

**COUNTY OF GLOUCESTER
REPORT OF AUDIT
YEAR ENDED DECEMBER 31, 2012**

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PART I
REPORT ON AUDIT OF FINANCIAL STATEMENTS
AND SUPPLEMENTARY DATA
YEAR ENDED DECEMBER 31, 2012

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INDEPENDENT AUDITOR'S REPORT

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

Report on the Financial Statements

We have audited the accompanying balance sheets - regulatory basis of the various funds and account group of the County of Gloucester as of December 31, 2012 and 2011, the related statement of operations and changes in fund balance - regulatory basis for the years then ended, and the related statement of revenues - regulatory basis and statement of expenditures - regulatory basis of the various funds for the year ended December 31, 2012, and the related notes to the financial statements, which collectively comprise the County of Gloucester's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

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

Auditor's Responsibility

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America, the audit requirements prescribed by the Division of Local Government Services, Department of Community Affairs, State of New Jersey (the "Division"), and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. 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 involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error.

In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

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

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

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

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

Adverse Opinion on U.S. Generally Accepted Accounting Principles

In our opinion, because of the significance of the matter discussed in the "Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles" paragraph, the financial statements referred to above do not present fairly, in accordance with accounting principles generally accepted in the United States of America, the financial position of each fund of the County of Gloucester as of December 31, 2012 and 2011, or changes in financial position for the years then ended.

Opinion on Regulatory Basis of Accounting

In our opinion, the financial statements referred to above present fairly, in all material respects, the regulatory basis balance sheets and account group as of December 31, 2012 and 2011, the regulatory basis statements of operations for the years then ended and the regulatory basis statements of revenues and expenditures for the year ended December 31, 2012, in accordance with the basis of financial reporting prescribed by the Division of Local Government Services, Department of Community Affairs, State of New Jersey as described in Note 1.

Other Matters

Other Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the County of Gloucester's basic financial statements. The supplementary information listed in the table of contents and schedule of expenditures of federal awards, as required by Office of Management and Budget Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations* and the schedule of expenditures of state financial assistance as required by NJ OMB 04-04 and the letter of comments and recommendations

section are presented for purposes of additional analysis and are not a required part of the basic financial statements.

The supplemental information listed in the table of contents and the schedule of expenditures of federal awards, as required by Office of Management and Budget Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*, and the schedule of expenditures of state financial assistance as required by NJ OMB 04-04 are the responsibility of management and were derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the supplemental information listed in the table of contents, schedule of expenditures of federal awards, as required by Office of Management and Budget Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*, and the schedule of expenditures of state financial assistance as required by NJ OMB 04-04 are fairly stated, in all material respects, in relation to the basic financial statements as a whole.

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

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated June 4, 2013, on our consideration of the County of Gloucester's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the County of Gloucester's internal control over financial reporting and compliance.

PETRONI & ASSOCIATES LLC



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

June 4, 2013

CURRENT FUND

COMPARATIVE BALANCE SHEET - CURRENT FUND - REGULATORY BASIS

	Ref.	Balance Dec. 31, 2012	Balance Dec. 31, 2011
ASSETS			
Regular Fund			
Cash - Chief Financial Officer	A-4	\$ 49,529,620.43	\$ 53,164,376.96
Change Fund	A-5	1,000.00	1,000.00
		49,530,620.43	53,165,376.96
Receivables and Other Assets with Full Reserves:			
Taxes Receivable-Added & Omitted Taxes	A-7:A-8	673,271.65	821,129.52
Revenue Accounts Receivable	A-11	517,242.73	626,617.73
Due from Federal and State Grant Fund	A	1,354,287.17	1,811,396.70
		2,544,801.55	3,259,143.95
Deferred Charges:			
Emergency Authorization	A-19	6,575,659.00	4,919,812.00
		\$ 58,651,080.98	\$ 61,344,332.91
Federal and State Grant Fund			
Federal Grants Receivable	A-12	\$ 15,083,721.63	\$ 15,578,156.72
State Grants Receivable	A-13	3,578,832.53	10,444,051.24
		18,662,554.16	26,022,207.96
		\$ 77,313,635.14	\$ 87,366,540.87

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

COMPARATIVE BALANCE SHEET - CURRENT FUND - REGULATORY BASIS

	Ref.	Balance Dec. 31, 2012	Balance Dec. 31, 2011
LIABILITIES, RESERVES AND FUND BALANCE			
Regular Fund			
Liabilities:			
Appropriation Reserves	A-3:A-16	\$ 11,084,761.35	\$ 10,711,306.23
Encumbrances Payable	A-17	3,246,934.88	1,991,005.65
Accounts Payable		316,575.00	743,493.57
Payroll Taxes Payable		853,683.26	802,950.87
Reserve for Revaluations		334,616.40	111,240.17
Reserve for Local Grants	A-10	2,000.00	3,510.13
		<u>15,838,570.89</u>	<u>14,363,506.62</u>
Reserve for Receivables		2,544,801.55	3,259,143.95
Fund Balance	A-1	40,267,708.54	43,721,682.34
		<u>\$ 58,651,080.98</u>	<u>\$ 61,344,332.91</u>
Federal and State Grant Fund			
Reserve for Federal Grants - Appropriated	A-14	\$ 13,044,539.76	\$ 12,281,285.07
Reserve for State Grants - Appropriated	A-15	1,629,774.80	8,750,891.06
Encumbrances Payable	A-18	2,633,952.43	3,178,635.13
Due to Current Fund	A	1,354,287.17	1,811,396.70
		<u>\$ 18,662,554.16</u>	<u>\$ 26,022,207.96</u>
		<u>\$ 77,313,635.14</u>	<u>\$ 87,366,540.87</u>

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

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

	Ref.	Year 2012	Year 2011
Revenue and Other Income Realized			
Fund Balance Utilized	A-2	\$ 19,647,317.00	\$ 18,465,853.00
Miscellaneous Revenue Anticipated	A-2	52,044,773.62	45,297,429.64
Receipts from Current Taxes	A-2	139,975,000.00	144,125,000.00
Non-Budget Revenue	A-2	8,759,855.33	12,003,357.25
Other Credits to Income:			
Unexpended Balance of Appropriation Reserves	A-16	5,949,670.44	6,250,744.15
Close Reserve for Social Services			1,380,400.46
Grant Reserve - Canceled	A-14:A-15	7,636,915.99	402,852.51
Interfunds Returned		457,186.00	
Prior Period Adjustment		39,421.00	
Total Income		<u>\$ 234,510,139.38</u>	<u>\$ 227,925,637.01</u>
Expenditures			
Budget and Emergency Appropriations:			
Operations:			
Salaries and Wages	A-3	\$ 79,159,917.00	\$ 78,426,606.00
Other Expenses	A-3	86,188,280.00	85,903,180.00
Capital Improvements	A-3	500,900.00	123,287.00
Debt Service	A-3	31,020,158.19	33,047,573.75
Deferred Charges and Statutory Expenditures	A-3	16,558,824.00	16,281,782.00
Grant Receivable Canceled	A-12:A-13	7,676,336.99	402,852.51
Interfund Loan Advanced			1,811,396.70
Prior Period Adjustment			1,000,000.00
Total Expenditures		<u>\$ 221,104,416.18</u>	<u>\$ 216,996,677.96</u>
Excess in Revenue		13,405,723.20	10,928,959.05
Adjustments to Income Before Fund Balance:			
Expenditures Included Above Which are By Statute			
Deferred Charges to Budget of Succeeding Year	A-3	2,787,620.00	4,463,600.00
Statutory Excess to Fund Balance		16,193,343.20	15,392,559.05
Fund Balance			
Balance January 1	A	43,721,682.34	46,794,976.29
		59,915,025.54	62,187,535.34
Decreased by:			
Utilization as Anticipated Revenue	A-1	19,647,317.00	18,465,853.00
Balance December 31	A	<u>\$ 40,267,708.54</u>	<u>\$ 43,721,682.34</u>

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

STATEMENT OF REVENUES - CURRENT FUND - REGULATORY BASIS

	Ref.	Anticipated		Realized	Excess or (Deficit)
		Budget 2012	Special NJSA 40A:4-87		
Fund Balance Anticipated	A-1	\$ 19,647,317.00		19,647,317.00	
Miscellaneous Revenues:					
County Clerk	A-11	\$ 1,792,000.00		2,322,575.85	\$ 530,575.85
Surrogate	A-11	126,000.00		127,753.75	1,753.75
Sheriff	A-11	172,000.00		144,836.70	(27,163.30)
Motor Vehicle Fines	A-11	3,300,000.00		3,300,000.00	
Interest on Investments and Deposits	A-11	261,000.00		111,494.46	(149,505.54)
Title IV D Incentive Program	A-11	1,733,000.00		2,017,760.15	284,760.15
County Golf Course	A-11	1,126,000.00		1,276,154.93	150,154.93
Interlocal Services Agreement Salem/Camden Counties	A-11	1,094,000.00		1,154,675.69	60,675.69
Soil Safe Inc. Impact Fee	A-11	365,000.00		447,876.21	82,876.21
County College Bonds (NJSA 18A:64A-22.6)	A-11	1,456,188.00		1,456,188.75	0.75
Reimbursement of Mandated Election Costs	A-11	232,000.00		233,710.50	1,710.50
Supplemental Social Security Income	A-11	541,172.00		465,749.00	(75,423.00)
Social Services Administrative	A-11	10,546,760.00		10,070,015.03	(476,744.97)
Improvement Authority Lease - Unspent Proceeds Applied to Debt Service	A-11	2,318,837.00		2,318,837.00	
NJ Department of Health and Senior Services					
Alcohol and Drug Abuse	A-12:A-13	579,984.00		579,984.00	
Area Planning Grant	A-12:A-13	1,455,100.00	44,328.00	1,499,428.00	
Local Core Capacity Infrastructure for Bio-Terrorism	A-12		354,184.00	354,184.00	
PEER Grouping	A-13		105,784.00	105,784.00	
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		1,000.00	1,000.00	
WIC Program	A-12		755,200.00	755,200.00	
Special Initiative Transportation	A-12		48,764.00	48,764.00	
National Association of County & City Health Officials					
Prevention of Teen Pregnancy	A-13	1,000.00		1,000.00	
Prevention Planning	A-13		300,000.00	300,000.00	

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

STATEMENT OF REVENUES - CURRENT FUND - REGULATORY BASIS

	Ref.	Anticipated		Realized	Excess or (Deficit)
		Budget 2012	Special NJSA 40A:4-87		
New Jersey Department of Human Services					
Abused and Missing Children	A-12	3,234.00		3,234.00	
Mental Health Administration	A-13		12,000.00	12,000.00	
County Interagency Coordinating Grant	A-13	38,442.00		38,442.00	
Human Services Planning Grant	A-12	62,770.00		62,770.00	
Personal Attendant Services Program	A-13	435,000.00		435,000.00	
Social Services for the Homeless	A-13	287,766.00		287,766.00	
Disaster Liaison Program	A-13		1,900.00	1,900.00	
Title XX Transportation	A-12	60,733.00		60,733.00	
Federal Emergency Management Agency (FEMA)					
National Emergency Food and Shelter Program	A-12	10,000.00		10,000.00	
New Jersey Department of Law and Public Safety					
Body Armor Replacement	A-13		11,095.00	11,095.00	
Body Armor Replacement	A-13		8,118.00	8,118.00	
Body Armor Replacement	A-13		3,477.00	3,477.00	
Byrne Memorial	A-12		12,575.00	12,575.00	
Sexual Assault Nurse Examiner	A-12		73,000.00	73,000.00	
Electronic Crimes Task Force	A-12	10,000.00	6,000.00	16,000.00	
Narcotic Strike Task Force	A-12		76,723.00	76,723.00	
Community Justice	A-12		75,000.00	75,000.00	
Enforcing the Underage Drinking Laws	A-12		24,200.00	24,200.00	
DWI Sobriety Checkpoint	A-12		24,000.00	24,000.00	
Megan's Law	A-12		8,678.00	8,678.00	
Insurance Fraud Reimbursement Program	A-13		170,238.00	170,238.00	
Comprehensive Traffic Safety	A-12		47,450.00	47,450.00	
Victims of Crimes Act	A-12		169,648.00	169,648.00	
Stop Violence Against Women	A-12	21,391.00		21,391.00	
Homeland Security-Urban Areas	A-12		502,376.00	502,376.00	
New Jersey Department of Labor					
Work First New Jersey	A-12:A-13		1,803,515.00	1,803,515.00	
Workforce Investment Board	A-13		11,764.00	11,764.00	
Workforce Investment Act	A-12		1,900,089.00	1,900,089.00	
Workforce Learning Link	A-13		36,000.00	36,000.00	
Workforce Development Program	A-13	14,263.00	14,249.00	28,512.00	

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

STATEMENT OF REVENUES - CURRENT FUND - REGULATORY BASIS

	Ref.	Anticipated		Realized	Excess or (Deficit)
		Budget 2012	Special NJSA 40A:4-87		
New Jersey Department of Environmental Protection					
Clean Communities	A-13		105,944.00	105,944.00	
County Environmental Health Act	A-13		173,225.00	173,225.00	
Wastewater Management Program	A-12		50,000.00	50,000.00	
United States Department of Agriculture					
Housing Preservation Program	A-12		100,000.00	100,000.00	
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	572,256.00		572,256.00	
Section 5311 Rural Transportation	A-12		159,745.00	159,745.00	
Job Access and Reverse Commute	A-12		249,729.00	249,729.00	
New Jersey Department of Military and Veterans Affairs					
Veterans Transportation	A-13	15,500.00	33,000.00	48,500.00	
Delaware Valley Regional Planning Commission					
Transportation Planning and Implementation	A-12		53,228.00	53,228.00	
Regionwide Transportation System GIS Program	A-12		30,000.00	30,000.00	
Supportive Regional Highway Planning	A-12		39,100.00	39,100.00	
South Jersey Transit Expansion Study	A-12		100,000.00	100,000.00	
United States Bureau of Justice					
Bulletproof Vests Partnership Program	A-12		12,162.00	12,162.00	
New Jersey Juvenile Justice Commission					
Juvenile Accountability Incentive Program	A-12		14,746.00	14,746.00	
Family Court Program	A-13	144,135.00		144,135.00	
State/Community Partnership Program	A-13	285,430.00		285,430.00	
NJ Office of Homeland Security & Preparedness					
Emergency Management Agency Assistance	A-12	55,000.00		55,000.00	
Port Security Program	A-12		187,442.00	187,442.00	
New Jersey Department of Transportation					
Hurffville Crosskeys Rd/Rt 47-Greentree	A-12		736,527.00	736,527.00	
Center Street (CR603) Mantua Twp	A-12		700,000.00	700,000.00	
Clayton Williamstown Rd CR610 Resurface	A-12		750,000.00	750,000.00	
Gloucester County Multi-Purpose Trail Ext	A-12		400,000.00	400,000.00	
Bridge 4-J-8 Barnsboro Blackwood Road	A-13		900,000.00	900,000.00	
Bridge 2 H-1 White Bridge	A-13		400,000.00	400,000.00	

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

STATEMENT OF REVENUES - CURRENT FUND - REGULATORY BASIS

	Ref.	Anticipated		Realized	Excess or (Deficit)
		Budget 2012	Special NJSA 40A:4-87		
State Farm					
Safe Neighbors Program	A-9	2,000.00		2,000.00	
State Farm Educational Funding	A-9		2,000.00	2,000.00	
Capital Surplus	A-11	200,000.00		200,000.00	
Reserve for Debt Service - Capital	A-11	2,900,000.00		2,900,000.00	
Open Space and Farmland Preservation Trust Fund	A-11	1,474,217.00		1,474,217.00	
Weights and Measures Trust Fund	A-11	55,000.00		55,000.00	
Emergency Medical Services	A-11	3,550,000.00		3,809,550.11	259,550.11
Increased Row Officer Fees under Chapter 370 of the Laws of 2001 - Surrogate	A-11	119,000.00		124,119.00	5,119.00
Increased Row Officer Fees under Chapter 370 of the Laws of 2001 - County Clerk	A-11	1,235,000.00		1,549,990.38	314,990.38
Increased Row Officer Fees under Chapter 370 of the Laws of 2001 - Sheriff	A-11	114,000.00		106,926.11	(7,073.89)
Total Miscellaneous Revenues		<u>\$ 39,112,143.00</u>	<u>11,976,374.00</u>	<u>52,044,773.62</u>	<u>\$ 956,256.62</u>
Amount to be Raised by Taxation	A-6:A-11	<u>\$ 139,975,000.00</u>		<u>139,975,000.00</u>	
Budget Totals		<u>\$ 198,734,460.00</u>	<u>11,976,374.00</u>	<u>211,667,090.62</u>	<u>\$ 956,256.62</u>
Non-Budget Revenue	A-2			8,759,855.33	
		<u>\$ 198,734,460.00</u>	<u>11,976,374.00</u>	<u>220,426,945.95</u>	
	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	92,858.50
Auction	A-11	19,441.83
Bail Forfeitures	A-11	50,015.00
CAP/Go Assisted Living	A-11	492,590.00
CSP Incentive	A-11	75,400.00
County Inmates	A-11	10,784.43
Emergency Management	A-11	225,147.85
Emergency Medical Services	A-11	8,287.65
Federal Inmate Reimbursement	A-11	10,000.00
Fire Marshall	A-11	37,172.00
Fire Safety - LEA Rebate	A-11	36,925.13
Indirect Costs	A-11	278,647.42
Inmate Admission Fee	A-11	68,361.97
Interlocal Agreement - Tax Assessor	A-11	421,648.33
Interlocal Agreement - GCIA	A-11	203,088.02
Liheap/Universal Service Fund	A-11	18,505.00
Miscellaneous Fees and Permits	A-11	936,859.43
Miscellaneous Fines	A-11	2,692.56
Miscellaneous State Aid	A-11	121,600.65
Refund of Prior Years' Expenditures	A-11	431,483.67
Rental & Maintenance Charges	A-11	19,195.80
Sales and Commissions	A-11	2,462,361.05
Serv-A-Tray	A-11	96,924.74
State Aid Debt Service	A-11	1,784,787.00
State Inmate Reimbursement	A-11	39,675.75
Veterans Interment Allowance	A-11	55,100.00
Added & Omitted Taxes	A-7:11	760,301.55
	A-2	<u>8,759,855.33</u>

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
OPERATIONS						
GENERAL GOVERNMENT FUNCTIONS						
County Administrator						
Salaries & Wages	\$ 560,896.00	563,396.00	538,586.00		24,810.00	
Other Expenses	19,675.00	19,675.00	4,883.55	659.10	14,132.35	
Department of Human Resources						
Salaries & Wages	684,630.00	696,630.00	665,796.59		30,833.41	
Other Expenses	96,392.00	84,392.00	67,420.38	6,264.31	10,707.31	
Board of Chosen Freeholders						
Salaries & Wages	523,171.00	506,671.00	483,826.58		22,844.42	
Other Expenses	41,750.00	41,750.00	34,208.72	1,157.26	6,384.02	
Clerk of the Board						
Salaries & Wages	138,764.00	140,764.00	134,780.84		5,983.16	
Other Expenses	16,500.00	16,500.00	8,398.55	903.33	7,198.12	
Advertising						
Other Expenses	17,000.00	17,000.00	9,808.75	1,852.79	5,338.46	
County Clerk						
Salaries & Wages	1,490,697.00	1,450,697.00	1,386,303.66		64,393.34	
Other Expenses	340,894.00	340,894.00	284,899.96	27,075.00	28,919.04	
Superintendent of Elections						
Salaries and Wages	643,899.00	623,899.00	586,471.95		37,427.05	
Other Expenses	564,295.00	564,295.00	542,401.44	10,548.94	11,344.62	
Financial Administration						
Salaries & Wages	653,434.00	674,434.00	645,697.90		28,736.10	
Other Expenses	61,762.00	61,762.00	30,800.58	30,078.50	882.92	
Purchasing Department						
Salaries & Wages	383,519.00	363,519.00	337,099.70		26,419.30	
Other Expenses	15,222.00	15,222.00	15,017.91		204.09	
Audit Services						
Other Expenses	93,000.00	93,000.00		93,000.00		
Information Technology						
Salaries & Wages	1,127,897.00	1,177,897.00	1,131,601.35		46,295.65	
Other Expenses	646,255.00	646,255.00	449,918.07	157,239.93	39,097.00	
Board of Taxation						
Salaries and Wages	92,648.00	57,648.00	52,924.49		4,723.51	
Other Expenses	2,300.00	2,300.00			2,300.00	
County Assessor						
Salaries and Wages	1,183,907.00	1,183,907.00	979,759.26		204,147.74	
Other Expenses	586,887.00	2,774,507.00	1,644,387.72	1,059,702.85	70,416.43	

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

STATEMENT OF EXPENDITURES - CURRENT FUND - REGULATORY BASIS

	Appropriations		Expended			Canceled
	Budget	Budget After Modifications	Paid or Charged	Encumbered	Reserved	
County Counsel						
Salaries & Wages	829,092.00	869,092.00	827,671.21		41,420.79	
Other Expenses	388,220.00	388,220.00	246,382.19	19,549.17	122,288.64	
County Adjuster						
Salaries & Wages	99,775.00	102,275.00	97,857.62		4,417.38	
Other Expenses	5,274.00	5,274.00	4,293.81	248.48	731.71	
Surrogate						
Salaries and Wages	531,192.00	519,192.00	494,178.95		25,013.05	
Other Expenses	36,385.00	36,385.00	26,546.67	9,659.05	179.28	
Engineering						
Salaries and Wages	1,073,013.00	1,083,013.00	1,033,658.52		49,354.48	
Other Expenses	59,025.00	659,025.00	467,670.45	95,392.21	95,962.34	
Economic Development						
Salaries & Wages	194,316.00	173,316.00	144,782.40		28,533.60	
Other Expenses	37,440.00	37,440.00	31,145.37	599.44	5,695.19	
Historical Society						
Other Expenses	12,000.00	12,000.00	6,000.00	6,000.00		
Cultural and Heritage Commission						
Salaries and Wages	1.00	1.00			1.00	
Other Expenses	1.00	1.00			1.00	
LAND USE ADMINISTRATION						
County Planning Board (NJSA 40:55 D-1)						
Salaries and Wages	268,810.00	288,810.00	269,031.46		19,778.54	
Other Expenses	75,188.00	75,188.00	35,087.95	3,569.32	36,530.73	
Construction Board of Appeals (NJSA 52:27 D-127)						
Salaries and Wages	47,510.00	47,510.00	42,786.69		4,723.31	
Other Expenses	1,775.00	1,775.00	88.93	210.00	1,476.07	
CODE ENFORCEMENT & ADMINISTRATION						
Consumer Protection						
Salaries & Wages	359,163.00	371,163.00	355,298.89		15,864.11	
Other Expenses	4,313.00	4,313.00	3,164.77	369.90	778.33	
INSURANCE						
Liability Insurance	2,800,000.00	2,800,000.00	2,730,421.35	175.00	69,403.65	
Workmen's Compensation Insurance	1,600,000.00	1,600,000.00	1,457,173.78	15,741.32	127,084.90	
Group Insurance Plans For Employees	20,967,617.00	20,967,617.00	18,615,007.46	12,553.50	2,340,056.04	
Health Benefit Waiver	32,383.00	32,383.00	32,383.00			
Unemployment Compensation Insurance	175,000.00	175,000.00	175,000.00			

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
PUBLIC SAFETY FUNCTIONS						
Emergency Response						
Salaries & Wages	14,853,576.00	15,453,576.00	14,716,747.87		736,828.13	
Other Expenses	904,650.00	904,650.00	519,591.23	252,788.76	132,270.01	
County Medical Examiner						
Salaries and Wages	923,299.00	938,299.00	889,535.85		48,763.15	
Other Expenses	146,898.00	136,898.00	98,307.52	19,083.59	19,506.89	
Sheriff's Department						
Salaries and Wages	7,441,110.00	7,351,110.00	7,103,161.64		247,948.36	
Other Expenses	144,685.00	144,685.00	84,403.29	57,844.57	2,437.14	
Prosecutor's Office						
Salaries & Wages	7,220,504.00	7,207,304.00	6,901,331.36		305,972.64	
Other Expenses	303,303.00	316,503.00	266,023.99	29,030.71	21,448.30	
Department of Corrections						
Salaries and Wages	12,631,578.00	12,756,578.00	12,223,227.66		533,350.34	
Other Expenses	4,038,130.00	3,913,130.00	2,653,125.20	427,574.75	832,430.05	
PUBLIC WORKS FUNCTIONS						
Roads and Bridges						
Salaries and Wages	3,147,926.00	3,137,926.00	2,935,492.46		202,433.54	
Other Expenses	307,486.00	307,486.00	134,923.01	26,072.47	146,490.52	
Buildings and Grounds						
Salaries & Wages	2,917,135.00	3,029,135.00	2,890,818.34		138,316.66	
Other Expenses	910,544.00	910,544.00	738,687.94	115,624.00	56,232.06	
Fleet Management						
Salaries & Wages	603,386.00	613,386.00	588,751.53		24,634.47	
Other Expenses	546,150.00	546,150.00	373,120.86	147,560.28	25,468.86	
HEALTH AND HUMAN SERVICES FUNCTIONS						
County Health Services - Interlocal Agreements (40:8A-1, ET SEQ)						
Salaries and Wages	2,239,334.00	2,179,334.00	2,050,603.18		128,730.82	
Other Expenses	92,978.00	92,978.00	75,513.95	10,060.18	7,403.87	
Education & Disability Services						
Salaries and Wages	267,617.00	267,617.00	253,381.21		14,235.79	
Other Expenses	6,175.00	6,175.00	4,042.19	1,784.00	348.81	
Senior Services						
Salaries and Wages	1,073,733.00	1,073,733.00	1,006,900.79		66,832.21	
Other Expenses	230,000.00	230,000.00	225,154.08	2,528.06	2,317.86	
Human Services						
Salaries and Wages	723,261.00	843,261.00	763,593.62		79,667.38	
Other Expenses	176,890.00	176,890.00	127,978.51	37,124.21	11,787.28	

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

STATEMENT OF EXPENDITURES - CURRENT FUND - REGULATORY BASIS

	Appropriations		Expended			Canceled
	Budget	Budget After Modifications	Paid or Charged	Encumbered	Reserved	
Veterans Affairs						
Salaries and Wages	364,915.00	369,415.00	353,645.90		15,769.10	
Other Expenses	19,803.00	19,803.00	18,544.73	797.81	460.46	
Commission on Women						
Other Expenses	2,800.00	2,800.00	1,530.95	483.50	785.55	
Animal Shelter						
Salaries and Wages	1,535,017.00	1,542,017.00	1,474,897.63		67,119.37	
Other Expenses	145,056.00	145,056.00	133,656.81	7,941.78	3,457.41	
Division of Social Services						
Salaries & Wages	9,367,678.00	9,367,678.00	8,799,830.64		567,847.36	
Other Expenses	6,095,382.00	6,095,382.00	5,731,354.52	86,183.46	277,844.02	
Assistance for Dependent Children - Local Share	429,380.00	429,380.00	429,380.00			
Supplemental Social Security Income	541,172.00	541,172.00	541,172.00			
Maintenance of Patients in State Institutions						
Other Expenses	1,078,160.00	1,078,160.00	823,117.43	69,364.14	185,678.43	
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	71,214.00	11,246.00		
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	22,000.00			
Aid to Occupational Center						
Other Expenses	25,000.00	25,000.00	6,250.00	18,750.00		
Juveniles in Need of Supervision						
Other Expenses	152,900.00	152,900.00	107,533.00	45,367.00		
Support of Non-Profit Child Care Centers						
Other Expenses	39,882.00	39,882.00	38,161.50	1,720.50		
PARK AND RECREATION FUNCTIONS						
Parks and Recreation						
Salaries and Wages	978,516.00	1,033,516.00	988,963.03		44,552.97	
Other Expenses	173,410.00	173,410.00	108,875.43	17,360.58	47,173.99	
County Golf Course						
Salaries and Wages	368,024.00	368,024.00	352,040.44		15,983.56	
Other Expenses	158,363.00	158,363.00	129,372.77	14,566.40	14,423.83	

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

STATEMENT OF EXPENDITURES - CURRENT FUND - REGULATORY BASIS

	Appropriations		Expended			Canceled
	Budget	Budget After Modifications	Paid or Charged	Encumbered	Reserved	
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	122,792.40		77,207.60	
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	16,000.00			16,000.00	
Special Services School District						
Other Expenses	1,063,078.00	1,063,078.00	1,063,078.00			
Superintendent of Schools						
Salaries and Wages	296,662.00	296,662.00	278,859.22		17,802.78	
Other Expenses	10,840.00	10,840.00	6,956.17	599.54	3,284.29	
Extension Services						
Salaries and Wages	371,085.00	337,512.00	319,095.30		18,416.70	
Other Expenses	68,420.00	69,993.00	55,168.02	13,988.67	836.31	
4-H Fair Association						
Other Expenses	4,500.00	4,500.00	4,500.00			
UTILITIES EXPENSES AND BULK PURCHASES						
Electricity	1,720,000.00	1,720,000.00	1,334,658.65	120,564.35	264,777.00	
Street Lighting	34,591.00	34,591.00	27,942.02	761.60	5,887.38	
Water	162,500.00	162,500.00	79,571.44	1,330.85	81,597.71	
Gas	467,831.00	295,831.00	187,038.67	19,086.66	89,705.67	
Fuel Oil	15,000.00	20,000.00	18,858.10	346.83	795.07	
Telephone	700,000.00	650,000.00	384,506.26	45,157.40	220,336.34	
Sewer	150,000.00	150,000.00	76,498.80	1,291.40	72,209.80	
Gasoline	800,000.00	800,000.00	764,789.71	4,139.45	31,070.84	
LANDFILL/SOLID WASTE DISPOSAL						
Contractual Obligations-Logan Township	270,000.00	270,000.00	222,392.66		47,607.34	
UNCLASSIFIED						
Matching Funds for Grants						
State and Federal Programs	38,870.00	38,870.00				38,870.00
Comprehensive Alcohol Program	84,492.00	84,492.00	84,492.00			
Community Justice Program	25,000.00	25,000.00				25,000.00
Juvenile Accountability Block Grant	1,638.00	1,638.00	1,638.00			
Proposed Salary and Wage Adjustment	500,000.00					
Reserve for Sick Leave	100,000.00	100,000.00	100,000.00			
Total Operations	\$ 145,997,104.00	148,784,724.00	135,849,487.90	3,214,047.90	9,657,318.20	\$ 63,870.00

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
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		1,000.00	1,000.00			
WIC Program		755,200.00	755,200.00			
Area Planning Grant	1,455,100.00	1,499,428.00	1,499,428.00			
Special Child Health Case Management		167,373.00	167,373.00			
Alcohol and Drug Abuse	579,984.00	579,984.00	579,984.00			
Local Core Capacity Infrastructure for Bio-Terrorism		354,184.00	354,184.00			
PEER Grouping		105,784.00	105,784.00			
Transportation Block Grant		48,764.00	48,764.00			
New Jersey Department of Human Services						
Title XX Transportation	60,733.00	60,733.00	60,733.00			
Human Services Planning Grant	62,770.00	62,770.00	62,770.00			
Abused and Missing Children	3,234.00	3,234.00	3,234.00			
Mental Health Administration		12,000.00	12,000.00			
Social Services for the Homeless	287,766.00	287,766.00	287,766.00			
Personal Attendant Services Program	435,000.00	435,000.00	435,000.00			
County Interagency Coordinating Grant	38,442.00	38,442.00	38,442.00			
Disaster Liaison Program		1,900.00	1,900.00			
Prevention of Teen Pregnancy	1,000.00	1,000.00	1,000.00			
Prevention Planning		300,000.00	300,000.00			
Federal Emergency Management Agency (FEMA)						
National Emergency Food & Shelter Program	10,000.00	10,000.00	10,000.00			
New Jersey Department of Law and Public Safety						
Community Justice Grant		75,000.00	75,000.00			
Byrne Memorial Assistance Grant		12,575.00	12,575.00			
Victims of Crime Act		169,648.00	169,648.00			
Homeland Security		502,376.00	502,376.00			
Enforcing the Underage Drinking Laws		24,200.00	24,200.00			
Multi-Jurisdictional Narcotics Task Force		76,723.00	76,723.00			
Emergency Management Assistance Grant	55,000.00	55,000.00	55,000.00			
Megan's Law		8,678.00	8,678.00			
Body Armor Replacement		11,095.00	11,095.00			
Body Armor Replacement		8,118.00	8,118.00			
Body Armor Replacement		3,477.00	3,477.00			
Sexual Assault Nurse Examiner Program		73,000.00	73,000.00			
Comprehensive Traffic Safety		47,450.00	47,450.00			

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STATEMENT OF EXPENDITURES - CURRENT FUND - REGULATORY BASIS

	Appropriations		Expended			
	Budget	Budget After Modifications	Paid or Charged	Encumbered	Reserved	Canceled
Electronic Crimes Task Force	10,000.00	16,000.00	16,000.00			
Insurance Fraud Reimbursement Program		170,238.00	170,238.00			
DWI Sobriety Checkpoint		24,000.00	24,000.00			
Stop Violence Against Women	21,391.00	21,391.00	21,391.00			
New Jersey Department of Labor						
Workforce Investment Board		1,900,089.00	1,900,089.00			
Workforce Learning Link		36,000.00	36,000.00			
Workforce Investment Act		11,764.00	11,764.00			
Workforce Development Program	14,263.00	28,512.00	28,512.00			
Work First New Jersey		1,803,515.00	1,803,515.00			
New Jersey Department of Environmental Protection						
County Environmental Health Act		173,225.00	173,225.00			
Wastewater Management Program		50,000.00	50,000.00			
Clean Communities		105,944.00	105,944.00			
United States Department of Agriculture						
Housing Preservation Program		100,000.00	100,000.00			
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 Transportation	572,256.00	572,256.00	572,256.00			
Section 5311 Rural Transportation		159,745.00	159,745.00			
Job Access and Reverse Commute (JARC)		249,729.00	249,729.00			
New Jersey Department of Military and Veterans Affairs						
Veterans Transportation	15,500.00	48,500.00	48,500.00			
Delaware Valley Regional Planning Commission						
Transportation Planning and Implementation		53,228.00	53,228.00			
Regionwide Transportation System GIS Program		30,000.00	30,000.00			
Supportive Regional Highway Program		39,100.00	39,100.00			
South Jersey Transit Expansion Study		100,000.00	100,000.00			
United States Bureau of Justice						
Bulletproof Vests Partnership Program		12,162.00	12,162.00			
New Jersey Juvenile Justice Commission						
Juvenile Accountability Incentive Program		14,746.00	14,746.00			
Family Court Program	144,135.00	144,135.00	144,135.00			
State/Community Partnership Program	285,430.00	285,430.00	285,430.00			
NJ Office of Homeland Security & Preparedness						
Port Security Program		187,442.00	187,442.00			

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STATEMENT OF EXPENDITURES - CURRENT FUND - REGULATORY BASIS

	Appropriations		Expended			Canceled
	Budget	Budget After Modifications	Paid or Charged	Encumbered	Reserved	
New Jersey Department of Transportation						
Hurffville Crosskeys Rd/Rt 47-Greentree		736,527.00	736,527.00			
Center Street (CR603) Mantua Twp		700,000.00	700,000.00			
Clayton Williamstown Rd CR610 Resurface		750,000.00	750,000.00			
Gloucester County Multi-Purpose Trail Ext		400,000.00	400,000.00			
Bridge 4-J-8 Barnsboro Blackwood Road		900,000.00	900,000.00			
Bridge 2 H-1 White Bridge		400,000.00	400,000.00			
State Farm						
Safe Neighbors Program	2,000.00	2,000.00	2,000.00			
State Farm Educational Funding		2,000.00	2,000.00			
Total Public and Private Programs Offset by Revenue	\$ 4,400,969.00	16,377,343.00	16,377,343.00			
Contingent	250,000.00	250,000.00	37,324.29	16,776.00	195,899.71	
Total Operations Including Contingent	\$ 150,648,073.00	165,412,067.00	152,264,155.19	3,230,823.90	9,853,217.91	\$ 63,870.00
Detail:						
Salaries and Wages	78,810,690.00	79,159,917.00	75,198,991.73		3,960,925.27	
Other Expenses	71,837,383.00	86,252,150.00	77,065,163.46	3,230,823.90	5,892,292.64	63,870.00
CAPITAL IMPROVEMENTS						
Capital Improvement Fund Down Payments	250,000.00	250,000.00	250,000.00			
Capital Furnishings and Equipment	250,900.00	250,900.00	229,046.71	15,998.78	5,854.51	
Total Capital Improvements	\$ 500,900.00	500,900.00	479,046.71	15,998.78	5,854.51	
COUNTY DEBT SERVICE						
Payment of Bond Principal						
State Aid - County College Bonds	1,302,500.00	1,302,500.00	1,302,500.00			
Vocational School Bonds	262,895.00	262,895.00	262,894.74			0.26
Other Bonds	13,507,500.00	13,507,500.00	13,507,500.00			
Interest on Bonds						
State Aid - County College Bonds	153,689.00	153,689.00	153,688.75			0.25
Vocational School Bonds	7,887.00	7,887.00	7,886.84			0.16
Other Bonds	4,204,126.00	4,204,126.00	4,204,125.84			0.16
Interest on Notes	142,105.00	142,105.00	142,104.16			0.84
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	1,715,000.00	1,715,000.00	1,715,000.00			
Justice Complex Loan - Interest	2,100,950.00	2,100,950.00	2,099,700.83			1,249.17
Capital Lease Obligations - Principal	4,160,000.00	4,160,000.00	4,160,000.00			
Capital Lease Obligations - Interest	2,611,614.00	2,611,614.00	2,609,944.59			1,669.41
Infrastructure Loan - Principal and Interest	646,118.00	646,118.00	642,533.63			3,584.37
Total County Debt Service	\$ 31,026,663.00	31,026,663.00	31,020,158.19			\$ 6,504.81

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

STATEMENT OF EXPENDITURES - CURRENT FUND - REGULATORY BASIS

	Appropriations		Expended			Canceled
	Budget	Budget After Modifications	Paid or Charged	Encumbered	Reserved	
DEFERRED CHARGES AND STATUTORY EXPENDITURES						
Deferred Charges						
Special Emergency Appropriations	1,131,773.00	1,131,773.00	1,131,773.00			
Prior Year Bills	52,977.00	52,977.00	47,579.52	112.20	5,285.28	
Statutory Expenditures						
Contributions to:						
Public Employees' Retirement System	5,899,759.00	5,899,759.00	5,398,032.13		501,726.87	
Social Security System	5,800,000.00	5,800,000.00	5,081,324.22		718,675.78	
Police & Fire Retirement System	3,674,315.00	3,674,315.00	3,674,314.00		1.00	
Total Deferred Charges and Statutory Expenditures	<u>\$ 16,558,824.00</u>	<u>16,558,824.00</u>	<u>15,333,022.87</u>	<u>112.20</u>	<u>1,225,688.93</u>	
TOTAL GENERAL APPROPRIATIONS	<u>\$ 198,734,460.00</u>	<u>213,498,454.00</u>	<u>199,096,382.96</u>	<u>3,246,934.88</u>	<u>11,084,761.35</u>	<u>\$ 70,374.81</u>
Ref.	A-2			A-17	A	
Appropriation by 40A:4-87		Ref.				
Budget		A-2	\$ 11,976,374.00			
Emergency Appropriation		A-3	198,734,460.00			
		A-19	2,787,620.00			
			<u>\$ 213,498,454.00</u>			
Reserve for Federal Grants Appropriated		A-14	\$ 9,546,157.00			
Reserve for State Grants Appropriated		A-15	6,913,316.00			
Reserve for Local Grants Appropriated		A-10	4,000.00			
Special Emergency Appropriations		A-19	1,131,773.00			
Reserve for Revaluation			165,782.82			
Disbursed		A-4	181,335,354.14			
			<u>\$ 199,096,382.96</u>			

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, 2012	Balance Dec. 31, 2011
ASSETS			
Cash - Chief Financial Officer	B-1	\$ 12,759,005.75	\$ 19,643,925.36
Due from Federal Government	B-2	3,307,661.91	4,372,769.68
		<u>\$ 16,066,667.66</u>	<u>\$ 24,016,695.04</u>
LIABILITIES, RESERVES AND FUND BALANCE			
Encumbrances Payable	B-3	\$ 3,361,293.42	\$ 2,945,924.61
Reserves for:			
Environmental Quality and Enforcement	B-4	121,767.87	119,973.03
County Clerk's Improvement Fund	B-5	459,412.59	421,395.22
Road Permit Funds	B-6	452,782.11	453,920.11
Weights and Measures	B-7	58,498.80	59,695.22
Bequests	B-8	7,683.49	21,469.08
Motor Vehicle Fines	B-9	1,858,465.17	3,353,855.22
Traffic Light Escrow Fund	B-10	1,321,814.51	1,295,714.51
Unemployment Insurance	B-11	143,679.32	163,829.28
Tax Appeals	B-12	66,547.17	45,180.60
Small Cities Grant	B-13	38,045.92	38,045.92
Surrogate's Improvement Fund	B-14	84,552.78	72,123.15
Federal Forfeited Funds	B-15	78,869.14	85,773.01
Forfeited Funds	B-16	45,695.23	51,547.53
Seized Assets	B-17	128,444.24	95,315.98
Asset Maintenance Account	B-18	9,243.06	12,643.19
Community Development Block Grant	B-19	1,967,069.85	2,618,826.29
Workmen's Compensation	B-20	255,620.43	403,315.43
Farmland Preservation	B-21	4,689,621.92	10,909,837.22
Sheriff's Improvement Fund	B-22	7,209.70	23,251.65
Accumulated Absence	B-23	122,651.82	61,092.37
Solid Waste Fees	B-24	20,515.34	45,095.64
Uniform Fire Safety	B-25	1,400.00	500.00
Snow Removal/Salt Regionalization	B-26	150,047.29	181,738.82
Parks and Recreation Donations	B-27	58.02	5,947.64
Animal Shelter Donations	B-28	486,885.25	487,450.90
Health & Senior Services Donations	B-29	30,919.15	18,830.26
Human Services Transportation Donations	B-30	2,976.24	2,062.00
Veterans Affairs Donations	B-31	11,975.08	14,438.47
Disability Services Donations	B-32	5,777.69	7,902.69
Emergency Response/EMS Donations	B-33	1,430.86	
Tolerance Project Donations	B-34	814.00	
Court Ordered Settlements	B-35	74,900.20	
		<u>\$ 16,066,667.66</u>	<u>\$ 24,016,695.04</u>

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

GENERAL CAPITAL FUND

COMPARATIVE BALANCE SHEET - GENERAL CAPITAL FUND - REGULATORY BASIS

	Ref.	Balance Dec. 31, 2012	Balance Dec. 31, 2011
ASSETS			
Cash - Chief Financial Officer	C-2	\$ 11,419,742.96	\$ 6,459,073.64
Grants Receivable	C-4	11,198,792.71	11,634,054.31
Amount to be Provided by Lease Payments	C-19	59,807,500.00	63,967,500.00
Traffic Light Escrow Receivable	C-16	21,920.00	
Deferred Charges to Future Taxation:			
Funded	C-5	255,285,530.05	256,222,641.13
Unfunded	C-6	9,230,807.24	31,015,400.00
Deferred Charges - State of New Jersey	C-7	7,487,400.00	8,189,900.00
		<u>\$354,451,692.96</u>	<u>\$ 377,488,569.08</u>
LIABILITIES, RESERVES AND FUND BALANCE			
General Serial Bonds Payable	C-13	\$174,864,894.68	\$ 170,900,789.42
Bond Anticipation Notes	C-14	6,500,000.00	9,500,000.00
Contracts Payable	C-10	4,880,707.12	6,957,906.91
Obligations Under Capital Lease	C-19	59,807,500.00	63,967,500.00
Green Trust Loans Payable	C-20	412,699.14	613,703.89
NJ Infrastructure Loans Payable	C-18	5,204,936.23	5,717,147.82
Gloucester County Improvement Authority Loan Payable	C-21	81,690,000.00	83,405,000.00
Improvement Authorizations:			
Funded	C-9	14,495,671.54	12,840,582.15
Unfunded	C-9	3,270,605.72	20,394,706.62
Traffic Light Escrow	C-17	21,920.00	
Capital Improvement Fund	C-8	267,491.31	5,592.30
Reserve for Debt Service	C-12	2,980,510.83	2,930,883.58
Fund Balance	C-1	54,756.39	254,756.39
		<u>\$354,451,692.96</u>	<u>\$ 377,488,569.08</u>

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

SCHEDULE OF FUND BALANCE - GENERAL CAPITAL FUND - REGULATORY BASIS

Balance December 31, 2011	Ref. C	\$ 254,756.39
Less:		
Appropriated to 2012 Budget Revenue	C-2	<u>200,000.00</u>
Balance December 31, 2012	C	<u>\$ 54,756.39</u>

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, 2012	Balance Dec. 31, 2011
General Fixed Assets:		
Land	37,152,255.08	38,363,826.00
Buildings	56,385,584.00	62,039,052.00
Equipment	14,785,342.90	14,424,032.00
Motor Vehicles	9,934,037.94	10,470,937.00
	<u>118,257,219.92</u>	<u>125,297,847.00</u>
Investment in General Fixed Assets	<u>118,257,219.92</u>	<u>125,297,847.00</u>

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

NOTES TO FINANCIAL STATEMENTS

**COUNTY OF GLOUCESTER
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED DECEMBER 31, 2012**

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 NJSA 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 GAAP.

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.

**COUNTY OF GLOUCESTER
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED DECEMBER 31, 2012**

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.

**COUNTY OF GLOUCESTER
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED DECEMBER 31, 2012**

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 NJAC 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.

**COUNTY OF GLOUCESTER
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED DECEMBER 31, 2012**

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.

E. Recent Accounting Pronouncements Not Yet Effective

In November 2010, the Governmental Accounting Standards Board (GASB) issued Statement No. 61 "The Financial Reporting Entity: Omnibus an amendment of GASB Statements No. 14 and No. 34." The purpose of the statement is to amend the criteria for reporting and including component units with the primary government. This statement, which is effective for fiscal periods beginning after June 15, 2012, is not anticipated to have any effect on the County's financial reporting.

In April 2012, the Governmental Accounting Standards Board (GASB) issued Statement No. 65 "Items Previously Reported as Assets and Liabilities." This statement, which clarifies the reporting requirements related to deferred assets and liabilities, is effective for fiscal periods beginning after December 15, 2012, is not anticipated to have any effect on the County's financial reporting.

In April 2012, the Governmental Accounting Standards Board (GASB) issued Statement No. 66 "Technical Corrections – 2012 – an amendment of GASB Statements No. 10 and No. 62." This statement, which resolves conflicts between Statements No. 10 and No. 54 provides more flexibility in fund classifications for risk based activities, is effective for fiscal periods beginning after December 15, 2012, is not anticipated to have any effect on the County's financial reporting.

In June 2012, the Governmental Accounting Standards Board (GASB) issued Statement No. 68 "Accounting and Financial Reporting for Pensions – an amendment of GASB Statement No. 27." This statement, which is effective for fiscal periods beginning after June 15, 2014, will not have any effect on the County's financial reporting.

In January 2013, the Governmental Accounting Standards Board (GASB) issued Statement No. 69 "Government Combinations and Disposals of Government Operations." This statement, which is effective for fiscal periods beginning after December 15, 2013, will not have any effect on the County's financial reporting.

In April 2013, the Governmental Accounting Standards Board (GASB) issued Statement No. 70 "Accounting and Financial Reporting for Nonexchange Financial Guarantees." This statement is effective for fiscal periods beginning after June 15, 2013, will not have any effect on the County's financial reporting.

NOTE 2: BUDGETARY INFORMATION

The County adopts an annual budget in accordance with NJSA 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

**COUNTY OF GLOUCESTER
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED DECEMBER 31, 2012**

NOTE 2: BUDGETARY INFORMATION (CONTINUED)

adopted per NJSA 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 NJSA 40A:4-87. The following budget amendments were approved as follows:

Authorized budget amendments were approved as follows:

Special Item of Revenue:	
Various Grants	11,976,374.00
Emergency Appropriations	2,787,620.00

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 (GUDPA) or in qualified investments established in New Jersey Statutes NJSA 40A:5-15.1(a) that are treated as cash equivalents. At December 31, 2012 and 2011, the carrying amount of the County's deposits was 73,709,369.14 and \$79,268,375.96, respectively. As of December 31, 2012 and 2011, \$0 and \$0 of the municipality's bank balance of \$76,090,529.54 and \$85,280,643.08, respectively, was exposed to Custodial Credit Risk.

NOTE 4: INVESTMENTS

As of December 31, 2012 and 2011, 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 Statutes NJSA 40A:5-15.1(a) limits the length of time for most investments to 397 days.

Credit Risk - New Jersey Statutes NJSA 40A:5-15.1(a) limits county investments to those specified in the statutes. 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

**COUNTY OF GLOUCESTER
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED DECEMBER 31, 2012**

NOTE 4: INVESTMENTS (CONTINUED)

Credit Risk (Continued) - 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
2012	40,267,708.54	26,183,268.00
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

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.

The total value of compensated absences owed to employees as of December 31, 2012, was \$7,407,426.00. The County has appropriated \$100,000.00 in the 2013 introduced budget to fund a reserve for accumulated absences. The accumulated absence trust has a reserve balance of \$122,651.82.

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, 2012:

**COUNTY OF GLOUCESTER
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED DECEMBER 31, 2012**

NOTE 7: PROPERTY, PLANT AND EQUIPMENT (CONTINUED)

	Balance Dec. 31, 2011	Additions	Deletions	Balance Dec. 31, 2012
Land	38,363,826.00	3,429.08	1,215,000.00	37,152,255.08
Buildings	62,039,052.00	232,534.00	5,886,002.00	56,385,584.00
Equipment	14,424,032.00	1,245,795.93	884,485.03	14,785,342.90
Motor Vehicles	10,470,937.00	24,033.00	560,932.06	9,934,037.94
	<u>125,297,847.00</u>	<u>1,505,792.01</u>	<u>8,546,419.09</u>	<u>118,257,219.92</u>

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 – Substantially 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/actuarial-rpts.shtml>.

Public Employees’ Retirement System (PERS) - The Public Employees’ Retirement System (PERS) was established as of January 1, 1955, under the provisions of NJSA 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.

Police and Firemen’s Retirement System (PFRS) - The Police and Firemen’s Retirement System was established in July 1944 under the provisions of NJSA 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 NJSA 43:15A, Chapter 62, P.L. of 1994, Chapter 115, P.L. of 1997, and NJSA 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. Effective with the first payroll to be paid on or after October 1, 2011, the employee contributions for PERS increased from 5.5% of employees’ annual compensation, as defined, to 6.5%. Subsequent increases will be phased in over 7 years (each July 1) to bring

**COUNTY OF GLOUCESTER
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED DECEMBER 31, 2012**

NOTE 9: PENSION FUNDS (CONTINUED)

Funding Policy (Continued) - the total pension contribution rate to 7.5% as of July 1, 2018. Effective with the first payroll to be paid on or after October 1, 2011, the employee contributions for PFRS increased from 8.50% of employees' annual compensation, as defined to 10%. Employers are required to contribute at an actuarial determined rate in PERS and PFRS. The actuarially determined contribution includes funding for, cost-of-living adjustments, noncontributory death benefits, and post-retirement medical premiums.

The County's contributions to PERS for the years ending December 31, 2012, 2011 and 2010, were \$5,380,978.42, \$5,523,505.41 and \$4,028,772.00, respectively, equal to the required contributions for each year. The County's contributions to PFRS for the years ending December 31, 2012, 2011 and 2010, were \$3,674,314.00, \$3,945,183.00 and \$3,281,858.00, respectively, equal to the required contributions for each year.

Defined Contribution Retirement Program (DCRP) - The County established Defined Contribution Retirement Program by resolution on June 18, 2008, as required by Chapter 92 of the Laws of 2007 and NJSA 43:15C-1 et. seq. DCRP 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 DCRP for the years ending December 31, 2012, 2011 and 2010, were \$17,053.71, \$15,846.70 and \$10,906.00, respectively, equal to the required contributions for each year.

NOTE 10: POST-EMPLOYMENT HEALTHCARE PLAN

In 2007, the County implemented GASB Statement No. 45, *Accounting and Financial Reporting by Employers for Post-employment Benefits Other than Pensions*. GASB Statement 45 requires governmental units to disclose the actuarially determined liability for all Other Post-Employment Benefits (OPEB). OPEB 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 (GCHBP) is a single-employer defined benefit healthcare plan administered by Connor Strong, Inc. GCHBP provides fully-insured medical and prescription drug coverage to eligible retirees and their spouses.

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 2012 the County contributed \$6,541,807.39 to the plan for current premiums. Plan members receiving benefits are not required to make contributions.

Annual OPEB Cost and Net OPEB Obligation - The County's annual other postemployment benefit (OPEB) cost (expense) is calculated based on the *annual required contribution of the employer (ARC)*, an amount actuarially determined in accordance with the parameters of GASB Statement 45. The ARC 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 OPEB cost for the year, the amount actually contributed to the plan, and changes in the county's net OPEB obligation (dollar amounts in thousands):

**COUNTY OF GLOUCESTER
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED DECEMBER 31, 2012**

NOTE 10: POST-EMPLOYMENT HEALTHCARE PLAN (CONTINUED)

Annual Required Contribution (Thousands)	\$ 17,692
Interest on Net OPEB Obligation	
Adjustment to Annual Required Contribution	655
Annual OPEB Cost (Expense) (Thousands)	<u>\$ 18,347</u>
Contributions Made (Thousands)	<u>6,541</u>
Increase in Net OPEB Obligation (Thousands)	\$ 11,806
Net OPEB Obligation - Beginning of Year	<u>43,822</u>
Net OPEB Obligation - End of Year	<u>\$ 55,628</u>

The County's annual OPEB cost, the percentage of annual OPEB cost contributed to the plan, and the net OPEB obligation for 2012 follows (dollars amounts in thousands):

Calendar Year Ended	Annual OPEB Cost (Thousands)	Percentage of Annual OPEB Cost Contributed	Net OPEB Obligation (Thousands)
12/31/2012	\$18,347	35.70%	\$55,628

Funded Status and Funding Progress - As of December 31, 2012, the County is considered to be an unfunded plan. There are no plan assets. The retiree benefits are paid annually on a cash basis.

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 ("AAL") 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 AAL 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

**COUNTY OF GLOUCESTER
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED DECEMBER 31, 2012**

NOTE 11: DEFERRED COMPENSATION PLAN (CONTINUED)

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, 2012, consisted of the following:

	Year 2012	Year 2011	Year 2010	
Bonds, Notes and Loans Issued	268,672,530.05	270,136,641.58	292,800,026.00	
Bonds and Notes Authorized But Not Issued	3,331,207.24	25,291,300.00	28,281,500.00	
Net Bonds, Notes and Loans Issued and Authorized But Not Issued	<u>272,003,737.29</u>	<u>295,427,941.58</u>	<u>321,081,526.00</u>	
	Balance 12/31/2011	Increased	Retired/ Reduction	Balance 12/31/2012
Issued				
General:				
Serial Bonds Payable	170,900,789.42	20,537,000.00	16,572,894.74	174,864,894.68
Bond Anticipation Notes	9,500,000.00		3,000,000.00	6,500,000.00
Green Trust Loans Payable	613,703.89		201,004.75	412,699.14
NJ Infrastructure Loans Payable	5,717,148.27		512,211.59	5,204,936.68
Gloucester County Improvement Authority Loan Payable	83,405,000.00		1,715,000.00	81,690,000.00
Authorized But Not Issued				
General:				
Bond Anticipation Notes	25,291,300.00		21,960,092.76	3,331,207.24
	<u>295,427,941.58</u>	<u>20,537,000.00</u>	<u>43,961,203.84</u>	<u>272,003,737.74</u>

\$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, 2012, was \$262,894.68.

\$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, 2012, was \$390,000.00.

\$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, 2012, was \$25,000.00.

**COUNTY OF GLOUCESTER
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED DECEMBER 31, 2012**

NOTE 12: LONG-TERM DEBT (CONTINUED)

Summary of County Debt Service (Continued)

\$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, 2012, was \$25,000.00.

\$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, 2012, was \$1,800,000.00.

\$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, 2012, was \$1,210,000.00.

\$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, 2012, was \$15,077,000.00.

\$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, 2012, was \$980,000.00.

\$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, 2012, was \$980,000.00.

\$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, 2012, was \$17,445,000.00.

\$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, 2012, was \$845,000.00.

\$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, 2012, was \$845,000.00.

\$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, 2012, was \$33,390,000.00.

\$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, 2012, was \$871,500.00.

\$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, 2012, was \$871,500.00.

**COUNTY OF GLOUCESTER
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED DECEMBER 31, 2012**

NOTE 12: LONG-TERM DEBT (CONTINUED)

Summary of County Debt Service (Continued)

\$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, 2012, was \$31,800,000.00.

\$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, 2012, was \$31,200,000.00.

\$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, 2012, was \$16,310,000.00.

\$7,551,000.00 County College Bonds dated June 28, 2012, payable in annual installments through March 2012. Interest is paid semi annually at a rate of 2.00% - 2.50% per annum. The balance remaining at December 31, 2012, was \$7,551,000.00.

\$12,986,000.00 General Obligation Bonds dated June 28, 2012, payable in annual installments through March 2027. Interest is paid semi annually at a rate of 2.25% - 3.00% per annum. The balance remaining at December 31, 2012, was \$12,986,000.00.

\$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, 2012, was \$3,509.36.

\$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, 2012, was \$363,954.98.

\$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, 2012, was \$45,234.80.

\$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, 2012, was \$5,204,936.23.

\$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, 2012, was \$81,690,000.00.

**COUNTY OF GLOUCESTER
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED DECEMBER 31, 2012**

NOTE 12: LONG-TERM DEBT (CONTINUED)

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

Year Ended	Principal	Interest	Total
2013	19,610,546.14	9,740,851.61	29,351,397.75
2014	16,504,006.04	8,973,412.91	25,477,418.95
2015	16,812,320.99	8,481,117.30	25,293,438.29
2016	16,617,105.81	7,963,218.77	24,580,324.58
2017	17,119,362.51	7,450,643.77	24,570,006.28
2018-2022	83,539,189.01	28,484,453.19	112,023,642.20
2023-2027	41,900,000.00	16,502,800.00	58,402,800.00
2028-2032	22,410,000.00	9,484,875.00	31,894,875.00
2033-2037	22,455,000.00	4,220,125.00	26,675,125.00
2038	5,205,000.00	130,125.00	5,335,125.00
	<u>262,172,530.50</u>	<u>101,431,622.55</u>	<u>363,604,153.05</u>

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	<u>413,149,695.94</u>	<u>153,838,294.88</u>	<u>259,311,401.06</u>

Net Debt \$259,311,401.06 / Equalized Valuation Basis per NJSA 40A:2-2 as amended \$27,450,637,185.33 = .945%.

Borrowing Power Under NJSA 40A:2-6 as Amended

2% of Equalized Valuation Basis	549,012,743.71
Net Debt	<u>259,311,401.06</u>
Remaining Borrowing Power	<u>289,701,342.65</u>

NOTE 13: CAPITAL LEASE OBLIGATIONS

The County had lease agreements in effect at December 31, 2012, for various capital improvements.

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

**COUNTY OF GLOUCESTER
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED DECEMBER 31, 2012**

NOTE 13: CAPITAL LEASE OBLIGATIONS (CONTINUED)

	<u>Total</u>	<u>Principal</u>	<u>Fees/Interest</u>
2013	6,778,202.90	4,215,000.00	2,563,202.90
2014	6,781,392.98	4,352,500.00	2,428,892.98
2015	6,398,446.65	4,120,000.00	2,278,446.65
2016	6,469,915.80	4,355,000.00	2,114,915.80
2017	6,417,983.70	4,485,000.00	1,932,983.70
2018-2022	26,658,350.68	19,825,000.00	6,833,350.68
2023-2027	15,194,593.76	12,115,000.00	3,079,593.76
2028-2030	6,951,800.00	6,340,000.00	611,800.00
	<u>81,650,686.47</u>	<u>59,807,500.00</u>	<u>21,843,186.47</u>

NOTE 14: NOTES PAYABLE

The County has outstanding, at December 31, 2012, a General Capital bond anticipation note in the amount of \$6,500,000.00. This note will mature on September 25, 2013, at an interest rate per annum of 1.00%.

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, 2012, is \$190,674,936.23, of which \$140,389,936.23 is included in the County's obligations, leaving a net amount of debt guaranteed by the County in the amount of \$50,285,000.00.

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, 2012, is \$37,365,958.65.

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.

**COUNTY OF GLOUCESTER
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED DECEMBER 31, 2012**

NOTE 16: CONTINGENCIES (CONTINUED)

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, 2012, the following deferred charges are shown on the balance sheets of the various funds.

	Balance <u>Dec. 31, 2012</u>	2013 Budget <u>Appropriation</u>	Balance to Succeeding Budgets <u> </u>
Special Emergency:			
Emergency Appropriation	600,000.00	600,000.00	
Revaluation of Properties	<u>5,975,659.00</u>	<u>1,569,297.00</u>	<u>4,406,362.00</u>
	<u>6,575,659.00</u>	<u>2,169,297.00</u>	<u>4,406,362.00</u>

SUPPLEMENTARY INFORMATION

SINGLE AUDIT SECTION

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Independent Auditor's Report

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

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the accompanying balance sheets - regulatory basis of the various funds and account group, the related statement of operations and changes in fund balance - regulatory basis, and the related statement of revenues - regulatory basis and statement of expenditures - regulatory basis of the County of Gloucester, as of and for the year ended December 31, 2012, and the related notes to the financial statements, which collectively comprise the County of Gloucester's basic financial statements, and have issued our report thereon dated June 4, 2013, which contained an adverse opinion on those financial statements due to being presented in accordance with the New Jersey regulatory basis of accounting.

Internal Control over Financial Reporting

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

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified. We did identify a certain deficiency in internal control, described in the accompanying schedule of findings and questioned costs that we consider to be a significant deficiency as item #2012-003.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the County's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards* and which are described in the accompanying *schedule of schedule of findings and questioned costs* as items 2012-001, 2012-002, and 2012-003.

County's Responses to Findings

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

Purpose of this Report

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

PETRONI & ASSOCIATES LLC



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

June 4, 2013

PETRONI & ASSOCIATES LLC

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Independent Auditor's Report

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

Report on Compliance for Each Major Federal and State Program

We have audited the County of Gloucester's compliance with the types of compliance requirements described in the *OMB Circular A-133 Compliance Supplement* and the *New Jersey OMB State Grant Compliance Supplement* that could have a direct and material effect on each of the County of Gloucester's major federal and state programs for the year ended December 31, 2012. 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.

Management's Responsibility

Management is responsible for compliance with the requirements of laws, regulations, contracts, and grants applicable to its federal and state programs.

Auditor's Responsibility

Our responsibility is to express an opinion on compliance for each of County of Gloucester's major federal and state programs based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*. Those standards and OMB Circular A-133 and NJ OMB 04-04 require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal 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 on compliance for each major federal program. However, our audit does not provide a legal determination of the County of Gloucester's compliance.

Basis for Qualified Opinion on Homeland Security Program and Home Investment Partnership Program

As described in the accompanying schedule of findings and questioned costs, the County of Gloucester did not comply with requirements CFDA 97.067 Homeland Security as described in finding #2012-001 for Reporting and CFDA 14.239 Home Investment Partnership in finding #2012-002 and #2012-003 for Reporting. Compliance with such requirements is necessary, in our opinion, for the County of Gloucester to comply with the requirements applicable to that program.

Qualified Opinion on Homeland Security Grant and Home Investment Partnership Grant

In our opinion, except for the noncompliance described in the Basis for Qualified Opinion paragraph, the County of Gloucester complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on the Homeland Security program and the Home Investment Partnership program for the year ended December 31, 2012.

Unmodified Opinion on Each of the Other Major Federal and State Programs

In our opinion, the County of Gloucester complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its other major federal and state programs identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs for the year ended December 31, 2012.

Other Matters

The results of our auditing procedures disclosed instances of noncompliance, which are required to be reported in accordance with OMB Circular A-133 and which are described in the accompanying schedule of findings and questioned costs as item #2012-001, #2012-002, and #2012-003. Our opinion on each major federal and state program is not modified with respect to these matters.

The County of Gloucester's response to the noncompliance findings identified in our audit are described in the accompanying schedule of findings and questioned costs. The County of Gloucester's response was not subjected to the auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the response.

Report on Internal Control Over Compliance

Management of the County of Gloucester is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered the County of Gloucester's internal control over compliance with the types of requirements that could have a direct and material effect on each major federal and state program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major federal program and to test and report on internal control over compliance in accordance with OMB Circular A-133 and NJ OMB 04-04, 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 County of Gloucester's internal control over compliance.

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, as discussed below we identified certain deficiencies in internal control over compliance that we consider to be material weaknesses and significant deficiencies.

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

A significant deficiency in internal control over compliance is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal or state program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance. We consider the deficiencies in internal control over compliance described in the accompanying schedule of findings and questioned costs as item #2012-003 to be a significant deficiency.

The County of Gloucester's response to the internal control over compliance findings identified in our audit are described in the accompanying schedule of findings and questioned costs. The County of Gloucester's response was not subjected to the auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the response.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of OMB Circular A-133. Accordingly, this report is not suitable for any other purpose.

Report on Schedules of Expenditures of Federal Awards Required by OMB Circular A-133 and Expenditures of State Financial Assistance Required by NJ OMB 04-04

We have audited the financial statements of the accompanying balance sheets - regulatory basis of the various funds and account group, the related statement of operations and changes in fund balance - regulatory basis, and the related statement of revenues - regulatory basis and statement of expenditures - regulatory basis of the County of Gloucester as of and for the year ended December 31, 2012, and have issued our report thereon dated June 4, 2013, which contained an adverse opinion on those financial statements due to being presented in accordance with the New Jersey regulatory basis of accounting. Our audit was conducted for the purpose of forming an opinion on the financial statements as a whole. The accompanying schedules of expenditures of federal awards and state financial assistance are presented for purposes of additional analysis as required by OMB Circular A-133 and NJ Circular 04-04 and are not a required part of the financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other

records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the 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 schedule of expenditure of federal awards 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 4, 2013

COUNTY OF GLOUCESTER
 SCHEDULE OF EXPENDITURES OF FEDERAL FINANCIAL ASSISTANCE
 FOR THE YEAR ENDED DECEMBER 31, 2012

FEDERAL GRANTOR Pass Through Grantor Program Title	Grant Period		Federal CFDA Number	State Account Number	Program Award Number	Award Amount	Cash Match	Current Year Receipts	Cummulative Cash Received	Current Expenditures	Cummulative Expenditures
	From	To									
US Department of Health and Human Services											
NJ Department of Health and Senior Services											
Women, Infants, and Children	10/01/10	09/30/11	10.557	046 4220 100 113	022510	728,000		18,959	728,000	27	728,000
Women, Infants, and Children	10/01/11	09/30/12	10.557	046 4220 100 113	022510	705,200		629,162	629,162	525,094	667,078
Women, Infants, and Children	11/01/12	09/30/13	10.557	046 4220 100 113	022510	705,200				127,066	127,066
Senior Farmer's Market Nutrition Program	06/01/12	09/30/12	10.576	046 4220 100 474	027070	1,000		1,000	1,000	1,000	1,000
Special Initiative and Transportation	07/01/11	06/30/12	93.558	054 7550 100 291	150260	48,764		1,692	48,764	12,740	48,764
Special Initiative and Transportation	07/01/12	06/30/13	93.558	054 7550 100 291	150260	48,764					
Local Core Capacity Infrastructure for Bioterrorism	08/10/11	08/09/12	93.069	046 4230 100 360	037150	348,763		253,912	253,912	213,103	348,763
Local Core Capacity Infrastructure for Bioterrorism	08/10/12	06/30/13	93.069	046 4230 100 360	037150	354,184				95,020	95,020
Special Child Health Case/Case Management	07/01/11	06/30/12	93.994	046 4220 100 129	022070	167,373		127,347	167,373	55,687	167,373
Special Child Health Case/Case Management	07/01/12	06/30/13	93.994	046 4220 100 129	022070	167,373		43,945	43,945	88,217	88,217
Area Plan Contract	01/01/11	12/31/11	93.053	046 4275 100 049	552480	114,913		24,301	114,913		114,913
Area Plan Contract	01/01/11	12/31/11	93.044	046 4275 100 262	555820	239,946			239,946	5,120	239,946
Area Plan Contract	01/01/11	12/31/11	93.045	046 4275 100 061	552420	411,710		9	411,710	6,328	411,710
Area Plan Contract	01/01/11	12/31/11	93.043	046 4275 100 265	555850	18,899			18,899	573	18,899
Area Plan Contract	01/01/11	12/31/11	93.052	046 4275 100 331	557070	92,211			92,211	5,359	92,211
Area Plan Contract	01/01/11	12/31/11	93.045	046 4275 100 228	551550	66,679		5,626	66,679	2,004	66,679
Area Plan Contract	01/01/11	12/31/11	93.045	046 4275 100 228	551550	23,564			23,564	909	23,564
Area Plan Contract	01/01/11	12/31/11	93.667	046 4275 100 244	555740	162,008		20,266	162,008	9,462	162,008
Area Plan Contract	01/01/12	12/31/12	93.044	046 4275 100 262	555820	247,404		247,404	247,404	245,127	245,127
Area Plan Contract	01/01/12	12/31/12	93.045	046 4275 100 061	552420	410,641		410,641	410,641	394,147	394,147
Area Plan Contract	01/01/12	12/31/12	93.043	046 4275 100 265	555850	18,885		18,885	18,885	15,374	15,374
Area Plan Contract	01/01/12	12/31/12	93.052	046 4275 100 331	557070	102,686		102,686	102,686	101,143	101,143
Area Plan Contract	01/01/12	12/31/12	93.053	046 4275 100 049	552480	123,450		97,558	97,558	123,450	123,450
Area Plan Contract	01/01/12	12/31/12	93.667	046 4275 100 244	555740	19,194		19,128	19,128	18,755	18,755
Area Plan Contract	01/01/12	12/31/12	93.778	046 4275 100 371	557560	10,671		10,671	10,671	8,155	8,155
NJ Department of Human Services											
Abused and Missing Children	01/01/11	12/31/11	93.667	054 7570 100 051	180180	3,234			3,234	1,940	3,234
Abused and Missing Children	01/01/12	12/31/12	93.667	054 7570 100 051	180180	3,234		3,234	3,234	2,245	2,245
Human Services Planning Grant	01/01/12	12/31/12	93.667	054 7570 100 064	180410	62,770		62,770	62,770	62,770	62,770
Title XX Transportation	01/01/11	12/31/11	93.667	054 7601 100 076	025790	60,733			60,733	1,250	60,733
Title XX Transportation	01/01/12	12/31/12	93.667	054 7601 100 076	025790	60,733		60,733	60,733	58,483	58,483
Alcoholism and Drug Abuse	01/01/11	12/31/11	93.959	054 7700 100 162	090160	227,697		113,849	227,697	-	227,697
Alcoholism and Drug Abuse	01/01/12	12/31/12	93.959	054 7700 100 162	090160	222,018		111,009	111,009	222,018	222,018
Emergency Food and Shelter Board											
National Emergency Food and Shelter	01/01/10	03/31/12	97.024	N/A	29-5976-00	10,000		10,000	10,000	10,000	10,000
US Department of Agriculture											
Housing Preservation Grant	07/01/09	06/30/11	10.433	N/A	N/A	55,000		45,000	55,000	35,000	55,000
Housing Preservation Grant	12/13/11	12/12/11	10.433	N/A	N/A	50,000		10,000	10,000	10,000	10,000
Housing Preservation Grant	10/01/12	09/30/13	10.433	N/A	N/A	50,000					
US Department of Justice											
Justice Assistance Grant Joint Task Force	03/01/09	02/28/13	16.804	N/A	2009-SB-B9-2952	330,994			36,704	80,427	194,551
Justice Assistance Grant Joint Task Force	10/01/09	09/30/13	16.804	N/A	2010-DJ-BX-1189	43,426			5,999	1,677	7,676
Justice Assistance Grant Joint Task Force	10/01/11	09/30/14	16.804	N/A	2011-H5411-NJ-DJ	28,425				249	249
Justice Assistance Grant Joint Task Force	10/01/12	09/30/15	16.804	N/A	2012-H3309-NJ-DJ	12,575					
Byrne Memorial Local Solicitation	10/01/08	09/30/12	16.804	N/A	200-DJ-BX-1127	43,243				34,817	42,872
Bureau of Justice Assistance											
Bulletproof Vests Partnership Program	04/01/09	09/30/11	16.607	N/A	FY 2009 BVP	4,129		208	4,129		4,129
Bulletproof Vests Partnership Program	04/01/10	09/30/12	16.607	N/A	FY 2010 BVP	8,807		4,470	8,807		8,807
Bulletproof Vests Partnership Program	04/01/11	09/30/13	16.607	N/A	FY 2011 BVP	4,323		4,116	4,116	4,322	4,322
Bulletproof Vests Partnership Program	04/01/12	08/31/14	16.607	N/A	FY 2012 BVP	12,162					

"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, 2012

FEDERAL GRANTOR Pass Through Grantor Program Title	Grant Period		Federal CFDA Number	State Account Number	Program Award Number	Award Amount	Cash Match	Current Year Receipts	Cummulative Cash Received	Current Expenditures	Cummulative Expenditures
	From	To									
NJ Department of Law and Public Safety											
Community Justice Grant	09/12/10	04/01/11	16.738	066 1020 100 364	091240	31,250	10,417		31,250		41,667
Community Justice Grant	04/02/11	04/01/12	16.738	066 1020 100 364	091240	75,000	25,000	26,688	75,000	29,860	100,000
Community Justice Grant	04/02/12	04/01/13	16.738	066 1020 100 364	091240	75,000		54,963	54,963	55,034	55,034
Enforcing the Underage Drinking Laws	06/01/11	05/31/12	16.727	066 1400 100 014	210070	24,200		17,160	20,020	16,720	24,200
Enforcing the Underage Drinking Laws	06/01/12	05/31/13	16.727	066 1400 100 014	210070	24,200					
Megan's Law	04/01/11	03/31/12	16.738	0661020 100 417	091370	7,416	2,472	1,566	7,416	1,888	9,888
Megan's Law	04/01/12	03/31/13	16.738	066 1020 100 364	091240	8,678		1,924	1,924	3,328	3,328
Narcotics Task Force	07/01/11	06/30/12	16.738	066 1020 100 364	091240	92,779		58,938	92,779	44,702	92,779
Narcotics Task Force	07/01/12	06/30/13	16.738	066 1020 100 364	091240	76,723					
Sexual Assault Nurses Examiner Project (SANE)	10/01/10	09/30/11	16.575	066 1020 100 142	090300	67,655		2,013	67,655		67,655
Sexual Assault Nurses Examiner Project (SANE)	10/01/11	09/30/12	16.575	066 1020 100 142	090300	73,000		73,000	73,000	73,000	73,000
Victims of Crime Act (VOCA)	07/01/11	06/30/12	16.575	066 1020 100 142	090300	139,806		139,806	139,806	72,404	139,806
Victims of Crime Act (VOCA)	07/01/12	06/30/13	16.575	066 1020 100 142	090300	169,648				919	919
Violence Against Women (VAWA)	08/01/11	06/30/12	16.588	066 1020 100 246	090260	21,391		21,391	21,391	21,391	21,391
US Marshal Service											
Electronic Crimes Task Force	10/01/11	09/30/12	16.922	N/A	N/A	10,000		10,000	10,000	10,000	10,000
Electronic Crimes Task Force	10/01/12	09/30/13	16.922	N/A	N/A	6,000					
New Jersey Juvenile Justice Commission											
Juvenile Account Incentive Block Grant	01/01/10	12/31/10	16.523	066 1500 100 121	343010	15,178	1,686		6,504	5,419	16,864
Juvenile Account Incentive Block Grant	01/01/11	12/31/11	16.523	066 1500 100 121	343010	18,658	2,073	6,349	7,282	19,798	20,731
Juvenile Account Incentive Block Grant	01/01/12	12/31/12	16.523	066 1500 100 121	343010	14,746	1,638	737	737	737	737
US Department of Homeland Security											
New Jersey Office of Homeland Security											
Homeland Security	10/01/08	06/30/11	97.067	066 1005 100 006	130040	863,734		142,092	863,734		863,734
Homeland Security	10/01/09	03/31/12	97.067	066 1005 100 006	130040	797,949		466,270	797,949	371,573	797,949
Homeland Security	10/15/10	07/31/13	97.067	066 1005 100 006	130040	679,976		274,506	504,351	283,321	590,323
Homeland Security	11/28/11	08/31/14	97.067	066 1005 100 006	130040	326,977				322,615	322,615
Homeland Security	09/01/12	08/31/14	97.067	066 1005 100 006	130040	175,399				47,500	47,500
FY 09 Buffer Zone Protection Program	06/04/10	03/31/12	97.078	066 1005 100 009	130090	1,700		1,700	1,700	3	1,700
Gloucester Rail Project	01/05/11	07/31/13	97.067	066 1005 100 006	130040	75,000					
Urban Areas Security Initiative	10/05/11	07/31/12	97.008	066 1005 100 008	130070	65,000		65,000	65,000		65,000
Port Security Grant Program	07/15/12	08/30/12	97.056	066 1005 100 017	130160	187,442		187,442	187,442	187,442	187,442
Emergency Management Agency Assistance	10/01/10	12/31/11	97.042	066 1200 100 726	062600	50,000		50,000	50,000		50,000
Emergency Management Agency Assistance	01/01/12	12/31/12	97.042	066 1200 100 726	062600	55,000				55,000	55,000
US Department of Commerce National Telecommunications and Information Administration											
New Jersey Office of Homeland Security											
Interoperable Emergency Communications	06/10/11	11/30/11	11.555	066 1005 100 027	130260	62,094		5,627	5,627	5,627	5,627
US Department of Housing and Urban Development											
Neighborhood Stabilization Program	06/24/09	09/08/10	14.264	N/A	2009-02293-1288-00	2,500,000			2,231,200		2,303,187
US Department of Labor											
New Jersey Department of Labor											
WIA - Adult Program	07/01/10	06/30/11	17.258	062 4545 100 101	101020	394,365			394,365		394,365
WIA - Dislocated Workers	07/01/10	06/30/11	17.260	062 4545 100 105	101040	671,347		20,058	671,347	21,499	671,347
WIA - Youth Activities	07/01/10	06/30/11	17.259	062 4545 100 249	101530	451,732		7,321	451,732		451,732
WIA - Adult Program	07/01/11	06/30/12	17.258	062 4545 100 101	101020	454,965		368,710	454,965	289,366	454,965
WIA - Dislocated Workers	07/01/11	06/30/12	17.260	062 4545 100 105	101040	756,351		592,717	595,166	397,878	741,973
WIA - Youth Activities	07/01/11	06/30/12	17.259	062 4545 100 249	101530	521,754		459,779	521,754	217,025	483,512

"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, 2012

FEDERAL GRANTOR Pass Through Grantor Program Title	Grant Period		Federal CFDA Number	State Account Number	Program Award Number	Award Amount	Cash Match	Current Year Receipts	Cummulative Cash Received	Current Expenditures	Cummulative Expenditures
	From	To									
WIA - Adult Program	07/01/12	06/30/13	17.258	062 4545 100 101	101020	491,596		121,469	121,469	229,554	229,554
WIA - Dislocated Workers	07/01/12	06/30/13	17.260	062 4545 100 105	101040	722,575		212,195	212,195	401,720	401,720
WIA - Youth Activities	07/01/12	06/30/13	17.259	062 4545 100 249	101530	556,049		99,958	99,958	188,563	188,563
Work First NJ	07/01/10	06/30/11	93.558	062 4545 100 375	105451	17,265		751	16,684	1	16,684
Work First NJ	40725	41090	93.558	062 4545 100 375	105451	3,390		2,538	3,208	1,759	3,390
Work First NJ	40725	41090	10.561	062 4545 100 345	105440	197,386		147,776	186,781	102,446	197,386
Work First NJ	07/01/12	06/30/13	93.558	062 4545 100 375	105451	26,556		9,723	9,723	17,124	17,124
Work First NJ	07/01/12	06/30/13	10.561	062 4545 100 345	105440	254,133		93,046	93,046	163,867	163,867
US Environmental Protection Agency											
NJ Department of Environmental Protection											
Salem-Gloucester Regional Sewer Plan	01/01/10	12/31/12	66.458	042 4840 100 094	GSRA	6,181,000			6,181,000	727,447	2,801,631
Waste-Water Management Plan	11/01/11	12/31/12	66.458	042 4840 100 094	RP 12-021	50,000				50,000	50,000
US Department of Transportation											
New Jersey Division of Highway Traffic Safety											
Comprehensive Traffic Safety Program	10/01/11	09/30/12	20.600	066 1160 100 047	030800	59,950		26,119	26,119	59,049	59,883
Comprehensive Traffic Safety Program	10/01/12	09/30/13	20.600	066 1160 100 047	030800	47,450					
Driving While Intoxicated Sobriety Checkpoint	10/01/11	09/30/12	20.601	066 1160 100 057	034100	30,000		27,260	27,260	30,000	30,000
Driving While Intoxicated Sobriety Checkpoint	10/01/12	09/30/13	20.601	066 1160 100 057	034100	24,000					
Child Passenger Safety Seat Grant	09/30/11	09/30/12	20.613	066 1160 100 137	035160	14,000		4,836	6,836	7,925	7,925
Delaware Valley Regional Planning Commission											
Region Wide Transportation GIS Program	07/01/10	06/30/11	20.205	N/A	11-53-312	20,000		3,048	20,000		20,000
Region Wide Transportation GIS Program	07/01/11	06/30/12	20.205	N/A	12-53-312	20,000		13,883	13,883	11,536	19,558
Region Wide Transportation GIS Program	07/01/12	06/30/13	20.205	N/A	13-53-312	30,000				7,064	7,064
Supportive Regional Highway	07/01/10	06/30/11	20.205	N/A	11-61-030	38,279		15,580	38,279		38,279
Supportive Regional Highway	07/01/11	06/30/12	20.205	N/A	12-61-030	36,896		20,624	20,624	26,752	36,896
Supportive Regional Highway	07/01/12	06/30/13	20.205	N/A	13-61-030	39,100				16,005	16,005
Transportation System Plan & Implementation	07/01/10	06/30/11	20.505	N/A	11-63-022	55,052		9,508	55,052		55,052
Transportation System Plan & Implementation	07/01/11	06/30/12	20.505	N/A	12-63-022	53,228		3,679	3,679	41,219	41,219
Transportation System Plan & Implementation	07/01/12	06/30/13	20.205	N/A	13-63-022	53,228					
South Jersey Transit Expansion Study	11/01/11	09/30/12	20.205	N/A	11-666-110	100,000				100,000	100,000
Federal Stimulus Projects	03/01/09	COMPLETE	20.205	N/A		9,950,000		894,706	6,408,409	266,898	7,618,666
Revised Gloucester County Rural Routes	07/01/10	06/30/11	20.205	N/A	11-63-027	32,000		10,798	32,000		32,000
New Jersey Transit											
Job Access and Reverse Commute	07/01/09	06/30/10	20.516	N/A	JARC Round 9	194,905		38,203	194,905	9,779	194,905
Job Access and Reverse Commute	07/01/10	06/30/10	20.516	N/A	JARC Round 10	160,000		6,582	160,000	90,554	160,000
Job Access and Reverse Commute	07/01/11	06/30/11	20.516	N/A	JARC Round 11	99,929		41,250	41,250	100,613	88,125
Job Access and Reverse Commute	07/01/12	06/30/14	20.516	N/A	JARC Round 12	240,000					
Section 5311 Rural Transit	07/01/10	06/30/11	20.509	N/A	Section 5311 FY11	157,890		38,029	157,890		157,890
Section 5311 Rural Transit	07/01/11	06/30/12	20.509	N/A	Section 5311 FY12	170,509		157,807	157,807	107,009	170,509
Section 5311 Rural Transit	07/01/12	06/30/13	20.509	N/A	Section 5311 FY13	159,745				74,623	74,623
New Freedom	01/01/10	12/31/12	20.521	N/A	Section 5317	320,000		156,909	267,971	166,711	320,000
New Freedom	03/15/10	12/31/14	20.521	N/A	Section 5317	200,426					

"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, 2012

FEDERAL GRANTOR Pass Through Grantor Program Title	Grant Period		Federal CFDA Number	State Account Number	Program Award Number	Award Amount	Cash Match	Current Year Receipts	Cummulative Cash Received	Current Expenditures	Cummulative Expenditures
	From	To									
Federal Highway Administration											
New Jersey Department of Transportation											
Glen Echo Road Project	10/03/08	COMPL	20.205	078 6300 480 FJK	420520	1,000,000			1,000,000	1,823	1,000,000
Glen Echo Road Project	07/01/09	12/31/12	20.205	078 6300 480 FJK	420520	300,000			300,000		285,469
Tomlin Station Road Bridge	10/01/07	COMPL	20.205	078 6300 480 FJK	420520	3,677,000		95,596	3,379,841		3,379,841
Rowan Blvd Construction	03/01/09	complete	20.205	078 6320 480 AJB	602375	500,000		125,000	500,000		500,000
ARRA-Rt 322 Resurfacing from Rt 45 to Woolwich	12/01/10	12/31/14	20.205	078 6300 480 FJR	370550	1,093,126		-		2,087	777,954
ARRA-Greentree Road CR 651 Resurface 630 to 639	12/01/10	12/31/14	20.205	078 6300 480 FJR	370550	1,408,918		756,724	756,724	18,182	756,724
ARRA-Kings Highway Resurface in East Greenwich/Woolwich	12/01/10	12/31/14	20.205	078 6300 480 FJR	370550	1,838,140		971,300	971,300	40,412	1,318,592
ARRA-Hurffville Crosskeys RT 47-Greentree	09/23/10	12/31/14	20.205	078 6300 480 FJR	370550	736,527				736,527	736,527
Center Street (CR 603) Mantua Twp	04/26/12	12/31/15	20.205	078 6300 480 FJR	370550	700,000					
Clayton-Williamstown Rd CR610 Resurface	04/26/12	12/31/15	20.205	078 6300 480 FJR	370550	750,000					
Gloucester County Multipurpose Trail Ext	04/26/12	12/31/15	20.205	078 6300 480 FJR	370550	400,000					
2012 ISTE A	01/01/12	COMPL	20.205	078 6300 480 FAT	736439	2,483,154		1,056,288	1,056,288	1,534,747	1,534,747
2011 ISTE A	01/01/11	COMPL	20.205	078 6300 480 FAT	736439	6,000,000					
2010 ISTE A	01/01/10	COMPL	20.205	078 6300 480 ECZ	370609	4,005,545		342,414	1,787,551	432,288	3,418,758
2009 ISTE A	01/01/09	COMPL	20.205	078 6300 480 ECZ	370609	3,300,000		928,342	2,210,644	538,823	3,091,582
2008 ISTE A	01/01/08	COMPL	20.205	07 6300 480 EBQ	370478	2,000,000		55,800	1,846,640		1,896,130
2007 ISTE A	01/01/07	COMPL	20.205	078 6300 480 FJJ	379369	1,500,000		76,904	1,475,846		1,499,825
2006 ISTE A	01/01/06	COMPL	20.205	078 6300 480 FJR	370550	6,001,000		(111,395)	5,883,743	22,210	5,932,544
2005 ISTE A	01/01/05	COMPL	20.205	078 6300 480 FLH	370331	900,000		31,688	900,000		500,000
2004 ISTE A	01/01/04	COMPL	20.205	078 6300 480 GEM	370502	2,880,000		20,493	2,880,000		2,880,000
2002 ISTE A	01/01/02	COMPL	20.205	078 6300 480 FNI	608662	3,200,000			3,027,696		3,192,208
2000 ISTE A	01/01/00	COMPL	20.205	078 6300 480 FNI	608662	3,000,000			1,585,200		1,808,444
US Department of Housing and Urban Development											
Community Development Block Grant - 2007	09/01/07	08/30/08	14.228	N/A	B-07-UC-34-0109	1,451,236		296,526	1,426,236	100,614	1,451,236
Community Development Block Grant - 2008	09/01/08	08/30/09	14.228	N/A	B-08-UC-34-0109	1,400,771		289,996	1,400,771	163,297	1,400,771
Community Development Block Grant - 2009	09/01/09	08/30/10	14.228	N/A	B-09-UC-34-0109	1,417,649		161,762	1,284,352	28,850	1,284,353
Community Development Block Grant - 2010	09/01/10	08/30/11	14.228	N/A	B-10-UC-34-0109	1,533,157		293,897	1,178,484	5,909	1,208,432
Community Development Block Grant - 2011	09/01/11	08/30/12	14.228	N/A	B-11-UC-34-0109	1,280,130		719,751	719,751	675,449	988,568
Community Development Block Grant - 2011	09/01/12	08/30/13	14.228	N/A	B-12-UC-34-0109	1,074,760		96,167	96,167	599,034	599,034
CDBG Stimulus Funding - ARRA	09/01/09	08/30/10	14.253	N/A	B-08-UC-34-0109	430,246		48,792	430,246	6,533	430,246
CDBG Homeless Prevention - ARRA	09/01/09	08/30/10	14.257	N/A	B-08-UC-34-0109	581,762			581,762		581,762
Washington Township-2008	09/01/08	08/30/09	14.228	N/A	B-08-UC-34-0109	184,026			184,026		184,026
Washington Township-2009	09/01/09	08/30/10	14.228	N/A	B-09-UC-34-0109	185,572			185,572		185,572
Washington Township-2010	09/01/10	08/30/11	14.228	N/A	B-10-UC-34-0109	199,752		154,974	194,120	3,145	194,120
Washington Township-2011	09/01/11	08/30/12	14.228	N/A	B-11-UC-34-0109	165,760		86,990	86,990	147,554	153,348
Washington Township-2012	09/01/12	08/30/13	14.228	N/A	B-12-UC-34-0109	146,512		2,038	2,038	8,491	8,491
Home Investment Partnership - 2007	09/01/07	08/30/08	14.239	N/A	M-07-UC-34-0104	751,542		7,479	751,542	7,479	751,542
Home Investment Partnership - 2008	09/01/08	08/30/09	14.239	N/A	M-08-UC-34-0104	719,654		25,384	719,654	25,384	719,654
Home Investment Partnership - 2009	09/01/09	08/30/10	14.239	N/A	M-09-UC-34-0104	795,143		77,943	701,812		795,143
Home Investment Partnership - 2010	09/01/10	08/30/11	14.239	N/A	M-10-UC-34-0104	790,198		151,048	681,605	226,845	790,198
Home Investment Partnership - 2011	09/01/11	08/30/12	14.239	N/A	M-11-UC-34-0104	698,554		340,716	340,716	475,346	498,286
Home Investment Partnership - 2011	09/01/12	08/30/13	14.239	N/A	M-12-UC-34-0104	469,460		2,375	2,375	113,981	113,981
						<u>99,428,929</u>	<u>43,286</u>	<u>14,775,609</u>	<u>68,065,005</u>	<u>14,046,339</u>	<u>74,614,743</u>

"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, 2012

Program Title	Grant Period		Grantor's Number	Program Number	Award Amount	Cash Match	Current Year Receipts	Cumulative Cash Received	Current Expenditures	Cumulative Expenditures
	From	To								
New Jersey Council on the Arts										
Local Arts Program	01/01/11	12/31/11	074 2530 100 032	055000	57,801		8,670	57,801		57,801
New Jersey Historical Commission										
Whitall House	03/01/09	12/31/12	022 8049 580 001	497280	47,625			38,100	11,561	47,625
Whitall House	07/01/11	06/30/13	022 8049 580 001	497280	136,254		57,449	57,449	11,974	26,703
New Jersey Department of Environmental Protection										
Clean Communities	01/01/12	12/31/12	042 4900 765 005	178920	105,944		105,944	105,944	105,944	105,944
County Environmental Health Act	01/01/10	12/31/10	042 4840 100 094	050030	172,983			172,983	8,558	172,983
County Environmental Health Act	01/01/11	12/31/11	042 4855 100 075	083130	165,163			165,163	71,193	165,163
County Environmental Health Act	01/01/12	12/31/12	042 4855 100 075	083130	173,225			83,982	173,025	173,025
Green Communities	02/01/11	12/31/11	042 4870 100 038	110230	3,000		3,000	3,000		3,000
New Jersey Department of Health and Senior Services										
Alcoholism and Drug Abuse	01/01/11	12/31/11	054 7700 760 001	090000	362,975	85,744	353,703	362,975	29,536	448,719
Alcoholism and Drug Abuse	01/01/12	12/31/12	054 7700 760 001	090000	357,966	84,492	66,888	66,888	437,356	437,356
Peer Grouping	01/01/11	12/31/11	054 7530 100 081	550120	117,422		1,389	117,422	6,433	117,422
Peer Grouping	01/01/12	12/31/12	054 7530 100 081	550120	105,784		102,336	102,336	104,081	104,081
Right to Know	07/01/11	06/30/12	046 4230 100 105	034500	10,798		10,798	10,798	5,244	10,798
Right to Know	07/01/12	06/30/12	046 4230 100 105	034500	10,798				2,702	2,702
Area Plan Contract	01/01/11	12/31/11	046 4275 491 077	554520	27,872			27,872	259	27,872
Area Plan Contract	01/01/11	12/31/11	046 4275 491 076	554500	3,542			3,542	242	3,542
Area Plan Contract	01/01/11	12/31/11	046 4275 491 080	559360	20,044			20,044	1,778	20,044
Area Plan Contract	01/01/11	12/31/11	046 4275 100 248	550120	128,761		64,380	128,761	5,023	128,761
Area Plan Contract	01/01/11	12/31/11	054 7530 491 013	559360	23,810			23,810	2,747	23,810
Area Plan Contract	01/01/12	12/31/12	046 4275 100 226	554500	15,537		15,537	15,537	15,537	15,537
Area Plan Contract	01/01/12	12/31/12	046 4275 100 228	551550	34,362		31,822	31,822	34,362	34,362
Area Plan Contract	01/01/12	12/31/12	046 4275 100 248	550120	128,761		125,605	125,605	123,549	123,549
Area Plan Contract	01/01/12	12/31/12	046 4275 100 397	550150	28,726		24,774	24,774	28,726	28,726
Area Plan Contract	01/01/12	12/31/12	046 4275 491 076	554500	3,542		3,542	3,542	3,542	3,542
Area Plan Contract	01/01/12	12/31/12	046 4275 491 077	554520	13,926		13,926	13,926	13,926	13,926
Area Plan Contract	01/01/12	12/31/12	046 4275 491 080	559360	20,044		11,708	11,708	18,969	18,969
Area Plan Contract	01/01/12	12/31/12	054 7530 100 036	550150	51,461		16,461	16,461	16,461	16,461
Area Plan Contract	01/01/12	12/31/12	054 75310 100 038	551550	26,604		26,604	26,604	26,604	26,604
Area Plan Contract	01/01/12	12/31/12	054 7530 100 080	554500	8,942		8,942	8,942	8,942	8,942
Area Plan Contract	01/01/12	12/31/12	054 7530 100 081	550120	125,772		125,772	125,772	125,772	125,772
Area Plan Contract	01/01/12	12/31/12	054 7530 491 010	554500	14,225		14,225	14,225	14,225	14,225
Area Plan Contract	01/01/12	12/31/12	054 7530 491 011	554520	13,971		13,971	13,971	13,971	13,971
Area Plan Contract	01/01/12	12/31/12	054 7530 491 013	559360	23,810		11,856	11,856	23,810	23,810
Area Plan Contract	01/01/12	12/31/12	046 4275 100 228	551550	33,250		33,250	33,250	32,701	32,701
Area Plan Contract	01/01/12	12/31/12	046 4275 100 228	551550	23,564		19,661	19,661	23,434	23,434
New Jersey Department of Human Services										
Mental Health Administration	07/01/11	06/30/12	054 7700 100 029	085800	12,000		9,000	12,000	6,000	12,000
Mental Health Administration	07/01/12	06/30/13	054 7700 100 029	085800	12,000		3,000	3,000	6,000	6,000
Personal Attendant Services	01/01/11	12/31/11	054 7545 100 005	270010	534,350			436,350	43,889	436,350
Personal Attendant Services	01/01/12	12/31/12	054 7545 100 005	270010	435,000		253,750	253,750	280,056	280,056
County Interagency Coordinating Grant	01/01/12	12/31/12	054 7570 100 064	180410	38,442		38,442	38,442	38,442	38,442
Social Services for the Homeless	01/01/11	12/31/11	054 7550 100 072	153550	287,766		9,669	287,435	669	287,435
Social Services for the Homeless	01/01/12	12/31/12	054 7550 100 072	153550	287,766		280,825	280,825	286,766	286,766
Prevention of Teen Pregnancy	01/01/12	12/31/12	054 7500 100 068	870290	1,000		1,000	1,000	1,000	1,000

"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, 2012

Program Title	Grant Period		Grantor's Number	Program Number	Award Amount	Cash Match	Current Year Receipts	Cumulative Cash Received	Current Expenditures	Cumulative Expenditures
	From	To								
New Jersey Department of Children and Families										
Prevention Planning	07/01/12	06/30/13	054 7570 100 051	180180	300,000				300,000	300,000
New Jersey Division of Mental Health & Addiction Services										
Mental Health Association of New Jersey										
Disaster Liaison Program	11/01/12	06/30/13	N/A	N/A	1,900		1,900	1,900		
New Jersey Transit										
Senior Citizens and Disabled Residents Transportation	01/01/10	12/31/10	N/A	2010 SCDRTAP	688,708		40,119	688,708	27,302	688,708
Senior Citizens and Disabled Residents Transportation	01/01/11	12/31/11	N/A	2011 SCDRTAP	669,648		286,407	662,068	46,998	662,068
Senior Citizens and Disabled Residents Transportation	01/01/12	12/31/12	N/A	2012 SCDRTAP	572,256		398,504	398,504	554,597	554,597
New Jersey Department of Law and Public Safety										
Body Armor Replacement - Corrections	09/30/11	03/19/14	066 1020 718 001	090160	11,662			11,662	11,662	11,662
Body Armor Replacement - Corrections	11/05/12	03/19/14	066 1020 718 001	090160	11,095		11,095	11,095		
Body Armor Replacement - Sheriff	09/30/11	03/19/14	066 1020 718 001	090160	7,913			7,913	7,913	7,913
Body Armor Replacement - Sheriff	11/05/12	03/19/14	066 1020 718 001	090160	8,118		8,118	8,118		
Body Armor Replacement - Prosecutors	01/01/10	12/31/11	066 1020 718 001	090160	3,180			3,180	769	3,180
Body Armor Replacement - Prosecutors	01/01/12	12/31/12	066 1020 718 001	090160	3,397			3,397	2,556	2,556
Body Armor Replacement - Prosecutors	11/05/12	03/19/14	066 1020 718 001	090160	3,477		3,477	3,477		
Insurance Fraud Reimbursement Program	01/01/11	12/31/11	066 1020 100 305	094470	212,833		135,285	135,285	12,480	135,285
Insurance Fraud Reimbursement Program	01/01/12	12/31/12	066 1020 100 305	094470	170,238			-	57,768	57,768
Drunk Driving Enforcement Fund	07/01/11	06/30/12	N/A	DDEF FY 2011	12,000			12,000	5,161	12,000
New Jersey Data Exchange Program	10/01/10	06/30/11	066 1005 100 003	130030	103,000		103,000	103,000		103,000
Victims of Crime Act (VOCA) - Supp Grant Program	11/01/10	04/30/12	066 1020 100 093	095100	41,820		37,748	41,820	8,458	41,820
New Jersey Governor's Council on Alcoholism and Drug Abuse										
Municipal Alliance	01/01/11	12/31/11	082 2000 100 044	995120	346,965		98,477	198,221		346,953
Municipal Alliance	01/01/12	12/31/12	082 2000 100 044	995120	346,965		137,470	137,470	345,529	345,529
New Jersey Juvenile Justice Commission										
Family Court Program	01/01/11	12/31/11	066 1500 100 021	340270	144,135			144,135	293	144,135
Family Court Program	01/01/12	12/31/12	066 1500 100 021	340270	144,135		67,562	67,562	143,843	143,843
State/Community Partnership Program	01/01/11	12/31/11	066 1500 100 007	342000	285,430		119,726	285,430	21,189	285,430
State/Community Partnership Program	01/01/12	12/31/12	066 1500 100 007	342000	285,430		125,436	125,436	284,779	284,779
New Jersey Department of Labor										
Work First NJ	07/01/10	06/30/11	062 4545 100 322	105410	414,366		18,756	400,428		400,428
Work First NJ	07/01/10	06/30/11	062 4545 100 322	105410	1,294,893		57,691	1,251,336		1,251,336
Work First NJ	07/01/11	06/30/12	062 4545 100 322	105410	1,746,308		1,307,394	1,652,477	906,352	1,746,308
Work First NJ	07/01/12	06/30/13	062 4545 100 322	105410	1,522,826		557,554	557,554	981,933	981,933
Workforce Investment Board Planning Grant	07/01/09	06/30/10	062 4545 767 003	091140	91,294		2,407	91,294	2,562	91,294
Workforce Investment Board Planning Grant	07/01/11	12/31/12	062 4545 767 003	091140	11,764		11,357	11,357	11,139	11,139
Workforce Learning Link	07/01/10	06/30/11	062 4545 767 003	091140	103,082		4,621	97,000		103,082
Workforce Learning Link	07/01/11	06/30/12	062 4545 767 003	091140	80,000		80,000	80,000		80,000
Workforce Learning Link	07/01/12	06/30/13	062 4545 767 003	091140	36,000		5,253	5,253	36,000	36,000
Workforce Development Partnership	07/01/11	06/30/12	062 4545 780 002	091070	14,263		14,263	14,263	14,263	14,263
Workforce Development Partnership	07/01/12	06/30/12	062 4545 780 002	091070	14,249		3,172	3,172	4,066	4,066
NJ Build	07/15/11	01/15/13	062 4545 780 002	091070	4,000		500	500	500	500
New Jersey Department of Transportation										
Rowan Blvd Construction	01/01/08	complete	N/A	FY 2008 CAP	505,000			505,000	24,664	380,089
Paulsboro Rt 295 Brownsfield Access	10/01/09	09/30/10	N/A	ISDF-10-0278A	7,000,000					
2-H-1 White Bridge	01/01/11	12/31/15	N/A	N/A	400,000					
Bridge 4-J-8 Barnsboro Blackwood Road	01/01/11	12/31/15	078 6320 480 AK4	600082	300,000		225,000	225,000	300,000	300,000
Bridge 4-J-8 Barnsboro Blackwood Road	01/01/11	12/31/15	078 6320 480 AK5	600092	600,000		450,000	450,000	398,935	398,935

"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, 2012

Program Title	Grant Period		Grantor's Number	Program Number	Award Amount	Cash Match	Current Year Receipts	Cumulative Cash Received	Current Expenditures	Cumulative Expenditures
	From	To								
New Jersey Department of Military and Veterans Affairs										
Veterans Transportation	07/01/11	06/30/12	067 3610 100 058	502540	48,500		34,750	48,500	32,529	48,500
Veterans Transportation	07/01/12	06/30/13	067 3610 100 058	502540	33,000		13,750	13,750	16,841	16,841
Office of Information Technology										
911 PSAP Equipment Upgrade	07/01/07	06/30/08	082 2034 100 081	650030	350,000			350,000	24,097	350,000
911 PSAP Equipment Upgrade	07/01/08	06/30/09	082 2034 100 081	650030	555,000			555,000	153,119	555,000
911 PSAP General Assistance	07/01/08	06/30/09	082 2034 100 081	650030	249,969			249,969	1,220	249,969
FY2012 Transportation Trust	01/01/12	COMPLETE	N/A		2,973,000		2,973,000	2,973,000	2,540,001	2,540,001
FY2011 Transportation Trust	01/01/11	COMPLETE	N/A		2,973,000		165,383.25	2,623,000	583,916	2,016,895
FY2010 Transportation Trust	01/01/10	COMPLETE	N/A		6,090,500			6,090,500	12,115	5,120,285
FY2009 Transportation Trust	01/01/09	COMPLETE	N/A		2,973,000			2,793,000	104,726	2,932,499
FY2008 Transportation Trust	01/01/08	COMPLETE	N/A		2,975,000			2,975,000		2,951,315
FY2007 Transportation Trust	01/01/07	COMPLETE	N/A		2,975,000			2,975,000		2,968,971
					<u>44,914,907</u>	<u>170,236</u>	<u>9,575,808</u>	<u>33,401,062</u>	<u>10,145,281</u>	<u>33,630,807</u>

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

**COUNTY OF GLOUCESTER
NOTES TO SCHEDULES OF EXPENDITURES OF FEDERAL FINANCIAL ASSISTANCE
AND STATE AWARDS
FOR THE YEAR ENDED DECEMBER 31, 2012**

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 OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*, and New Jersey Circular Letter 04-04-OMB. 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.

**COUNTY OF GLOUCESTER
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE YEAR ENDED DECEMBER 31, 2012**

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: \$421,390

Auditee qualified as low-risk auditee? ___X___yes _____no

Type of auditor’s report issued on compliance for major programs: Qualified

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 OMB Circular A-133? ___X___yes _____no

**COUNTY OF GLOUCESTER
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE YEAR ENDED DECEMBER 31, 2012**

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

Identification of Major Programs:

<u>Federal CFDA Number</u>	<u>Name of Federal Program</u>
10.557	Women, Infants and Children
93.044	Area Plan Contract
93.045	Area Plan Contract
93.053	Area Plan Contract
97.067	Homeland Security
20.205	Region Wide Transportation GIS Program
20.205	Supportive Regional Highway
20.205	South Jersey Transit Expansion Study
20.205	Federal Stimulus Projects
20.205	Glen Echo Road Project
20.205	Route 322 Resurfacing
20.205	Greentree Road
20.205	Kings Highway
20.205	Hurffville Crosskeys Rd
20.205	ISTEA
14.239	Home Investment Partnership

State Awards

Dollar threshold used to distinguish between type A and type B programs:

\$304,359

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

**COUNTY OF GLOUCESTER
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE YEAR ENDED DECEMBER 31, 2012**

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

Identification of major programs:

State Grant Number	Name of State Program
N/A	Area Plan Contract
066-1500-100-007	State/Community Partnership Program
078-6320-480	Bridge 4-J-8 Barnsboro Blackwood Road
N/A	Transportation Trust

Section II– Financial Statement Findings

None

Section III– Federal and State Awards Findings and Questioned Costs

Federal Awards

Department of Homeland Security

2012-001: Homeland Security Program CFDA # 97.067

Condition: The grant contract required quarterly expenditure reports. The grantee submitted the reports on a basis less frequent than required.

Criteria: Internal controls are established to insure reports are filed with the grantor on a quarterly basis.

Cause: No internal control procedure was in place to insure the filing of quarterly reports to the grantor.

Effect: Due to the absence of the internal control procedures, reports were not submitted to the grantor per the requirements of the grant contract.

Recommendation: Procedures be implemented to insure the timely filing of quarterly reports.

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.

Questioned Costs: None

**COUNTY OF GLOUCESTER
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE YEAR ENDED DECEMBER 31, 2012**

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

Department of Housing and Urban Development

2012-002: Home Investment Partnership Program CFDA # 14.239

Condition: Grant expenditures and grant reimbursements are not posted to the proper grant period.

Criteria: Internal controls are established to insure grant transactions and reimbursements are charged to the proper grant period.

Cause: The grant expenditures and reimbursements are not reconciled to the reports submitted to grantor.

Effect: Grant balances available for drawdown are not accurately reflected on the County's records.

Recommendation: Procedures be implemented requiring the reconciliation of drawdown requests to the accounting records.

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.

Questioned Costs: N/A

2012-003: Home Investment Partnership Program CFDA # 14.239

Condition: Grant expenditures for Home Investment Partnership Program were requested for reimbursement from the Community Development Block Grant.

Criteria: Internal controls are established to insure grant transactions are reported to the proper grantor for reimbursement.

Cause: An error was made in identifying the correct grant when requesting reimbursement.

Effect: Grant balances available for drawdown are not accurately reflected on the County's records.

**COUNTY OF GLOUCESTER
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE YEAR ENDED DECEMBER 31, 2012**

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

Recommendation: Procedures be implemented requiring the review of drawdown requests for accuracy.

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.

Questioned Costs: 37,405.73

State Awards

None

**COUNTY OF GLOUCESTER
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
FOR THE YEAR ENDED DECEMBER 31, 2012**

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

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.

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

Current Status: Management has corrected this finding.

2011-3: Supportive Regional Highway CFDA # 20.205

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.

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

Current Status: Management has corrected this finding.

2011-4: Revised Rural Routes CFDA # 20.205

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.

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

Current Status: Management has corrected this finding.

CURRENT FUND

SCHEDULE OF CURRENT FUND CASH - TREASURER

	Ref.	Current Fund	Grant Fund
Balance December 31, 2011	A	<u>\$ 53,164,376.96</u>	
Increased by Receipts:			
Revenue Accounts Receivable	A-11	184,402,285.95	
Local Grants Receivable	A-9	4,000.00	
Federal Grants Receivable	A-12		9,672,146.37
State Grants Receivable	A-13		6,384,513.44
Bid Bonds Received		40,000.00	
Payroll Taxes Payable		34,656,021.66	
Due from Federal & State Grant Fund	A-4	331,558.53	
		<u>\$ 219,433,866.14</u>	<u>\$ 16,056,659.81</u>
		<u>\$ 272,598,243.10</u>	<u>\$ 16,056,659.81</u>
Decreased by Disbursements:			
2012 Budget Appropriations	A-3	\$ 181,335,354.14	
2011 Appropriation Reserves	A-16	4,808,430.59	
Encumbrances Payable	A-17	1,792,543.86	
Encumbrances Payable - Grant Fund	A-18		2,327,571.81
Reserve for Federal Grants - Appropriated	A-14		7,992,217.77
Reserve for State Grants - Appropriated	A-15		5,320,025.70
Reserve for Local Grants - Appropriated	A-10	5,510.13	
Payroll Taxes Payable		34,594,971.80	
Accounts Payable		511,812.15	
Bid Bonds Refunded		20,000.00	
Due General Capital Fund			85,286.00
Due from Current Fund	A-4		331,558.53
		<u>\$ 223,068,622.67</u>	<u>\$ 16,056,659.81</u>
Balance December 31, 2012	A	<u>\$ 49,529,620.43</u>	

SCHEDULE OF CHANGE FUNDS

Change Funds	Ref.	Balance	Balance
		Dec. 31, 2012	Dec. 31, 2011
		<u>1,000.00</u>	<u>1,000.00</u>
	A	<u>A</u>	<u>A</u>

SCHEDULE OF COUNTY TAXES RECEIVABLE

	County Levy	Collected
Clayton	\$ 2,584,308.76	\$ 2,584,308.76
Deptford Township	15,039,400.13	15,039,400.13
East Greenwich	5,805,217.01	5,805,217.01
Elk Township	1,945,801.86	1,945,801.86
Franklin Township	7,052,528.75	7,052,528.75
Glassboro	6,309,228.94	6,309,228.94
Greenwich	5,600,543.37	5,600,543.37
Harrison Township	7,215,962.12	7,215,962.12
Logan Township	5,823,149.74	5,823,149.74
Mantua	7,442,635.79	7,442,635.79
Monroe Township	14,002,828.46	14,002,828.46
National Park	928,666.59	928,666.59
Newfield	675,983.24	675,983.24
Paulsboro	2,297,167.42	2,297,167.42
Pitman	3,660,754.64	3,660,754.64
South Harrison	1,894,148.94	1,894,148.94
Swedesboro	1,004,698.67	1,004,698.67
Washington Township	24,719,566.44	24,719,566.44
Wenonah	1,129,120.32	1,129,120.32
West Deptford	12,988,338.65	12,988,338.65
Westville	1,333,218.15	1,333,218.15
Woodbury	3,237,821.76	3,237,821.76
Woodbury Heights	1,415,848.82	1,415,848.82
Woolwich	5,868,061.43	5,868,061.43
	<u>\$ 139,975,000.00</u>	<u>\$ 139,975,000.00</u>

Ref.

A-2

SCHEDULE OF ADDED TAXES RECEIVABLE

	Balance Dec. 31, 2011	Additional Levy	Collected	Balance Dec. 31, 2012
Clayton	\$ 4,977.79	9,562.48	4,977.79	\$ 9,562.48
Deptford Township	36,017.93	29,673.50	36,017.93	29,673.50
East Greenwich	109,158.41	62,583.60	109,158.41	62,583.60
Elk Township	14,365.98	33,346.28	14,365.98	33,346.28
Franklin Township	23,887.92	32,532.66	23,887.92	32,532.66
Glassboro	18,271.57	25,125.27	18,271.57	25,125.27
Greenwich	1,065.60	2,897.54	1,065.60	2,897.54
Harrison Township	85,105.73	65,597.24	85,105.73	65,597.24
Logan Township	198,969.92	23,926.98	198,969.92	23,926.98
Mantua	17,448.57	22,019.16	17,448.57	22,019.16
Monroe Township	87,746.95	89,819.59	87,746.95	89,819.59
National Park	1,682.07	570.29	1,682.07	570.29
Newfield	897.82	58.34	897.82	58.34
Paulsboro	935.15	320.47	935.15	320.47
Pitman	4,691.25	7,103.59	4,691.25	7,103.59
South Harrison	13,746.60	14,252.38	13,746.60	14,252.38
Swedesboro	4,161.05	473.96	4,161.05	473.96
Washington Township	53,422.80	50,501.35	53,422.80	50,501.35
Wenonah	2,487.88	3,065.79	2,487.88	3,065.79
West Deptford	28,988.91	82,911.36	28,988.91	82,911.36
Westville	614.00	470.05	614.00	470.05
Woodbury	2,080.59	2,283.19	2,080.59	2,283.19
Woodbury Heights	2,559.05	49.51	2,559.05	49.51
Woolwich	47,018.01	64,561.22	47,018.01	64,561.22
	<u>\$ 760,301.55</u>	<u>623,705.80</u>	<u>760,301.55</u>	<u>\$ 623,705.80</u>
Ref.	A		A-2	A

SCHEDULE OF OPEN SPACE TAXES RECEIVABLE

	Balance Dec. 31, 2011	County Levy	Collected	Balance Dec. 31, 2012
Clayton	\$ 395.98	204,148.14	203,793.07	\$ 751.05
Deptford Township	2,893.55	1,185,711.74	1,186,264.60	2,340.69
East Greenwich	8,756.21	461,837.65	465,656.48	4,937.38
Elk Township	1,130.77	155,804.30	154,278.52	2,656.55
Franklin Township	1,905.53	557,253.74	556,587.07	2,572.20
Glassboro	1,489.52	498,494.34	498,011.49	1,972.37
Greenwich	85.10	441,031.88	440,887.53	229.45
Harrison Township	6,889.84	573,133.14	574,774.85	5,248.13
Logan Township	15,724.38	460,216.99	474,048.26	1,893.11
Mantua	1,392.61	587,525.44	587,158.95	1,759.10
Monroe Township	7,053.23	1,109,104.28	1,109,005.30	7,152.21
National Park	135.75	73,131.12	73,221.06	45.81
Newfield	70.54	53,210.01	53,275.86	4.69
Paulsboro	75.48	180,816.73	180,866.88	25.33
Pitman	374.41	288,689.11	288,499.27	564.25
South Harrison	1,098.80	150,212.79	150,180.00	1,131.59
Swedesboro	338.20	79,106.62	79,406.82	38.00
Washington Township	4,280.25	1,949,514.91	1,949,784.28	4,010.88
Wenonah	203.13	88,974.09	88,927.79	249.43
West Deptford	2,350.17	1,028,913.90	1,024,599.48	6,664.59
Westville	49.28	104,967.59	104,979.04	37.83
Woodbury	166.78	255,012.15	254,996.27	182.66
Woodbury Heights	204.64	111,438.46	111,639.17	3.93
Woolwich	3,763.82	466,940.73	465,609.93	5,094.62
	<u>\$ 60,827.97</u>	<u>11,065,189.85</u>	<u>11,076,451.97</u>	<u>\$ 49,565.85</u>
Ref.	A			A

SCHEDULE OF LOCAL GRANTS RECEIVABLE

	2012 Budget Revenue Realized	Received
	<u> </u>	<u> </u>
State Farm		
Good Neighbor Grant	2,000.00	2,000.00
State Farm Educational Funding	2,000.00	2,000.00
	<u>\$ 4,000.00</u>	<u>\$ 4,000.00</u>
Ref.	A-2	A-4

SCHEDULE OF RESERVE FOR LOCAL GRANTS - APPROPRIATED

	Balance Dec. 31, 2011	Transferred from 2012 Budget Appropriation	Paid or Charged	Balance Dec. 31, 2012
State Farm				
Good Neighbor Grant		2,000.00	2,000.00	
State Farm Educational Funding		2,000.00		\$ 2,000.00
Target				
Target Public Safety Grant	595.71		595.71	
Borough of Glassboro				
Seeds to Success	2,914.42		2,914.42	
	<u>\$ 3,510.13</u>	<u>4,000.00</u>	<u>5,510.13</u>	<u>\$ 2,000.00</u>
Ref.	A	A-3	A-4	A

SCHEDULE OF REVENUE ACCOUNTS RECEIVABLE

	<u>Balance Dec. 31, 2011</u>	<u>Accrued in 2012</u>	<u>Collected</u>	<u>Balance Dec. 31, 2012</u>
Miscellaneous Revenue Anticipated				
County Clerk		2,322,575.85	2,322,575.85	
Surrogate		127,753.75	127,753.75	
Sheriff		144,836.70	144,836.70	
Motor Vehicle Fines		3,815,625.00	3,300,000.00	515,625.00
Interest on Investments and Deposits		111,494.46	111,494.46	
Title IV D Incentive Program		2,017,760.15	2,017,760.15	
County Golf Course		1,276,154.93	1,276,154.93	
Interlocal Services Agreement Salem/Camden Counties		1,154,675.69	1,154,675.69	
Soil Safe Inc. Impact Fee		447,876.21	447,876.21	
County College Bonds (NJSA 18A:64A-22.6)		1,456,188.75	1,456,188.75	
Reimbursement of Mandated Election Costs		233,710.50	233,710.50	
Supplemental Social Security Income		465,749.00	465,749.00	
Social Services Administrative		10,070,015.03	10,070,015.03	
Capital Surplus		200,000.00	200,000.00	
Reserve for Debt Service - Capital		2,900,000.00	2,900,000.00	
Open Space and Farmland Preservation Trust Fund		1,474,217.00	1,474,217.00	
Weights and Measures Trust Fund		55,000.00	55,000.00	
Emergency Medical Services	625,000.00	3,184,550.11	3,809,550.11	
Improvement Authority Lease - Unspent Proceeds Applied to Debt Service		2,318,837.00	2,318,837.00	
Increased Row Officer Fees under Chapter 370 of the Laws of 2001 - Surrogate		124,119.00	124,119.00	
Increased Row Officer Fees under Chapter 370 of the Laws of 2001 - County Clerk		1,549,990.38	1,549,990.38	
Increased Row Officer Fees under Chapter 370 of the Laws of 2001 - Sheriff		106,926.11	106,926.11	
Amount to be Raised by Taxation		139,975,000.00	139,975,000.00	

SCHEDULE OF REVENUE ACCOUNTS RECEIVABLE

	Balance Dec. 31, 2011	Accrued in 2012	Collected	Balance Dec. 31, 2012
Miscellaneous Revenue Not Anticipated				
Borough of Paulsboro	1,617.73			1,617.73
Animal Shelter		92,858.50	92,858.50	
Auction		19,441.83	19,441.83	
Bail Forfeitures		50,015.00	50,015.00	
CAP/Go Assisted Living		492,590.00	492,590.00	
CSP Incentive		75,400.00	75,400.00	
County Inmates		10,784.43	10,784.43	
Emergency Management		225,147.85	225,147.85	
Emergency Medical Services		8,287.65	8,287.65	
Federal Inmate Reimbursement		10,000.00	10,000.00	
Fire Marshall		37,172.00	37,172.00	
Fire Safety - LEA Rebate		36,925.13	36,925.13	
Indirect Costs		278,647.42	278,647.42	
Inmate Admission Fee		68,361.97	68,361.97	
Interlocal Agreement - Tax Assessor		421,648.33	421,648.33	
Interlocal Agreement - GCIA		203,088.02	203,088.02	
Liheap/Universal Service Fund		18,505.00	18,505.00	
Mis Improvement Authority		936,859.43	936,859.43	
Miscellaneous Fines		2,692.56	2,692.56	
Miscellaneous State Aid		121,600.65	121,600.65	
Refund of Prior Years' Expenditures		431,483.67	431,483.67	
Rental & Maintenance Charges		19,195.80	19,195.80	
Sales and Commissions		2,462,361.05	2,462,361.05	
Serv-A-Tray		96,924.74	96,924.74	
State Aid Debt Service		1,784,787.00	1,784,787.00	
State Inmate Reimbursement		39,675.75	39,675.75	
Veterans Interment Allowance		55,100.00	55,100.00	
Added & Omitted Taxes		760,301.55	760,301.55	
	<u>\$ 626,617.73</u>	<u>184,292,910.95</u>	<u>184,402,285.95</u>	<u>\$ 517,242.73</u>
Ref.	A		A-4	A

SCHEDULE OF FEDERAL GRANTS RECEIVABLE

GRANTOR AGENCY Pass Thru Agency	Balance Dec. 31, 2011	2012 Budget Revenue Realized	Received	Canceled	Balance Dec. 31, 2012
US Department of Health and Senior Services					
NJ Department of Health and Senior Services					
Women, Infants, and Children	\$ 674,159.00	755,200.00	648,121.00		\$ 781,238.00
Senior Farmer's Market Nutrition Program		1,000.00	1,000.00		
Transportation Block Grant	1,692.00	48,764.00	1,692.00		48,764.00
Local Core Capacity Infrastructure for Bioterrorism	348,763.00	354,184.00	253,912.00		449,035.00
Special Child Health/Case Management	127,347.00	167,373.00	171,292.00		123,428.00
Area Plan Contract	50,202.00	989,745.00	1,010,086.00		29,861.00
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		
Alcoholism and Drug Abuse	113,849.00	222,018.00	224,858.00		111,009.00
Emergency Food and Shelter Board					
National Emergency Food & Shelter		10,000.00	10,000.00		
US Department of Agriculture					
Housing Preservation Grant	45,000.00	100,000.00	55,000.00		90,000.00
US Department of Justice					
Byrne Memorial Justice Assistance Grant	360,141.83	12,575.00			372,716.83
Byrne Memorial Local Solicitation	43,243.00				43,243.00
Bureau of Justice Assistance					
Bulletproof Vests Partnership Program	9,000.95	12,162.00	8,794.32		12,368.63
NJ Department of Law and Public Safety					
Community Justice Program	26,687.52	75,000.00	81,650.36		20,037.16
Enforcing the Underage Drinking Laws	21,340.00	24,200.00	17,160.00		28,380.00
Megan's Law	1,566.00	8,678.00	3,490.07		6,753.93
Multijurisdictional Narcotics Task Force	58,937.58	76,723.00	58,937.58		76,723.00
Sexual Assault Nurse Examiner Project (SANE)	2,013.39	73,000.00	75,013.39		
Victims of Crime Act (VOCA)	139,806.00	169,648.00	139,806.00		169,648.00
Violence Against Women (VAWA)		21,391.00	21,391.00		

SCHEDULE OF FEDERAL GRANTS RECEIVABLE

GRANTOR AGENCY Pass Thru Agency	Balance Dec. 31, 2011	2012 Budget Revenue Realized	Received	Canceled	Balance Dec. 31, 2012
US Marshal Service					
Electronics Crimes Task Force		16,000.00	10,000.00		6,000.00
New Jersey Juvenile Justice Commission					
Juvenile Accountability Incentive Grant (JAIBG)	26,399.00	14,746.00	7,086.00		34,059.00
New Jersey Office of Homeland Security & Preparedness					
Homeland Security	1,063,666.24	502,376.00	882,867.99	5,173.00	678,001.25
FY09 Buffer Zone Protection Program	1,700.00		1,700.00		
Gloucester Rail Project	75,000.00				75,000.00
Urban Areas Security Initiative	65,000.00		65,000.00		
Port Security Grant Program		187,442.00	187,442.00		
Emergency Management Agency Assistance	50,000.00	55,000.00	50,000.00		55,000.00
US Department of Commerce National Telecommunications and Information Administration					
New Jersey Office of Homeland Security & Preparedness					
Interoperable Emergency Communications	62,094.00		5,627.00	56,467.00	
US Department of Housing and Urban Development					
Neighborhood Stabilization Program	268,799.41				268,799.41
US Department of Labor					
New Jersey Department of Labor					
Workforce Investment Act	1,481,187.00	1,900,089.00	1,882,207.00	1,286.00	1,497,783.00
Work First NJ	162,432.00	280,689.00	253,834.00	581.00	188,706.00
US Environmental Protection Agency					
New Jersey Department of Environmental Protection					
Wastewater Management Plan		50,000.00			50,000.00
US Department of Transportation					
NJ Division of Highway Traffic Safety					
Comprehensive Traffic Safety Program	59,950.00	47,450.00	26,119.03	66.52	81,214.45
Driving While Intoxicated Sobriety Checkpoint	30,000.00	24,000.00	27,260.00		26,740.00
Child Passenger Safety Diversity Education	12,000.00		4,836.48	6,074.84	1,088.68

SCHEDULE OF FEDERAL GRANTS RECEIVABLE

GRANTOR AGENCY Pass Thru Agency	Balance Dec. 31, 2011	2012 Budget Revenue Realized	Received	Canceled	Balance Dec. 31, 2012
Delaware Valley Regional Planning Commission					
Region Wide Transportation System GIS Program	23,048.00	30,000.00	16,931.29		36,116.71
Supportive Regional Highway	52,476.00	39,100.00	36,204.32		55,371.68
Transportation System Plan & Implementation	62,735.63	53,228.00	13,186.80		102,776.83
South Jersey Transit Expansion Study		100,000.00			100,000.00
Federal Stimulus Projects	4,436,296.94		894,706.02		3,541,590.92
Revised Gloucester County Rural Routes	10,798.09		10,798.09		
New Jersey Transit					
Job Access and Reverse Commute	134,985.16	249,729.00	86,035.23		298,678.93
Section 5311 Rural Transit	208,537.92	159,745.00	195,835.87		172,447.05
New Freedom	409,363.54		156,909.02		252,454.52
Federal Highway Administration					
NJ Department of Transportation					
Tomlin Station Road Bridge Replacements	392,755.52		95,596.16	297,159.36	
Rowan Boulevard Construction	125,000.00		125,000.00		
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		756,723.65		652,194.35
Kings Highway Resurface in East Greenwich/Woolwich	1,838,140.00		971,299.70		866,840.30
Hurffville Crosskeys Rt 47 - Greentree		736,527.00			736,527.00
Center Street (CR 603) Mantua Twp		700,000.00			700,000.00
Clayton-Williamstown Rd CR610 Resurface		750,000.00			750,000.00
Gloucester County Multi-Purpose Trail Ext		400,000.00			400,000.00
	<u>\$ 15,578,156.72</u>	<u>9,544,519.00</u>	<u>9,672,146.37</u>	<u>366,807.72</u>	<u>\$ 15,083,721.63</u>
Ref.	A	A-2	A-4	A-1	A

SCHEDULE OF STATE GRANTS RECEIVABLE

GRANTOR AGENCY Pass Thru Agency	Balance Dec. 31, 2011	2012 Budget Revenue Realized	Received	Canceled	Balance Dec. 31, 2012
New Jersey Council on the Arts					
Local Arts Program	\$ 8,670.00		8,670.00		\$ -
New Jersey Historical Commission					
Whitall House Podcast Project	145,779.00		57,448.85		88,330.15
New Jersey Department of Environmental Protection					
Clean Communities		105,944.00	105,944.00		
County Environmental Health Act	124,751.00	173,225.00	208,733.00		89,243.00
Green Communities/Community Forestry	3,000.00		3,000.00		
New Jersey Department of Health & Senior Services					
Alcoholism and Drug Abuse	353,703.00	357,966.00	420,591.00		291,078.00
Peer Grouping	1,388.92	105,784.00	103,725.00		3,447.92
Right To Know	10,798.00	10,798.00	10,798.00		10,798.00
Area Plan Contract	64,380.00	509,683.00	509,125.00		64,938.00
New Jersey Department of Human Services					
Mental Health Administration	9,000.00	12,000.00	12,000.00		9,000.00
Personal Attendant Services		435,000.00	253,750.00	154,062.50	27,187.50
Youth Incentive Program (CIACC)		38,442.00	38,442.00		
Social Services for the Homeless	10,000.00	287,766.00	290,494.00	331.00	6,941.00
Prevention of Teenage Pregnancy		1,000.00	1,000.00		
New Jersey Department of Children and Families					
Prevention Planning		300,000.00			300,000.00
New Jersey Division of Mental Health and Addiction Services					
Mental Health Association of New Jersey					
Disaster Liaison Program		1,900.00	1,900.00		
New Jersey Transit					
Senior Citizens and Disabled Residents Transportation Assist	334,105.46	572,256.00	725,029.75	7,579.63	173,752.08
New Jersey Department of Law and Public Safety					
Body Armor Replacement - Corrections		11,095.00	11,095.00		
Body Armor Replacement - Sheriff		8,118.00	8,118.00		
Body Armor Replacement - Prosecutor		3,477.00	3,477.00		
Insurance Fraud Reimbursement Program	212,833.00	170,238.00	135,285.45	77,547.55	170,238.00
New Jersey Data Exchange Project	103,000.00		103,000.00		
Victims of Crime Act (VOCA) - Supplemental Grant	37,748.10		37,748.10		

SCHEDULE OF STATE GRANTS RECEIVABLE

GRANTOR AGENCY Pass Thru Agency	Balance Dec. 31, 2011	2012 Budget Revenue Realized	Received	Canceled	Balance Dec. 31, 2012
New Jersey Governor's Council on Alcohol & Drug Abuse					
Municipal Alliance	247,221.76	346,965.00	235,947.29	11.59	358,227.88
New Jersey Juvenile Justice Commission					
Family Court Program		144,135.00	67,562.00		76,573.00
State/Community Partnership Program	119,726.00	285,430.00	245,162.00		159,994.00
New Jersey Department of Labor					
Work First New Jersey	1,535,167.00	1,522,826.00	1,941,395.00	57,495.00	1,059,103.00
Workforce Investment Board Planning Grant	2,407.00	11,764.00	13,764.00		407.00
Workforce Learning Link	90,703.00	36,000.00	89,874.00	6,082.00	30,747.00
Workforce Development Partnership		28,512.00	17,435.00		11,077.00
NJ Build	4,000.00		500.00		3,500.00
Work First New Jersey - Smart Steps	6,420.00			6,420.00	
New Jersey Department of Transportation					
Paulsboro Route 295 Brownsfield Access	7,000,000.00			7,000,000.00	
Bridge 4-J-8 Barnsboro Blackwood Road		900,000.00	675,000.00		225,000.00
2-H-1 White Bridge		400,000.00			400,000.00
New Jersey Department of Military & Veterans Affairs					
Veterans Transportation	19,250.00	48,500.00	48,500.00		19,250.00
	<u>\$ 10,444,051.24</u>	<u>6,828,824.00</u>	<u>6,384,513.44</u>	<u>7,309,529.27</u>	<u>\$ 3,578,832.53</u>
Ref.	A	A-2	A-4	A-1	A

SCHEDULE OF RESERVE FOR FEDERAL GRANTS - APPROPRIATED

GRANTOR AGENCY Pass Thru Agency	Balance Dec. 31, 2011	Transferred from 2012 Budget Appropriation	Encumbrance Canceled	Paid	Encumbered	Canceled	Balance Dec. 31, 2012
US Department of Health & Human Services							
NJ Department of Health and Senior Services							
Women, Infants, and Children	\$ 513,200.77	755,200.00	42.57	651,997.99	189.82		\$ 616,255.53
Senior Farmer's Market Nutrition Program		1,000.00		1,000.00			
Special Initiative Transportation	12,740.00	48,764.00		12,740.00			48,764.00
Local Core Capacity Infrastructure for Bioterrorism	213,103.13	354,184.00		307,724.99	398.45		259,163.69
Special Child Health/Case Management	55,686.50	167,373.00		143,302.40	600.97		79,156.13
Area Plan Contract	29,746.02	989,745.00	10.10	913,383.19	79,337.07		26,780.86
Alcoholism and Drug Abuse		222,018.00		190,159.55	31,858.45		
NJ Department of Human Services							
Abused and Missing Children	1,939.75	3,234.00		4,184.75			989.00
Human Services Planning Grant		62,770.00		62,770.00			
Title XX Transportation	1,250.00	60,733.00		59,733.00			2,250.00
Emergency Food and Shelter Board							
National Emergency Food & Shelter		10,000.00		10,000.00			
US Department of Agriculture							
Housing Preservation Grant	35,000.00	100,000.00		45,000.00			90,000.00
US Department of Justice							
Byrne Memorial Justice Assistance Grant	282,722.23	12,575.00		67,863.33	14,490.00		212,943.90
Byrne Memorial Local Solicitation	35,188.00			28,127.78	6,689.66		370.56
US Bureau of Justice							
Bulletproof Vests Partnership Program	4,323.00	12,162.00		2,161.00	2,161.00		12,163.00
NJ Department of Law and Public Safety							
Community Justice	29,755.46	75,000.00	104.75	84,894.56			19,965.65
Enforcing the Underage Drinking Laws	16,720.00	24,200.00		16,280.00	440.00		24,200.00
Megan's Law	1,888.00	8,678.00		4,461.07	755.30		5,349.63
Multijurisdictional Narcotics Task Force-ARRA	44,701.69	76,723.00		44,701.69			76,723.00
Sexual Assault Nurses Examiner Project (SANE)		73,000.00		73,000.00			
Victims of Crime Act (VOCA)	72,404.00	169,648.00		72,404.00	919.31		168,728.69
US Department of Health & Human Services							
NJ Department of Health and Senior Services							
Violence Against Women (VAWA)		21,391.00		21,391.00			
US Marshall Service							
Electronics Crimes Task Force		16,000.00		10,000.00			6,000.00
New Jersey Juvenile Justice Commission							
Juvenile Accountability Incentive Block Grant (JAIBG)	19,798.00	16,384.00	5,419.00	13,499.00	12,455.00		15,647.00

SCHEDULE OF RESERVE FOR FEDERAL GRANTS - APPROPRIATED

GRANTOR AGENCY Pass Thru Agency	Balance Dec. 31, 2011	Transferred from 2012 Budget Appropriation	Encumbrance Canceled	Paid	Encumbered	Canceled	Balance Dec. 31, 2012
US Department of Homeland Security							
New Jersey Office of Homeland Security & Preparedness							
Homeland Security Grant	666,347.86	502,376.00	83,372.55	982,588.08	42,421.18	5,173.00	221,914.15
FY09 Buffer Zone Protection Program	3.40			3.40			
Gloucester Rail Project	75,000.00						75,000.00
Port Security Grant Program		187,442.00		187,442.00			
Emergency Management Agency Assistance		55,000.00		55,000.00			
US Department of Commerce National Telecommunications and Information Administration							
New Jersey Office of Homeland Security & Preparedness							
Interoperable Emergency Communications	62,094.00			5,627.00		56,467.00	
US Department of Housing & Urban Development							
Neighborhood Stabilization Program	196,812.81						196,812.81
US Department of Labor							
New Jersey Department of Labor							
Workforce Investment Act WIA	828,740.98	1,900,089.00	21,063.76	1,373,094.04	372,510.15	1,286.00	1,003,003.55
Work First New Jersey	104,483.50	280,689.00	303.00	236,748.10	48,448.37	581.00	99,698.03
WDP-Disability Program Navigator							
US Environmental Protection Agency							
NJ Department of Environmental Protection							
Salem-Gloucester Regional Sewer Plan	4,106,816.27			580,415.69	147,031.40		3,379,369.18
Wastewater Management Plan		50,000.00		50,000.00			
US Department of Transportation							
NJ Division of Highway Traffic Safety							
Comprehensive Traffic Safety Program	59,115.55	47,450.00		59,049.03		66.52	47,450.00
DWI Sobriety Checkpoint	30,000.00	24,000.00		28,360.00	1,640.00		24,000.00
Child Passenger Safety Diversity Education	14,000.00			7,925.16		6,074.84	
Delaware Valley Regional Planning Commission							
Region Wide Transportation System GIS Program	11,978.75	30,000.00		18,600.16			23,378.59
Supportive Regional Highway	26,751.78	39,100.00		42,756.46			23,095.32
Transportation System Plan & Implementation	53,228.00	53,228.00		41,218.95			65,237.05
South Jersey Transit Expansion Study		100,000.00		100,000.00			
US Department of Health and Human Services							
NJ Department of Health and Senior Services							
Federal Stimulus Projects	2,450,765.23		147,466.94	152,665.69	114,232.77		2,331,333.71

SCHEDULE OF RESERVE FOR FEDERAL GRANTS - APPROPRIATED

GRANTOR AGENCY Pass Thru Agency	Balance Dec. 31, 2011	Transferred from 2012 Budget Appropriation	Encumbrance Canceled	Paid	Encumbered	Canceled	Balance Dec. 31, 2012
New Jersey Transit							
Job Access and Reverse Commute	203,021.38	249,729.00		196,545.42	4,401.05		251,803.91
Section 5311 Rural Transit	107,009.00	159,745.00		181,632.24			85,121.76
New Freedom	367,136.94			165,980.39	730.55		200,426.00
Federal Highway Administration							
NJ Department of Transportation							
Glen Echo Road Project	16,353.95			1,823.23			14,530.72
Tomlin Station Road Bridge Replacements	297,159.36					297,159.36	
Rt 322 Resurfacing from Rt 45 to Woolwich	317,259.13			2,087.07			315,172.06
Greentree Rd CR651 Resurface 630 to 639	670,376.65			18,182.30			652,194.35
Kings Highway Resurface in East Greenwich/Woolwich	246,663.98		313,296.01	3,269.65	37,142.41		519,547.93
Hurffville Crosskeys Rd 47 to Greentree		736,527.00		660,424.41	76,102.59		
Center Street (CR 603) in Mantua Township		700,000.00					700,000.00
Clayton-Williamstown Road CR 610 Resurface		750,000.00					750,000.00
Gloucester County Multi-Purpose Trail Extension		400,000.00					400,000.00
	<u>\$ 12,281,285.07</u>	<u>9,546,157.00</u>	<u>571,078.68</u>	<u>7,992,217.77</u>	<u>994,955.50</u>	<u>366,807.72</u>	<u>\$ 13,044,539.76</u>
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	Transferred from 2012 Budget	Encumbrance	Paid	Transferred to	Encumbered	Canceled	Balance
	Dec. 31, 2011	Appropriation	Canceled		General Capital			Dec. 31, 2012
New Jersey Department of State Historical Commission								
Whitall House Podcast Project	\$ 122,646.59		10,439.00	16,740.83		6,793.67		\$ 109,551.09
New Jersey Department of Environmental Protection								
Clean Communities		105,944.00				105,944.00		
County Environmental Health Act	79,751.38	173,225.00		252,776.38				200.00
New Jersey Department of Health & Senior Services								
Alcoholism and Drug Abuse	24,783.82	442,458.00	4,752.00	405,048.43		61,843.45		5,101.94
Peer Grouping	5,968.11	105,784.00	464.86	109,111.42		1,402.80		1,702.75
Right To Know	5,244.05	10,798.00		7,946.01				8,096.04
Area Plan Grant	10,048.90	509,683.00		438,690.01		39,076.46		41,965.43
New Jersey Department of Human Services								
Mental Health Administration	6,000.00	12,000.00		12,000.00				6,000.00
Personal Attendant Services	40,544.11	435,000.00	3,344.45	306,652.94		17,291.81	154,062.50	881.31
Youth Incentive Program		38,442.00		38,442.00				
Social Services for the Homeless	1,000.00	287,766.00		108,586.07		178,848.93	331.00	1,000.00
Prevention of Teen Pregnancy		1,000.00		1,000.00				
New Jersey Department of Children and Families								
Prevention Planning		300,000.00				300,000.00		
NJ Division of Mental Health and Addiction Services								
Mental Health Association of New Jersey								
Disaster Liaison Grant		1,900.00						1,900.00
New Jersey Transit								
Senior Citizens and Disabled Residents Transportation Assistance	81,619.79	572,256.00	260.25	623,725.60		5,171.85	7,579.63	17,658.96
New Jersey Department of Law & Public Safety								
Body Armor Replacement-Corrections	11,662.00	11,095.00		11,662.00				11,095.00
Body Armor Replacement-Sheriff	7,913.00	8,118.00				7,913.00		8,118.00
Body Armor Replacement-Prosecutor	4,165.67	3,477.00		3,325.00				4,317.67
Insurance Fraud Reimbursement Program	90,027.71	170,238.00		70,248.16			77,547.55	112,470.00
New Jersey Council for the Humanities								
Drunk Driving Enforcement Fund	5,160.86			5,160.86				
Victims of Crime Act (VOCA)-Supplemental Grant	8,457.60			8,457.60				
New Jersey Governor's Council on Alcohol & Drug Abuse								
Municipal Alliance	11.59	346,965.00		201,540.48		143,988.41	11.59	1,436.11
New Jersey Juvenile Justice Commission								
Family Court Program		144,135.00	292.50	97,641.00		46,494.00		292.50
State/Community Partnership Program	2,439.21	285,430.00	18,749.50	228,152.94		77,814.68		651.09
New Jersey Department of Labor								
Work First New Jersey	906,252.79	1,522,826.00	18,174.00	1,633,931.46		254,353.96	18,074.00	540,893.37
Work First NJ - Smart Steps	6,420.00						6,420.00	
Workforce Investment Board Planning Grant	2,561.73	11,764.00		13,700.40				625.33
Workforce Learning Link		36,000.00	6,082.00	6,699.16		29,300.84	6,082.00	
Workforce Development Partnership		28,512.00		18,328.86				10,183.14
NJ Build	4,000.00			500.00				3,500.00

SCHEDULE OF RESERVE FOR STATE GRANTS - APPROPRIATED

GRANTOR AGENCY	Balance	Transferred	Encumbrance		Transferred to	Encumbered	Canceled	Balance
Pass Thru Agency	Dec. 31, 2011	from 2012 Budget Appropriation	Canceled	Paid	General Capital			Dec. 31, 2012
NJ Department of Transportation								
Rowan Blvd Construction	149,575.00					24,664.00		124,911.00
Paulsboro Route 295 Brownsfields Access	7,000,000.00						7,000,000.00	
Bridge 4-J-8 Blackwood Barnsboro Road		900,000.00		613,648.80	85,286.00			201,065.20
White Bridge 2H-1 CR 643		400,000.00						400,000.00
New Jersey Department of Military & Veterans Affairs								
Veterans Transportation	17,029.02	48,500.00		49,370.15				16,158.87
Office of Information Technology								
911 PSAP Equipment Upgrade	156,388.19		20,827.80	35,719.20		141,496.79		
911 PSAP General Assistance	1,219.94			1,219.94				
	<u>\$ 8,750,891.06</u>	<u>6,913,316.00</u>	<u>83,386.36</u>	<u>5,320,025.70</u>	<u>85,286.00</u>	<u>1,442,398.65</u>	<u>7,270,108.27</u>	<u>\$ 1,629,774.80</u>
Ref.	A	A-3	A-18	A-4	A-4	A-18	A-1	A

SCHEDULE OF 2011 APPROPRIATION RESERVES

	Balance Dec. 31, 2011	Budget Transfers	Encumbrances Canceled	Balance After Transfers and Cancellations	Paid or Charged	Balance Lapsed
Salaries and Wages						
Administrator	\$ 30,657.80			30,657.80	21,490.28	\$ 9,167.52
Charges to 2012 Appropriations	33,375.19			33,375.19	25,870.78	7,504.41
Board of Chosen Freeholders	39,001.89			39,001.89	20,447.17	18,554.72
Clerk of the Board	6,193.31			6,193.31	5,316.62	876.69
County Clerk	98,175.64			98,175.64	54,575.63	43,600.01
Superintendent of Elections	32,173.78			32,173.78	21,361.83	10,811.95
Financial Administration	33,351.28			33,351.28	24,778.76	8,572.52
Purchasing	19,730.56			19,730.56	10,239.24	9,491.32
Information Technology	72,847.28			72,847.28	32,003.94	40,843.34
Board of Taxation	12,280.59			12,280.59	519.23	11,761.36
County Assessor	225,239.13			225,239.13	42,853.80	182,385.33
County Counsel	77,083.46			77,083.46	27,440.92	49,642.54
County Adjuster's Office	4,115.70			4,115.70	3,811.31	304.39
Surrogate	31,719.03			31,719.03	20,119.97	11,599.06
Engineering	47,404.94			47,404.94	42,437.32	4,967.62
Economic Development	31,159.98			31,159.98	5,469.23	25,690.75
Cultural & Heritage Commission	15.35			15.35		15.35
Planning Board	24,022.04			24,022.04		24,022.04
Construction Board of Appeals	8,732.34			8,732.34	1,678.57	7,053.77
Consumer Protection	14,795.51			14,795.51	13,518.22	1,277.29
Emergency Response Center	735,491.37			735,491.37	640,655.13	94,836.24
Medical Examiner	92,313.71			92,313.71	35,774.46	56,539.25
Sheriff	632,332.15	(212,371.00)		419,961.15	239,506.30	180,454.85
Prosecutor	287,510.42			287,510.42	255,744.46	31,765.96
Corrections	464,632.54			464,632.54	447,307.43	17,325.11
Roads and Bridges	118,360.10			118,360.10	115,020.20	3,339.90
Buildings & Grounds	129,267.34			129,267.34	116,656.20	12,611.14
Fleet Management	19,874.18			19,874.18	14,670.65	5,203.53
Health	76,771.55			76,771.55	12,505.83	64,265.72
Office for the Disabled	42,652.69			42,652.69	35,597.45	7,055.24
Office on Aging	71,131.13			71,131.13	33,078.75	38,052.38
Human Services	254,147.33	(100,000.00)		154,147.33	15,289.17	138,858.16
Veterans Affairs	21,739.46			21,739.46	13,715.86	8,023.60
Animal Shelter	122,233.64			122,233.64	55,914.88	66,318.76
Division of Social Services	263,644.70			263,644.70		263,644.70
Park & Recreation	66,465.05			66,465.05	37,133.54	29,331.51
Golf Course	29,425.43			29,425.43	11,557.32	17,868.11

SCHEDULE OF 2011 APPROPRIATION RESERVES

	Balance Dec. 31, 2011	Budget Transfers	Encumbrances Canceled	Balance After Transfers and Cancellations	Paid or Charged	Balance Lapsed
Superintendent of Schools	13,543.17			13,543.17	10,376.42	3,166.75
County Extension Services	52,670.81			52,670.81	9,854.80	42,816.01
Salary and Wage Adjustment						
Other Expenses						
Administrator	18,437.33			18,437.33	8,191.17	10,246.16
Human Resources	73,320.04			73,320.04	37,273.89	36,046.15
Board of Chosen Freeholders	19,318.03		370.00	19,688.03		19,688.03
Clerk of the Board	10,191.99			10,191.99	143.00	10,048.99
Advertising Services	8,545.92			8,545.92	596.75	7,949.17
County Clerk	29,198.70		561.67	29,760.37	351.32	29,409.05
Superintendent of Elections	39,566.27		251.99	39,818.26		39,818.26
Treasurer	4,738.82		200.00	4,938.82	34.53	4,904.29
Audit Services	5,100.00			5,100.00		5,100.00
Purchasing	3,710.53			3,710.53		3,710.53
Information Technology	43,581.35		7,868.48	51,449.83	30,255.10	21,194.73
Telecommunication	49,154.89		45,427.61	94,582.50	12,073.90	82,508.60
Board of Taxation	2,500.00			2,500.00		2,500.00
County Assessor	209,693.11			209,693.11	81,803.29	127,889.82
County Counsel	8,709.67			8,709.67	4,829.51	3,880.16
County Adjuster's Office	560.45		43.27	603.72	25.00	578.72
Surrogate	111.18		76.30	187.48	68.79	118.69
Engineering	20,506.90		160.96	20,667.86	234.73	20,433.13
Economic Development	20,529.85			20,529.85	9,564.95	10,964.90
Historical Society	6,000.00			6,000.00	6,000.00	
Cultural and Heritage Commission	1,065.67		75.00	1,140.67		1,140.67
Planning Board	1,320.68		75.00	1,395.68	929.00	466.68
Construction Board of Appeals	55.07		55.00	110.07		110.07
Consumer Protection	1,293.67			1,293.67		1,293.67
Liability Insurance	93,740.71			93,740.71	81,363.00	12,377.71
Workmen's Compensation Insurance	91,694.22			91,694.22	68,952.49	22,741.73
Group Insurance Plan for Employees	1,584,978.84		1,656.40	1,586,635.24	3,664.10	1,582,971.14
Emergency Response Center	122,654.26		22,326.91	144,981.17	56,592.80	88,388.37
Medical Examiner	31,435.02		8,722.92	40,157.94	14,486.29	25,671.65
Sheriff	16,638.57		550.00	17,188.57	2,093.07	15,095.50
Prosecutor	17,936.73		2,247.72	20,184.45	6,086.00	14,098.45
Corrections	942,777.39	300,000.00	56,785.61	1,299,563.00	962,621.30	336,941.70
Roads and Bridges	36,584.47		838.05	37,422.52	25,112.63	12,309.89
Buildings & Grounds	72,069.14		16,599.59	88,668.73	10,713.28	77,955.45

SCHEDULE OF 2011 APPROPRIATION RESERVES

	Balance Dec. 31, 2011	Budget Transfers	Encumbrances Canceled	Balance After Transfers and Cancellations	Paid or Charged	Balance Lapsed
Electricity	510,628.20	(4,277.00)		506,351.20	198,524.39	307,826.81
Street Lighting	5,061.29	1,600.00		6,661.29	6,056.56	604.73
Water	53,239.47			53,239.47	20,406.21	32,833.26
Gas	136,648.56			136,648.56	52,563.93	84,084.63
Fuel Oil	337.10	2,677.00		3,014.10	2,676.08	338.02
Sewer	57,282.25			57,282.25	17,173.17	40,109.08
Fleet Management	16,462.06		1,361.75	17,823.81	12,863.13	4,960.68
Gasoline	100,166.67		194.33	100,361.00	84,505.40	15,855.60
Health	15,330.73		828.98	16,159.71	3,065.74	13,093.97
Office for the Disabled	4,026.44		2,014.51	6,040.95		6,040.95
Office on Aging	2,247.80			2,247.80	2,247.80	
Human Services	31,195.61			31,195.61	12,707.13	18,488.48
Veterans Affairs	1,069.03			1,069.03	20.00	1,049.03
Commission on Women	2,420.00			2,420.00		2,420.00
Animal Shelter	4,915.12		357.40	5,272.52	3,477.02	1,795.50
Social Services Training and Services	667,240.01		3,994.72	671,234.73	119,159.35	552,075.38
Maintenance of Patients in State - Mental Center	195,166.17			195,166.17	56,117.25	139,048.92
Family Support Center			13,429.00	13,429.00		13,429.00
Park & Recreation	5,656.50		2,175.90	7,832.40	286.38	7,546.02
Golf Course	1,714.71		4,515.09	6,229.80	656.56	5,573.24
Reimbursement for Residents Attending Out of County Two-Year School	95,900.83	12,371.00		108,271.83	108,271.70	0.13
Superintendent of Schools	3,600.12			3,600.12		3,600.12
County Extension Services	1,998.40		3,180.33	5,178.73	1,036.90	4,141.83
Contingent	5,546.89		1,417.30	6,964.19	4,945.00	2,019.19
Contractual Obligation-Logan Township	80,401.80			80,401.80	73,205.63	7,196.17
Prior Year Bills	0.30		100.00	100.30		100.30
Public Employees Retirement System	332,146.59			332,146.59	9,295.65	322,850.94
Social Security	456,902.54			456,902.54	272,485.04	184,417.50
	<u>\$ 10,711,306.23</u>		<u>198,461.79</u>	<u>10,909,768.02</u>	<u>4,960,097.58</u>	<u>\$ 5,949,670.44</u>
Ref.	A		A-17			A-1

Disbursed	Ref.	
Reserve for Revaluations	A-4	\$ 4,808,430.59
Accounts Payable		81,666.99
		<u>70,000.00</u>
		<u>\$ 4,960,097.58</u>

SCHEDULE OF ENCUMBRANCES PAYABLE

	Ref.		
Balance December 31, 2011	A		\$ 1,991,005.65
Increased by:			
Charges to 2012 Appropriations	A-3		3,246,934.88
			<u>5,237,940.53</u>
Decreased by:			
Payments	A-4	\$ 1,792,543.86	
Canceled to Appropriation Reserves	A-16	198,461.79	
		<u></u>	1,991,005.65
Balance December 31, 2012	A		<u><u>\$ 3,246,934.88</u></u>

SCHEDULE OF GRANT ENCUMBRANCES PAYABLE

	Ref.		
Balance December 31, 2011	A		\$ 3,178,635.13
Increased by:			
Charges to Federal Grants - Appropriated	A-14	\$ 994,955.50	
Charges to State Grants - Appropriated	A-15	1,442,398.65	
		<u></u>	2,437,354.15
			<u>5,615,989.28</u>
Decreased by:			
Payments	A-4	\$ 2,327,571.81	
Canceled:			
Federal Grants - Appropriated	A-14	571,078.68	
State Grants - Appropriated	A-15	83,386.36	
		<u></u>	2,982,036.85
Balance December 31, 2012	A		<u><u>\$ 2,633,952.43</u></u>

SCHEDULE OF EMERGENCY APPROPRIATIONS

Date	Purpose	Amount	Balance	Authorized		Balance
		Authorized	Dec. 31, 2011	2012	Reduced	Dec. 31, 2012
2/17/10	Revaluation of Properties	\$ 3,695,265.00	\$ 2,956,212.00		739,053.00	\$ 2,217,159.00
1/19/11	Revaluation of Properties	\$ 1,963,600.00	1,963,600.00		392,720.00	1,570,880.00
1/18/12	Office of the Assessor	\$ 2,187,620.00		2,187,620.00		2,187,620.00
11/20/12	Engineering Other Expenses	\$ 500,000.00		600,000.00		600,000.00
			<u>\$ 4,919,812.00</u>	<u>2,787,620.00</u>	<u>1,131,773.00</u>	<u>\$ 6,575,659.00</u>
	Ref.		A	A-3	A-3	A

TRUST FUND

SCHEDULE OF TRUST FUND CASH - TREASURER

Balance December 31, 2011	Ref. B		\$ 19,643,925.36
Increased by Receipts:			
Interest		\$ 1,216.38	
Due from Federal Government	B-2	2,755,839.77	
Environmental Quality Enforcement	B-4	36,978.90	
County Clerk Improvement Fund	B-5	149,005.37	
Road Permits	B-6	67,375.00	
Weights and Measures	B-7	57,363.00	
Bequests	B-8	6,250.00	
Motor Vehicle Fines	B-9	2,028,401.59	
Traffic Light Escrow	B-10	26,100.00	
Unemployment Insurance	B-11	474,026.79	
Tax Appeals	B-12	81,040.64	
Surrogate's Improvement Fund	B-14	19,648.29	
Federal Forfeited Funds	B-15	47,918.42	
Forfeited Funds	B-16	54,774.65	
Seized Assets	B-17	112,398.03	
Community Development Block Grant	B-19	151,469.49	
Farmland Preservation	B-21	11,727,479.45	
Sheriff Improvement Account	B-22	16,526.00	
Accumulated Absences	B-23	100,000.00	
Solid Waste Fees	B-24	134,392.06	
Uniform Fire Safety	B-25	900.00	
Snow Removal/Salt Regionalization	B-26	62,907.94	
Parks and Recreation Donations	B-27	13,582.43	
Animal Shelter Donations	B-28	63,776.58	
Health and Senior Services Donations	B-29	86,430.35	
Human Services Transportation Donations	B-30	2,485.50	
Veterans Affairs Donations	B-31	5,300.00	
Disability Services Donations	B-32	125.00	
Emergency Response, EMS Donations	B-33	11,193.08	
Tolerance Project Donations	B-34	2,162.17	
Court Ordered Settlements	B-35	74,900.20	
			<u>18,371,967.08</u>
			<u>\$ 38,015,892.44</u>

SCHEDULE OF TRUST FUND CASH - TREASURER

	Ref.		
Decreased by Disbursements:			
Encumbrances Payable	B-3	\$	2,100,571.05
Environmental Quality Enforcement	B-4		32,629.60
County Clerk Improvement Fund	B-5		109,775.92
Road Permits	B-6		67,913.00
Weights and Measures	B-7		58,060.42
Bequests	B-8		20,035.59
Motor Vehicle Fines	B-9		3,504,891.64
Unemployment Insurance	B-11		494,296.32
Tax Appeals	B-12		53,591.08
Surrogate's Improvement Fund	B-14		5,119.37
Federal Forfeited Funds	B-15		49,038.16
Forfeited Funds	B-16		53,183.45
Seized Assets	B-17		79,463.36
Asset Maintenance Account	B-18		3,196.18
Community Development Block Grant	B-19		1,518,487.80
Workmen's Compensation	B-20		147,695.00
Farmland Preservation	B-21		16,577,802.75
Sheriff Improvement Account	B-22		31,874.95
Accumulated Absences	B-23		38,440.55
Solid Waste Fee	B-24		135,785.10
Snow Removal/Salt Regionalization	B-26		37,106.45
Parks and Recreation Donations	B-27		19,472.05
Animal Shelter Donations	B-28		58,004.24
Senior Services Donations	B-29		42,562.64
Human Services Transportation Donations	B-30		1,571.26
Veterans Affairs Donations	B-31		2,958.37
Disability Services Donations	B-32		2,250.00
Emergency Response, EMS Donations	B-33		9,762.22
Tolerance Project Donations	B-34		1,348.17
			<u>25,256,886.69</u>
Balance December 31, 2012	B	\$	<u><u>12,759,005.75</u></u>

SCHEDULE OF DUE FROM FEDERAL GOVERNMENT

Balance December 31, 2011	Ref. B		\$ 4,372,769.68
Increased by:			
Grants Awarded:			
Community Development Block Grant	B-19	\$ 1,221,272.00	
Community Development Block Grant-Home	B-19	469,460.00	
		<u>1,690,732.00</u>	
			<u>6,063,501.68</u>
Decreased by:			
Grant Receipts:			
Community Development Block Grant	B-1	\$ 2,150,894.03	
Community Development Block Grant-Home	B-1	604,945.74	
		<u>2,755,839.77</u>	
Balance December 31, 2012	B		<u><u>\$ 3,307,661.91</u></u>

SCHEDULE OF ENCUMBRANCES PAYABLE

Balance December 31, 2011	Ref. B		\$ 2,945,924.61
Increased by:			
Charges			<u>2,921,177.57</u>
			5,867,102.18
Decreased by:			
Disbursements	B-1	\$ 2,100,571.05	
Canceled		405,237.71	
		<u>2,505,808.76</u>	
Balance December 31, 2012	B		<u><u>\$ 3,361,293.42</u></u>

EXHIBIT B-4

SCHEDULE OF RESERVE FOR ENVIRONMENTAL QUALITY
AND ENFORCEMENT FUND

Balance December 31, 2011	Ref. B		\$ 119,973.03
Increased by:			
Cash Receipts	B-1	\$ 36,978.90	
Encumbrance Canceled	B-3	<u>540.00</u>	
			<u>37,518.90</u>
			157,491.93
Decreased by:			
Cash Disbursements	B-1	\$ 32,629.60	
Encumbrances Payable	B-3	<u>3,094.46</u>	
			<u>35,724.06</u>
Balance December 31, 2012	B		<u><u>\$ 121,767.87</u></u>

EXHIBIT B-5

SCHEDULE OF RESERVE FOR COUNTY CLERK'S IMPROVEMENT FUND

Balance December 31, 2011	Ref. B		\$ 421,395.22
Increased by:			
Cash Receipts	B-1	\$ 149,005.37	
Interest	B-1	358.63	
Encumbrances Canceled	B-3	<u>9,979.21</u>	
			<u>159,343.21</u>
			580,738.43
Decreased by:			
Cash Disbursements	B-1	\$ 109,775.92	
Encumbered	B-3	<u>11,549.92</u>	
			<u>121,325.84</u>
Balance December 31, 2012	B		<u><u>\$ 459,412.59</u></u>

EXHIBIT B-6

SCHEDULE OF RESERVE FOR ROAD PERMIT FUNDS

Balance December 31, 2011	Ref. B		\$ 453,920.11
Increased by:			
Cash Receipts	B-1		67,375.00
			<u>521,295.11</u>
Decreased by:			
Cash Disbursements	B-1	\$ 67,913.00	
Encumbered	B-3	600.00	
		<u>68,513.00</u>	
Balance December 31, 2012	B		<u><u>\$ 452,782.11</u></u>

EXHIBIT B-7

SCHEDULE OF RESERVE FOR WEIGHTS AND MEASURES

Balance December 31, 2011	Ref. B		\$ 59,695.22
Increased by:			
Cash Receipts	B-1		57,363.00
			<u>117,058.22</u>
Decreased by:			
Cash Disbursements	B-1	\$ 58,060.42	
Encumbered	B-3	499.00	
		<u>58,559.42</u>	
Balance December 31, 2012	B		<u><u>\$ 58,498.80</u></u>

SCHEDULE OF RESERVE FOR BEQUESTS

Balance December 31, 2011	Ref. B		\$ 21,469.08
Increased by:			
Donations Collected	B-1		<u>6,250.00</u>
			27,719.08
Decreased by:			
Cash Disbursements	B-1		<u>20,035.59</u>
Balance December 31, 2012	B		<u><u>\$ 7,683.49</u></u>

SCHEDULE OF RESERVE FOR MOTOR VEHICLE FINES

Balance December 31, 2011	Ref. B		\$ 3,353,855.22
Increased by:			
Fines Collected	B-1		<u>2,028,401.59</u>
			5,382,256.81
Decreased by:			
Revenue Anticipated in Budget	B-1	\$ 3,300,000.00	
Cash Disbursements	B-1	204,891.64	
Encumbered	B-3	<u>18,900.00</u>	
			<u>3,523,791.64</u>
Balance December 31, 2012	B		<u><u>\$ 1,858,465.17</u></u>

EXHIBIT B-10

SCHEDULE OF RESERVE FOR FAIR SHARE/DEVELOPERS ESCROW

Balance December 31, 2011	Ref. B		\$ 1,295,714.51
Increased by:			
Fees Collected	B-1		<u>26,100.00</u>
Balance December 31, 2012	B		<u><u>\$ 1,321,814.51</u></u>

EXHIBIT B-11

SCHEDULE OF RESERVE FOR UNEMPLOYMENT COMPENSATION INSURANCE

Balance December 31, 2011	Ref. B		\$ 163,829.28
Increased by:			
Employer Contribution	B-1	\$ 175,000.00	
Reimbursement	B-1	104,823.56	
Unemployment Withholding	B-1	194,203.23	
Interest	B-1	119.57	
		<u>474,146.36</u>	<u>474,146.36</u>
			<u>637,975.64</u>
Decreased by:			
Cash Disbursements	B-1		<u>494,296.32</u>
Balance December 31, 2012	B		<u><u>\$ 143,679.32</u></u>

EXHIBIT B-12

SCHEDULE OF RESERVE FOR COUNTY BOARD OF TAXATION FILING FEES

Balance December 31, 2011	Ref. B		\$ 45,180.60
Increased by:			
Fees Collected	B-1	\$ 81,040.64	
Interest	B-1	69.36	
Encumbrances Canceled	B-3	<u>9,625.00</u>	
			<u>90,735.00</u>
			<u>135,915.60</u>
Decreased by:			
Cash Disbursements	B-1	\$ 53,591.08	
Encumbered	B-3	<u>15,777.35</u>	
			<u>69,368.43</u>
Balance December 31, 2012	B		<u><u>\$ 66,547.17</u></u>

EXHIBIT B-13

SCHEDULE OF RESERVE FOR SMALL CITIES REVOLVING LOAN FUND

Balance December 31, 2011	Ref. B		<u>\$ 38,045.92</u>
Balance December 31, 2012	B		<u><u>\$ 38,045.92</u></u>

SCHEDULE OF RESERVE FOR SURROGATE'S IMPROVEMENT FUND

Balance December 31, 2011	Ref. B		\$ 72,123.15
Increased by:			
Fees Collected	B-1	\$ 19,648.29	
Interest	B-1	<u>57.71</u>	
			<u>19,706.00</u>
			<u>91,829.15</u>
Decreased by:			
Cash Disbursements	B-1	\$ 5,119.37	
Encumbered	B-3	<u>2,157.00</u>	
			<u>7,276.37</u>
Balance December 31, 2012	B		<u>\$ 84,552.78</u>

SCHEDULE OF RESERVE FOR FEDERAL FORFEITED FUNDS

Balance December 31, 2011	Ref. B		\$ 85,773.01
Increased by:			
Cash Receipts	B-1	\$ 47,918.42	
Interest	B-1	<u>141.90</u>	
			<u>48,060.32</u>
			<u>133,833.33</u>
Decreased by:			
Cash Disbursements	B-1	\$ 49,038.16	
Encumbered	B-3	<u>5,926.03</u>	
			<u>54,964.19</u>
Balance December 31, 2012	B		<u>\$ 78,869.14</u>

SCHEDULE OF RESERVE FOR FORFEITED FUNDS

Balance December 31, 2011	Ref. B		\$ 51,547.53
Increased by:			
Cash Receipts	B-1	\$ 54,774.65	
Interest	B-1	84.52	
		<u> </u>	54,859.17
			<u>106,406.70</u>
Decreased by:			
Cash Disbursements	B-1	\$ 53,183.45	
Encumbered	B-3	7,528.02	
		<u> </u>	60,711.47
Balance December 31, 2012	B		<u><u>\$ 45,695.23</u></u>

SCHEDULE OF RESERVE FOR SEIZED ASSETS

Balance December 31, 2011	Ref. B		\$ 95,315.98
Increased by:			
Cash Receipts	B-1	\$ 112,398.03	
Interest	B-1	193.59	
		<u> </u>	112,591.62
			<u>207,907.60</u>
Decreased by:			
Cash Disbursements	B-1		<u>79,463.36</u>
Balance December 31, 2012	B		<u><u>\$ 128,444.24</u></u>

SCHEDULE OF RESERVE FOR ASSET MAINTENANCE ACCOUNT

Balance December 31, 2011	Ref. B		\$ 12,643.19
Increased by:			
Interest	B-1		<u>191.10</u>
			12,834.29
Decreased by:			
Cash Disbursements	B-1	\$ 3,196.18	
Encumbered	B-3	<u>395.05</u>	
			<u>3,591.23</u>
Balance December 31, 2012	B		<u><u>\$ 9,243.06</u></u>

SCHEDULE OF RESERVE FOR COMMUNITY DEVELOPMENT BLOCK GRANT

	Balance Dec. 31, 2011	Receipts	Grant Award	Encumbrance Canceled	Disbursed	Balance Dec. 31, 2012
Government Service Administration						
CDBG 2007	\$ 80,796.80				80,796.80	
CDBG 2008	115,923.96			47,373.33	149,597.29	13,700.00
CDBG 2009	149,552.32				16,255.73	133,296.59
CDBG 2010	217,384.10	16,247.92		113,250.09	5,909.35	340,972.76
CDBG 2011	960,509.48	33,052.59		6,501.53	708,501.85	291,561.75
CDBG 2012		22,355.87	1,074,760.00		621,389.77	475,726.10
CDBG 2008 Stimulus Funds	6,532.80				6,532.80	
Washington Township 2010				8,776.60	3,144.82	5,631.78
Washington Township 2011	159,965.92				147,554.04	12,411.88
Washington Township 2012			146,512.00		8,490.64	138,021.36
Home						
2007	351.64			7,127.35	7,478.99	
2008	25,384.37				25,384.37	
2010	226,810.45			34.20	226,844.65	
2011	675,614.45	75,160.11			550,506.36	200,268.20
2012		4,653.00	469,460.00		118,633.57	355,479.43
	<u>\$ 2,618,826.29</u>	<u>151,469.49</u>	<u>1,690,732.00</u>	<u>183,063.10</u>	<u>2,677,021.03</u>	<u>\$ 1,967,069.85</u>
Ref.	B	B-1	B-2	B-3		B
			Ref.			
		Disbursed	B-1		\$ 1,518,487.80	
		Encumbered	B-3		1,158,533.23	
					<u>\$ 2,677,021.03</u>	

EXHIBIT B-20

SCHEDULE OF RESERVE FOR WORKMEN'S COMPENSATION INSURANCE FUND

Balance December 31, 2011	Ref. B	\$ 403,315.43
Decreased by:		
Cash Disbursements	B-1	<u>147,695.00</u>
Balance December 31, 2012	B	<u><u>\$ 255,620.43</u></u>

EXHIBIT B-21

SCHEDULE OF RESERVE FOR OPEN SPACE, RECREATION &
FARMLAND PRESERVATION

Balance December 31, 2011	Ref. B	\$ 10,909,837.22
Increased by:		
Tax Levy	B-1	\$ 11,076,451.97
Reimbursements	B-1	651,027.48
Encumbrances Canceled	B-3	<u>11,545.21</u>
		<u>11,739,024.66</u>
		<u>22,648,861.88</u>
Decreased by:		
Cash Disbursements	B-1	\$ 9,524,810.75
Reserve for Debt Service	B-1	1,474,217.00
Payment of Bond and Interest	B-1	2,578,775.00
Payment of Bond Anticipation Note	B-1	3,000,000.00
Encumbered	B-3	<u>1,381,437.21</u>
		<u>17,959,239.96</u>
Balance December 31, 2012	B	<u><u>\$ 4,689,621.92</u></u>

EXHIBIT B-22

SCHEDULE OF RESERVE FOR SHERIFF'S IMPROVEMENT FUND

Balance December 31, 2011	Ref. B		\$ 23,251.65
Increased by:			
Cash Receipts	B-1		<u>16,526.00</u>
			39,777.65
Decreased by:			
Cash Disbursements	B-1	\$ 31,874.95	
Encumbered	B-3	<u>693.00</u>	
			<u>32,567.95</u>
Balance December 31, 2012	B		<u><u>\$ 7,209.70</u></u>

EXHIBIT B-23

SCHEDULE OF RESERVE FOR ACCUMULATED ABSENCES

Balance December 31, 2011	Ref. B		\$ 61,092.37
Increased by:			
Budget Appropriation	B-1		<u>100,000.00</u>
			161,092.37
Decreased by:			
Cash Disbursements	B-1		<u>38,440.55</u>
Balance December 31, 2012	B		<u><u>\$ 122,651.82</u></u>

EXHIBIT B-24

SCHEDULE OF RESERVE FOR SOLID WASTE MANAGEMENT

Balance December 31, 2011	Ref. B		\$ 45,095.64
Increased by:			
Cash Receipts	B-1		<u>134,392.06</u>
			179,487.70
Decreased by:			
Cash Disbursements	B-1	\$ 135,785.10	
Encumbered	B-3	<u>23,187.26</u>	
			<u>158,972.36</u>
Balance December 31, 2012	B		<u><u>\$ 20,515.34</u></u>

EXHIBIT B-25

SCHEDULE OF RESERVE FOR UNIFORM FIRE SAFETY ACT PENALTY

Balance December 31, 2011	Ref. B		\$ 500.00
Increased by:			
Cash Receipts	B-1		<u>900.00</u>
Balance December 31, 2012	B		<u><u>\$ 1,400.00</u></u>

EXHIBIT B-26

SCHEDULE OF RESERVE FOR SNOW REMOVAL/SALT REGIONALIZATION

Balance December 31, 2011	Ref. B		\$ 181,738.82
Increased by:			
Cash Receipts	B-1	\$ 62,907.94	
Encumbrances Canceled	B-3	<u>190,400.53</u>	
			<u>253,308.47</u>
			435,047.29
Decreased by:			
Cash Disbursements	B-1	\$ 37,106.45	
Encumbered	B-3	<u>247,893.45</u>	
			<u>284,999.90</u>
Balance December 31, 2012	B		<u><u>\$ 150,047.39</u></u>

EXHIBIT B-27

SCHEDULE OF RESERVE FOR PARK AND RECREATION DONATIONS

Balance December 31, 2011	Ref. B		\$ 5,947.64
Increased by:			
Cash Receipts	B-1		<u>13,582.43</u>
			19,530.07
Decreased by:			
Cash Disbursements	B-1		<u>19,472.05</u>
Balance December 31, 2012	B		<u><u>\$ 58.02</u></u>

SCHEDULE OF RESERVE FOR ANIMAL SHELTER DONATIONS

Balance December 31, 2011	Ref. B		\$ 487,450.90
Increased by:			
Cash Receipts	B-1	\$ 63,776.58	
Encumbrances Canceled	B-3	<u>84.56</u>	
			<u>63,861.14</u>
			<u>551,312.04</u>
Decreased by:			
Cash Disbursements	B-1	\$ 58,004.24	
Encumbered	B-3	<u>6,422.55</u>	
			<u>64,426.79</u>
Balance December 31, 2012	B		<u><u>\$ 486,885.25</u></u>

SCHEDULE OF RESERVE FOR HEALTH & SENIOR SERVICES DONATIONS

Balance December 31, 2011	Ref. B		\$ 18,830.26
Increased by:			
Cash Receipts	B-1		<u>86,430.35</u>
			105,260.61
Decreased by:			
Cash Disbursements	B-1	\$ 42,562.64	
Encumbered	B-3	<u>31,778.82</u>	
			<u>74,341.46</u>
Balance December 31, 2012	B		<u><u>\$ 30,919.15</u></u>

EXHIBIT B-30

SCHEDULE OF RESERVE FOR HUMAN SERVICES TRANSPORTATION DONATIONS

Balance December 31, 2011	Ref. B		\$ 2,062.00
Increased by:			
Cash Receipts	B-1		<u>2,485.50</u>
			4,547.50
Decreased by:			
Cash Disbursements	B-1		<u>1,571.26</u>
Balance December 31, 2012	B		<u><u>\$ 2,976.24</u></u>

EXHIBIT B-31

SCHEDULE OF RESERVE FOR VETERANS AFFAIRS DONATIONS

Balance December 31, 2011	Ref. B		\$ 14,438.47
Increased by:			
Cash Receipts	B-1		<u>5,300.00</u>
			19,738.47
Decreased by:			
Cash Disbursements	B-1	\$ 2,958.37	
Encumbrances Payable	B-3	<u>4,805.02</u>	
			<u>7,763.39</u>
Balance December 31, 2012	B		<u><u>\$ 11,975.08</u></u>

EXHIBIT B-32

SCHEDULE OF RESERVE FOR DISABILITY SERVICES DONATIONS

Balance December 31, 2011	Ref. B	\$ 7,902.69
Increased by:		
Cash Receipts	B-1	<u>125.00</u>
		8,027.69
Decreased by:		
Cash Disbursements	B-1	<u>2,250.00</u>
Balance December 31, 2012	B	<u>\$ 5,777.69</u>

EXHIBIT B-33

SCHEDULE OF RESERVE FOR EMERGENCY RESPONSE, EMS DONATIONS

Increased by:	Ref.	
Cash Receipts	B-1	\$ 11,193.08
Decreased by:		
Cash Disbursements	B-1	<u>9,762.22</u>
Balance December 31, 2012	B	<u>\$ 1,430.86</u>

EXHIBIT B-34

SCHEDULE OF RESERVE FOR TOLERANCE PROJECT DONATIONS

Increased by:	Ref.	
Cash Receipts	B-1	\$ 2,162.17
Decreased by:		
Cash Disbursements	B-1	<u>1,348.17</u>
Balance December 31, 2012	B	<u>\$ 814.00</u>

SCHEDULE OF RESERVE FOR COURT ORDERED SETTLEMENTS

	Ref.	
Increased by:		
Cash Receipts	B-1	<u>\$ 74,900.20</u>
Balance December 31, 2012	B	<u><u>\$ 74,900.20</u></u>

GENERAL CAPITAL FUND

SCHEDULE OF GENERAL CAPITAL CASH - TREASURER

Balance December 31, 2011	Ref. C		\$ 6,459,073.64
Increased by:			
Interest on Restricted Funds	C-11	\$ 1,710.17	
Grants Receivable	C-4	5,538,916.64	
General Obligation Bonds	C-13	20,537,000.00	
State Aid	C-15	373,625.03	
Transfer from Grant Fund	C-9	85,286.00	
Reserve for Debt Service	C-12	1,306,639.47	
Improvement Authorizations - Refunds	C-9	185,563.41	
Budget Appropriation:			
Capital Improvement Fund	C-8	<u>250,000.00</u>	
			<u>28,278,740.72</u>
			<u>34,737,814.36</u>
Decreased by:			
Interest on Restricted Funds	C-11	\$ 1,710.17	
Improvement Authorizations	C-9	14,459,456.42	
Contracts Payable	C-10	5,756,904.81	
Transfer to Current Fund	C-1	200,000.00	
Reserve for Debt Service	C-12	<u>2,900,000.00</u>	
			<u>23,318,071.40</u>
Balance December 31, 2012	C		<u><u>\$ 11,419,742.96</u></u>

SCHEDULE OF GENERAL CAPITAL FUND CASH

	Balance Dec. 31, 2011	Receipts		Disbursements		Transfers To/(From)	Balance Dec. 31, 2012
		Budget Appropriation	Miscellaneous	Improvement Authorizations	Miscellaneous		
Fund Balance	\$ 254,756.39				200,000.00		\$ 54,756.39
Reserve for Debt Service	2,930,883.58		1,306,639.47		2,900,000.00	1,642,987.78	2,980,510.83
Capital Improvement Fund	5,592.30	250,000.00				11,899.01	267,491.31
Contracts Payable	6,957,906.91				5,756,904.81	3,679,705.02	4,880,707.12
Grants Receivable	(11,634,054.31)		5,538,916.64			(5,103,655.04)	(11,198,792.71)
Reserves for:							
Interest on Restricted Funds			1,710.17		1,710.17		
<u>Date of Ordinance</u>	<u>Improvement Description</u>						
05/09/01	Acquisition, Construction, Repair and Installation of Various Capital Improvements			58,779.88			48,741.39
05/30/02	Acquisition, Construction, Repair and Installation of Various Capital Improvements		7,791.66				7,791.66
01/20/03	Acquisition, Construction, Repair and Installation of Various Capital Improvements		350,851.04	11,080.00		(90,670.00)	249,101.04
04/06/05	Farmland Preservation/Open Space		4,377.67	4,377.67			
04/13/06	Renovations Various County Buildings and Other Capital Projects		258,897.42	84,039.00		(44,916.09)	129,942.33
04/04/07	Acquisition, Construction, Repair and Installation of Various Capital Improvements		183,076.15	14,951.22		(115,818.31)	52,306.62
07/11/07	Acquisition, Construction, Repair and Installation of Various Capital Improvements		21,523.00				21,523.00
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		1,210,127.02	(26,990.87)		(136,920.35)	1,100,197.54
11/25/08	Renovations and/or Improvements to the Roof at Bankbridge Elementary School		98,486.73	98,486.73			
1/2/09	Renovations and/or Improvements at the Gloucester County Institute of Technology		(2,634,877.64)	365,122.36			
1/15/09	Farmland Preservation/Open Space		(99,598.47)	16,983.15		160,175.97	43,594.35
5/6/09	Acquisition, Construction, Repair and Installation of Various Capital Improvements		1,938,993.59	680,849.76		(210,465.09)	1,047,678.74
9/16/09	Renovations and/or Improvements to the HVAC System Upgrades, Roof Repairs at the Gloucester County College		35,298.39	35,298.39			
5/5/10	Renovations Various County Buildings and Other Capital Projects		3,341,315.98	72,539.63		(1,627,920.89)	1,640,855.46
8/18/10	Acquisition and Renovation of the 5 Points Probation Building		117,849.10	47,138.47		(23,486.04)	48,774.59
12/15/10	Construction of an Instructional Center at the Gloucester County College			3,361,076.95			138,923.05
3/16/11	Acquisition, Construction, Repair and Installation of Various Capital Improvements		5,164,473.13	677,648.58		(410,096.66)	7,257,287.49
12/21/11	Construction of Various Emergency Bridge and Roadway Improvements and Repairs		(2,139,585.00)	5,978,266.58		77,639.30	(38,069.25)
4/26/12	Acquisition, Construction, Repair and Installation of Various Capital Improvements			2,894,522.92		2,191,541.39	2,708,954.28
		<u>\$ 6,459,073.64</u>	<u>250,000.00</u>	<u>27,943,454.72</u>	<u>14,374,170.42</u>	<u>8,858,614.98</u>	<u>\$ 11,419,742.96</u>
Ref.	C	C-8	C-2	C-9	C-2		C

SCHEDULE OF GRANTS RECEIVABLE

	Balance Dec. 31, 2011	2012 Award	Receipts	Reclassify	Canceled	Balance Dec. 31, 2012
ISTEA 2002	\$ 172,304.09					\$ 172,304.09
ISTEA 2004	20,493.14			20,493.14		
ISTEA 2005	31,687.86			31,687.86		
ISTEA 2006	82,766.11		17,689.63	(52,181.00)		117,257.48
ISTEA 2007	24,153.91					24,153.91
ISTEA 2008	209,159.50		55,799.69			153,359.81
ISTEA 2009	572,561.45		928,341.56	(1,445,136.88)		1,089,356.77
ISTEA 2010	4,005,545.00		342,414.10	1,445,136.88	352,498.96	1,865,495.06
ISTEA 2011	6,000,000.00					6,000,000.00
ISTEA 2012		2,483,154.00	1,056,288.41			1,426,865.59
Transportation Trust	515,383.25	2,973,000.00	3,138,383.25			350,000.00
	<u>\$ 11,634,054.31</u>	<u>5,456,154.00</u>	<u>5,538,916.64</u>		<u>352,498.96</u>	<u>\$ 11,198,792.71</u>
Ref.	C	C-9	C-2		C-9	C

SCHEDULE OF DEFERRED CHARGES TO FUTURE TAXATION - FUNDED

Balance December 31, 2011	Ref. C		\$ 256,222,641.13
Increased by:			
2012 County College Bonds	C-13	\$ 3,775,500.00	
2012 General Obligation Bonds-County Share	C-13	<u>12,986,000.00</u>	
			<u>16,761,500.00</u>
			<u>272,984,141.13</u>
Decreased by Payments for:			
Budget Appropriations	C-13	\$ 15,270,394.74	
Budget Appropriations	C-18	512,211.59	
Budget Appropriations	C-20	201,004.75	
Budget Appropriations	C-21	<u>1,715,000.00</u>	
			<u>17,698,611.08</u>
Balance December 31, 2012	C		<u><u>\$ 255,285,530.05</u></u>

SCHEDULE OF DEFERRED CHARGES TO FUTURE TAXATION - UNFUNDED

Date of Ordinance	Improvement Description	Balance Dec. 31, 2011	2012 Authorization	Funded	Canceled	Balance Dec. 31, 2012	Analysis of Balances December 31, 2012		
							Financed by Bond Anticipation Notes	Expenditures	Unexpended Improvement Authorizations
09/05/07	Interim Funding for the Port Redevelopment Project in the Borough of Paulsboro	\$ 175,000.00			152,467.73	\$ 22,532.27		22,532.27	
04/02/08	Acquisition, Construction, Repair and Installation of Various Capital Improvements	9,506,000.00		3,000,000.00		6,506,000.00	6,500,000.00		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					
01/15/09	Farmland Preservation/Open Space	100,000.00				100,000.00			100,000.00
05/06/09	Acquisition, Construction, Repair and Installation of Various Capital Improvements	5,500,000.00			5,500,000.00				
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					
3/16/11	Acquisitions, Construction, Repair and Installation of Various Capital Improvements	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		3,775,500.00		400.00			400.00
12/21/11	Construction of Various Emergency Bridge and Roadway Improvements and Repairs	2,375,000.00		373,625.03		2,001,374.97		38,069.25	1,963,305.72
4/26/12	Acquisitions, Construction, Repair and Installation of Various Capital Improvements		4,003,000.00	3,403,000.00		600,000.00			600,000.00
		<u>\$ 31,015,400.00</u>	<u>4,003,000.00</u>	<u>20,135,125.03</u>	<u>5,652,467.73</u>	<u>\$ 9,230,807.24</u>	<u>6,500,000.00</u>	<u>60,601.52</u>	<u>2,670,205.72</u>
Ref.	C		C-9		C-15	C	C-14	C-3	
	General Serial Bonds			\$16,761,500.00					Ref. C-9 \$ 3,270,605.72
	State Aid			373,625.03					C-7 600,400.00
	Open Space			3,000,000.00					<u>\$ 2,670,205.72</u>
				<u>\$20,135,125.03</u>					

SCHEDULE OF DEFERRED CHARGES - STATE OF NEW JERSEY

	Ref.	
Balance December 31, 2011	C	\$ 8,189,900.00
Increase by:		
2012 Authorization	C-9	600,000.00
		<u>8,789,900.00</u>
Decreased by:		
Serial Bonds Paid by State School Building Aid Fund	C-13	<u>1,302,500.00</u>
Balance December 31, 2012	C	<u>\$ 7,487,400.00</u>
	Funded	\$ 6,887,000.00
	Unfunded	600,400.00
		<u>\$ 7,487,400.00</u>

SCHEDULE OF CAPITAL IMPROVEMENT FUND

	Ref.	
Balance December 31, 2011	C	\$ 5,592.30
Increased by:		
2012 Budget Appropriation	C-2	\$ 250,000.00
Cancelation of Appropriation	C-9	<u>195,091.01</u>
		<u>445,091.01</u>
		450,683.31
Decreased by:		
Appropriations to Finance Improvement Authorizations	C-9	<u>183,192.00</u>
Balance December 31, 2012	C	<u>\$ 267,491.31</u>

SCHEDULE OF IMPROVEMENT AUTHORIZATIONS

Improvement Description	Ordinance		Balance December 31, 2011		2012 Authorizations	Paid or Charged	Transferred to Grant	Encumbered	Refund	Contract Payable Canceled	Authorization Canceled	Balance December 31, 2012	
	Date	Amount	Funded	Unfunded								Funded	Unfunded
Acquisition, Construction, Repair and Installation of Various Capital Improvements	5/9/01	11,791,250.00	\$ 107,521.27			58,779.88						\$ 48,741.39	
Acquisition, Construction, Repair and Installation of Various Capital Improvements	5/30/02	14,730,520.00	7,791.66									7,791.66	
Acquisition, Construction, Repair and Installation of Various Capital Improvements	1/20/03	19,000,000.00	350,851.04			11,080.00		90,670.00				249,101.04	
Farmland Preservation/Open Space Renovations Various County Buildings and Other Capital Projects	4/6/05	25,771,000.00	4,377.67			4,377.67							
Acquisition, Construction, Repair and Installation of Various Capital Improvements	4/13/06	28,320,230.00	258,897.42			84,039.00		113,378.56		68,462.47		129,942.33	
Acquisition, Construction, Repair and Installation of Various Capital Improvements	4/4/07	17,962,480.00	183,076.15			14,951.22		43,615.83		707.25	72,909.73	52,306.62	
Acquisition, Construction, Repair and Installation of Various Capital Improvements	7/11/07	12,700,000.00	21,523.00									21,523.00	
Interim Funding for the Port Redevelopment Project in the Borough of Paulsboro	9/5/07	2,675,000.00		152,467.73							152,467.73		0.00
Acquisition, Construction, Repair and Installation of Various Capital Improvements Renovations and/or Improvements to the Roof at Bankbridge Elementary School	4/2/08	38,836,823.00	1,210,127.02	6,000.00		58,295.13	85,286.00	41,708.63		4,488.28	99,700.00	1,100,197.54	6,000.00
Renovations and/or Improvements at the Gloucester County Institute of Technology	11/25/08	1,300,000.00	98,486.73			98,486.73						0.00	
Farmland Preservation/Open Space	1/2/09	16,000,000.00		365,122.36		365,122.36							
Acquisition, Construction, Repair and Installation of Various Capital Improvements Renovations and/or Improvements to the HVAC System Upgrades, Roof Repairs at the Gloucester County College	1/15/09	38,000,000.00		401.53		16,983.15				160,175.97		43,594.35	100,000.00
Acquisition, Construction, Repair and Installation of Various Capital Improvements Renovations and/or Improvements to the HVAC System Upgrades, Roof Repairs at the Gloucester County College	5/6/09	27,538,000.00	1,938,993.59	5,500,000.00		680,849.76		150,576.22		135,202.14	5,695,091.01	1,047,678.74	
Renovations Various County Buildings and Other Capital Projects	9/16/09	2,353,000.00	35,298.39			35,298.39						0.00	
Acquisition and Renovation of the 5 Points Probation Building	5/5/10	16,602,345.00	3,341,315.98			72,539.63		98,410.58	1,550.00	293,366.70	1,822,877.01	1,642,405.46	
Construction of an Instructional Center at the Gloucester County College	8/18/10	1,850,000.00	117,849.10	500.00		47,138.47		23,486.04				47,224.59	500.00
Acquisition, Construction, Repair and Installation of Various Capital Improvements	12/15/10	3,500,000.00		3,500,000.00		3,361,076.95						138,923.05	
Various Capital Improvements, Acquisition of Various Capital Equipment and Real Property for the Gloucester County College	3/16/11	12,345,850.00	5,164,473.13	3,083,000.00		677,648.58		555,498.00	97,559.60	145,401.34		7,257,287.49	
Construction of Various Emergency Bridge and Roadway Improvements and Repairs	12/21/11	7,551,800.00		7,551,800.00		5,727,034.13							1,824,765.87
Acquisition, Construction, Repair and Installation of Various Capital Improvements	12/21/11	2,500,000.00		235,415.00		251,232.45			77,518.00	77,639.30			139,339.85
Building Renovations at the Gloucester County College	4/26/12	9,042,346.00			9,042,346.00	2,885,522.92		3,447,804.61	8,935.81			2,708,954.28	9,000.00
	4/26/12	1,200,000.00			1,200,000.00	9,000.00							1,191,000.00
			<u>\$ 12,840,582.15</u>	<u>20,394,706.62</u>	<u>10,242,346.00</u>	<u>14,459,456.42</u>	<u>85,286.00</u>	<u>4,565,148.47</u>	<u>185,563.41</u>	<u>885,443.45</u>	<u>7,843,045.48</u>	<u>14,495,671.54</u>	<u>\$ 3,270,605.72</u>
Ref.		C	C	C		C-2	C-2	C-10	C-2	C-10		C	C
Capital Improvement Fund				Ref.									
Grants				C-8	\$ 183,192.00						\$ 195,091.01		
Deferred Charges to Future Taxation Unfunded				C-4	5,456,154.00						352,498.96		
Deferred Charges State of NJ Unfunded				C-6	4,003,000.00						5,652,467.73		
Reserve for Debt Service				C-7	600,000.00								
				C-12							1,642,987.78		
					<u>\$ 10,242,346.00</u>						<u>\$ 7,843,045.48</u>		

SCHEDULE OF CONTRACTS PAYABLE

Balance December 31, 2011	Ref. C		\$ 6,957,906.91
Increased by:			
2012 Contracts	C-9		<u>4,565,148.47</u>
			11,523,055.38
Decreased by:			
Disbursed	C-2	\$ 5,756,904.81	
Contracts Canceled	C-9	<u>885,443.45</u>	
			<u>6,642,348.26</u>
Balance December 31, 2012	C		<u><u>\$ 4,880,707.12</u></u>

SCHEDULE OF RESERVE FOR INTEREST ON RESTRICTED FUNDS

	Ref.	
Increased by:		
Interest Earned	C-2	\$ 1,710.17
Decreased by:		
Interest Transferred	C-2	<u>1,710.17</u>

SCHEDULE OF RESERVE FOR DEBT SERVICE

	Ref.	
Balance December 31, 2011	C	\$ 2,930,883.58
Increased by:		
Reimbursements	C-2	\$ 1,240,415.70
BAN Proceeds	C-2	47,450.00
2012 GO Refunding Proceeds	C-2	18,773.77
Closed Projects	C-9	72,909.73
Canceled Projects	C-9	<u>1,570,078.05</u>
		<u>2,949,627.25</u>
		5,880,510.83
Decreased by:		
Payment to Current Fund as Anticipated Revenue	C-2	<u>2,900,000.00</u>
Balance December 31, 2012	C	<u><u>\$ 2,980,510.83</u></u>

SCHEDULE OF GENERAL SERIAL BONDS

Purpose	Date of Issue	Original Issue	Maturities of Bonds		Interest Rate	Balance Dec. 31, 2011	Increased	Decreased	Balance Dec. 31, 2012
			Outstanding December 31, 2012	Date					
Vocational School Loan Assistance Program 1993	8-18-93	4,995,000.00	7-15-13	262,894.68	1.50%	\$ 525,789.42		262,894.74	\$ 262,894.68
1996 County College Bonds	8-01-96	2,000,000.00	7-15-13/15	130,000.00	5.45%	520,000.00		130,000.00	390,000.00
1997 General Obligation Refunding	10-01-97	9,525,000.00				1,185,000.00		1,185,000.00	
1998 County College Bonds	7-07-98	300,000.00	6-01-13	25,000.00	4.85%	50,000.00		25,000.00	25,000.00
1998 County College Bonds, State Share	7-07-98	300,000.00	6-01-13	25,000.00	4.85%	50,000.00		25,000.00	25,000.00
General Obligation Refunding Bonds 2003	7-15-03	12,090,000.00	7-15-13 7-15-14 7-15-15	610,000.00 605,000.00 585,000.00	4.00% 4.00% 4.00%	2,420,000.00		620,000.00	1,800,000.00
General Obligation Refunding Bonds 2004	10-01-04	26,580,000.00	10-01-13	1,210,000.00	4.00%	2,380,000.00		1,170,000.00	1,210,000.00
General Obligation Bonds 2006	8-01-06	24,927,000.00	8-1-13 8-1-14 8-1-15 8-1-16 8-1-17 8-1-18 8-1-19	1,895,000.00 1,975,000.00 2,060,000.00 2,145,000.00 2,240,000.00 2,335,000.00 2,427,000.00	4.25% 4.25% 4.25% 4.25% 4.25% 4.25% 4.25%	16,892,000.00		1,815,000.00	15,077,000.00
County College Bonds 2006	8-01-06	12,225,000.00	8-1-13	980,000.00	4.00%	1,922,500.00		942,500.00	980,000.00
County College Bonds 2006, State Share	8-01-06	12,225,000.00	8-1-13	980,000.00	4.00%	1,922,500.00		942,500.00	980,000.00
General Obligation Refunding Bonds 2007	3-01-07	23,265,000.00	7-1-13 7-1-14 7-1-15 7-1-16 7-1-17 7-1-18 7-1-19 7-1-20 7-1-21	3,660,000.00 1,625,000.00 1,645,000.00 1,660,000.00 1,675,000.00 1,715,000.00 1,755,000.00 1,840,000.00 1,870,000.00	5.00% 4.00% 4.00% 4.00% 4.00% 4.00% 4.00% 4.00% 4.00%	21,005,000.00		3,560,000.00	17,445,000.00

SCHEDULE OF GENERAL SERIAL BONDS

Purpose	Date of Issue	Original Issue	Maturities of Bonds		Interest Rate	Balance Dec. 31, 2011	Increased	Decreased	Balance Dec. 31, 2012
			Outstanding December 31, 2012						
			Date	Amount					
County College Bonds 2009 (County Share)	1-15-09	1,132,500.00	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%	945,000.00		100,000.00	845,000.00
County College Bonds 2009 (State Share)	1/15/09	1,132,500.00	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%	945,000.00		100,000.00	845,000.00
General Obligation Bonds 2009	1/15/09	39,990,000.00	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%	35,590,000.00		2,200,000.00	33,390,000.00
			County College Bonds 2009 Series B (County Share)	10/15/09	1,176,500.00	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%				976,500.00		105,000.00	871,500.00
County College Bonds 2009 Series B (State Share)	10/15/09	1,176,500.00	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%	976,500.00		105,000.00	871,500.00

SCHEDULE OF GENERAL SERIAL BONDS

Purpose	Date of Issue	Original Issue	Maturities of Bonds Outstanding December 31, 2012		Interest Rate	Balance Dec. 31, 2011	Increased	Decreased	Balance Dec. 31, 2012							
			Date	Amount												
General Obligation Bonds 2009 Series B	10/15/09	36,000,000.00	10-15-13/14	1,500,000.00	2.00%	33,300,000.00			31,800,000.00							
			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%											
General Obligation Bonds 2010	9/30/10	34,300,000.00	9-15-13	1,750,000.00	2.00%	32,800,000.00		1,600,000.00	31,200,000.00							
			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%											
			General Obligation Refunding Bonds 2011	12/14/11	6,495,000.00					10-1-13	30,000.00	2.00%	16,495,000.00		185,000.00	16,310,000.00
										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%														

SCHEDULE OF GENERAL SERIAL BONDS

Purpose	Date of Issue	Original Issue	Maturities of Bonds		Interest Rate	Balance Dec. 31, 2011	Increased	Decreased	Balance Dec. 31, 2012
			Date	Amount					
General Obligation Bonds 2012	6/20/12	12,986,000.00	3-1-13	501,000.00	2.25%				
			3-1-14	735,000.00	2.25%				
			3-1-15	750,000.00	2.25%				
			3-1-16/18	825,000.00	2.25%				
			3-1-19	825,000.00	2.50%				
			3-1-20/22	900,000.00	2.50%				
			3-1-23	1,000,000.00	2.50%				
			3-1-24/27	1,000,000.00	3.00%		12,986,000.00		12,986,000.00
County College Bonds 2012 (County Share)	6/20/12	3,775,500.00	3-1-13	200,500.00	2.00%				
			3-1-14	382,500.00	2.00%				
			3-1-15	392,500.00	2.00%				
			3-1-16/20	400,000.00	2.00%				
			3-1-21	400,000.00	2.25%				
			3-1-22	400,000.00	2.50%		3,775,500.00		3,775,500.00
County College Bonds 2012 (State Share)	6/20/12	3,775,500.00	3-1-13	200,500.00	2.00%				
			3-1-14	382,500.00	2.00%				
			3-1-15	392,500.00	2.00%				
			3-1-16/20	400,000.00	2.00%				
			3-1-21	400,000.00	2.25%				
			3-1-22	400,000.00	2.50%		3,775,500.00		3,775,500.00
						<u>\$ 170,900,789.42</u>	<u>20,537,000.00</u>	<u>16,572,894.74</u>	<u>\$ 174,864,894.68</u>
						Ref. C	C-2		C
Paid by Budget Appropriation						Ref. C-5		\$ 15,270,394.74	
Deferred Charges-State of New Jersey						C-7		1,302,500.00	
								<u>\$ 16,572,894.74</u>	

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, 2011	Paid from Open Space Trust Fund	Balance Dec. 31, 2012
2009 Open Space & Farmland Preservation	10/14/09	09/24/13	09/25/13	1.00%	\$ 9,500,000.00	3,000,000.00	\$ 6,500,000.00
					<u>\$ 9,500,000.00</u>	<u>3,000,000.00</u>	<u>\$ 6,500,000.00</u>
				Ref.	C		C

SCHEDULE OF BONDS AND NOTES AUTHORIZED BUT NOT ISSUED

Date of Ordinance	Improvement Description	Balance Dec. 31, 2011	2012 Authorization	Issued	Canceled	Reimbursed State Aid	Balance Dec. 31, 2012
09/05/07	Interim Funding for the Port Redevelopment Project in the Borough of Paulsboro	\$ 175,000.00			152,467.73		\$ 22,532.27
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		
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			
03/06/11	Acquisition, Construction, Repair and Installation of Various Capital Improvements	3,083,000.00		3,083,000.00			
12/21/11	Various Capital Improvements, Acquisition of Various Various Capital Equipment and Real Property for The Gloucester County College	7,551,800.00		7,551,000.00			800.00
12/21/11	Construction of Various Emergency Bridge and Roadway Improvements and Repairs	2,375,000.00				373,625.03	2,001,374.97
04/26/12	Acquisition, Construction, Repair and Installation of Various Capital Improvements		4,603,000.00	3,403,000.00			1,200,000.00
		<u>\$ 25,291,300.00</u>	<u>4,603,000.00</u>	<u>20,537,000.00</u>	<u>5,652,467.73</u>	<u>373,625.03</u>	<u>\$ 3,331,207.24</u>
	Ref.			C-13	C-6	C-2	

SCHEDULE OF RESERVE FOR TRAFFIC LIGHT ESCROW

	Ref.	
Increased by:		
Municipal Contracts	C-17	<u>\$ 21,920.00</u>
Balance December 31, 2012	C	<u><u>\$ 21,920.00</u></u>

SCHEDULE OF TRAFFIC LIGHT ESCROW RECEIVABLE

	Ref.	
Increased by:		
Municipal Contracts	C-16	<u>\$ 21,920.00</u>
Balance December 31, 2012	C	<u><u>\$ 21,920.00</u></u>

SCHEDULE OF INFRASTRUCTURE LOANS PAYABLE

	Ref.	
Balance December 31, 2011	C	\$ 5,717,147.82
Decreased by:		
Principle Payments	C-5	<u>512,211.59</u>
Balance December 31, 2012	C	<u>\$ 5,204,936.23</u>

SCHEDULE OF OBLIGATIONS UNDER CAPITAL LEASE

	Ref.	
Balance December 31, 2011	C	\$ 63,967,500.00
Decreased by:		
Principal Payments		<u>4,160,000.00</u>
Balance December 31, 2012	C	<u>\$ 59,807,500.00</u>

SCHEDULE OF GREEN TRUST LOANS PAYABLE

Purpose	Date of Issue	Original Issue	Maturities of Bonds		Interest Rate	Balance Dec. 31, 2011	Decreased	Balance Dec. 31, 2012
			Outstanding Date	December 31, 2012 Amount				
1993 Green Trust Loan	7-22-93	114,000	4-23-13	3,509.36	2.00%	\$ 10,424.16	6,914.80	\$ 3,509.36
Pitman Golf Course	12-23-94	3,000,000	3-23-13	89,635.24	2.00%	540,571.81	176,616.83	363,954.98
			9-23-13	90,531.59	2.00%			
			3-23-14	91,436.90	2.00%			
			9-23-14	92,351.25	2.00%			
Scotland Run Boat Ramp	6-23-95	299,765	3-27-13	8,867.83	2.00%	62,707.92	17,473.12	45,234.80
			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%			
						<u>\$ 613,703.89</u>	<u>201,004.75</u>	<u>\$ 412,699.14</u>
Ref.						C	C-5	C

SCHEDULE OF GLOUCESTER COUNTY IMPROVEMENT
AUTHORITY LOAN PAYABLE

Balance December 31, 2011	Ref. C	\$ 83,405,000.00
Decreased by:		
Principal Payments	C-5	<u>1,715,000.00</u>
Balance December 31, 2012	C	<u>\$ 81,690,000.00</u>

COUNTY CLERK

COMPARATIVE BALANCE SHEET

	Ref.	Balance Dec. 31, 2012	Balance Dec. 31, 2011
ASSETS			
Cash		<u>\$ 138,863.31</u>	<u>\$ 164,469.05</u>
LIABILITIES, RESERVES AND FUND BALANCE			
Due Current Fund		\$ 37,000.79	\$ 55,016.41
Reserve for County Clerk Fees	E-2	<u>101,862.52</u>	<u>109,452.64</u>
		<u>\$ 138,863.31</u>	<u>\$ 164,469.05</u>

SCHEDULE OF RESERVE FOR COUNTY CLERK FEES

Balance December 31, 2011	Ref. E-1	\$ 109,452.64
Increased by:		
Cash Deposits		<u>1,452,573.99</u>
		1,562,026.63
Decreased by:		
Payments		<u>1,460,164.11</u>
Balance December 31, 2012	E-1	<u>\$ 101,862.52</u>

WARDEN

COMPARATIVE BALANCE SHEET

	Ref.	Balance Dec. 31, 2012	Balance Dec. 31, 2011
ASSETS			
Cash		<u>\$ 67,804.54</u>	<u>\$ 76,812.75</u>
LIABILITIES, RESERVES AND FUND BALANCE			
Due Treasurer		\$ 97.24	\$ 432.80
Reserve for Prison Welfare	F-2	19,341.54	33,570.66
Reserve for Inmate Funds	F-3	47,306.76	41,127.29
Reserve for Sheriff Labor Assistance	F-4	<u>1,059.00</u>	<u>1,682.00</u>
		<u>\$ 67,804.54</u>	<u>\$ 76,812.75</u>

SCHEDULE OF RESERVE FOR PRISON WELFARE

Balance December 31, 2011	Ref. F-1	\$ 33,570.66
Increased by:		
Cash Deposits		<u>207,423.86</u>
		240,994.52
Decreased by:		
Cash Disbursements		<u>221,652.98</u>
Balance December 31, 2012	F-1	<u>\$ 19,341.54</u>

EXHIBIT F-3

SCHEDULE OF RESERVE FOR INMATE FUNDS

Balance December 31, 2011	Ref. F-1	\$ 41,127.29
Increased by:		
Cash Deposits		<u>371,084.95</u>
		412,212.24
Decreased by:		
Cash Disbursements		<u>364,905.48</u>
Balance December 31, 2012	F-1	<u>\$ 47,306.76</u>

EXHIBIT F-4

SCHEDULE OF RESERVE FOR SHERIFF LABOR ASSISTANCE PROGRAM

Balance December 31, 2011	Ref. F-1	\$ 1,682.00
Increased by:		
Cash Deposits		<u>18,656.00</u>
		20,338.00
Decreased by:		
Cash Disbursements		<u>19,279.00</u>
Balance December 31, 2012	F-1	<u>\$ 1,059.00</u>

SCHEDULE OF RESERVE FOR BAIL

Increased by:		
Cash Deposits		\$ 773,306.05
Decreased by:		
Cash Disbursements		<u>\$ 773,306.05</u>

PART II
LETTER OF COMMENTS AND RECOMMENDATIONS
YEAR ENDED DECEMBER 31, 2012

GENERAL COMMENTS

Contracts and Agreements Required to be Advertised for NJSA 40A:11-4

NJSA 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 NJSA 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 NJSA 40A:11-6.

NJSA 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.

A general ledger has been established as required by NJAC 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 NJAC 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 NJAC 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 2011 was filed.

STATUS OF PRIOR 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.

Current Status: Management has corrected this finding.

FINDINGS AND RECOMMENDATIONS

None

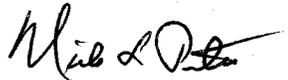
The problems and weaknesses noted in our review were not of such magnitude that they would affect our ability to express an opinion on the financial statements taken as a whole.

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