00			1,079,221.89	512,254.13		246,663.98
Revised Gloucester County Rural Routes	21,146.12			21,146.12			

EXHIBIT A-14
(Continued)

SCHEDULE OF RESERVE FOR FEDERAL GRANTS - APPROPRIATED

GRANTOR AGENCY Pass Thru Agency	Balance Dec. 31, 2010	Transferred from 2011 Budget Appropriation	Encumbrance Canceled	Paid	Encumbered	Canceled	Balance Dec. 31, 2011
New Jersey Transit							
Job Access and Reverse Commute	160,343.85	128,403.00		83,424.87	2,300.60		203,021.38
Section 5311 Rural Transit	127,890.00	170,509.00		191,390.00			107,009.00
New Freedom	320,000.00	200,426.00		153,289.06			367,136.94
NJ Department of Transportation							
Tomlin Station Road Bridge Replacements	297,150.36		9.00				297,159.36
Glen Echo Road Project	14,530.72		1,823.23				16,353.95
	17,459,078.50	5,740,695.00	46,695.52	9,722,659.92	1,476,569.72	100,034.44	11,947,204.94
Ref.	A	A-3	A-18	A-4	A-18	A-1	A

SCHEDULE OF RESERVE FOR STATE GRANTS - APPROPRIATED

GRANTOR AGENCY Pass Thru Agency	Balance Dec. 31, 2010	Transferred from 2011 Budget Appropriation	Encumbrance Canceled	Paid	Encumbered	Canceled	Balance Dec. 31, 2011
New Jersey Council for the Humanities							
Local Arts Program		57,801.00		57,207.25	593.75		
New Jersey Department of Community Affairs							
Housing Preservation Grant	55,000.00			20,000.00			35,000.00
New Jersey Department of State Historical Commission							
New Jersey Historical Commission	8,336.00			7,917.25	418.75		
Whitall House Podcast	1,522.00	136,254.00		15,129.41			122,646.59
New Jersey Department of Environmental Protection							
Clean Communities		107,429.00		107,429.00			
County Environmental Health Act	78,856.76	165,163.00		140,098.38		24,170.00	79,751.38
Green Communities/Community Forestry		3,000.00		2,942.43	57.57		
New Jersey Department of Health & Senior Services							
Alcoholism and Drug Abuse	6,054.58	676,416.00	2,569.00	575,715.26	84,540.50		24,783.82
Local Core Capacity Infrastructure for Bioterrorism	312,430.91	428,763.00		526,640.96	1,449.82		213,103.13
Peer Grouping		117,422.00	50.84	110,698.00	806.73		5,968.11
Right To Know	10,278.69	10,798.00		15,832.64			5,244.05
New Jersey Department of Human Services							
Youth Incentive Program		38,442.00		38,442.00			
Mental Health Administration	6,000.00	12,000.00		12,000.00			6,000.00
Personal Attendant Services	44,451.74	534,350.00	54.00	339,036.63	62,428.00	136,847.00	40,544.11
Social Services for the Homeless		287,766.00		220,226.70	66,539.30		1,000.00
Prevention of Teen Pregnancy		1,000.00		1,000.00			
New Jersey Transit							
Senior Citizens and Disabled Residents Transportation Assistance	68,968.82	669,648.00	5,806.27	662,029.65	773.65		81,619.79
New Jersey Department of Law & Public Safety							
Body Armor Replacement-Corrections	11,065.00	11,662.00		11,065.00			11,662.00
Body Armor Replacement-Sheriff	7,961.40	7,913.00		5.60	7,955.80		7,913.00
Body Armor Replacement-Prosecutor	4,439.71	3,397.00			3,671.04		4,165.67
Insurance Fraud Reimbursement Program	72,286.12	212,833.00		117,931.34		77,160.07	90,027.71
Drunk Driving Enforcement Fund	1,976.63	12,000.00	1.61	3,402.24	5,415.14		5,160.86
New Jersey Date Exchange Program	103,000.00				103,000.00		
Electronics Crimes Task Force		6,000.00		6,000.00			
US Marshall Vehicle		3,000.00		3,000.00			
New Jersey Department of Military & Veterans Affairs							
Veterans Transportation	16,500.00	33,000.00		32,470.98			17,029.02
New Jersey Governor's Council on Alcohol & Drug Abuse							
Municipal Alliance	2,620.69	346,965.00	1,443.00	204,436.36	146,580.74		11.59
New Jersey Juvenile Justice Commission							
Family Court Program		144,135.00		109,622.50	34,512.50		
State/Community Partnership Program	740.65	285,430.00	5,525.55	229,241.26	59,932.73	83.00	2,439.21

EXHIBIT A-15
(Continued)

SCHEDULE OF RESERVE FOR STATE GRANTS - APPROPRIATED

GRANTOR AGENCY Pass Thru Agency	Balance Dec. 31, 2010	Transferred from 2011 Budget Appropriation	Encumbrance Canceled	Paid	Encumbered	Canceled	Balance Dec. 31, 2011
New Jersey Department of Labor							
Work First New Jersey	621,926.93	1,997,084.00	16,998.76	1,312,105.47	248,609.93	64,558.00	1,010,736.29
Work First NJ - Smart Steps		6,420.00					6,420.00
Workforce Investment Board Planning Grant	35,473.80	35,294.00		68,206.07			2,561.73
Workforce Learning Link		80,000.00			80,000.00		
Workforce Development Partnership		18,236.00		18,236.00			
NJ Build		4,000.00					4,000.00
NJ Department of Transportation							
Paulsboro Route 295 Brownsfields Access	7,000,000.00						7,000,000.00
Delaware Street Bridge	180,127.84			180,127.84			
Rowan Blvd Construction	149,911.00			336.00			149,575.00
Office of Information Technology							
County 911 Coordinator Grant	4,075.13			4,075.13			
911 PSAP Equipment Upgrade	218,257.03			58,002.16	3,866.68		156,388.19
911 PSAP General Assistance	12,389.41			11,169.47			1,219.94
	9,034,650.84	6,453,621.00	32,449.03	5,221,778.98	911,152.63	302,818.07	9,084,971.19
Ref.	A	A-3	A-18	A-4	A-18	A-1	A

SCHEDULE OF 2010 APPROPRIATION RESERVES

	Balance Dec. 31, 2010	Budget Transfers	Encumbrances Canceled	Balance After Transfers and Cancelations	Paid or Charged	Balance Lapsed
Salaries and Wages						
Administrator	21,620.76			21,620.76	21,173.45	447.31
Human Resources	30,801.04			30,801.04	26,376.68	4,424.36
Board of Chosen Freeholders	21,195.11			21,195.11	18,113.64	3,081.47
Clerk of the Board	8,236.90			8,236.90	7,925.09	311.81
County Clerk	50,988.51			50,988.51	49,653.42	1,335.09
Superintendent of Elections	32,704.82			32,704.82	21,277.02	11,427.80
Financial Administration	26,758.23			26,758.23	25,798.37	959.86
Purchasing	9,003.70			9,003.70	6,509.11	2,494.59
Information Technology	64,273.32			64,273.32	41,335.59	22,937.73
Board of Taxation	34,834.87			34,834.87	25,929.21	8,905.66
County Counsel	26,779.26			26,779.26	20,292.37	6,486.89
County Adjuster's Office	4,152.40			4,152.40	3,694.01	458.39
Surrogate	20,354.70			20,354.70	19,653.79	700.91
Engineering	46,597.61			46,597.61	13,178.19	33,419.42
Economic Development	40,814.04			40,814.04	5,293.42	35,520.62
Cultural & Heritage Commission	2,789.00			2,789.00	2,504.43	284.57
Planning Board	14,286.37			14,286.37	6,870.56	7,415.81
Construction Board of Appeals	2,024.59			2,024.59	1,976.03	48.56
Consumer Protection	13,410.58			13,410.58	12,985.43	425.15
Emergency Response Center	616,066.71			616,066.71	607,350.83	8,715.88
Medical Examiner	48,622.66			48,622.66	38,988.72	9,633.94
Sheriff	457,111.79			457,111.79	241,034.17	216,077.62
Prosecutor	449,654.45			449,654.45	257,527.00	192,127.45
Corrections	1,124,390.61	(324,599.00)		799,791.61	401,602.07	398,189.54
Roads and Bridges	192,719.40			192,719.40	133,594.46	59,124.94
Buildings & Grounds	257,960.84			257,960.84	84,989.95	172,970.89
Fleet Management	32,740.38			32,740.38	25,535.88	7,204.50
Health	108,140.06			108,140.06	2,729.16	105,410.90
Office for the Disabled	48,687.09			48,687.09	22,733.30	25,953.79
Office on Aging	79,785.08			79,785.08	49,298.11	30,486.97
Human Services	99,487.55			99,487.55	83,602.42	15,885.13
Veterans Affairs	14,304.20			14,304.20	14,304.20	
Animal Shelter	55,903.21			55,903.21	55,491.13	412.08
Division of Social Services	276,212.65			276,212.65		276,212.65
Park & Recreation	49,837.54			49,837.54	43,663.30	6,174.24
Golf Course	13,726.98			13,726.98	11,336.52	2,390.46

EXHIBIT A-16
(Continued)

SCHEDULE OF 2010 APPROPRIATION RESERVES

	Balance Dec. 31, 2010	Budget Transfers	Encumbrances Canceled	Balance After Transfers and Cancelations	Paid or Charged	Balance Lapsed
Superintendent of Schools	23,106.46			23,106.46	9,233.69	13,872.77
County Extension Services	20,950.41			20,950.41	12,700.91	8,249.50
Salary and Wage Adjustment	443,930.00			443,930.00	199,829.50	244,100.50
Other Expenses						
Administrator	25,128.74			25,128.74		
Human Resources	31,948.86		25,897.45	57,846.31	12,414.25	45,432.06
Board of Chosen Freeholders	27,632.96		218.00	27,850.96		27,850.96
Advertising Services	1,224.26			1,224.26	1,224.26	
Clerk of the Board	8,891.47			8,891.47	1,076.74	7,814.73
County Clerk	95,108.72		20,507.98	115,616.70		115,616.70
Superintendent of Elections	77,559.77			77,559.77	52,263.53	25,296.24
Treasurer	8,693.95			8,693.95	1,100.00	7,593.95
Purchasing	4,891.12			4,891.12		4,891.12
Information Technology	66,760.57		3,000.00	69,760.57	11,919.15	57,841.42
Telecommunication	8,650.29	242,135.00		250,785.29	233,098.80	17,686.49
Board of Taxation	170,521.22		743,633.32	914,154.54	875,610.25	38,544.29
County Counsel	44,555.41		18.55	44,573.96	19,981.48	24,592.48
County Adjuster's Office	564.62		8.36	572.98		572.98
Surrogate	2,580.62		139.00	2,719.62	122.60	2,597.02
Engineering	6,090.00		3,159.35	9,249.35	1,534.45	7,714.90
Economic Development	11,013.94			11,013.94	23.56	10,990.38
Cultural and Heritage Commission	1,701.53			1,701.53	140.00	1,561.53
Planning Board	30,077.48		5.80	30,083.28	23,616.40	6,466.88
Construction Board of Appeals	460.00			460.00		460.00
Consumer Protection	1,531.30			1,531.30		1,531.30
Liability Insurance	73,661.45			73,661.45	27,936.50	45,724.95
Workmen's Compensation Insurance	86,996.96			86,996.96	53,824.66	33,172.30
Group Insurance Plan for Employees	1,489,285.44		1,156.80	1,490,442.24		1,490,442.24
Emergency Response Center	275,085.21		8,752.06	283,837.27	52,137.22	231,700.05
Medical Examiner	8,978.93		7,235.72	16,214.65	10,464.49	5,750.16
Sheriff	6,305.83		377.20	6,683.03	2,868.30	3,814.73
Prosecutor	9,375.37		862.92	10,238.29	5,619.35	4,618.94
Corrections	210,050.41	80,000.00	174,802.07	464,852.48	310,273.57	154,578.91
Roads and Bridges	23,168.94		7,401.20	30,570.14	8,708.93	21,861.21
Buildings & Grounds	106,331.11		5,951.62	112,282.73	13,831.81	98,450.92
Electricity	123,346.06		8,993.36	132,339.42	126,167.53	6,171.89
Water	21,090.31			21,090.31	408.63	20,681.68
Street Lighting	4,314.19	1,242.00		5,556.19	5,555.15	1.04
Gas	32,790.57	34,402.00		67,192.57	67,192.30	0.27

SCHEDULE OF 2010 APPROPRIATION RESERVES

	Balance Dec. 31, 2010	Budget Transfers	Encumbrances Canceled	Balance After Transfers and Cancelations	Paid or Charged	Balance Lapsed
Fuel Oil	40,203.09	(35,644.00)		4,559.09	3,578.13	980.96
Sewer	32,426.25			32,426.25	1,117.59	31,308.66
Fleet Management	43,001.70		6,250.69	49,252.39	22,795.54	26,456.85
Gasoline	42,930.32		3,704.99	46,635.31	46,626.52	8.79
Health	30,500.42		1,311.83	31,812.25	902.47	30,909.78
Office for the Disabled	6,928.04		2,818.65	9,746.69	520.00	9,226.69
Office on Aging	17,314.15			17,314.15	13,494.41	3,819.74
Human Services	291,060.52		143.04	291,203.56	80,801.26	210,402.30
Maintenance of Patients in State - Mental Center	100,956.65			100,956.65	90,591.91	10,364.74
Social Services Training and Services	804,829.78		966.03	805,795.81	71,277.91	734,517.90
Veterans Affairs	6,533.72			6,533.72	3,650.00	2,883.72
Commission on Women	2,224.88			2,224.88		2,224.88
Animal Shelter	7,886.36		108.90	7,995.26	7,995.26	
Park & Recreation	10,372.25		25,434.48	35,806.73	2,028.24	33,778.49
Golf Course	3,392.31		7,465.32	10,857.63	2,902.21	7,955.42
County Extension Services	1,771.37		3,281.01	5,052.38	776.84	4,275.54
Superintendent of Schools	3,009.56		870.00	3,879.56	464.80	3,414.76
Reimbursement for Residents Attending						
Out of County Two-Year School	125,419.14			125,419.14	116,866.01	8,553.13
Out of County Vocational School	20,056.00	2,464.00		22,520.00	22,520.00	
Contingent	152,126.91		4,828.99	156,955.90	15,377.00	141,578.90
Contractual Obligation-Logan Township	82,121.75			82,121.75		82,121.75
Prior Year Bills	1.06			1.06		1.06
Public Employees Retirement System	316,947.39			316,947.39		316,947.39
Social Security	246,862.38			246,862.38	139,282.89	107,579.49
	10,370,207.49		1,069,304.69	11,439,512.18	5,188,768.03	6,250,744.15
Ref.	A		A-17			A-1

	Ref.	
Disbursed	A-4	4,334,034.29
Reserve for Revaluations	A	111,240.17
Accounts Payable	A	743,493.57
		5,188,768.03

EXHIBIT A-17

SCHEDULE OF ENCUMBRANCES PAYABLE

	Ref.		
Balance December 31, 2010	A		3,203,308.85
Increased by:			
Charges to 2011 Appropriations	A-3		1,991,005.65
			5,194,314.50
Decreased by:			
Payments	A-4	2,134,004.16	
Canceled to Appropriation Reserves	A-16	1,069,304.69	
			3,203,308.85
Balance December 31, 2011	A		1,991,005.65

EXHIBIT A-18

SCHEDULE OF GRANT ENCUMBRANCES PAYABLE

	Ref.		
Balance December 31, 2010	A		5,482,343.70
Increased by:			
Charges to Federal Grants - Appropriated	A-14	1,476,569.72	
Charges to State Grants - Appropriated	A-15	911,152.63	
			2,387,722.35
			7,870,066.05
Decreased by:			
Payments	A-4	4,612,286.37	
Canceled:			
Federal Grants - Appropriated	A-14	46,695.52	
State Grants - Appropriated	A-15	32,449.03	
			4,691,430.92
Balance December 31, 2011	A		3,178,635.13

EXHIBIT A-19

SCHEDULE OF SPECIAL EMERGENCY APPROPRIATION
PER NJSA 40A:4-53

Date	Purpose	Amount Authorized	Balance Dec. 31, 2010	Authorized 2011	Reduced	Balance Dec. 31, 2011
2/17/10	Revaluation of Properties	3,692,265.00	3,695,265.00		739,053.00	2,956,212.00
1/19/11	Revaluation of Properties	1,963,600.00		1,963,600.00		1,963,600.00
11/4/11	Expenditures associated with Hurricane Irene	2,000,000.00		2,000,000.00	2,000,000.00	
9/27/11	Engineering Other Expenses	500,000.00		500,000.00	500,000.00	
			3,695,265.00	4,463,600.00	3,239,053.00	4,919,812.00
	Ref.		A	A-3	A-3	A

TRUST FUND

EXHIBIT B-1

SCHEDULE OF TRUST FUND CASH - TREASURER

	Ref.		
Balance December 31, 2010	B		21,146,854.44
Increased by Receipts:			
Interest		1,642.25	
Due from Current Fund		15,589.67	
Due from Federal Government	B-2	2,168,960.39	
Environmental Quality Enforcement	B-4	41,973.00	
County Clerk Improvement Fund	B-5	128,662.00	
Road Permits	B-6	152,317.00	
Weights and Measures	B-7	58,583.40	
Bequests	B-8	21,400.80	
Motor Vehicle Fines	B-9	1,998,374.33	
Traffic Light Escrow	B-10	22,212.00	
Unemployment Insurance	B-11	542,719.17	
Tax Appeals	B-12	50,070.00	
Surrogate's Improvement Fund	B-14	19,554.00	
Federal Forfeited Funds	B-15	35,799.64	
Forfeited Funds	B-16	8,326.87	
Seized Assets	B-17	197,099.53	
Asset Maintenance Account	B-18	179.11	
Community Development Block Grant	B-19	82,158.95	
Farmland Preservation	B-21	17,207,205.80	
Sheriff Improvement Account	B-22	16,150.00	
Accumulated Absences	B-23	100,000.00	
Solid Waste Fees	B-24	118,972.46	
Snow Removal/Salt Regionalization	B-26	539,785.03	
Parks and Recreation Donations	B-27	21,966.40	
Animal Shelter Donations	B-28	110,993.94	
Health and Senior Services Donations	B-29	71,793.44	
Human Services Transportation Donations	B-30	1,202.00	
Veterans Affairs Donations	B-31	9,300.00	
Disability Services Donations	B-32	2,555.00	
			23,745,546.18
			44,892,400.62

EXHIBIT B-1
(Continued)

SCHEDULE OF TRUST FUND CASH - TREASURER

	Ref.		
Decreased by Disbursements:			
Encumbrances Payable	B-3	1,580,085.83	
Environmental Quality Enforcement	B-4	37,289.28	
County Clerk Improvement Fund	B-5	244,057.86	
Road Permits	B-6	126,037.00	
Weights and Measures	B-7	59,363.80	
Bequests	B-8	8,974.20	
Motor Vehicle Fines	B-9	2,679,571.78	
Fair Share Contributions	B-10	94,739.00	
Unemployment Insurance	B-11	865,220.04	
Tax Appeals	B-12	36,626.85	
Surrogate's Improvement Fund	B-14	4,371.02	
Federal Forfeited Funds	B-15	28,675.52	
Forfeited Funds	B-16	11,327.32	
Seized Assets	B-17	165,831.75	
Asset Maintenance Account	B-18	2,625.00	
Community Development Block Grant	B-19	1,287,807.21	
Workmen's Compensation	B-20	1,695.00	
Farmland Preservation	B-21	16,933,522.24	
Sheriff Improvement Account	B-22	5,933.55	
Accumulated Absences	B-23	98,607.91	
Solid Waste Fee	B-24	123,289.84	
Snow Removal/Salt Regionalization	B-26	725,000.00	
Parks and Recreation Donations	B-27	19,640.60	
Animal Shelter Donations	B-28	47,891.84	
Senior Services Donations	B-29	50,125.47	
Human Services Transportation Donations	B-30	193.00	
Veterans Affairs Donations	B-31	7,692.00	
Disability Services Donations	B-32	2,280.35	
			25,248,475.26
Balance December 31, 2011	B		19,643,925.36

EXHIBIT B-2

SCHEDULE OF DUE FROM FEDERAL GOVERNMENT

	Ref.		
Balance December 31, 2010	B		4,397,286.07
Increased by:			
Grants Awarded:			
Community Development Block Grant	B-19	1,445,890.00	
Community Development Block Grant-Home	B-19	698,554.00	
			2,144,444.00
			6,541,730.07
Decreased by:			
Grant Receipts:			
Community Development Block Grant	B-1	1,300,362.24	
Community Development Block Grant-Home	B-1	868,598.15	
			2,168,960.39
Balance December 31, 2011	B		4,372,769.68

EXHIBIT B-3

SCHEDULE OF ENCUMBRANCES PAYABLE

	Ref.		
Balance December 31, 2010	B		2,870,689.78
Increased by:			
Charges			1,978,684.52
			4,849,374.30
Decreased by:			
Disbursements	B-1	1,580,085.83	
Canceled		323,363.86	
			1,903,449.69
Balance December 31, 2011	B		2,945,924.61

EXHIBIT B-4

SCHEDULE OF RESERVE FOR ENVIRONMENTAL QUALITY AND ENFORCEMENT FUND

	Ref.		
Balance December 31, 2010	B		118,325.41
Increased by:			
Cash Receipts	B-1		41,973.00
			160,298.41
Decreased by:			
Cash Disbursements	B-1	37,289.28	
Encumbrances Payable	B-3	3,036.10	
			40,325.38
Balance December 31, 2011	B		119,973.03

EXHIBIT B-5

SCHEDULE OF RESERVE FOR COUNTY CLERK'S IMPROVEMENT FUND

	Ref.		
Balance December 31, 2010	B		537,687.15
Increased by:			
Cash Receipts	B-1	128,662.00	
Interest	B-1	621.06	
Encumbrances Canceled	B-3	12,551.31	
			141,834.37
			679,521.52
Decreased by:			
Cash Disbursements	B-1	244,057.86	
Encumbered	B-3	14,068.44	
			258,126.30
Balance December 31, 2011	B		421,395.22

EXHIBIT B-6

SCHEDULE OF RESERVE FOR ROAD PERMIT FUNDS

	Ref.		
Balance December 31, 2010	B		429,590.11
Increased by:			
Cash Receipts	B-1		152,317.00
			581,907.11
Decreased by:			
Cash Disbursements	B-1	126,037.00	
Encumbered	B-3	1,950.00	
			127,987.00
Balance December 31, 2011	B		453,920.11

EXHIBIT B-7

SCHEDULE OF RESERVE FOR WEIGHTS AND MEASURES

	Ref.		
Balance December 31, 2010	B		60,367.62
Increased by:			
Cash Receipts	B-1	58,583.40	
Encumbrances Canceled	B-3	108.00	
			58,691.40
			119,059.02
Decreased by:			
Cash Disbursements	B-1		59,363.80
Balance December 31, 2011	B		59,695.22

EXHIBIT B-8

SCHEDULE OF RESERVE FOR BEQUESTS

	Ref.		
Balance December 31, 2010	B		10,692.48
Increased by:			
Donations Collected	B-1		21,400.80
			32,093.28
Decreased by:			
Cash Disbursements	B-1	8,974.20	
Encumbered	B-3	1,650.00	
			10,624.20
Balance December 31, 2011	B		21,469.08

EXHIBIT B-9

SCHEDULE OF RESERVE FOR MOTOR VEHICLE FINES

	Ref.	
Balance December 31, 2010	B	4,035,052.67
Increased by:		
Fines Collected	B-1	1,998,374.33
		6,033,427.00
Decreased by:		
Revenue Anticipated in Budget	B-1	2,679,571.78
Balance December 31, 2011	B	3,353,855.22

EXHIBIT B-10

SCHEDULE OF RESERVE FOR FAIR SHARE/DEVELOPERS ESCROW

	Ref.	
Balance December 31, 2010	B	1,368,241.51
Increased by:		
Fees Collected	B-1	22,212.00
		1,390,453.51
Decreased by:		
Project Costs	B-1	94,739.00
Balance December 31, 2011	B	1,295,714.51

EXHIBIT B-11

SCHEDULE OF RESERVE FOR UNEMPLOYMENT COMPENSATION INSURANCE

	Ref.		
Balance December 31, 2010	B		485,824.60
Increased by:			
Employer Contribution	B-1	100,000.00	
Reimbursement	B-1	12,896.30	
Unemployment Withholding	B-1	429,822.87	
Interest	B-1	505.55	
			543,224.72
			1,029,049.32
Decreased by:			
Cash Disbursements	B-1		865,220.04
Balance December 31, 2011	B		163,829.28

EXHIBIT B-12

SCHEDULE OF RESERVE FOR COUNTY BOARD OF TAXATION FILING FEES

	Ref.		
Balance December 31, 2010	B		40,686.60
Increased by:			
Fees Collected	B-1	50,070.00	
Interest	B-1	73.30	
Encumbrances Canceled	B-3	602.55	
			50,745.85
			91,432.45
Decreased by:			
Cash Disbursements	B-1	36,626.85	
Encumbered	B-3	9,625.00	
			46,251.85
Balance December 31, 2011	B		45,180.60

EXHIBIT B-13

SCHEDULE OF RESERVE FOR SMALL CITIES REVOLVING LOAN FUND

	Ref.	
Balance December 31, 2010	B	38,045.92
Balance December 31, 2011	B	38,045.92

EXHIBIT B-14

SCHEDULE OF RESERVE FOR SURROGATE'S IMPROVEMENT FUND

	Ref.		
Balance December 31, 2010	B		56,861.13
Increased by:			
Fees Collected	B-1	19,554.00	
Interest	B-1	79.04	
			19,633.04
			76,494.17
Decreased by:			
Cash Disbursements	B-1		4,371.02
Balance December 31, 2011	B		72,123.15

EXHIBIT B-15

SCHEDULE OF RESERVE FOR FEDERAL FORFEITED FUNDS

	Ref.		
Balance December 31, 2010	B		78,552.05
Increased by:			
Cash Receipts	B-1	35,799.64	
Interest	B-1	96.84	
			35,896.48
Decreased by:			114,448.53
Cash Disbursements	B-1		28,675.52
Balance December 31, 2011	B		85,773.01

EXHIBIT B-16

SCHEDULE OF RESERVE FOR FORFEITED FUNDS

	Ref.		
Balance December 31, 2010	B		69,364.17
Increased by:			
Cash Receipts	B-1	8,326.87	
Interest	B-1	107.17	
			8,434.04
			77,798.21
Decreased by:			
Cash Disbursements	B-1	11,327.32	
Encumbered	B-3	14,923.36	
			26,250.68
Balance December 31, 2011	B		51,547.53

EXHIBIT B-17

SCHEDULE OF RESERVE FOR SEIZED ASSETS

	Ref.		
Balance December 31, 2010	B		63,888.91
Increased by:			
Cash Receipts	B-1	197,099.53	
Interest	B-1	159.29	
			197,258.82
			261,147.73
Decreased by:			
Cash Disbursements	B-1		165,831.75
Balance December 31, 2011	B		95,315.98

EXHIBIT B-18

SCHEDULE OF RESERVE FOR ASSET MAINTENANCE ACCOUNT

	Ref.	
Balance December 31, 2010	B	15,089.08
Increased by:		
Cash Receipts	B-1	179.11
		15,268.19
Decreased by:		
Cash Disbursements	B-1	2,625.00
Balance December 31, 2011	B	12,643.19

EXHIBIT B-19

SCHEDULE OF RESERVE FOR COMMUNITY DEVELOPMENT BLOCK GRANT

	Balance Dec. 31, 2010	Receipts	Grant Award	Encumbrance Canceled	Disbursed	Balance Dec. 31, 2011
Government Service Administration						
CDBG 2007	72,113.59			67,276.63	58,593.42	80,796.80
CDBG 2008	220,393.55			613.41	105,083.00	115,923.96
CDBG 2009	135,760.45			34,588.19	20,796.32	149,552.32
CDBG 2010	578,753.93	13,951.96		20,560.60	395,882.39	217,384.10
CDBG 2011		27,952.99	1,280,130.00		347,573.51	960,509.48
CDBG 2008 Stimulus Funds	24,182.40			54,707.77	72,357.37	6,532.80
CDBG HPRP	8,574.00				8,574.00	
Washington Township 2008	475.20				475.20	
Washington Township 2009	0.40				0.40	
Washington Township 2010	24,938.26				24,938.26	
Washington Township 2011			165,760.00		5,794.08	159,965.92
Home						
2007	14,079.64				13,728.00	351.64
2008	58,095.67			13,077.20	45,788.50	25,384.37
2009	183,918.32			10,957.20	194,875.52	
2010	715,848.11	31,554.00			520,591.66	226,810.45
2011		8,700.00	698,554.00		31,639.55	675,614.45
	2,037,133.52	82,158.95	2,144,444.00	201,781.00	1,846,691.18	2,618,826.29
Ref.	B	B-1	B-2	B-3		B

	Ref.	
Disbursed	B-1	1,287,807.21
Encumbered	B-3	558,883.97
		1,846,691.18

EXHIBIT B-20

SCHEDULE OF RESERVE FOR WORKMEN'S COMPENSATION INSURANCE FUND

	Ref.	
Balance December 31, 2010	B	405,010.43
Decreased by:		
Cash Disbursements	B-1	1,695.00
Balance December 31, 2011	B	403,315.43

EXHIBIT B-21

SCHEDULE OF RESERVE FOR OPEN SPACE, RECREATION & FARMLAND PRESERVATION

	Ref.		
Balance December 31, 2010	B		11,543,969.90
Increased by:			
Tax Levy	B-1	11,583,433.12	
State Aid	B-1	5,623,772.68	
Encumbrances Canceled	B-3	108,321.00	
			17,315,526.80
			28,859,496.70
Decreased by:			
Cash Disbursements	B-1	8,765,920.04	
Reserve for Debt Service	B-1	4,167,602.20	
Payment of Bond Anticipation Note	B-1	4,000,000.00	
Encumbered	B-3	1,016,137.24	
			17,949,659.48
Balance December 31, 2011	B		10,909,837.22

EXHIBIT B-22

SCHEDULE OF RESERVE FOR SHERIFF'S IMPROVEMENT FUND

	Ref.		
Balance December 31, 2010	B		14,307.68
Increased by:			
Cash Receipts	B-1		16,150.00
			30,457.68
Decreased by:			
Cash Disbursements	B-1	5,933.55	
Encumbered	B-3	1,272.48	
			7,206.03
Balance December 31, 2011	B		23,251.65

EXHIBIT B-23

SCHEDULE OF RESERVE FOR ACCUMULATED ABSENCES

	Ref.	
Balance December 31, 2010	B	59,700.28
Increased by:		
Budget Appropriation	B-1	100,000.00
		159,700.28
Decreased by:		
Cash Disbursements	B-1	98,607.91
Balance December 31, 2011	B	61,092.37

EXHIBIT B-24

SCHEDULE OF RESERVE FOR SOLID WASTE MANAGEMENT

	Ref.		
Balance December 31, 2010	B		49,761.02
Increased by:			
Cash Receipts	B-1		118,972.46
			168,733.48
Decreased by:			
Cash Disbursements	B-1	123,289.84	
Encumbrances Payable	B-3	348.00	
			123,637.84
Balance December 31, 2011	B		45,095.64

EXHIBIT B-25

SCHEDULE OF RESERVE FOR UNIFORM FIRE SAFETY ACT PENALTY

	Ref.	
Balance December 31, 2010	B	500.00
Balance December 31, 2011	B	500.00

EXHIBIT B-26

SCHEDULE OF RESERVE FOR SNOW REMOVAL/SALT REGIONALIZATION

	Ref.		
Balance December 31, 2010	B		666,953.79
Increased by:			
Cash Receipts	B-1		539,785.03
			1,206,738.82
Decreased by:			
Cash Disbursements	B-1	725,000.00	
Encumbered	B-3	300,000.00	
			1,025,000.00
Balance December 31, 2011	B		181,738.82

EXHIBIT B-27

SCHEDULE OF RESERVE FOR PARK AND RECREATION DONATIONS

	Ref.		
Balance December 31, 2010	B		4,800.26
Increased by:			
Cash Receipts	B-1		21,966.40
			26,766.66
Decreased by:			
Cash Disbursements	B-1	19,640.60	
Encumbered	B-3	1,178.42	
			20,819.02
Balance December 31, 2011	B		5,947.64

EXHIBIT B-28

SCHEDULE OF RESERVE FOR ANIMAL SHELTER DONATIONS

	Ref.		
Balance December 31, 2010	B		429,761.27
Increased by:			
Cash Receipts	B-1		110,993.94
			540,755.21
Decreased by:			
Cash Disbursements	B-1	47,891.84	
Encumbered	B-3	5,412.47	
			53,304.31
Balance December 31, 2011	B		487,450.90

EXHIBIT B-29

SCHEDULE OF RESERVE FOR HEALTH & SENIOR SERVICES DONATIONS

	Ref.		
Balance December 31, 2010	B		47,077.33
Increased by:			
Cash Receipts	B-1		71,793.44
			118,870.77
Decreased by:			
Cash Disbursements	B-1	50,125.47	
Encumbered	B-3	49,915.04	
			100,040.51
Balance December 31, 2011	B		18,830.26

EXHIBIT B-30

SCHEDULE OF RESERVE FOR HUMAN SERVICES TRANSPORTATION DONATIONS

	Ref.	
Balance December 31, 2010	B	1,053.00
Increased by:		
Cash Receipts	B-1	1,202.00
		2,255.00
Decreased by:		
Cash Disbursements	B-1	193.00
Balance December 31, 2011	B	2,062.00

EXHIBIT B-31

SCHEDULE OF RESERVE FOR VETERANS AFFAIRS DONATIONS

	Ref.		
Balance December 31, 2010	B		13,114.47
Increased by:			
Cash Receipts	B-1		9,300.00
			22,414.47
Decreased by:			
Cash Disbursements	B-1	7,692.00	
Encumbrances Payable	B-3	284.00	
			7,976.00
Balance December 31, 2011	B		14,438.47

EXHIBIT B-32

SCHEDULE OF RESERVE FOR DISABILITY SERVICES DONATIONS

	Ref.	
Balance December 31, 2010	B	7,628.04
Increased by:		
Cash Receipts	B-1	2,555.00
		10,183.04
Decreased by:		
Cash Disbursements	B-1	2,280.35
Balance December 31, 2011	B	7,902.69

GENERAL CAPITAL FUND

EXHIBIT C-2

SCHEDULE OF GENERAL CAPITAL CASH - TREASURER

	Ref.		
Balance December 31, 2010	C		22,875,142.67
Increased by:			
Interest on Restricted Funds	C-11	1,469.08	
Grants Receivable	C-4	7,788,465.78	
State Aid	C-15	4,000,000.00	
Reserve for Debt Service	C-12	2,281,936.09	
Improvement Authorizations - Refunds	C-9	9,927,534.55	
Bond Anticipation Notes	C-14	9,500,000.00	
Budget Appropriation:			
Capital Improvement Fund	C-8	123,287.00	
			33,622,692.50
			56,497,835.17
Decreased by:			
Interest on Restricted Funds	C-11	1,469.08	
Improvement Authorizations	C-9	22,284,888.22	
Contracts Payable	C-10	16,552,404.23	
Bond Anticipation Notes	C-14	9,500,000.00	
Reserve for Debt Service	C-12	1,700,000.00	
			50,038,761.53
Balance December 31, 2011	C		6,459,073.64

EXHIBIT C-3

SCHEDULE OF GENERAL CAPITAL FUND CASH

			Receipts		Disbursements			
		Balance Dec. 31, 2010	Budget Appropriation	Miscellaneous	Improvement Authorizations	Miscellaneous	Transfers To/(From)	Balance Dec. 31, 2011
Fund Balance		254,756.39						254,756.39
Reserve for Debt Service		2,348,947.49		2,281,936.09		1,700,000.00		2,930,883.58
Capital Improvement Fund		297,155.30	123,287.00				(414,850.00)	5,592.30
Contracts Payable		20,055,139.64				16,552,404.23	3,455,171.50	6,957,906.91
Grants Receivable		(10,449,520.09)		7,788,465.78			(8,973,000.00)	(11,634,054.31)
Escrow Receivable		(32,030.73)					32,030.73	
Reserves for:								
Interest on Restricted Funds				1,469.08		1,469.08		
Traffic Light Escrow		32,030.73					(32,030.73)	
Date of Ordinance	Improvement Description							
05/09/01	Acquisition, Construction, Repair and Installation of Various Capital Improvements	162,521.27			37,395.59		(17,604.41)	107,521.27
05/30/02	Acquisition, Construction, Repair and Installation of Various Capital Improvements	1,931.63			2,431.98		8,292.01	7,791.66
01/20/03	Acquisition, Construction, Repair and Installation of Various Capital Improvements	595,582.52			234,095.00		(10,636.48)	350,851.04
05/29/03	Acquisition, Construction, Repair and Installation of Various Capital Improvements	126,957.31			126,957.31			
04/06/05	Farmland Preservation/Open Space	(1,981,107.33)		2,000,000.00	14,515.00			4,377.67
04/13/06	Renovations Various County Buildings and Other Capital Projects	521,365.07			256,687.57		(5,780.08)	258,897.42
04/04/07	Acquisition, Construction, Repair and Installation of Various Capital Improvements	240,872.94		20,655.82	12,274.50		(66,178.11)	183,076.15
07/11/07	Acquisition, Construction, Repair and Installation of Various Capital Improvements	62,908.00			41,385.00			21,523.00
08/08/07	Acquisition of a Redevelopment Project Site in the Township of West Deptford	(9,304,698.50)		9,332,626.46	27,927.96			0.00
09/05/07	Interim Funding for the Port Redevelopment Project in the Borough of Paulsboro	(22,532.27)						(22,532.27)
4/2/08	Acquisition, Construction, Repair and Installation of Various Capital Improvements	1,240,716.92		152,738.66	268,648.14		85,319.58	1,210,127.02
11/25/08	Renovations and/or Improvements to the Roof at Bankbridge Elementary School	471,679.03		10,000.00	386,653.32		3,461.02	98,486.73
1/2/09	Renovations and/or Improvements at the Gloucester County Institute of Technology	596.40			2,695,453.90		59,979.86	(2,634,877.64)
1/15/09	Farmland Preservation/Open Space	10,044,863.11		401.53	9,974,770.39		(170,092.72)	(99,598.47)
5/6/09	Acquisition, Construction, Repair and Installation of Various Capital Improvements	3,561,171.17		327,496.68	2,061,161.05		111,486.79	1,938,993.59
9/16/09	Renovations and/or Improvements to the HVAC System Upgrades, Roof Repairs at the Gloucester County College	274,426.26			239,127.87			35,298.39
5/5/10	Renovations Various County Buildings and Other Capital Projects	4,251,501.90		2,005,413.00	2,635,023.74		(280,575.18)	3,341,315.96
8/18/10	Acquisition and Renovation of the 5 Points Probation Building	119,908.51			2,059.41			117,849.10
3/16/11	Acquisition, Construction, Repair and Installation of Various Capital Improvements			78,202.40	1,997,917.50		7,084,188.23	5,164,473.13
12/21/11	Construction of Various Emergency Bridge and Roadway Improvements and Repairs				1,270,402.99		(869,182.01)	(2,139,585.00)
		22,875,142.67	123,287.00	23,999,405.50	22,284,888.22	18,253,873.31		6,459,073.64
	Ref.	C	C-8	C-2	C-9	C-2		C

EXHIBIT C-4

SCHEDULE OF GRANTS RECEIVABLE

	Balance Dec. 31, 2010	2011 Award	Receipts	Balance Dec. 31, 2011
ISTEA 2002	1,199,046.09		1,026,742.00	172,304.09
ISTEA 2004	20,493.14			20,493.14
ISTEA 2005	31,687.86			31,687.86
ISTEA 2006	82,766.11			82,766.11
ISTEA 2007	24,153.91			24,153.91
ISTEA 2008	468,386.64		259,227.14	209,159.50
ISTEA 2009	2,617,441.34		2,044,879.89	572,561.45
ISTEA 2010	4,005,545.00			4,005,545.00
ISTEA 2011		6,000,000.00		6,000,000.00
Transportation Trust	2,000,000.00	2,973,000.00	4,457,616.75	515,383.25
	10,449,520.09	8,973,000.00	7,788,465.78	11,634,054.31
Ref.	C	C-9	C-2	C

EXHIBIT C-5

SCHEDULE OF DEFERRED CHARGES TO FUTURE TAXATION - FUNDED

	Ref.		
Balance December 31, 2010	C		273,631,025.76
Increased by:			
2011 Refunding Bond Issued	C-13		16,495,000.00
			290,126,025.76
Decreased by Payments for:			
2011 Refunding Bond	C-13	16,845,000.00	
Budget Appropriations	C-13	14,712,894.74	
Budget Appropriations	C-18	503,445.73	
Budget Appropriations	C-20	197,044.16	
Budget Appropriations	C-21	1,645,000.00	
			33,903,384.63
Balance December 31, 2011	C		256,222,641.13

EXHIBIT C-6

SCHEDULE OF DEFERRED CHARGES TO FUTURE TAXATION - UNFUNDED

Date of Ordinance	Improvement Description	Balance Dec. 31, 2010	2011 Authorization	Funded	Canceled	Balance Dec. 31, 2011	Analysis of Balances December 31, 2011: Financed by Bond Anticipation Notes	Expenditures	Unexpended Improvement Authorizations
04/06/05	Farmland Preservation/Open Space	4,100,000.00		4,100,000.00					
08/08/07	Acquisition of a Redevelopment Project Site in the Township of West Deptford	9,500,000.00			9,500,000.00				
09/05/07	Interim Funding for the Port Redevelopment Project in the Borough of Paulsboro	2,675,000.00			2,500,000.00	175,000.00		22,532.27	152,467.73
04/02/08	Acquisition, Construction, Repair and Installation of Various Capital Improvements	11,406,000.00		1,900,000.00		9,506,000.00	9,500,000.00		6,000.00
01/01/09	Renovations and/or Improvements at the Gloucester County Institute of Technology	3,000,000.00				3,000,000.00		2,634,877.64	365,122.36
01/15/09	Farmland Preservation/Open Space	100,000.00				100,000.00		99,598.47	401.53
05/06/09	Acquisition, Construction, Repair and Installation of Various Capital Improvements	5,500,000.00				5,500,000.00			5,500,000.00
5/5/10	Renovations Various County Buildings and Other Capital Projects	2,000,000.00		2,000,000.00					
8/18/10	Acquisition and Renovation of the 5 Points Probation Building	500.00				500.00			500.00
12/15/10	Construction of an Instructional Center at the Gloucester County College	3,500,000.00				3,500,000.00			3,500,000.00
3/16/11	Acquisitions, Construction, Repair and Installation of Various Capital Improvements		3,083,000.00			3,083,000.00			3,083,000.00
12/21/11	Various Capital Improvements, Acquisition of Various Capital Equipment and Real Property for The Gloucester County College		3,775,900.00			3,775,900.00			3,775,900.00
12/21/11	Construction of Various Emergency Bridge and Roadway Improvements and Repairs		2,375,000.00			2,375,000.00		2,139,585.00	235,415.00
		41,781,500.00	9,233,900.00	8,000,000.00	12,000,000.00	31,015,400.00	9,500,000.00	4,896,593.38	16,618,806.62
	Ref.	C	C-9		C-15	C	C-14	C-3	

			Ref.	
State Aid	4,000,000.00	Improvement Authorizations Unfunded	C-9	20,394,706.62
Open Space	4,000,000.00	Less: Deferred Charges-State of NJ-Unfunded	C-7	3,775,900.00
	8,000,000.00			16,618,806.62

EXHIBIT C-7

SCHEDULE OF DEFERRED CHARGES- STATE OF NEW JERSEY

	Ref.	
Balance December 31, 2010	C	5,669,000.00
Increase by:		
2011 College Bonds	C-9	3,775,900.00
		9,444,900.00
Decreased by:		
Serial Bonds Paid by State School Building Aid Fund	C-13	1,255,000.00
Balance December 31, 2011	C	8,189,900.00

EXHIBIT C-8

SCHEDULE OF CAPITAL IMPROVEMENT FUND

	Ref.	
Balance December 31, 2010	C	297,155.30
Increased by:		
2011 Budget Appropriation	C-2	123,287.00
		420,442.30
Decreased by:		
Appropriations to Finance Improvement Authorizations	C-9	414,850.00
Balance December 31, 2011	C	5,592.30

EXHIBIT C-9

SCHEDULE OF IMPROVEMENT AUTHORIZATIONS

Improvement Description	Ordinance Date	Ordinance Amount	Balance December 31, 2010 Funded	Balance December 31, 2010 Unfunded	2011 Authorizations	Paid or Charged	Encumbered	Refund	Contract Payable Canceled	Authorization Canceled	Balance December 31, 2011 Funded	Balance December 31, 2011 Unfunded
Acquisition, Construction, Repair and Installation of Various Capital Improvements	5/9/01	11,791,250.00	162,521.27			37,395.59	17,604.41				107,521.27	
Acquisition, Construction, Repair and Installation of Various Capital Improvements	5/30/02	14,730,520.00	1,931.63			2,431.98			8,292.01		7,791.66	
Acquisition, Construction, Repair and Installation of Various Capital Improvements	1/20/03	19,000,000.00	595,582.52			234,095.00	10,636.48				350,851.04	
Acquisition, Construction, Repair and Installation of Various Capital Improvements	5/29/03	11,815,150.00	126,957.31			126,957.31						
Farmland Preservation/Open Space	4/21/04	19,654,400.00										
Farmland Preservation/Open Space	4/6/05	25,771,000.00		18,892.67		14,515.00					4,377.67	
Renovations Various County Buildings and Other Capital Projects	4/13/06	28,320,230.00	521,365.07			256,687.57	20,375.60		14,595.52		258,897.42	
Acquisition, Construction, Repair and Installation of Various Capital Improvements	4/4/07	17,962,480.00	240,872.94			12,274.50	66,821.10	20,655.82	642.99		183,076.15	
Acquisition, Construction, Repair and Installation of Various Capital Improvements	7/11/07	12,700,000.00	62,908.00			41,385.00					21,523.00	
Acquisition of a Redevelopment Project Site in the Township of West Deptford	8/8/07	9,500,000.00		195,301.50		27,927.96		9,332,625.46		9,500,000.00		
Interim Funding for the Port Redevelopment Project in the Borough of Paulsboro	9/5/07	2,675,000.00		2,652,467.73						2,500,000.00		152,467.73
Acquisition, Construction, Repair and Installation of Various Capital Improvements	4/2/08	38,836,823.00	1,240,716.92	5,000.00		268,648.14	62,845.40	152,738.66	148,164.98		1,210,127.02	5,000.00
Renovations and/or Improvements to the Roof at Bankbridge Elementary School	11/25/08	1,300,000.00	471,679.03			386,653.32		10,000.00	3,461.02		98,486.73	
Renovations and/or Improvements at the Gloucester County Institute of Technology	1/2/09	16,000,000.00	3,000,000.00	596.40		2,695,453.90			59,979.86			365,122.36
Farmland Preservation/Open Space	1/15/09	38,000,000.00	10,044,863.11	100,000.00		9,974,770.39	625,977.97	401.53	455,885.25			401.53
Acquisition, Construction, Repair and Installation of Various Capital Improvements	5/6/09	27,538,000.00	3,561,171.17	5,500,000.00		2,061,161.05	409,053.40	327,496.68	520,540.19		1,938,993.59	5,500,000.00
Renovations and/or Improvements to the HVAC System Upgrades, Roof Repairs at the Gloucester County College	9/16/09	2,353,000.00	274,426.26			239,127.87					35,298.39	
Renovations Various County Buildings and Other Capital Projects	5/5/10	16,602,345.00	5,579,152.34	672,349.56		2,635,023.74	288,332.05	5,413.00	7,756.87		3,341,315.88	
Acquisition and Renovation of the 5 Points Probation Building	8/18/10	1,850,000.00	119,908.51	500.00		2,059.41					117,849.10	500.00
Construction of an Instructional Center at the Gloucester County College	12/15/10	3,500,000.00		3,500,000.00								3,500,000.00
Acquisition, Construction, Repair and Installation of Various Capital Improvements	3/16/11	12,345,850.00			12,345,850.00	1,997,917.50	2,178,661.77	78,202.40			5,164,473.13	3,083,000.00
Various Capital Improvements, Acquisition of Various Capital Equipment and Real Property for the Gloucester County College	12/21/11	7,551,800.00			7,551,800.00							7,551,800.00
Construction of Various Emergency Bridge and Roadway Improvements and Repairs	12/21/11	2,500,000.00			2,500,000.00	1,270,402.99	994,182.01					235,415.00
			26,004,056.08	12,646,107.86	22,397,650.00	22,284,888.22	4,674,490.19	9,927,534.55	1,219,318.69	12,000,000.00	12,840,582.15	20,394,706.62
Ref.			C	C		C-2	C-10	C-2	C-10	C-6	C	C

	Ref.	
Capital Improvement Fund	C-8	414,650.00
Grants	C-4	8,973,000.00
Deferred Charges to Future Taxation Unfunded	C-6	9,233,900.00
Deferred Charges State of NJ Unfunded	C-7	3,775,900.00
		22,397,650.00

EXHIBIT C-10

SCHEDULE OF CONTRACTS PAYABLE

	Ref.		
Balance December 31, 2010	C		20,055,139.64
Increased by:			
2011 Contracts	C-9		4,674,490.19
			24,729,629.83
Decreased by:			
Disbursed	C-2	16,552,404.23	
Contracts Canceled	C-9	1,219,318.69	
			17,771,722.92
Balance December 31, 2011	C		6,957,906.91

EXHIBIT C-11

SCHEDULE OF RESERVE FOR INTEREST ON RESTRICTED FUNDS

	Ref.	
Increased by:		
Interest Earned	C-2	1,469.08
		1,469.08
Decreased by:		
Interest Transferred	C-2	1,469.08

EXHIBIT C-12

SCHEDULE OF RESERVE FOR DEBT SERVICE

	Ref.		
Balance December 31, 2010	C		2,348,947.49
Increased by:			
Reimbursements	C-2	670,000.00	
Traffic Light Revenue	C-2	32,030.73	
BAN Proceeds	C-2	118,370.00	
2011 GO Refunding Proceeds	C-2	1,200,168.97	
Close Projects	C-2	261,230.21	
Interest Earned on Transportation Trust Fund	C-2	136.18	
			2,281,936.09
Decreased by:			
Payment to Current Fund as Anticipated Revenue	C-2		1,700,000.00
Balance December 31, 2011	C		2,930,883.58

SCHEDULE OF GENERAL SERIAL BONDS

Purpose	Date of Issue	Original Issue	Maturities of Bonds Outstanding December 31, 2011 Date	Amount	Interest Rate	Balance Dec. 31, 2010	Increased	Decreased	Balance Dec. 31, 2011
Vocational School Loan Assistance Program 1993	8-18-93	4,995,000.00	7-15-12	262,894.74	1.50%				
			7-15-13	262,894.68	1.50%	788,684.16		262,894.74	525,789.42
1996 County College Bonds	8-01-96	2,000,000.00	7-15-12	130,000.00	5.40%				
			7-15-13/15	130,000.00	5.45%	650,000.00		130,000.00	520,000.00
1997 General Obligation Refunding	10-01-97	9,525,000.00	2-01-12	1,185,000.00	5.00%	2,385,000.00		1,200,000.00	1,185,000.00
1998 County College Bonds	7-07-98	300,000.00	6-01-12/13	25,000.00	4.85%	72,500.00		22,500.00	50,000.00
1998 County College Bonds, State Share	7-07-98	300,000.00	6-01-12/13	25,000.00	4.85%	72,500.00		22,500.00	50,000.00
2001 General Obligation Bonds	7-01-01	29,575,000.00				1,500,000.00		1,500,000.00	
General Obligation Refunding Bonds 2003	7-15-03	12,090,000.00	7-15-12	620,000.00	4.50%				
			7-15-13	610,000.00	4.00%				
			7-15-14	605,000.00	4.00%				
			7-15-15	585,000.00	4.00%	3,050,000.00		630,000.00	2,420,000.00
General Obligation Refunding Bonds 2004	10-01-04	26,580,000.00							
			10-01-12	1,170,000.00	4.00%				
			10-01-13	1,210,000.00	4.00%	20,355,000.00		17,975,000.00	2,380,000.00
General Obligation Bonds 2006	8-01-06	24,927,000.00	8-1-12	1,815,000.00	4.25%				
			8-1-13	1,895,000.00	4.25%				
			8-1-14	1,975,000.00	4.25%				
			8-1-15	2,060,000.00	4.25%				
			8-1-16	2,145,000.00	4.25%				
			8-1-17	2,240,000.00	4.25%				
			8-1-18	2,335,000.00	4.25%				
			8-1-19	2,427,000.00	4.25%	18,637,000.00		1,745,000.00	16,892,000.00
County College Bonds 2006	8-01-06	12,225,000.00	8-1-12	942,500.00	4.00%				
			8-1-13	980,000.00	4.00%	2,827,500.00		905,000.00	1,922,500.00
County College Bonds 2006, State Share	8-01-06	12,225,000.00	8-1-12	942,500.00	4.00%				
			8-1-13	980,000.00	4.00%	2,827,500.00		905,000.00	1,922,500.00

EXHIBIT C-13
(Continued)

SCHEDULE OF GENERAL SERIAL BONDS

Purpose	Date of Issue	Original Issue	Maturities of Bonds Outstanding December 31, 2011 Date	Amount	Interest Rate	Balance Dec. 31, 2010	Increased	Decreased	Balance Dec. 31, 2011
General Obligation Refunding Bonds 2007	3-01-07	23,265,000.00	7-1-12	3,560,000.00	5.00%				
			7-1-13	3,660,000.00	5.00%				
			7-1-14	1,625,000.00	4.00%				
			7-1-15	1,645,000.00	4.00%				
			7-1-16	1,660,000.00	4.00%				
			7-1-17	1,675,000.00	4.00%				
			7-1-18	1,715,000.00	4.00%				
			7-1-19	1,755,000.00	4.00%				
			7-1-20	1,840,000.00	4.00%				
			7-1-21	1,870,000.00	4.00%	22,975,000.00		1,970,000.00	21,005,000.00
County College Bonds 2009 (County Share)	1-15-09	1,132,500.00	1-15-12	100,000.00	2.00%				
			1-15-13	105,000.00	2.00%				
			1-15-14	110,000.00	2.00%				
			1-15-15	115,000.00	2.00%				
			1-15-16	120,000.00	2.125%				
			1-15-17	125,000.00	2.25%				
			1-15-18	132,500.00	2.00%				
			1-15-19	137,500.00	3.00%	1,040,000.00		95,000.00	945,000.00
County College Bonds 2009 (State Share)	1/15/09	1,132,500.00	1-15-12	100,000.00	2.00%				
			1-15-13	105,000.00	2.00%				
			1-15-14	110,000.00	2.00%				
			1-15-15	115,000.00	2.00%				
			1-15-16	120,000.00	2.125%				
			1-15-17	125,000.00	2.25%				
			1-15-18	132,500.00	2.00%				
			1-15-19	137,500.00	3.00%	1,040,000.00		95,000.00	945,000.00
General Obligation Bonds 2009	1/15/09	39,990,000.00	1-15-12	2,200,000.00	2.00%				
			1-15-13	2,705,000.00	2.00%				
			1-15-14	2,830,000.00	2.00%				
			1-15-15	2,960,000.00	2.25%				
			1-15-16	3,095,000.00	2.50%				
			1-15-17	3,240,000.00	2.50%				
			1-15-18	3,385,000.00	3.00%				
			1-15-19	3,540,000.00	3.00%				
			1-15-20	3,705,000.00	3.13%				
			1-15-21	3,875,000.00	3.25%				
			1-15-22	4,055,000.00	3.50%	37,790,000.00		2,200,000.00	35,590,000.00

EXHIBIT C-13
(Continued)

SCHEDULE OF GENERAL SERIAL BONDS

Purpose	Date of Issue	Original Issue	Maturities of Bonds Outstanding December 31, 2011 Date	Amount	Interest Rate	Balance Dec. 31, 2010	Increased	Decreased	Balance Dec. 31, 2011
County College Bonds 2009 Series B (County Share)	10/15/09	1,176,500.00	10-15-12	105,000.00	2.00%				
			10-15-13	110,000.00	2.00%				
			10-15-14	115,000.00	2.50%				
			10-15-15	120,000.00	2.50%				
			10-15-16	125,000.00	3.00%				
			10-15-17	127,500.00	3.00%				
			10-15-18	135,000.00	3.00%				
			10-15-19	139,000.00	3.00%	1,079,000.00		102,500.00	976,500.00
County College Bonds 2009 Series B (State Share)	10/15/09	1,176,500	10-15-12	105,000.00	2.00%				
			10-15-13	110,000.00	2.00%				
			10-15-14	115,000.00	2.50%				
			10-15-15	120,000.00	2.50%				
			10-15-16	125,000.00	3.00%				
			10-15-17	127,500.00	3.00%				
			10-15-18	135,000.00	3.00%				
			10-15-19	139,000.00	3.00%	1,079,000.00		102,500.00	976,500.00
General Obligation Bonds 2009 Series B	10/15/09	36,000,000.00	10-15-12/14	1,500,000.00	2.00%				
			10-15-15	1,500,000.00	2.50%				
			10-15-16	1,500,000.00	2.75%				
			10-15-17	1,530,000.00	3.00%				
			10-15-18	1,600,000.00	3.00%				
			10-15-19	1,660,000.00	3.00%				
			10-15-20	1,725,000.00	3.00%				
			10-15-21	1,800,000.00	3.00%				
			10-15-22	1,880,000.00	3.00%				
			10-15-23	1,960,000.00	3.50%				
			10-15-24	2,045,000.00	3.50%				
			10-15-25	2,130,000.00	4.00%				
			10-15-26	2,220,000.00	4.00%				
			10-15-27	2,325,000.00	4.00%				
			10-15-28	2,425,000.00	4.00%				
			10-15-29	2,500,000.00	4.00%	34,750,000.00		1,450,000.00	33,300,000.00

SCHEDULE OF GENERAL SERIAL BONDS

Purpose	Date of Issue	Original Issue	Maturities of Bonds Outstanding December 31, 2011 Date	Amount	Interest Rate	Balance Dec. 31, 2010	Increased	Decreased	Balance Dec. 31, 2011
General Obligation Bonds 2010	9/30/10	34,300,000.00	9-15-12	1,600,000.00	2.00%				
			9-15-13	1,750,000.00	2.00%				
			9-15-14	2,000,000.00	2.00%				
			9-15-15	2,100,000.00	2.00%				
			9-15-16	2,150,000.00	2.00%				
			9-15-17	2,200,000.00	2.00%				
			9-15-18	2,250,000.00	2.125%				
			9-15-119	2,250,000.00	2.35%				
			9-15-20	2,550,000.00	3.00%				
			9-15-21	2,600,000.00	3.00%				
			9-15-22	2,700,000.00	3.00%				
			9-15-23	2,750,000.00	3.00%				
			9-15-24	2,900,000.00	3.00%				
			9-15-25	3,000,000.00	3.00%	34,300,000.00		1,500,000.00	32,800,000.00
General Obligation Refunding Bonds 2011	12/14/11	6,495,000.00	10-1-12	185,000.00	2.00%				
			10-1-13	30,000.00	2.00%				
			10-1-14	1,285,000.00	2.00%				
			10-1-15	1,305,000.00	2.00%				
			10-1-16	1,330,000.00	2.00%				
			10-1-17	1,355,000.00	3.00%				
			10-1-18	1,395,000.00	3.00%				
			10-1-19	1,435,000.00	4.00%				
			10-1-20	1,495,000.00	4.00%				
			10-1-21	1,560,000.00	4.00%				
			10-1-22	1,630,000.00	4.00%				
			10-1-23	1,700,000.00	5.00%				
			10-1-24	1,790,000.00	5.00%		16,495,000.00		16,495,000.00
						187,218,684.16	16,495,000.00	32,812,894.74	170,900,789.42
					Ref.	C	C-5		C

	Ref.	
Paid by Budget Appropriation	C-5	14,712,894.74
Deferred Charges-State of New Jersey	C-7	1,255,000.00
Refunding Bond	C-5	16,845,000.00
		32,812,894.74

EXHIBIT C-14

SCHEDULE OF BOND ANTICIPATION NOTES PAYABLE

Improvement Description	Date of Issue of Original Note	Date of Issue	Date of Maturity	Interest Rate	Balance Dec. 31, 2010	Increased	Decreased	Balance Dec. 31, 2011
2009 Open Space & Farmland Preservation	10/14/09	10/14/11	09/27/12	1.50%	13,500,000.00	9,500,000.00	13,500,000.00	9,500,000.00
					13,500,000.00	9,500,000.00	13,500,000.00	9,500,000.00
				Ref.	C	C-2		C

	Ref.	
Cash Disbursements	C-2	9,500,000.00
Paid from Open Space		4,000,000.00
		13,500,000.00

EXHIBIT C-15

SCHEDULE OF BONDS AND NOTES AUTHORIZED BUT NOT ISSUED

Date of Ordinance	Improvement Description	Balance Dec. 31, 2010	2011 Authorization	Canceled	Reimbursed State Aid	Balance Dec. 31, 2011
04/06/05	Farmland Preservation/Open Space	2,000,000.00			2,000,000.00	
08/08/07	Acquisition of a Redevelopment Project Site in the Township of West Deptford	9,500,000.00		9,500,000.00		
09/05/07	Interim Funding for the Port Redevelopment Project in the Borough of Paulsboro	2,675,000.00		2,500,000.00		175,000.00
04/02/08	Renovations Various County Buildings and Other Capital Projects	6,000.00				6,000.00
01/02/09	Construction and/or Renovations of the Gloucester County Institute of Technology Buildings	3,000,000.00				3,000,000.00
01/15/09	Acquisition of Real Property for the County's Open Space and Farmland Preservation Program	100,000.00				100,000.00
04/06/09	Renovations Various County Buildings and Other Capital Projects	5,500,000.00				5,500,000.00
05/05/10	Renovations Various County Buildings and Other Capital Projects	2,000,000.00			2,000,000.00	
08/18/10	Acquisition and Renovation of the 5 Points Probation Building	500.00				500.00
12/15/10	Construction of an Instructional Center at the Gloucester County College	3,500,000.00				3,500,000.00
	Acquisition, Construction, Repair and Installation of Various Capital Improvements		3,083,000.00			3,083,000.00
	Various Capital Improvements, Acquisition of Various Various Capital Equipment and Real Property for The Gloucester County College		7,551,800.00			7,551,800.00
	Construction of Various Emergency Bridge and Roadway Improvements and Repairs		2,375,000.00			2,375,000.00
		28,281,500.00	13,009,800.00	12,000,000.00	4,000,000.00	25,291,300.00
	Ref.			C-6	C-2	

EXHIBIT C-16

SCHEDULE OF RESERVE FOR TRAFFIC LIGHT ESCROW

	Ref.	
Balance December 31, 2010	C	32,030.73
Decreased by:		
Realize Revenue	C-12	32,030.73

EXHIBIT C-17

SCHEDULE OF TRAFFIC LIGHT ESCROW RECEIVABLE

	Ref.	
Balance December 31, 2010	C	32,030.73
Decreased by:		
Revenue Realized		32,030.73

EXHIBIT C-18

SCHEDULE OF INFRASTRUCTURE LOANS PAYABLE

	Ref.	
Balance December 31, 2010	C	6,220,593.55
Decreased by:		
Principle Payments	C-5	503,445.73
Balance December 31, 2011	C	5,717,147.82

EXHIBIT C-19

SCHEDULE OF OBLIGATIONS UNDER CAPITAL LEASE

	Ref.	
Balance December 31, 2010	C	69,055,000.00
Increased by:		
Refunding		122,500.00
		69,177,500.00
Decreased by:		
Principal Payments		5,210,000.00
Balance December 31, 2011	C	63,967,500.00

EXHIBIT C-20

SCHEDULE OF GREEN TRUST LOANS PAYABLE

Purpose	Date of Issue	Original Issue	Maturities of Bonds Outstanding December 31, 2010 Date	Amount	Interest Rate	Balance Dec. 31, 2010	Decreased	Balance Dec. 31, 2011
1993 Green Trust Loan	7-22-93	114,000	4-23-12	3,440.20	2.00%			
			10-23-12	3,474.60	2.00%			
			4-23-13	3,509.36	2.00%	17,202.71	6,778.55	10,424.16
Pitman Golf Course	12-23-94	3,000,000	3-23-12	87,869.07	2.00%			
			9-23-12	88,747.76	2.00%			
			3-23-13	89,635.24	2.00%			
			9-23-13	90,531.59	2.00%			
			3-23-14	91,436.90	2.00%			
			9-23-14	92,351.25	2.00%	713,708.59	173,136.78	540,571.81
Scotland Run Boat Ramp	6-23-95	299,765	3-27-12	8,693.09	2.00%			
			9-27-12	8,780.03	2.00%			
			3-27-13	8,867.83	2.00%			
			9-27-13	8,956.50	2.00%			
			3-27-14	9,046.07	2.00%			
			9-27-14	9,136.53	2.00%			
			3-27-15	9,227.87	2.00%	79,836.75	17,128.83	62,707.92
						810,748.05	197,044.16	613,703.89
					Ref.	C	C-5	C

EXHIBIT C-21

SCHEDULE OF GLOUCESTER COUNTY IMPROVEMENT AUTHORITY LOAN PAYABLE

	Ref.	
Balance December 31, 2010	C	85,050,000.00
Decreased by:		
Principal Payments	C-5	1,645,000.00
Balance December 31, 2011	C	83,405,000.00

COUNTY CLERK

EXHIBIT E-1

COMPARATIVE BALANCE SHEET

	Ref.	Balance Dec. 31, 2011	Balance Dec. 31, 2010
ASSETS			
Cash		164,469.05	158,975.56
LIABILITIES, RESERVES AND FUND BALANCE			
Due Current Fund		55,016.41	51,051.30
Reserve for County Clerk Fees	E-2	109,452.64	107,924.26
		164,469.05	158,975.56

EXHIBIT E-2

SCHEDULE OF RESERVE FOR COUNTY CLERK FEES

	Ref.	
Balance December 31, 2010	E-1	107,924.26
Increased by:		
Cash Deposits		1,125,824.77
		1,233,749.03
Decreased by:		
Payments		1,124,296.39
Balance December 31, 2011	E-1	109,452.64

WARDEN

EXHIBIT F-1

COMPARATIVE BALANCE SHEET

	Ref.	Balance Dec. 31, 2011	Balance Dec. 31, 2010
ASSETS			
Cash		76,812.75	80,486.60
LIABILITIES, RESERVES AND FUND BALANCE			
Due Treasurer		432.80	317.36
Reserve for Prison Welfare	F-2	33,570.66	44,494.78
Reserve for Inmate Funds	F-3	41,127.29	34,355.46
Reserve for Sheriff Labor Assistance	F-4	1,682.00	1,319.00
		76,812.75	80,486.60

EXHIBIT F-2

SCHEDULE OF RESERVE FOR PRISON WELFARE

	Ref.	
Balance December 31, 2010	F-1	44,494.78
Increased by:		
Cash Deposits		258,495.98
		302,990.76
Decreased by:		
Cash Disbursements		269,420.10
Balance December 31, 2011	F-1	33,570.66

EXHIBIT F-3

SCHEDULE OF RESERVE FOR INMATE FUNDS

	Ref.	
Balance December 31, 2010	F-1	34,355.46
Increased by:		
Cash Deposits		360,917.19
		395,272.65
Decreased by:		
Cash Disbursements		354,145.36
Balance December 31, 2011	F-1	41,127.29

EXHIBIT F-4

SCHEDULE OF RESERVE FOR SHERIFF LABOR ASSISTANCE PROGRAM

	Ref.	
Balance December 31, 2010	F-1	1,319.00
Increased by:		
Cash Deposits		19,203.00
		20,522.00
Decreased by:		
Cash Disbursements		18,840.00
Balance December 31, 2011	F-1	1,682.00

EXHIBIT F-5

SCHEDULE OF RESERVE FOR BAIL

Increased by:	
Cash Deposits	741,923.38
Decreased by:	
Cash Disbursements	741,923.38

PART II

LETTER OF COMMENTS AND RECOMMENDATIONS

YEAR ENDED DECEMBER 31, 2011

GENERAL COMMENTS

Contracts and Agreements Required to be Advertised for N.J.S.A. 40A:11-4
N.J.S.A. 40A:11-4 states "Every contract or agreement awarded by the contracting agent for the provision or performance of any goods or services, the cost of which in the aggregate exceeds the bid threshold, shall be awarded only by resolution of the governing body of the contracting unit to the lowest responsible bidder after public advertising for bids and bidding therefore, except as is provided otherwise in this act or specifically by any other law."

The governing body of the County has the responsibility of determining whether the expenditures in any category will exceed the bid threshold within the fiscal year. Where question arises as to whether any contract or agreement might result in violation of the statute, the Solicitor's opinion should be sought before a commitment is made.

The minutes indicate that bids were requested by public advertisement for various items including:

Resurfacing of Roads
Repairs and Maintenance
Various Equipment & Supplies

The minutes indicate that resolutions were adopted and advertised authorizing the awarding of contracts or agreements for "Professional Services" per N.J.S.A. 40A:11.5.

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

Our examination of expenditures did reveal individual payments, contracts or agreements in excess of the bid threshold "for the performance of any work or the furnishing or hiring of any materials or supplies," other than those where bids had been previously sought by public advertisement or where a resolution had been previously adopted under the provisions of N.J.S.A. 40A:11-6.

N.J.S.A. 40A:11-6.1 requires that at least two competitive quotations be obtained for all contracts that in the aggregate are less than the bid threshold but 15 percent or more of that amount.

OTHER COMMENTS

Treasurer

The records maintained by the Treasurer were found to be in good condition, with the following exception:

Wage costs charged to certain transportation grants were overstated on the report to the grantor. The actual hourly rates paid to the employees assigned to perform grant related services were less than the amount reported.

A general ledger has been established as required by N.J.A.C. 5:30-5.7. The general ledger is the official permanent financial record of the County, which provides a summary of all financial transactions as they have been recorded in the books of original entry utilizing a "double entry" accounting system.

An encumbrance accounting system has been established as required by N.J.A.C. 5:30-5.2. An encumbrance accounting system must be designed to record charges against amounts appropriated for other expenses as financial obligations are entered into, as opposed to when bills are actually rendered or paid.

A fixed asset accounting and reporting system has been maintained as required by N.J.A.C. 5-30-6. Fixed assets comprise the most significant investment of the County; therefore, it is important that these assets are properly safeguarded. A system for maintaining and verifying fixed assets can provide these safeguards as well as provide valuable management information.

County Clerk

The records maintained by the County Clerk were found to be in good condition.

Department of Corrections

The records maintained by the Department of Corrections were found to be in good condition.

Corrective Action Plan

A corrective action plan for the year 2010 was not required.

STATUS OF PRIOR RECOMMENDATIONS

None

FINDINGS AND RECOMMENDATIONS

2011-1 Finding: Wage costs charged to certain transportation grants were overstated on the report to the grantor. The actual hourly rates paid to the employees assigned to perform grant related services were less than the amount reported.

Recommendation: Procedures be implemented requiring the verification of wages charged to grants.

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The problems and weaknesses noted in our review were not of such magnitude that they would affect our ability to express an opinion on the financial statements taken as a whole.

Should any question arise as to our comments and recommendations, or should you desire assistance in implementing our recommendations, please do not hesitate to call us.

We received the complete cooperation of all the officials of the County and we greatly appreciate the courtesies extended to the members of the audit team.

Respectfully submitted,

PETRONI & ASSOCIATES LLC

Nick L. Petroni
Certified Public Accountant
Registered Municipal Accountant #252