

**COUNTY OF GLOUCESTER
REPORT OF AUDIT
YEAR ENDED DECEMBER 31, 2013**



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PART I
REPORT ON AUDIT OF FINANCIAL STATEMENTS
AND SUPPLEMENTARY DATA
YEAR ENDED DECEMBER 31, 2013

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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, 2013 and 2012, 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, 2013, 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, 2013 and 2012, 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, 2013 and 2012, 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, 2013, 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 3, 2014, 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 3, 2014

CURRENT FUND

COMPARATIVE BALANCE SHEET - CURRENT FUND - REGULATORY BASIS

	Ref.	Balance Dec. 31, 2013	Balance Dec. 31, 2012
ASSETS			
Regular Fund			
Cash - Chief Financial Officer	A-4	\$ 36,134,518.85	\$ 49,529,620.43
Change Fund	A-5	1,000.00	1,000.00
		<u>36,135,518.85</u>	<u>49,530,620.43</u>
Accounts Receivable-State	A-11	<u>909,168.00</u>	
Receivables and Other Assets with Full Reserves:			
Taxes Receivable-Added & Omitted Taxes	A-7:A-8	669,569.99	673,271.65
Revenue Accounts Receivable	A-11	1,267,242.73	517,242.73
Due from Federal and State Grant Fund	A	845,664.10	1,354,287.17
		<u>2,782,476.82</u>	<u>2,544,801.55</u>
Deferred Charges:			
Emergency Authorization	A-19	<u>4,406,362.00</u>	<u>6,575,659.00</u>
		<u>44,233,525.67</u>	<u>58,651,080.98</u>
Federal and State Grant Fund			
Federal Grants Receivable	A-12	11,579,963.81	15,563,877.63
State Grants Receivable	A-13	2,562,983.59	3,098,676.53
		<u>14,142,947.40</u>	<u>18,662,554.16</u>
		<u>\$ 58,376,473.07</u>	<u>\$ 77,313,635.14</u>

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, 2013	Balance Dec. 31, 2012
LIABILITIES, RESERVES AND FUND BALANCE			
Regular Fund			
Liabilities:			
Appropriation Reserves	A-3:A-16	\$ 8,536,359.92	\$ 11,084,761.35
Encumbrances Payable	A-17	1,826,722.30	3,246,934.88
Accounts Payable		70,000.00	316,575.00
Payroll Taxes Payable		852,308.73	853,683.26
Reserve for Revaluations		45,555.40	334,616.40
Reserve for Local Grants	A-10	4,178.00	2,000.00
		<u>11,335,124.35</u>	<u>15,838,570.89</u>
Reserve for Receivables		2,782,476.82	2,544,801.55
Fund Balance	A-1	30,115,924.50	40,267,708.54
		<u>44,233,525.67</u>	<u>58,651,080.98</u>
Federal and State Grant Fund			
Reserve for Federal Grants - Appropriated	A-14	9,241,040.42	12,997,144.63
Reserve for State Grants - Appropriated	A-15	958,152.51	1,677,169.93
Encumbrances Payable	A-18	3,098,090.37	2,633,952.43
Due to Current Fund	A	845,664.10	1,354,287.17
		<u>14,142,947.40</u>	<u>18,662,554.16</u>
		<u>\$ 58,376,473.07</u>	<u>\$ 77,313,635.14</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 2013	Year 2012
Revenue and Other Income Realized			
Fund Balance Utilized	A-2	\$ 26,183,268.00	\$ 19,647,317.00
Miscellaneous Revenue Anticipated	A-2	48,736,435.49	52,044,773.62
Receipts from Current Taxes	A-2	141,970,000.00	139,975,000.00
Non-Budget Revenue	A-2	8,752,905.26	8,759,855.33
Other Credits to Income:			
Unexpended Balance of Appropriation Reserves	A-16	4,959,356.23	5,949,670.44
Grant Reserve - Canceled	A-14:A-15	2,103,873.33	7,636,915.99
Interfunds Returned		584,774.03	457,186.00
Prior Period Adjustment			39,421.00
Total Income		<u>233,290,612.34</u>	<u>234,510,139.38</u>
Expenditures			
Budget and Emergency Appropriations:			
Operations:			
Salaries and Wages	A-3	76,933,572.00	79,159,917.00
Other Expenses	A-3	85,553,304.00	86,188,280.00
Capital Improvements	A-3	1,068,170.00	500,900.00
Debt Service	A-3	33,466,341.05	31,020,158.19
Deferred Charges and Statutory Expenditures	A-3	18,133,868.00	16,558,824.00
Grant Receivable Canceled	A-12:A-13	2,103,873.33	7,676,336.99
Total Expenditures		<u>217,259,128.38</u>	<u>221,104,416.18</u>
Excess in Revenue		16,031,483.96	13,405,723.20
Adjustments to Income Before Fund Balance:			
Expenditures Included Above Which are By Statute			
Deferred Charges to Budget of Succeeding Year			2,787,620.00
Statutory Excess to Fund Balance		16,031,483.96	16,193,343.20
Fund Balance			
Balance January 1	A	40,267,708.54	43,721,682.34
		56,299,192.50	59,915,025.54
Decreased by:			
Utilization as Anticipated Revenue	A-1	26,183,268.00	19,647,317.00
Balance December 31	A	<u>\$ 30,115,924.50</u>	<u>\$ 40,267,708.54</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 2013	Special NJSA 40A:4-87		
Fund Balance Anticipated	A-1	\$ 26,183,268.00		\$ 26,183,268.00	
Miscellaneous Revenues:					
County Clerk	A-11	2,322,000.00		2,388,827.87	\$ 66,827.87
Surrogate	A-11	127,000.00		159,350.00	32,350.00
Sheriff	A-11	144,000.00		214,792.47	70,792.47
Motor Vehicle Fines	A-11	1,600,000.00		1,600,000.00	
Interest on Investments and Deposits	A-11	111,000.00		80,165.07	(30,834.93)
Title IV D Incentive Program	A-11	2,017,000.00		2,031,511.66	14,511.66
County Golf Course	A-11	1,276,000.00		1,261,898.09	(14,101.91)
Interlocal Services Agreement Salem/Camden Counties	A-11	1,154,000.00		1,173,458.94	19,458.94
Soil Safe Inc. Impact Fee	A-11	445,000.00	\$ 137,931.00	655,956.04	73,025.04
County College Bonds (NJSA 18A:64A-22.6)	A-11	1,744,220.00		1,744,220.50	0.50
Reimbursement of Mandated Election Costs	A-11	233,000.00	909,168.00	1,140,668.00	(1,500.00)
Supplemental Social Security Income	A-11	478,497.00		473,747.00	(4,750.00)
Social Services Administrative	A-11	10,722,535.00		10,958,991.31	236,456.31
Improvement Authority Lease - Unspent Proceeds Applied to Debt Service	A-11	1,186,559.00		1,186,559.00	
New Jersey Department of Health and Senior Services					
Alcohol and Drug Abuse	A-13	578,995.00		578,995.00	
Area Planning Grant	A-12:A-13	1,461,684.00	73,208.00	1,534,892.00	
Local Core Capacity Infrastructure for Bio-Terrorism	A-12		353,716.00	353,716.00	
PEER Grouping	A-13		97,374.00	97,374.00	
Right-to-Know	A-13		10,798.00	10,798.00	
Special Child Health Case Management	A-12:A-13		167,373.00	167,373.00	
Senior Farmer's Market Nutrition Program	A-12		1,500.00	1,500.00	
WIC Program	A-12		710,200.00	710,200.00	
U.S. Department of Health & Human Services					
Medical Reserve Corps	A-12		4,000.00	4,000.00	
New Jersey Department of Children and Families					
Prevention Planning	A-13		300,000.00	300,000.00	
U.S. Department of Justice					
Byrne Memorial	A-12		10,743.00	10,743.00	

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 2013	Special NJSA 40A:4-87		
New Jersey Department of Human Services					
Abused and Missing Children	A-13	3,234.00		3,234.00	
Mental Health Administration	A-13		12,000.00	12,000.00	
Sandy Homeowner/Rener Assistance	A-12		108,000.00	108,000.00	
Human Services Planning Grant	A-13	62,770.00		62,770.00	
Personal Attendant Services Program	A-13		43,500.00	43,500.00	
Social Services for the Homeless	A-12:A-13	287,766.00	18,496.00	306,262.00	
Prevention of Teen Pregnancy	A-13	1,000.00		1,000.00	
Youth Incentive Program	A-13	38,442.00		38,442.00	
Homeless Assistance Program	A-13	29,331.00		29,331.00	
Title XX Transportation	A-13	60,733.00		60,733.00	
Emergency Food & Shelter Board					
Emergency Food and Shelter Program	A-12		27,114.00	27,114.00	
New Jersey Department of Law and Public Safety					
Body Armor Replacement - Sheriff	A-13		9,861.00	9,861.00	
Body Armor Replacement - Prosecutor	A-13		4,495.00	4,495.00	
Body Armor Replacement - Corrections	A-13		7,578.00	7,578.00	
Multi-Jurisdictional Narcotics Task Force	A-12		74,468.00	74,468.00	
Sexual Assault Nurse Examiner	A-12		71,905.00	71,905.00	
Drunk Driving Enforcement Fund	A-13		15,000.00	15,000.00	
Hazard Mitigation Program	A-12		600,000.00	600,000.00	
Community Justice	A-12		61,500.00	61,500.00	
DUI Sobriety Checkpoint	A-12		100,000.00	100,000.00	
Megan's Law	A-12		7,288.00	7,288.00	
Insurance Fraud Reimbursement Program	A-13	156,967.00		156,967.00	
Victims of Crimes Act	A-12		176,091.00	176,091.00	
Violence Against Women	A-12		25,401.00	25,401.00	
United States Marshall Service					
Electronic Crimes Task Force	A-12		3,000.00	3,000.00	
New Jersey Department of Labor					
Work First New Jersey	A-12:A-13		1,914,476.00	1,914,476.00	
Work First New Jersey Smart Steps	A-13	3,210.00	4,013.00	7,223.00	
Workforce Investment Act	A-12		1,913,195.00	1,913,195.00	
Workforce Learning Link	A-13	20,000.00	39,000.00	59,000.00	

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 2013	Special NJSA 40A:4-87		
New Jersey Department of Environmental Protection					
Clean Communities	A-13		124,073.00	124,073.00	
County Environmental Health Act	A-13		159,000.00	159,000.00	
New Jersey Division of Highway Traffic Safety					
Comprehensive Traffic Safety	A-12		47,450.00	47,450.00	
Child Passenger Safety Seat Program	A-12		10,000.00	10,000.00	
Governor's Council on Alcoholism and Drug Abuse					
Municipal Alliance	A-13	346,965.00	173,483.00	520,448.00	
New Jersey Transit Corporation					
Senior Citizens and Disabled Residents Transportation	A-13	645,506.00	7,580.00	653,086.00	
Section 5311 Rural Transportation	A-12		146,404.00	146,404.00	
Job Access and Reverse Commute	A-12		125,000.00	125,000.00	
New Freedom	A-12		200,000.00	200,000.00	
New Jersey Department of Military and Veterans Affairs					
Veterans Transportation	A-13		33,000.00	33,000.00	
Delaware Valley Regional Planning Commission					
Transportation Planning and Implementation	A-12		38,680.00	38,680.00	
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	
New Jersey Department of Community Affairs					
Eye Deal Connection	A-13		15,000.00	15,000.00	
New Jersey Juvenile Justice Commission					
Juvenile Accountability Incentive Program	A-12	8,880.00		8,880.00	
Family Court Program	A-13	144,135.00		144,135.00	
State/Community Partnership Program	A-13	285,430.00		285,430.00	
New Jersey Office of Homeland Security & Preparedness					
Homeland Security	A-12		100,000.00	100,000.00	
Emergency Management Agency Assistance	A-12		90,000.00	90,000.00	
EMA Access & Functional Needs Program	A-12		23,000.00	23,000.00	
New Jersey Historic Trust					
Red Bank Interpretive Signage Project	A-13		4,404.00	4,404.00	
New Jersey Council for the Humanities					
Midwifery to Yellow Fever at Whitall	A-13		2,976.00	2,976.00	

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 2013	Special NJSA 40A:4-87		
State Farm					
State Farm Educational Funding	A-9		3,500.00	3,500.00	
Capital Surplus	A-11	50,000.00		50,000.00	
Reserve for Debt Service - Capital	A-11	2,500,000.00		2,500,000.00	
Special Services School District	A-11	500,000.00		1,500,000.00	1,000,000.00
Open Space and Farmland Preservation Trust Fund	A-11	1,388,254.00		1,388,254.00	
Weights and Measures Trust Fund	A-11	55,000.00		55,000.00	
Emergency Medical Services	A-11	3,809,000.00		3,798,531.60	(10,468.40)
Increased Row Officer Fees under Chapter 370 of the Laws of 2001 - Surrogate	A-11	124,000.00		101,700.00	(22,300.00)
Increased Row Officer Fees under Chapter 370 of the Laws of 2001 - County Clerk	A-11	1,549,000.00		1,620,760.50	71,760.50
Increased Row Officer Fees under Chapter 370 of the Laws of 2001 - Sheriff	A-11	106,000.00		179,052.44	73,052.44
Total Miscellaneous Revenues		<u>37,777,113.00</u>	<u>9,385,042.00</u>	<u>48,736,435.49</u>	<u>1,574,280.49</u>
Amount to be Raised by Taxation	A-6:A-11	<u>141,970,000.00</u>		<u>141,970,000.00</u>	
Budget Totals		<u>205,930,381.00</u>	<u>9,385,042.00</u>	<u>216,889,703.49</u>	<u>\$ 1,574,280.49</u>
Non-Budget Revenue	A-2			<u>8,752,905.26</u>	
		<u>\$ 205,930,381.00</u>	<u>\$ 9,385,042.00</u>	<u>\$225,642,608.75</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.	
ADRC-Health & Senior Services	A-11	\$ 122,845.00
Animal Shelter	A-11	89,794.10
Auction	A-11	19,266.88
Bail Forfeitures	A-11	55,747.50
CAP/Go Assisted Living	A-11	538,785.00
County Inmates	A-11	2,665.46
County Share of Authority Surplus	A-11	3,115,409.00
Emergency Management	A-11	230,882.46
Federal Inmate Reimbursement	A-11	3,600.00
Fire Marshall	A-11	37,043.00
Fire Safety - LEA Rebate	A-11	53,162.79
Indirect Costs	A-11	249,098.15
Inmate Admission Fee	A-11	36,771.88
Interment Allowance USDVA	A-11	162,060.00
Interlocal Agreement - Tax Assessor	A-11	32,193.93
Interlocal Agreement - Economic Development	A-11	190,156.29
Liheap/Universal Service Fund	A-11	17,423.00
Maps, Copies, etc.	A-11	102,428.23
Miscellaneous Fees and Permits	A-11	420,800.40
Miscellaneous Fines	A-11	7,161.90
Miscellaneous State Aid	A-11	111,065.00
Pilot Program, Assessor	A-11	23,662.82
Refund of Prior Years' Expenditures	A-11	753,235.29
Rental & Maintenance Charges	A-11	16,317.80
Serv-A-Tray	A-11	82,178.97
State Aid Debt Service	A-11	1,649,898.00
State Inmate Reimbursement	A-11	5,546.61
Added & Omitted Taxes	A-7:11	623,705.80
	A-2	<u>\$ 8,752,905.26</u>

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	
OPERATIONS						
GENERAL GOVERNMENT FUNCTIONS						
Administrator's Office						
Salaries & Wages	\$ 573,446.00	\$ 573,446.00	\$ 555,887.30		\$ 17,558.70	
Other Expenses	16,675.00	16,675.00	8,236.44	\$ 235.45	8,203.11	
Department of Human Resources						
Salaries & Wages	747,125.00	747,125.00	693,913.65		53,211.35	
Other Expenses	85,796.00	85,796.00	69,229.41	1,343.47	15,223.12	
Board of Chosen Freeholders						
Salaries & Wages	518,005.00	518,005.00	479,125.32		38,879.68	
Other Expenses	40,000.00	40,000.00	30,956.20	1,865.12	7,178.68	
Clerk of the Board						
Salaries & Wages	142,976.00	142,976.00	136,128.31		6,847.69	
Other Expenses	16,500.00	16,500.00	14,441.14	737.69	1,321.17	
Advertising						
Other Expenses	13,000.00	13,000.00	8,188.17		4,811.83	
County Clerk						
Salaries & Wages	1,498,866.00	1,502,566.00	1,412,674.90		89,891.10	
Other Expenses	328,791.00	598,809.00	401,576.35	17,550.25	179,682.40	
Superintendent of Elections						
Salaries and Wages	594,706.00	639,706.00	609,908.29		29,797.71	
Other Expenses	568,205.00	1,158,655.00	1,086,314.48	22,145.67	50,194.85	
Financial Administration						
Salaries & Wages	695,750.00	695,750.00	677,607.20		18,142.80	
Other Expenses	65,262.00	65,262.00	25,865.69	29,442.48	9,953.83	
Purchasing Department						
Salaries & Wages	356,135.00	356,135.00	320,627.59		35,507.41	
Other Expenses	14,572.00	14,572.00	13,215.07	120.00	1,236.93	
Audit Services						
Other Expenses	93,000.00	93,000.00			93,000.00	
Information Technology						
Salaries & Wages	1,161,063.00	1,161,063.00	1,099,964.62		61,098.38	
Other Expenses	566,460.00	587,460.00	512,175.92	60,915.49	14,368.59	
Board of Taxation						
Salaries and Wages	136,398.00	130,898.00	123,983.33		6,914.67	
Other Expenses	2,300.00	2,300.00			2,300.00	
County Assessor						
Salaries and Wages	1,161,828.00	1,161,828.00	962,983.77		198,844.23	
Other Expenses	954,454.00	954,454.00	590,709.11	194,607.41	169,137.48	

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	862,060.00	862,060.00	858,876.26		3,183.74	
Other Expenses	386,907.00	386,907.00	341,330.57	6,800.54	38,775.89	
County Adjuster						
Salaries & Wages	126,905.00	126,905.00	119,172.49		7,732.51	
Other Expenses	7,975.00	7,975.00	4,675.33	200.26	3,099.41	
Surrogate						
Salaries and Wages	544,422.00	544,422.00	522,568.24		21,853.76	
Other Expenses	36,188.00	36,188.00	24,496.41	10,625.00	1,066.59	
Engineering						
Salaries and Wages	1,100,456.00	1,100,456.00	1,059,639.97		40,816.03	
Other Expenses	56,300.00	56,300.00	33,223.49	16,881.29	6,195.22	
Economic Development						
Salaries & Wages	153,486.00	153,486.00	122,435.46		31,050.54	
Other Expenses	39,500.00	39,500.00	25,462.80	50.00	13,987.20	
Historical Society						
Other Expenses	12,000.00	12,000.00	12,000.00			
LAND USE ADMINISTRATION						
County Planning Board (NJSA 40:55 D-1)						
Salaries and Wages	296,611.00	296,611.00	284,109.53		12,501.47	
Other Expenses	80,707.00	80,707.00	76,463.87	2,649.38	1,593.75	
Construction Board of Appeals (NJSA 52:27 D-127)						
Salaries and Wages	43,643.00	43,643.00	42,242.58		1,400.42	
Other Expenses	1,375.00	1,375.00	392.76		982.24	
CODE ENFORCEMENT & ADMINISTRATION						
Consumer Protection						
Salaries & Wages	380,442.00	380,442.00	364,103.40		16,338.60	
Other Expenses	4,413.00	4,413.00	3,094.85	184.95	1,133.20	
INSURANCE						
Liability Insurance	3,000,000.00	3,000,000.00	2,975,399.53	15,000.00	9,600.47	
Workmen's Compensation Insurance	1,655,000.00	1,655,000.00	1,269,583.55	14,443.70	370,972.75	
Group Insurance Plans For Employees	19,500,000.00	19,500,000.00	19,015,988.94	6,192.30	477,818.76	
Unemployment Compensation Insurance	284,000.00	284,000.00	284,000.00			

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	15,807,500.00	15,807,500.00	15,172,475.93		635,024.07	
Other Expenses	995,450.00	995,450.00	745,229.62	99,651.93	150,568.45	
County Medical Examiner						
Salaries and Wages	960,134.00	939,534.00	874,804.89		64,729.11	
Other Expenses	140,634.00	140,634.00	108,196.36	19,945.43	12,492.21	
Sheriff's Department						
Salaries and Wages	8,143,069.00	8,143,069.00	7,854,134.52		288,934.48	
Other Expenses	143,000.00	143,000.00	78,638.90	58,734.41	5,626.69	
Prosecutor's Office						
Salaries & Wages	7,332,151.00	7,282,151.00	6,954,458.50		327,692.50	
Other Expenses	301,153.00	301,153.00	255,466.01	22,852.71	22,834.28	
Department of Corrections						
Salaries and Wages	8,574,421.00	9,074,421.00	9,007,803.30		66,617.70	
Other Expenses	8,900,802.00	8,900,802.00	8,014,097.26	111,315.61	775,389.13	
PUBLIC WORKS FUNCTIONS						
Roads and Bridges						
Salaries and Wages	2,996,058.00	2,996,058.00	2,785,486.71		210,571.29	
Other Expenses	198,782.00	198,782.00	156,847.26	14,046.72	27,888.02	
Buildings and Grounds						
Salaries & Wages	3,083,993.00	3,053,993.00	2,886,209.93		167,783.07	
Other Expenses	892,669.00	892,669.00	734,329.72	67,474.31	90,864.97	
Fleet Management						
Salaries & Wages	569,195.00	569,195.00	533,176.72		36,018.28	
Other Expenses	655,300.00	655,300.00	497,790.01	123,180.28	34,329.71	
HEALTH AND HUMAN SERVICES FUNCTIONS						
County Health Services - Interlocal Agreements (40:8A-1, ET SEQ)						
Salaries and Wages	2,270,598.00	2,270,598.00	2,229,342.25		41,255.75	
Other Expenses	93,000.00	93,000.00	57,217.48	1,959.18	33,823.34	
Education & Disability Services						
Salaries and Wages	287,468.00	287,468.00	251,809.77		35,658.23	
Other Expenses	8,995.00	8,995.00	4,148.97	2,830.09	2,015.94	
Senior Services						
Salaries and Wages	1,164,617.00	1,114,617.00	1,100,033.49		14,583.51	
Other Expenses	240,000.00	240,000.00	209,663.41	19,650.92	10,685.67	
Human Services						
Salaries and Wages	797,519.00	797,519.00	730,965.31		66,553.69	
Other Expenses	254,120.00	254,120.00	185,797.27	45,719.98	22,602.75	

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	379,420.00	379,420.00	339,560.45		39,859.55	
Other Expenses	20,053.00	20,053.00	17,352.74		2,700.26	
Commission on Women						
Other Expenses	2,600.00	2,600.00	1,402.00	949.50	248.50	
Animal Shelter						
Salaries and Wages	1,601,949.00	1,521,949.00	1,422,772.65		99,176.35	
Other Expenses	150,573.00	150,573.00	138,645.78	5,359.87	6,567.35	
Division of Social Services						
Salaries & Wages	9,343,710.00	9,343,710.00	9,149,087.56		194,622.44	
Other Expenses	6,526,375.00	6,526,375.00	5,757,242.49	261,118.29	508,014.22	
Assistance for Dependent Children - Local Share	336,230.00	336,230.00	336,230.00			
Supplemental Social Security Income	478,497.00	478,497.00	478,497.00			
Maintenance of Patients in State Institutions						
Other Expenses	1,150,606.00	1,150,606.00	951,074.32		199,531.68	
Cerebral Palsy Clinic						
Other Expenses	15,000.00	15,000.00	7,500.00	7,500.00		
Family Support Center - Contractual						
Other Expenses	82,460.00	82,460.00	66,205.45	16,254.55		
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	11,000.00	11,000.00		
Aid to Occupational Center						
Other Expenses	25,000.00	25,000.00	12,500.00	12,500.00		
Juveniles in Need of Supervision						
Other Expenses	152,900.00	152,900.00	117,802.50	35,097.50		
Support of Non-Profit Child Care Centers						
Other Expenses	39,882.00	39,882.00	38,632.00	1,250.00		
PARK AND RECREATION FUNCTIONS						
Parks and Recreation						
Salaries and Wages	1,062,418.00	1,062,418.00	991,753.72		70,664.28	
Other Expenses	187,225.00	187,225.00	115,546.54	39,946.58	31,731.88	
County Golf Course						
Salaries and Wages	382,444.00	382,444.00	333,637.40		48,806.60	
Other Expenses	173,843.00	173,843.00	138,128.61	25,205.29	10,509.10	

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	133,170.85	25,602.09	41,227.06	
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	40,000.00	40,000.00	32,000.00		8,000.00	
Special Services School District						
Other Expenses	1,563,078.00	1,563,078.00	1,563,078.00			
Superintendent of Schools						
Salaries and Wages	311,806.00	311,806.00	286,419.57		25,386.43	
Other Expenses	10,840.00	10,840.00	7,499.93	682.55	2,657.52	
Extension Services						
Salaries and Wages	352,679.00	358,179.00	351,686.61		6,492.39	
Other Expenses	69,795.00	69,795.00	53,702.87	15,040.19	1,051.94	
4-H Fair Association						
Other Expenses	4,500.00	4,500.00	4,500.00			
UTILITIES EXPENSES AND BULK PURCHASES						
Electricity	1,670,000.00	1,665,000.00	1,260,391.04	143,153.94	261,455.02	
Street Lighting	34,591.00	34,591.00	22,090.71	2,644.51	9,855.78	
Water	70,000.00	88,000.00	69,951.18		18,048.82	
Gas	260,000.00	318,000.00	230,999.27	23,366.15	63,634.58	
Heating Oil	15,000.00	20,000.00	14,556.65		5,443.35	
Telephone	570,000.00	549,000.00	477,881.32	41,452.02	29,666.66	
Sewer	78,000.00	82,600.00	70,674.81		11,925.19	
Gasoline	900,000.00	900,000.00	742,642.15	100,554.70	56,803.15	
LANDFILL/SOLID WASTE DISPOSAL						
Contractual Obligations-Logan Township	295,000.00	432,931.00	432,929.99		1.01	
UNCLASSIFIED						
Matching Funds for Grants						
State and Federal Programs	150,000.00	150,000.00	85,537.00			\$ 64,463.00
Proposed Salary and Wage Adjustment	350,000.00					
Reserve for Sick Leave	100,000.00	100,000.00	100,000.00			
Total Operations	148,781,249.00	149,828,348.00	140,880,448.04	1,811,404.75	7,072,032.21	64,463.00

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						
New Jersey Department of Health and Senior Services						
Right-to-Know		10,798.00	10,798.00			
Senior Farmer's Market Nutrition Program		1,500.00	1,500.00			
WIC Program		710,200.00	710,200.00			
Area Planning Grant	1,461,684.00	1,534,892.00	1,534,892.00			
Special Child Health Case Management		167,373.00	167,373.00			
Alcohol and Drug Abuse	578,995.00	578,995.00	578,995.00			
Local Core Capacity Infrastructure for Bio-Terrorism		353,716.00	353,716.00			
PEER Grouping		97,374.00	97,374.00			
U.S. Department of Health and Senior Services						
Medical Reserves Corps		4,000.00	4,000.00			
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	306,262.00	306,262.00			
Personal Attendant Services Program		43,500.00	43,500.00			
Youth Incentive Program	38,442.00	38,442.00	38,442.00			
Homeless Assistance Program	29,331.00	29,331.00	29,331.00			
Prevention of Teen Pregnancy	1,000.00	1,000.00	1,000.00			
Sandy Homeowner/Renter Assistance		108,000.00	108,000.00			
New Jersey Department of Children and Families						
Prevention Planning		300,000.00	300,000.00			
Emergency Food and Shelter Board						
Emergency Food & Shelter Program		27,114.00	27,114.00			
U.S. Department of Justice						
Byrne Memorial		10,743.00	10,743.00			
New Jersey Department of Law and Public Safety						
Community Justice Grant		61,500.00	61,500.00			
Drunk Driving Enforcement Fund		15,000.00	15,000.00			
Victims of Crime Act		176,091.00	176,091.00			
Hazard Mitigation Program		600,000.00	600,000.00			
Multi-Jurisdictional Narcotics Task Force		74,468.00	74,468.00			
Megan's Law		7,288.00	7,288.00			
Body Armor Replacement-Sheriff		9,861.00	9,861.00			
Body Armor Replacement-Prosecutor		4,495.00	4,495.00			
Body Armor Replacement-Corrections		7,578.00	7,578.00			
Sexual Assault Nurse Examiner Program		71,905.00	71,905.00			

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
Electronic Crimes Task Force						
Insurance Fraud Reimbursement Program	156,967.00	156,967.00	156,967.00			
DUI Sobriety Checkpoint		100,000.00	100,000.00			
Violence Against Women Act		25,401.00	25,401.00			
U.S. Marshall Service						
Electronic Crimes Task Force		3,000.00	3,000.00			
New Jersey Department of Labor						
Work First New Jersey-Smart Steps	3,210.00	7,223.00	7,223.00			
Workforce Learning Link	20,000.00	59,000.00	59,000.00			
Workforce Investment Act		1,913,195.00	1,913,195.00			
Work First New Jersey		1,914,476.00	1,914,476.00			
New Jersey Department of Environmental Protection						
County Environmental Health Act		159,000.00	159,000.00			
Clean Communities		124,073.00	124,073.00			
New Jersey Division of Highway Traffic Safety						
Comprehensive Traffic Safety		47,450.00	47,450.00			
Child Passenger Safety Seat Program		10,000.00	10,000.00			
Governor's Council on Alcoholism and Drug Abuse						
Municipal Alliance	346,965.00	520,448.00	520,448.00			
New Jersey Transit Program						
Senior Citizens and Disabled Residents Transportation	645,506.00	653,086.00	653,086.00			
Section 5311 Rural Transportation		146,404.00	146,404.00			
New Freedom		200,000.00	200,000.00			
Job Access and Reverse Commute (JARC)		125,000.00	125,000.00			
New Jersey Department of Military and Veterans Affairs						
Veterans Transportation		33,000.00	33,000.00			
Delaware Valley Regional Planning Commission						
Transportation Planning and Implementation		38,680.00	38,680.00			
Regionwide Transportation System GIS Program		30,000.00	30,000.00			
Supportive Regional Highway Program		39,100.00	39,100.00			
New Jersey Department of Community Affairs						
Eye Deal Connection		15,000.00	15,000.00			
New Jersey Juvenile Justice Commission						
Juvenile Accountability Incentive Program	8,880.00	8,880.00	8,880.00			
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			
New Jersey Office of Homeland Security & Preparedness						
Homeland Security		100,000.00	100,000.00			
Emergency Management Agency Assistance		90,000.00	90,000.00			
EMA Access and Functional Needs Program		23,000.00	23,000.00			
New Jersey Historic Trust						
Red Bank Interpretive Signage Project		4,404.00	4,404.00			

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STATEMENT OF EXPENDITURES - CURRENT FUND - REGULATORY BASIS

	Appropriations		Expended			
	Budget	Budget After Modifications	Paid or Charged	Encumbered	Reserved	Canceled
New Jersey Council for the Humanities						
Midwifery to Yellow Fever at Whittall		2,976.00	2,976.00			
State Farm						
Safe Neighbors Program						
State Farm Educational Funding		3,500.00	3,500.00			
Total Public and Private Programs Offset by Revenue	4,135,048.00	12,472,991.00	12,472,991.00			
Contingent	250,000.00	250,000.00	229,780.10	12,868.96	7,350.94	
Total Operations Including Contingent	153,166,297.00	162,551,339.00	153,583,219.14	1,824,273.71	7,079,383.15	64,463.00
Detail:						
Salaries and Wages	76,965,472.00	76,933,572.00	73,801,571.49		3,132,000.51	
Other Expenses	76,200,825.00	85,617,767.00	79,781,647.65	1,824,273.71	3,947,382.64	64,463.00
CAPITAL IMPROVEMENTS						
Capital Improvement Fund	900,000.00	900,000.00	900,000.00			
Capital Furnishings and Equipment	168,170.00	168,170.00	145,002.44	2,448.59	20,718.97	
Total Capital Improvements	1,068,170.00	1,068,170.00	1,045,002.44	2,448.59	20,718.97	
COUNTY DEBT SERVICE						
Payment of Bond Principal						
State Aid - County College Bonds	1,550,500.00	1,550,500.00	1,550,500.00			
Vocational School Bonds	262,895.00	262,895.00	262,894.68			0.32
Other Bonds	13,781,500.00	13,781,500.00	13,781,500.00			
Interest on Bonds						
State Aid - County College Bonds	193,721.00	193,721.00	193,720.49			0.51
Vocational School Bonds	3,944.00	3,944.00	3,943.42			0.58
Other Bonds	4,368,386.00	4,368,386.00	4,334,582.95			33,803.05
Interest on Notes	64,820.00	64,820.00	64,819.44			0.56
Green Trust Loan Program:						
Loan Repayments for Principal and Interest	208,735.00	208,735.00	208,734.37			0.63
Justice Complex Loan - Principal	1,785,000.00	1,785,000.00	1,785,000.00			
Justice Complex Loan - Interest	4,030,950.00	4,030,950.00	4,030,940.28			9.72
Capital Lease Obligations - Principal	4,215,000.00	4,300,000.00	4,300,000.00			
Capital Lease Obligations - Interest	2,445,787.00	2,360,787.00	2,305,620.66			55,166.34
Infrastructure Loan - Principal and Interest	650,808.00	650,808.00	644,084.76			6,723.24
Total County Debt Service	33,562,046.00	33,562,046.00	33,466,341.05			95,704.95

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
DEFERRED CHARGES AND STATUTORY EXPENDITURES						
Deferred Charges						
Emergency Appropriations	600,000.00	600,000.00	600,000.00			
Special Emergency Appropriations	1,569,297.00	1,569,297.00	1,569,297.00			
Prior Year Bills	18,373.00	18,373.00	18,371.69		1.31	
Statutory Expenditures						
Contributions to:						
Public Employees' Retirement System	6,483,027.00	6,483,027.00	5,551,704.01		931,322.99	
Social Security System	5,400,000.00	5,400,000.00	5,102,173.00		297,827.00	
Police & Fire Retirement System	4,063,171.00	4,063,171.00	3,856,064.50		207,106.50	
Total Deferred Charges and Statutory Expenditures	18,133,868.00	18,133,868.00	16,697,610.20		1,436,257.80	
TOTAL GENERAL APPROPRIATIONS	\$ 205,930,381.00	\$ 215,315,423.00	\$ 204,792,172.83	\$ 1,826,722.30	\$ 8,536,359.92	\$ 160,167.95
Ref.	A-2			A-17	A	
Appropriation by 40A:4-87	Ref.					
Budget	A-2	\$ 9,385,042.00				
	A-3	205,930,381.00				
		<u>\$ 215,315,423.00</u>				
Reserve for Federal Grants Appropriated	A-14		\$ 7,362,756.00			
Reserve for State Grants Appropriated	A-15		5,192,272.00			
Reserve for Local Grants Appropriated	A-10		3,500.00			
Special Emergency Appropriations	A-19		2,169,297.00			
Disbursed	A-4		190,064,347.83			
			<u>\$ 204,792,172.83</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, 2013	Balance Dec. 31, 2012
ASSETS			
Cash - Chief Financial Officer	B-1	\$ 18,285,556.40	\$ 12,759,005.75
Due from Federal Government	B-2	3,306,286.04	3,307,661.91
		<u>\$ 21,591,842.44</u>	<u>\$ 16,066,667.66</u>
LIABILITIES, RESERVES AND FUND BALANCE			
Encumbrances Payable	B-3	\$ 4,171,445.72	\$ 3,361,293.42
Reserves for:			
Environmental Quality and Enforcement	B-4	107,422.35	121,767.87
County Clerk's Improvement Fund	B-5	437,961.49	459,412.59
Road Permit Funds	B-6	652,723.11	452,782.11
Weights and Measures	B-7	65,182.23	58,498.80
Bequests	B-8	8,523.26	7,683.49
Motor Vehicle Fines	B-9	2,005,747.90	1,858,465.17
Traffic Light Escrow Fund	B-10	1,426,624.63	1,321,814.51
Unemployment Insurance	B-11	115,353.97	143,679.32
Tax Appeals	B-12	100,780.47	66,547.17
Small Cities Grant	B-13		38,045.92
Surrogate's Improvement Fund	B-14	97,043.04	84,552.78
Federal Forfeited Funds	B-15	117,886.82	78,869.14
Forfeited Funds	B-16	115,115.74	45,695.23
Seized Assets	B-17	149,293.25	128,444.24
Asset Maintenance Account	B-18	3,216.26	9,243.06
Community Development Block Grant	B-19	1,479,925.86	1,967,069.85
Workmen's Compensation	B-20	179,841.71	255,620.43
Farmland Preservation	B-21	9,619,995.91	4,689,621.92
Sheriff's Improvement Fund	B-22	12,882.73	7,209.70
Accumulated Absence	B-23	3,648.46	122,651.82
Solid Waste Fees	B-24	11,053.13	20,515.34
Uniform Fire Safety	B-25	3,900.00	1,400.00
Snow Removal/Salt Regionalization	B-26	96,531.31	150,047.29
Parks and Recreation Donations	B-27	1,245.86	58.02
Animal Shelter Donations	B-28	475,124.60	486,885.25
Health & Senior Services Donations	B-29	33,986.13	30,919.15
Human Services Transportation Donations	B-30	5,675.74	2,976.24
Veterans Affairs Donations	B-31	11,587.01	11,975.08
Disability Services Donations	B-32	5,617.69	5,777.69
Emergency Response/EMS Donations	B-33	1,605.86	1,430.86
Tolerance Project Donations	B-34		814.00
Court Ordered Settlements	B-35	74,900.20	74,900.20
		<u>\$ 21,591,842.44</u>	<u>\$ 16,066,667.66</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, 2013	Balance Dec. 31, 2012
ASSETS			
Cash - Chief Financial Officer	C-2	\$ 27,882,031.07	\$ 11,419,742.96
Grants Receivable	C-4	17,733,851.37	11,198,792.71
Amount to be Provided by Lease Payments	C-19	55,707,500.00	59,807,500.00
Traffic Light Escrow Receivable	C-16	10,453.99	21,920.00
Deferred Charges to Future Taxation:			
Funded	C-5	263,555,483.92	255,285,530.05
Unfunded	C-6	5,568,261.13	9,230,807.24
Deferred Charges - State of New Jersey	C-7	6,086,900.00	7,487,400.00
		<u>\$ 376,544,481.48</u>	<u>\$ 354,451,692.96</u>
LIABILITIES, RESERVES AND FUND BALANCE			
General Serial Bonds Payable	C-13	\$ 184,850,000.00	\$ 174,864,894.68
Bond Anticipation Notes	C-14		6,500,000.00
Contracts Payable	C-10	14,345,819.57	4,880,707.12
Obligations Under Capital Lease	C-19	55,707,500.00	59,807,500.00
Green Trust Loans Payable	C-20	211,198.63	412,699.14
New Jersey Infrastructure Loans Payable	C-18	4,675,785.29	5,204,936.23
Gloucester County Improvement Authority Loan Payable	C-21	79,905,000.00	81,690,000.00
Improvement Authorizations:			
Funded	C-9	29,996,631.62	14,495,671.54
Unfunded	C-9	4,458,546.55	3,270,605.72
Traffic Light Escrow	C-17	10,453.99	21,920.00
Capital Improvement Fund	C-8	142,541.31	267,491.31
Reserve for Debt Service	C-12	2,236,248.13	2,980,510.83
Fund Balance	C-1	4,756.39	54,756.39
		<u>\$ 376,544,481.48</u>	<u>\$ 354,451,692.96</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, 2012	Ref. C	\$ 54,756.39
Less:		
Appropriated to 2013 Budget Revenue	C-2	<u>50,000.00</u>
Balance December 31, 2013	C	<u><u>\$ 4,756.39</u></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 <u>Dec. 31, 2013</u>	Balance <u>Dec. 31, 2012</u>
General Fixed Assets:		
Land	\$ 25,184,891.83	\$ 37,152,255.08
Buildings	56,385,584.00	56,385,584.00
Equipment	15,529,113.99	14,785,342.90
Motor Vehicles	<u>9,107,859.28</u>	<u>9,934,037.94</u>
	<u>106,207,449.10</u>	<u>118,257,219.92</u>
Investment in General Fixed Assets	<u>\$ 106,207,449.10</u>	<u>\$ 118,257,219.92</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, 2013**

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 Special Services School District
- Gloucester County Housing Authority
- Gloucester County Insurance Commission
- Gloucester County Library Commission
- Pollution Control Financing Authority of Gloucester County

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.

**COUNTY OF GLOUCESTER
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED DECEMBER 31, 2013**

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

B. Description of Funds and Account Groups (Continued)

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.

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

**COUNTY OF GLOUCESTER
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED DECEMBER 31, 2013**

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

C. Basis of Accounting (Continued)

Expenditures (Continued) - 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.

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.

**COUNTY OF GLOUCESTER
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED DECEMBER 31, 2013**

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

C. Basis of Accounting (Continued)

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.

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 June 2012, the Governmental Accounting Standards Board (GASB) issued Statement No. 67, "Financial Reporting for Pension Plans – an amendment of GASB Statement No. 25." This statement, which is effective for fiscal periods beginning after June 15, 2013, 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.

In November 2013, the Governmental Accounting Standards Board (GASB) issued Statement No. 71, "Pension Transition for Contributions Made Subsequent to the Measurement Date - an amendment of GASB Statement No. 68." The provisions of this statement are required to be applied simultaneously with the provisions of Statement 68 which is effective for periods beginning after June 15, 2014. The impact of this statement on the County's financial reporting is not presently determinable.

**COUNTY OF GLOUCESTER
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED DECEMBER 31, 2013**

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 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	\$ 9,385,042.00
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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 NJSA 40A:5-15.1(a) that are treated as cash equivalents. At December 31, 2013 and 2012, the carrying amount of the County's deposits was \$82,303,106.32 and \$73,709,369.14, respectively. As of December 31, 2013 and 2012, \$0 and \$0 of the municipality's bank balance of \$84,000,306.82 and \$76,090,529.54, respectively, was exposed to Custodial Credit Risk.

NOTE 4: INVESTMENTS

As of December 31, 2013 and 2012, 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, NJSA 40A:5-15.1(a) limits the length of time for most investments to 397 days.

Credit Risk - 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

**COUNTY OF GLOUCESTER
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED DECEMBER 31, 2013**

NOTE 4: INVESTMENTS (CONTINUED)

Credit Risk (Continued) - maturity date not more than 397 days from the date of purchase, approved by the Division of Investment of the Department of Treasury for investment by local units, government money market mutual funds; the State of New Jersey Cash Management Plan; local government investment pools; or repurchase of fully collateralized securities.

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

NOTE 5: FUND BALANCES APPROPRIATED

Year	Balance December 31	Utilized in Budget of Succeeding Year
2013	\$ 30,115,924.50	\$ 20,250,698.00
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

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, 2013, was \$6,285,474.00. The County has appropriated \$100,000.00 in the 2014 adopted budget to fund a reserve for accumulated absences. The accumulated absence trust has a reserve balance of \$3,648.46.

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, 2013:

**COUNTY OF GLOUCESTER
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED DECEMBER 31, 2013**

NOTE 7: PROPERTY, PLANT AND EQUIPMENT (CONTINUED)

	Balance Dec. 31, 2012	Additions	Deletions	Balance Dec. 31, 2013
Land	\$ 37,152,255.08		\$ 11,967,363.25	\$ 25,184,891.83
Buildings	56,385,584.00			56,385,584.00
Equipment	14,785,342.90	\$ 832,578.86	88,807.77	15,529,113.99
Motor Vehicles	9,934,037.94	943,269.52	1,769,448.18	9,107,859.28
	<u>\$ 118,257,219.92</u>	<u>\$ 1,775,848.38</u>	<u>\$ 13,825,619.20</u>	<u>\$ 106,207,449.10</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. PERS provides for employee contributions of 6.64% to 6.78% of employees’ annual compensation, as defined. Subsequent increases will be phased in over 7 years (each July 1) to bring the total pension contribution rate to 7.5% as of July 1, 2018.

**COUNTY OF GLOUCESTER
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED DECEMBER 31, 2013**

NOTE 9: PENSION FUNDS (CONTINUED)

Funding Policy (Continued) - PFRS provides for employee contributions of 10.00% of employees' annual compensation, as defined. Employers are required to contribute at an actuarial determined rate in PERS and PFRS. The PERS and PFRS employer rates in effect for 2013 are 11.21% and 25.14%, respectively, of covered payroll as reported on June 30, 2011. 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, 2013, 2012 and 2011, were \$5,516,988.95, \$5,380,978.42 and \$5,523,505.41, respectively, equal to the required contributions for each year. The County's contributions to PFRS for the years ending December 31, 2013, 2012 and 2011, were \$3,856,064.50, \$3,674,314.00 and \$3,945,183.00, 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, 2013, 2012 and 2011, were \$34,715.06, \$17,053.71 and \$15,846.70, respectively, equal to the required contributions for each year.

NOTE 10: POST-EMPLOYMENT HEALTHCARE PLAN

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

The SHBP was extended to employees, retirees, and dependents of participating local public employers in 1964. Local employers must adopt a resolution to participate in the SHBP. In 2012, the County of Gloucester authorized participation in the SHBP's post-retirement benefit program and prescription drug program through resolution adopted January 18, 2012, effective May 1, 2012. The County's policies provide for health insurance and prescription coverage, to eligible retirees and their spouses that participate in the SHBP's post-retirement benefit program with the local unit.

The State Health Benefits Commission is the executive body established by statute to be responsible for the operation of the SHBP. The State of New Jersey Division of Pensions and Benefits issue a publicly available financial report that includes financial statements and required supplementary information for the SHBP. That report may be obtained by writing to: State of New Jersey Division of Pensions and Benefits, P.O. Box 295, Trenton, NJ 08625-0295 or by visiting their website at www.state.nj.us/treasury/pensions/pdf/financial/gasb-43-aug2011.pdf.

**COUNTY OF GLOUCESTER
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED DECEMBER 31, 2013**

NOTE 10: POST-EMPLOYMENT HEALTHCARE PLAN (CONTINUED)

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

Contributions to pay for the health premiums of participating retirees in the SHBP are billed to the County of Gloucester on a monthly basis. Plan members receiving benefits are not required to make contributions. The County of Gloucester contribution to SHBP for the year ended December 31, 2013, was \$5,787,493.12, which equaled the required contributions for the year.

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 and avoid paying taxes on the deferred portion until the withdrawal date. The deferred compensation is not available to the employees until termination, retirement, death, or unforeseeable emergency. The administrators of the plans are Lincoln Financial Group and MetLife.

All amounts of compensation deferred under the plan, all property and rights purchased with those amounts, and all income attributable to those amounts, property, or rights have been removed from the books and accounts of the County as they are no longer the property or rights of the County.

NOTE 12: LONG-TERM DEBT

Summary of County Debt Service

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

	Year 2013	Year 2012	Year 2011
Bonds, Notes and Loans Issued	\$ 269,641,983.92	\$ 268,672,530.05	\$ 270,136,641.58
Bonds and Notes Authorized But Not Issued	5,568,661.13	3,331,207.24	25,291,300.00
Net Bonds, Notes and Loans Issued and Authorized But Not Issued	<u>\$ 275,210,645.05</u>	<u>\$ 272,003,737.29</u>	<u>\$ 295,427,941.58</u>

**COUNTY OF GLOUCESTER
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED DECEMBER 31, 2013**

NOTE 12: LONG-TERM DEBT (CONTINUED)

Summary of County Debt Service (Continued)

	Balance 12/31/2012	Increased	Retired/ Reduction	Balance 12/31/2013	Due Within One Year
Issued					
General:					
Serial Bonds Payable	\$ 174,864,894.68	\$ 27,080,000.00	\$ 17,094,894.68	\$ 184,850,000.00	\$ 15,650,000.00
Bond Anticipation Notes	6,500,000.00		6,500,000.00		
Green Trust Loans Payable	412,699.14		201,500.51	211,198.63	201,970.75
NJ Infrastructure Loans Payable	5,204,936.23		529,150.94	4,675,785.29	537,035.29
Gloucester County Improvement Authority Loan Payable	81,690,000.00		1,785,000.00	79,905,000.00	1,865,000.00
Authorized But Not Issued					
General:					
Bond Anticipation Notes	3,331,207.24	24,758,055.00	22,520,601.11	5,568,661.13	
	<u>\$ 272,003,737.29</u>	<u>\$ 51,838,055.00</u>	<u>\$ 48,631,147.24</u>	<u>\$ 275,210,645.05</u>	<u>\$ 18,254,006.04</u>

\$2,000,000.00 County College Bonds dated August 19, 1996, payable in annual installments through July 2015. Interest is paid semiannually at a rate of 5.45% per annum. The balance remaining at December 31, 2013, was \$260,000.00.

\$12,090,000.00 General Obligation Refunding Bonds dated July 15, 2003, payable in annual installments through July 2015. Interest is paid semiannually at a rate of 4.00% per annum. The balance remaining at December 31, 2013, was \$1,190,000.00.

\$24,927,000.00 General Obligation Bonds dated August 1, 2006, payable in annual installments through August 2019. Interest is paid semiannually at a rate of 4.25% per annum. The balance remaining at December 31, 2013, was \$13,182,000.00.

\$23,265,000.00 General Obligation Refunding Bonds dated March 1, 2007, payable in annual installments through July 2021. Interest is paid semiannually at a rate of 4.00% per annum. The balance remaining at December 31, 2013, was \$13,785,000.00.

\$1,132,500.00 County College Bonds - County Share dated January 15, 2009, payable in annual installments through January 2019. Interest is paid semiannually at a rate of 2.00% - 3.00% per annum. The balance remaining at December 31, 2013, was \$740,000.00.

\$1,132,500.00 County College Bonds - State Share dated January 15, 2009, payable in annual installments through January 2019. Interest is paid semiannually at a rate of 2.00% - 3.00% per annum. The balance remaining at December 31, 2013, was \$740,000.00.

\$39,990,000.00 General Obligation Bonds dated January 15, 2009, payable in annual installments through October 2022. Interest is paid semiannually at a rate of 2.00% - 3.50% per annum. The balance remaining at December 31, 2013, was \$30,685,000.00.

**COUNTY OF GLOUCESTER
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED DECEMBER 31, 2013**

NOTE 12: LONG-TERM DEBT (CONTINUED)

Summary of County Debt Service (Continued)

\$1,176,500.00 County College Bonds - County Share dated October 15, 2009, payable in annual installments through October 2019. Interest is paid semiannually at a rate of 2.50% - 3.00% per annum. The balance remaining at December 31, 2013, was \$761,500.00.

\$1,176,500.00 County College Bonds - State Share dated October 15, 2009, payable in annual installments through October 2019. Interest is paid semiannually at a rate of 2.50% - 3.00% per annum. The balance remaining at December 31, 2013, was \$761,500.00.

\$36,000,000.00 General Obligation Bonds dated October 15, 2009, payable in annual installments through October 2029. Interest is paid semiannually at a rate of 2.00% - 4.00% per annum. The balance remaining at December 31, 2013, was \$30,300,000.00.

\$34,300,000.00 General Obligation Bonds dated September 30, 2010, payable in annual installments through September 2025. Interest is paid semiannually at a rate of 2.00% - 3.00% per annum. The balance remaining at December 31, 2013, was \$29,450,000.00.

\$6,495,000.00 General Obligation Refunding Bonds dated October 1, 2011, payable in annual installments through October 2024. Interest is paid semiannually at a rate of 2.00% - 5.00% per annum. The balance remaining at December 31, 2013, was \$16,280,000.00.

\$12,986,000.00 General Obligation Bonds dated June 28, 2012, payable in annual installments through March 2027. Interest is paid semiannually at a rate of 2.25% - 3.00% per annum. The balance remaining at December 31, 2013, was \$12,485,000.00.

\$7,551,000.00 County College Bonds dated June 28, 2012, payable in annual installments through March 2012. Interest is paid semiannually at a rate of 2.00% - 2.50% per annum. The balance remaining at December 31, 2013, was \$7,150,000.00.

\$25,580,000.00 General Obligation Refunding Bonds dated June 28, 2013, payable in annual installments through March 2028. Interest is paid semiannually at a rate of 1.00% - 3.00% per annum. The balance remaining at December 31, 2013, was \$25,580,000.00.

\$750,000.00 County College Bonds - County Share dated June 28, 2013, payable in annual installments through March 2018. Interest is paid semiannually at a rate of 1.00% - 2.00% per annum. The balance remaining at December 31, 2013, was \$750,000.00.

\$750,000.00 County College Bonds - State Share dated June 28, 2013, payable in annual installments through March 2018. Interest is paid semiannually at a rate of 1.00% - 2.00% per annum. The balance remaining at December 31, 2013, was \$750,000.00.

\$3,000,000.00 Green Trust Loan dated December 23, 1994, payable in semiannual installments through September 2014. Interest is paid semiannually at a rate of 2.00% per annum. The balance remaining at December 31, 2013, was \$183,788.15.

\$299,765.06 Green Trust Loan dated June 23, 1995, payable in semiannual installments through March 2015. Interest is paid semiannually at a rate of 2.00% per annum. The balance remaining at December 31, 2013, was \$27,410.47.

**COUNTY OF GLOUCESTER
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED DECEMBER 31, 2013**

NOTE 12: LONG-TERM DEBT (CONTINUED)

\$4,105,000.00 New Jersey Environmental Infrastructure Trust Loan dated November 10, 2005, payable in semiannual installments through March 2021. Interest is paid semiannually at rates of 4.00% to 5.00% per annum. The balance remaining at December 31, 2013, was \$2,530,000.00.

\$4,125,895.00 New Jersey Environmental Infrastructure Fund Loan dated November 10, 2005, payable in semiannual installments through March 2021. There is no interest charged on this loan. The balance remaining at December 31, 2013, was \$2,145,785.29.

\$86,650,000.00 County Guaranteed Loan Revenue Bonds dated April 1, 2009, payable in annual installments through April 2038. Interest is paid semiannually at a rate of 4.00% - 5.00% per annum. The balance remaining at December 31, 2013, was \$79,905,000.00.

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

Year Ended	Principal	Interest	Total
2014	\$ 18,254,006.04	\$ 9,846,206.66	\$ 28,100,212.70
2015	18,642,320.99	9,193,242.30	27,835,563.29
2016	18,567,105.81	8,628,093.77	27,195,199.58
2017	19,084,362.51	8,062,043.77	27,146,406.28
2018	19,632,669.98	7,451,806.27	27,084,476.25
2019-2023	85,706,518.59	27,609,721.92	113,316,240.51
2024-2028	45,265,000.00	15,391,175.00	60,656,175.00
2029-2033	20,885,000.00	8,391,125.00	29,276,125.00
2034-2038	23,605,000.00	3,068,625.00	26,673,625.00
	<u>\$ 269,641,983.92</u>	<u>\$ 97,642,039.69</u>	<u>\$ 367,284,023.61</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 .996%.

	Gross Debt	Deductions	Net Debt
General Debt	<u>\$ 410,211,010.00</u>	<u>\$ 145,762,650.24</u>	<u>\$ 264,448,359.76</u>

Net Debt \$264,448,359.76/Equalized Valuation Basis per NJSA 40A:2-2 as amended
\$26,560,221,950.33 = .996%.

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

2% of Equalized Valuation Basis	\$ 531,204,439.01
Net Debt	264,448,359.76
Remaining Borrowing Power	<u>\$ 266,756,079.25</u>

**COUNTY OF GLOUCESTER
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED DECEMBER 31, 2013**

NOTE 13: CAPITAL LEASE OBLIGATIONS

The County had lease agreements in effect at December 31, 2013, for various capital improvements.

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

	Total	Principal	Fees/Interest
2014	\$ 6,669,574.24	\$ 4,382,500.00	\$ 2,287,074.24
2015	6,285,727.91	4,150,000.00	2,135,727.91
2016	6,356,297.06	4,385,000.00	1,971,297.06
2017	6,303,164.96	4,515,000.00	1,788,164.96
2018	6,302,398.83	4,700,000.00	1,602,398.83
2019-2023	23,923,014.48	18,650,000.00	5,273,014.48
2024-2028	12,690,450.04	10,770,000.00	1,920,450.04
2029-2030	4,406,000.00	4,155,000.00	251,000.00
	<u>\$ 72,936,627.52</u>	<u>\$ 55,707,500.00</u>	<u>\$ 17,229,127.52</u>

NOTE 14: 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, 2013, is \$182,185,785.29, of which \$134,635,785.29 is included in the County's obligations, leaving a net amount of debt guaranteed by the County in the amount of \$47,550,000.00.

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, 2013, is \$37,395,364.95.

NOTE 15: OPERATING LEASE

The County entered into a lease agreement for use of facilities for the County Store. The lease term is for 5 years from August 1, 2013 through July 31, 2018. Payments are \$3,463.54 per month plus utilities. Lease payments increase annually starting January 1, 2015. The following is a schedule of the projected lease payments:

**COUNTY OF GLOUCESTER
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED DECEMBER 31, 2013**

NOTE 15: OPERATING LEASE (CONTINUED)

<u>Year</u>	<u>Amount</u>
2014	\$ 44,562.48
2015	46,224.98
2016	47,953.98
2017	49,752.14
2018	30,112.95
	<u>\$ 218,606.53</u>

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.

In the normal course of business, the County may be periodically named as a defendant in litigation. There are several actions that have been instituted against the County which are either in the discovery stage or whose financial outcome cannot be determined at this time. In the opinion of the County Administration, supported by legal counsel, the amount of ultimate liability with respect to these actions is unknown, but could be material.

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 of Gloucester and its departments, boards, agencies and commissions presently purchase insurance or self-insures against risks of damage to persons or property of third parties, workers' compensation claims and for dental coverage for employees through the Gloucester County Insurance Fund Commission ("The Commission") established on October 7, 2009 by resolution of the Board of Chosen Freeholders pursuant to N.J.S.A. 40A:10-6. The Commission is governed by three County officials who serve as commissioners and are appointed by the Board. Excess insurance is managed by the New Jersey Counties Excess Joint Insurance Fund.

The Gloucester County Insurance Fund Commissioners retain the services of an actuary to establish the amount of reserves deemed necessary to pay claims. The estimated liability is established by the third party administrator, for claims incurred and reported for the Self-Insurance Fund. The County of Gloucester's 2013 assessment for property and casualty insurance was \$3,755,717.00 and \$666,005.00 for dental insurance.

The County also maintains a balance in a trust fund for Reserve for Workers' Compensation in the amount of \$179,841.71 as of December 31, 2013.

**COUNTY OF GLOUCESTER
 NOTES TO FINANCIAL STATEMENTS
 YEAR ENDED DECEMBER 31, 2013**

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, 2013, the following deferred charges are shown on the balance sheets of the various funds:

	<u>Balance Dec. 31, 2013</u>	<u>2014 Budget Appropriation</u>	<u>Balance to Succeeding Budgets</u>
Special Emergency			
Revaluation of Properties	<u>\$ 4,406,362.00</u>	<u>\$ 1,569,297.00</u>	<u>\$ 2,837,065.00</u>

NOTE 19: SUBSEQUENT EVENTS

Management has reviewed and evaluated all events and transactions that occurred between December 31, 2013 and June 3, 2014, the date that the financial statements were issued, and no additional items have come to their attention that would require disclosure.

SUPPLEMENTARY INFORMATION

SINGLE AUDIT SECTION

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

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, 2013, 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 3, 2014, 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'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.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the County's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the 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 3, 2014

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REPORT ON COMPLIANCE FOR EACH MAJOR FEDERAL AND STATE PROGRAM; REPORT ON INTERNAL CONTROL OVER COMPLIANCE; AND REPORT ON THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS AND STATE FINANCIAL ASSISTANCE REQUIRED BY OMB CIRCULAR A-133 AND NEW JERSEY OMB 04-04

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 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 State Aid/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, 2013. 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 the 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; OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*; and New Jersey OMB 04-04, *Single Audit Policy for Recipients of Federal Grants, State Grants and State Aid*. Those standards and OMB Circular A-133 and New Jersey OMB's 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 or state program occurred. An audit includes examining, on a test basis, evidence about the County of Gloucester's compliance with those requirements and performing such other procedures as we considered necessary in the

circumstances. We believe that our audit provides a reasonable basis for our opinion on compliance for each major federal and state program. However, our audit does not provide a legal determination of the County of Gloucester's compliance.

Opinion on Each Major Federal and State Program

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 major federal and state programs for the year ended December 31, 2013.

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 and state program and to test and report on internal control over compliance in accordance with OMB Circular A-133 and New Jersey 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 the County of Gloucester's internal control over compliance.

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

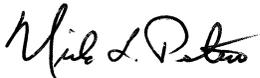
Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies. We did not identify any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

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of OMB Circular A-133 and New Jersey OMB 04-04. 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, 2013, and have issued our report thereon dated June 3, 2014, 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 New Jersey 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 schedules of expenditure of federal awards and state financial assistance are 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 3, 2014

COUNTY OF GLOUCESTER
 SCHEDULE OF EXPENDITURES OF FEDERAL FINANCIAL ASSISTANCE
 FOR THE YEAR ENDED DECEMBER 31, 2013

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	Cumulative Cash Received	Current Expenditures	Cumulative Expenditures
	From	To									
U.S. Department of Health and Human Services											
New Jersey Department of Health and Senior Services											
Local Core Capacity Infrastructure for Bioterrorism	08/10/11	08/09/12	93.069	046 4230 100 360	037150	\$ 348,763		\$ 94,851	\$ 348,763		\$ 348,763
Local Core Capacity Infrastructure for Bioterrorism	08/10/12	06/30/13	93.069	046 4230 100 360	037150	348,763		348,763	348,763	\$ 253,743	348,763
Local Core Capacity Infrastructure for Bioterrorism	08/10/12	06/30/13	93.889	046 4230 100 362	037090	5,421		5,421	5,421	5,421	5,421
Local Core Capacity Infrastructure for Bioterrorism	07/01/13	06/30/14	93.069	046 4230 100 360	037150	353,716				148,217	148,217
Special Child Health Case/Case Management	07/01/13	06/30/14	99.994	042 4220 100 129	022070	14,216		14,216	14,216	14,216	14,216
Area Plan Contract	01/01/12	12/31/12	93.053	046 4275 100 049	552480	107,879			93,655		94,432
Area Plan Contract	01/01/12	12/31/12	93.045	046 4275 100 061	552420	410,641			410,641	16,494	410,641
Area Plan Contract	01/01/12	12/31/12	93.667	046 4275 100 244	555740	19,128			19,128	439	19,128
Area Plan Contract	01/01/12	12/31/12	93.044	046 4275 100 262	555820	247,404			247,404	2,505	247,404
Area Plan Contract	01/01/12	12/31/12	93.043	046 4275 100 265	555850	18,885			18,885	3,511	18,885
Area Plan Contract	01/01/12	12/31/12	93.052	046 4275 100 331	557070	102,686			102,686	1,543	102,686
Area Plan Contract	01/01/12	12/31/12	93.048	046 4275 100 358	557350	35,000		35,000	35,000	21,553	35,000
Area Plan Contract	01/01/12	12/31/12	93.778	046 4275 100 371	557560	10,671			10,671	2,516	10,671
Area Plan Contract	01/01/13	12/31/13	93.053	054 7530 100 039	552480	140,000		12,546	12,546	127,540	127,540
Area Plan Contract	01/01/13	12/31/13	93.045	054 7530 100 056	552420	467,000		204,940	204,940	426,837	426,837
Area Plan Contract	01/01/13	12/31/13	93.044	054 7530 100 058	555820	281,000		123,683	123,683	256,599	256,599
Area Plan Contract	01/01/13	12/31/13	93.667	054 7530 100 057	555740	44,000		9,273	9,273	40,260	40,260
Area Plan Contract	01/01/13	12/31/13	93.043	054 7530 100 060	555850	21,500		9,421	9,421	19,623	19,623
Area Plan Contract	01/01/13	12/31/13	93.052	054 7530 100 062	557070	116,400		51,149	51,149	106,439	106,439
Area Plan Contract	01/01/13	12/31/13	93.778	054 7530 100 066	557560	12,200		5,343	5,343	11,085	11,085
Area Plan Contract	01/01/13	12/31/13	93.048	054 7530 100 085	552030	2,000				1,706	1,706
New Jersey Department of Labor											
Work First NJ	07/01/12	06/30/13	93.558	062 4545 100 375	105451	29,145		19,422	29,145	12,021	29,145
Work First NJ	07/01/12	06/30/13	93.558	054 7550 100 302	150300	625,263		575,658	575,658	87,677	625,263
Work First NJ	07/01/12	06/30/13	93.558	062 4545 100 374	105431	262,339		262,339	262,339		262,339
Work First NJ	07/01/13	06/30/14	93.558	054 7550 100 302	150300	480,150		182,133	182,133	320,979	320,979
Work First NJ	07/01/13	06/30/14	93.558	062 4545 100 346	105450	21,826		8,024	8,024	14,590	14,590
Work First NJ	07/01/13	06/30/14	93.558	062 4545 100 374	105431	589,275		226,145	226,145	393,929	393,929
New Jersey Department of Human Services											
Sandy Homeowner/Renter Assistance Program	09/01/13	09/30/15	93.667	054 7550 100 517	990550	108,000		27,000	27,000	25,000	25,000
Social Services for the Homeless	01/01/13	12/31/13	93.558	054 7550 100 380	150740	65,567		65,567	65,567	65,567	65,567
National Association of County and City Health Officials											
MRC Capacity Building Award	01/05/13	07/31/13	93.008	N/A	N/A	4,000		4,000	4,000	3,430	3,430
U.S. Department of Agriculture											
Women, Infants, and Children	10/01/11	09/30/12	10.557	046 4220 100 113	022510	705,200		37,917	667,079	1	667,079
Women, Infants, and Children	10/01/12	09/30/13	10.557	046 4220 100 113	022510	710,200		710,200	710,200	583,134	710,200
Women, Infants, and Children	10/01/13	09/30/14	10.557	046 4220 100 113	022510	705,200				151,408	151,408
Senior Farmer's Market Nutrition Program	06/01/13	09/30/13	10.576	046 4220 100 474	027070	1,500		1,500	1,500	1,500	1,500
Housing Preservation Grant	12/13/11	12/12/11	10.433	N/A	N/A	50,000		30,000	40,000	35,000	45,000
Housing Preservation Grant	10/01/12	09/30/13	10.433	N/A	N/A	50,000		15,000	15,000	20,000	20,000
NJ Department of Labor											
Work First NJ	07/01/12	06/30/13	10.561	062 4545 100 345	105440	109,172		16,126	109,172		109,172
U.S. 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		293,430	330,134	135,583	330,134
Justice Assistance Grant Joint Task Force	10/01/09	09/30/13	16.804	N/A	2010-DJ-BX-1189	43,426		13,381	19,380	35,380	43,056
Justice Assistance Grant Joint Task Force	10/01/11	09/30/14	16.804	N/A	2011-H5411-NJ-DJ	28,425				19,224	19,474
Justice Assistance Grant Joint Task Force	10/01/12	09/30/15	16.804	N/A	2012-H3309-NJ-DJ	12,575				12,479	12,479
Justice Assistance Grant Joint Task Force	10/01/12	09/30/14	16.804	N/A	2013-H5679-NJ-DJ	10,743				1,834	1,834
Byrne Memorial Local Solicitation	10/01/08	09/30/12	16.804	N/A	200-DJ-BX-1127	43,243				340	43,212
Bureau of Justice Assistance											
Bulletproof Vests Partnership Program	04/01/11	09/30/13	16.607	N/A	FY 2011 BVP	4,323		207	4,323	1	4,323
Bulletproof Vests Partnership Program	04/01/12	08/31/14	16.607	N/A	FY 2012 BVP	12,162		11,956	11,956	2,747	2,747

"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, 2013

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	Cumulative Cash Received	Current Expenditures	Cumulative Expenditures
	From	To									
New Jersey Department of Law and Public Safety											
Community Justice Grant	04/02/12	04/01/13	16.738	066 1020 100 364	091240	75,000		20,037	75,000	19,966	75,000
Community Justice Grant	04/13/13	04/12/14	16.738	066 1020 100 364	091240	61,500		41,186	41,186	48,288	48,288
Enforcing the Underage Drinking Laws	06/01/11	05/31/12	16.727	066 1400 100 014	210070	24,200		4,180	24,200		24,200
Enforcing the Underage Drinking Laws	06/01/12	05/31/13	16.727	066 1400 100 014	210070	24,200		7,590	7,590	11,330	11,330
Megan's Law	04/01/12	03/31/13	16.738	066 1020 100 364	091240	8,678		6,754	8,678	5,350	8,678
Megan's Law	04/01/13	03/31/14	16.738	066 1020 100 364	091240	7,288		450	450	3,444	3,444
Narcotics Task Force	07/01/12	06/30/13	16.738	066 1020 100 364	091240	76,723		76,723	76,723	76,723	76,723
Narcotics Task Force	07/01/13	06/30/14	16.738	066 1020 100 364	091240	74,468		18,526	18,526	34,154	34,154
Sexual Assault Nurses Examiner Project (SANE)	10/01/12	09/30/13	16.575	066 1020 100 142	090300	71,905		71,767	71,767	71,767	71,767
Victims of Crime Act (VOCA)	07/01/12	06/30/13	16.575	066 1020 100 142	090300	169,648		164,134	164,134	168,729	169,648
Victims of Crime Act (VOCA)	07/07/13	07/06/14	16.575	066 1020 100 142	090300	176,091				91,116	91,116
Violence Against Women (VAWA)	07/01/12	06/30/13	16.588	066 1020 100 246	090260	25,401		25,401	25,401	25,401	25,401
U.S. Marshal Service											
Electronic Crimes Task Force	10/01/12	09/30/13	16.922	N/A	N/A	9,000		9,000	9,000	9,000	9,000
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	8,674	15,178		16,864
Juvenile Account Incentive Block Grant	01/01/11	12/31/11	16.523	066 1500 100 121	343010	18,658	2,073	11,376	18,658		20,731
Juvenile Account Incentive Block Grant	01/01/12	12/31/12	16.523	066 1500 100 121	343010	14,746	1,638	5,995	6,732	15,647	16,384
Juvenile Account Incentive Block Grant	01/01/13	12/31/13	16.523	066 1500 100 121	343010	8,880	987	444	444	444	444
U.S. Department of Homeland Security											
New Jersey Office of Homeland Security											
Homeland Security	10/15/10	07/31/13	97.067	066 1005 100 006	130040	679,976		175,625	679,976	89,913	679,976
Homeland Security	11/28/11	07/31/14	97.067	066 1005 100 006	130040	326,977		326,977	326,977	61,782	326,977
Homeland Security	09/01/12	08/31/14	97.067	066 1005 100 006	130040	175,399		49,189	49,189	110,032	157,532
Homeland Security	09/01/13	08/31/15	97.067	066 1005 100 006	130040	100,000				6,373	6,373
Gloucester Rail Project	01/05/11	07/31/13	97.067	066 1005 100 006	130040	75,000		75,000	75,000	75,000	75,000
Emergency Management Agency Assistance	01/01/12	12/31/12	97.042	066 1200 100 726	062600	75,000		75,000	75,000		55,000
Emergency Management Agency Assistance	07/01/13	06/30/14	97.042	066 1200 100 726	062600	70,000				55,000	55,000
New Jersey Department of Law and Public Safety											
EMA Access and Functional Needs Program	10/01/12	12/31/13	97.042	unknown	unknown	23,000				23,000	23,000
Hazard Mitigation Grant Program	08/30/13	10/07/16	97.039	unknown	unknown	600,000					
Emergency Food and Shelter Board											
National Emergency Food and Shelter	01/01/13	05/31/13	97.024	N/A	N/A	27,114		27,114	27,114	27,114	27,114
U.S. 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		6,000	2,237,200	6,000	2,237,200
U.S. Department of Labor											
New Jersey Department of Labor											
WIA - Adult Program	07/01/11	06/30/12	17.258	062 4545 100 101	101020	454,965		35,801	454,965	5,261	454,965
WIA - Dislocated Workers	07/01/11	06/30/12	17.278	062 4545 100 105	101040	756,351		103,931	754,699	40,924	754,699
WIA - Youth Activities	07/01/11	06/30/12	17.259	062 4545 100 249	101530	521,754		25,276	521,754	12,726	521,754
WIA - Adult Program	07/01/12	06/30/13	17.258	062 4545 100 101	101020	491,596		331,678	487,684	262,042	491,596
WIA - Dislocated Workers	07/01/12	06/30/13	17.278	062 4545 100 105	101040	722,575		417,273	555,868	320,855	722,575
WIA - Youth Activities	07/01/12	06/30/13	17.259	062 4545 100 249	101530	556,049		320,979	460,000	355,659	544,222

"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, 2013

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	Cumulative Cash Received	Current Expenditures	Cumulative Expenditures
	From	To									
WIA - Adult Program	07/01/13	06/30/14	17.258	062 4545 100 101	101020	530,543		41,950	41,950	159,555	159,555
WIA - Dislocated Workers	07/01/13	06/30/14	17.278	062 4545 100 105	101040	787,469		73,710	73,710	237,350	237,350
WIA - Youth Activities	07/01/13	06/30/14	17.259	062 4545 100 249	101530	595,183		38,896	38,896	501,899	501,899
U.S. 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	827,783	3,629,414
U.S. 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		33,764	59,883		59,883
Comprehensive Traffic Safety Program	10/01/12	09/30/13	20.600	066 1160 100 047	030800	47,450		45,646	45,646	45,646	45,646
Comprehensive Traffic Safety Program	10/01/13	09/30/14	20.600	066 1160 100 047	030800	47,450				410	410
Driving While Intoxicated Sobriety Checkpoint	10/01/11	09/30/12	20.601	066 1160 100 057	034100	30,000		2,740	30,000		30,000
Driving While Intoxicated Sobriety Checkpoint	10/01/12	09/30/13	20.601	066 1160 100 057	034100	24,000		23,854	23,854	23,854	23,854
Driving While Intoxicated Sobriety Checkpoint	10/01/13	09/30/13	20.601	066 1160 100 057	034100	100,000				12,080	12,080
Child Passenger Safety Seat Grant	09/30/11	09/30/12	20.613	066 1160 100 137	035160	14,000		1,089	7,925		7,925
Child Passenger Safety Seat Grant	10/01/12	09/30/13	20.613	066 1160 100 137	035160	10,000		10,000	10,000	10,000	10,000
Delaware Valley Regional Planning Commission											
Region Wide Transportation GIS Program	07/01/11	06/30/12	20.205	N/A	12-53-312	20,000		6,117	20,000	442	20,000
Region Wide Transportation GIS Program	07/01/12	06/30/13	20.205	N/A	13-53-312	30,000		7,064	7,064	22,936	30,000
Region Wide Transportation GIS Program	07/01/13	06/30/14	20.205	N/A	14-53-312	30,000				13,157	13,157
Supportive Regional Highway	07/01/11	06/30/12	20.205	N/A	12-61-030	36,896		16,272	36,896		36,896
Supportive Regional Highway	07/01/12	06/30/13	20.205	N/A	13-61-030	39,100		15,799	15,799	23,095	39,100
Supportive Regional Highway	07/01/13	06/30/14	20.205	N/A	14-61-030	39,100				20,678	20,678
Transportation System Plan & Implementation	07/01/11	06/30/12	20.205	N/A	12-63-022	53,228		37,563	41,243	24	41,243
Transportation System Plan & Implementation	07/01/12	06/30/13	20.205	N/A	13-63-022	53,228				43,573	43,573
Transportation System Plan & Implementation	07/01/13	06/30/14	20.205	N/A	14-63-022	38,680				7,663	7,663
South Jersey Transit Expansion Study	11/01/11	09/30/12	20.205	N/A	11-666-110	100,000		100,000	100,000		100,000
Federal Stimulus Projects	03/01/09	COMPLETE	20.205	N/A		9,950,000		935,935	7,344,344	2,959	7,438,094
New Jersey Transit											
Job Access and Reverse Commute	07/01/11	06/30/11	20.516	N/A	JARC Round 11	99,929		58,679	99,929	11,804	99,929
Job Access and Reverse Commute	07/01/12	06/30/14	20.516	N/A	JARC Round 12	365,000		82,614	82,614	114,398	114,398
Section 5311 Rural Transit	07/01/11	06/30/12	20.509	N/A	Section 5311 FY12	170,509		12,702	170,509		170,509
Section 5311 Rural Transit	07/01/12	06/30/13	20.509	N/A	Section 5311 FY13	159,745		159,745	159,745	85,122	159,745
Section 5311 Rural Transit	07/01/13	06/30/14	20.509	N/A	Section 5311 FY14	146,404				66,952	66,952
New Freedom	01/01/10	12/31/12	20.521	N/A	Section 5317	320,000		52,029	320,000		320,000
New Freedom	03/15/10	12/31/14	20.521	N/A	Section 5317	200,426		77,702	77,702	115,885	115,885
New Freedom	07/01/13	06/30/14	20.521	N/A	Section 5317	200,000					

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COUNTY OF GLOUCESTER
SCHEDULE OF EXPENDITURES OF FEDERAL FINANCIAL ASSISTANCE
FOR THE YEAR ENDED DECEMBER 31, 2013

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	Cumulative Cash Received	Current Expenditures	Cumulative Expenditures
	From	To									
Federal Highway Administration											
New Jersey Department of Transportation											
Glen Echo Road Project	07/01/09	12/31/12	20.205	078 6300 480 FJK	420520	300,000			300,000	14,531	300,000
Rt 322 Resurfacing from Rt 45 to Woolwich	12/01/10	12/31/14	20.205	078 6300 480 FJR	370550	1,093,126		777,954	777,954		777,954
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
Kings Highway Resurface in East Greenwich/Woolwich	12/01/10	12/31/14	20.205	078 6300 480 FJR	370550	1,838,140		310,150	1,281,450		1,281,450
Hurffville Crosskeys RT 47-Greentree	09/23/10	12/31/14	20.205	078 6300 480 FJR	370550	736,527		594,382	594,382		736,527
Center Street (CR 603) Mantua Twp	04/26/12	12/31/15	20.205	078 6300 480 FJR	370550	700,000				696,937	696,937
Clayton-Williamstown Rd CR610 Resurface	04/26/12	12/31/15	20.205	078 6300 480 FJR	370550	750,000				740,428	740,428
Gloucester County Multipurpose Trail Ext	04/26/12	12/31/15	20.205	078 6300 480 FJR	370550	400,000				295,775	295,775
2013 ISTE A	01/01/13	COMPL	20.205	UNKNOWN	UNKNOWN	11,000,000				959,793	959,793
2012 ISTE A	01/01/12	COMPL	20.205	078 6300 480 FLH	370331	2,357,013		394,125	1,450,414	377,409	1,824,273
2012 ISTE A	01/01/12	COMPL	20.205	078 6300 480 GKP	379492	126,141		126,141	126,141	126,141	126,141
2011 ISTE A	01/01/11	COMPL	20.205	UNKNOWN	UNKNOWN	6,000,000				6,000,000	6,000,000
2010 ISTE A	01/01/10	COMPL	20.205	078 6300 480 FAT	736439	2,020,986		795,102	1,838,749		1,794,549
2010 ISTE A	01/01/10	COMPL	20.205	078 6300 480 FJJ	379369	1,154,447		454,289	722,191	39,334	775,605
2010 ISTE A	01/01/10	COMPL	20.205	078 6300 480 FJR	370550	491,922		193,590	464,548	3,673	457,460
2010 ISTE A	01/01/10	COMPL	20.205	078 6300 480 GEM	370502	338,190		133,147	338,190		330,788
2009 ISTE A	01/01/09	COMPL	20.205	078 6300 480 FJP	370479	704,956		167,219	639,752	33,587	687,352
2009 ISTE A	01/01/09	COMPL	20.205	078 6300 480 FJK	420520	327,866		77,771	297,540	15,621	319,679
2009 ISTE A	01/01/09	COMPL	20.205	078 6300 480 GCW	370361	2,227,531		528,381	2,021,498	106,129	2,171,907
2009 ISTE A	01/01/09	COMPL	20.205	078 6300 480 CRG	379615	39,647		9,404	35,980	1,889	38,657
2008 ISTE A	01/01/08	COMPL	20.205	078 6300 480 CRG	379615	2,000,000		7,943	1,868,702		1,868,702
2007 ISTE A	01/01/07	COMPL	20.205	078 6300 480 CRG	379615	1,500,000		13,990	1,474,367		1,474,367
2006 ISTE A	01/01/06	COMPL	20.205	078 6300 480 CRG	379615	6,001,000		84,857	5,968,599		5,968,599
2002 ISTE A	01/01/02	COMPL	20.205	078 6300 480 CRG	379615	3,200,000		164,512	3,192,208		3,192,208
U.S. Department of Housing and Urban Development											
Community Development Block Grant - 2007	09/01/07	08/31/08	14.228	N/A	B-07-UC-34-0109	1,451,236		25,000	1,451,236		1,451,236
Community Development Block Grant - 2008	09/01/08	08/31/09	14.228	N/A	B-08-UC-34-0109	1,400,771			1,400,771	13,700	1,400,771
Community Development Block Grant - 2009	09/01/09	08/31/10	14.228	N/A	B-09-UC-34-0109	1,417,649		130,032	1,414,384	133,297	1,417,649
Community Development Block Grant - 2010	09/01/10	08/31/11	14.228	N/A	B-10-UC-34-0109	1,533,157		306,882	1,485,366	340,973	1,533,157
Community Development Block Grant - 2011	09/01/11	08/31/12	14.228	N/A	B-11-UC-34-0109	1,280,130		214,505	934,256	160,237	1,108,522
Community Development Block Grant - 2012	09/01/12	08/31/13	14.228	N/A	B-12-UC-34-0109	1,074,760		443,859	540,026	330,117	913,250
Community Development Block Grant - 2013	09/01/13	08/31/14	14.228	N/A	B-13-UC-34-0109	1,094,145				608,621	594,065
Washington Township-2010	09/01/10	08/31/11	14.228	N/A	B-10-UC-34-0109	199,752			194,120	5,632	199,752
Washington Township-2011	09/01/11	08/31/12	14.228	N/A	B-11-UC-34-0109	165,760		42,812	129,802	12,412	165,760
Washington Township-2012	09/01/12	08/31/13	14.228	N/A	B-12-UC-34-0109	146,512		27,601	29,639	138,021	146,512
Washington Township-2013	09/01/13	08/31/13	14.228	N/A	B-13-UC-34-0109	155,322				4,912	4,912
Home Investment Partnership - 2009	09/01/09	08/31/10	14.239	N/A	M-09-UC-34-0104	795,143		93,330	795,143		795,143
Home Investment Partnership - 2010	09/01/10	08/31/11	14.239	N/A	M-10-UC-34-0104	790,198			671,668		790,198
Home Investment Partnership - 2011	09/01/11	08/31/12	14.239	N/A	M-11-UC-34-0104	698,554		152,619	493,335	210,268	698,554
Home Investment Partnership - 2012	09/01/12	08/31/13	14.239	N/A	M-12-UC-34-0104	469,460		279,882	282,257	311,120	377,081
Home Investment Partnership - 2013	09/01/13	08/31/14	14.239	N/A	M-13-UC-34-0104	455,741				59,761	61,179
						<u>\$ 97,451,311</u>	<u>\$ 6,384</u>	<u>\$ 14,240,039</u>	<u>\$ 61,589,538</u>	<u>\$ 19,502,690</u>	<u>\$ 73,321,785</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, 2013

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 Historical Commission										
Whitall House	03/01/09	12/31/12	022 8049 734 001	497700	\$ 47,625		\$ 9,525	\$ 47,625		\$ 47,625
Whitall House	07/01/11	06/30/13	022 8049 580 001	497280	136,254		7,767	65,215	\$ 91,506	118,209
Red Bank Interpretive Signage	03/15/13	09/01/13	074 2540 100 105	077700	4,404		4,404	4,404	4,044	4,044
New Jersey Council for the Humanities										
Midwifery to Yellow Fever at Whitall	04/01/13	10/31/13	N/A	N/A	2,976		2,678	2,678	2,955	2,955
New Jersey Department of Community Affairs										
Eye Deal Connection	07/01/12	06/30/13	022 8050 100 035	051570	15,000		14,990	14,990	14,990	14,990
New Jersey Department of Environmental Protection										
Clean Communities	01/01/13	12/31/13	042 4900 765 005	178920	124,073		124,073	124,073	124,073	124,073
County Environmental Health Act	01/01/12	12/31/12	042 4855 100 075	083130	161,460		77,479	161,461	200	161,460
County Environmental Health Act	01/01/12	12/31/12	042 4825 100 072	027050	1,250		1,250	1,250		1,250
County Environmental Health Act	01/01/12	12/31/12	042 4840 100 094	050030	10,515		10,515	10,515		10,515
County Environmental Health Act	01/01/13	12/31/13	042 4855 100 075	083130	144,020		42,301	42,301	120,395	120,395
County Environmental Health Act	01/01/13	12/31/13	042 4840 100 094	050030	13,780		2,807	2,807	13,780	13,780
County Environmental Health Act	01/01/13	12/31/13	042 4825 100 072	027050	1,200				1,200	1,200
Wastewater Management	11/01/11	12/31/12	042 4850 100 118	290430	50,000		50,000	50,000		50,000
New Jersey Department of Health and Senior Services										
Alcoholism and Drug Abuse	01/01/12	12/31/12	054 7700 100 162	090160	291,935	\$ 84,492	111,009	288,996	6,134	373,488
Alcoholism and Drug Abuse	01/01/12	12/31/12	054 7700 760 001	090000	288,049		288,049	288,049		288,049
Alcoholism and Drug Abuse	01/01/13	12/31/13	054 7700 100 162	090160	110,398		110,398	110,398	110,398	110,398
Alcoholism and Drug Abuse	01/01/13	12/31/13	054 7700 760 001	090000	468,597	84,550	331,065	331,065	543,627	543,627
Peer Grouping	01/01/12	12/31/12	054 7530 100 081	550120	105,784		3,448	105,784	1,703	105,784
Peer Grouping	01/01/13	12/31/13	054 7530 100 081	550120	97,374		97,374	97,374	97,374	97,374
Right to Know	07/01/12	06/30/13	046 4230 100 105	034500	10,798		10,798	10,798	8,096	10,798
Right to Know	07/01/13	06/30/14	046 4230 100 105	034500	10,798		2,700	2,700	5,357	5,357
Special Child Health Case/Case Management	07/01/12	06/30/13	046 4220 100 501	020080	154,943		110,998	154,943	66,726	154,943
Special Child Health Case/Case Management	07/01/12	06/30/13	046 4220 100 484	021060	8,000		8,000	8,000	8,000	8,000
Special Child Health Case/Case Management	07/01/12	06/30/13	046 4220 771 001	027710	4,430		4,430	4,430	4,430	4,430
Special Child Health Case/Case Management	07/01/13	06/30/14	046 4220 100 501	020080	153,157		27,253	27,253	68,606	68,606
Area Plan Contract	01/01/12	12/31/12	046 4275 100 228	551550	33,250			33,250	549	33,250
Area Plan Contract	01/01/12	12/31/12	046 4275 100 228	551550	23,564			23,564	130	23,564
Area Plan Contract	01/01/12	12/31/12	046 4275 100 248	550120	125,605			125,605	5,212	125,605
Area Plan Contract	01/01/12	12/31/12	046 4275 491 080	559360	11,708			11,708	1,075	11,708
Area Plan Contract	01/01/12	12/31/12	054 7530 100 039	552480	25,892		25,892	25,892		25,892
Area Plan Contract	01/01/12	12/31/12	054 7530 100 057	555740	19,683		19,683	19,683		19,683
Area Plan Contract	01/01/13	12/31/13	054 7530 100 036	550150	140,092		12,477	12,477	128,086	128,086
Area Plan Contract	01/01/13	12/31/13	054 7530 100 038	551550	113,100		43,125	43,125	103,422	103,422
Area Plan Contract	01/01/13	12/31/13	054 7530 100 080	554500	17,800		7,830	7,830	16,245	16,245
Area Plan Contract	01/01/13	12/31/13	054 7530 100 081	550120	71,600		63,128	63,128	65,484	65,484
Area Plan Contract	01/01/13	12/31/13	054 7530 491 009	550150	62,600				57,165	57,165
Area Plan Contract	01/01/13	12/31/13	054 7530 491 010	554500	15,100		6,624	6,624	13,741	13,741
Area Plan Contract	01/01/13	12/31/13	054 7530 491 011	554520	15,800		6,963	6,963	14,446	14,446
Area Plan Contract	01/01/13	12/31/13	054 7530 491 013	559360	14,700		6,461	6,461	13,404	13,404
New Jersey Department of Human Services										
Mental Health Administration	07/01/12	06/30/13	054 7700 100 029	085800	12,000		9,000	12,000	6,000	12,000
Mental Health Administration	07/01/13	06/30/14	054 7700 100 029	085800	12,000		3,000	3,000	6,000	6,000
Personal Attendant Services	01/01/12	12/31/12	054 7545 100 005	270010	435,000		27,188	280,938	881	280,938
Personal Attendant Services	01/01/013	12/31/13	054 7545 100 005	270010	43,500		43,500	43,500	43,500	43,500
County Interagency Coordinating Grant	01/01/13	12/31/13	016 1610 100 023	010410	38,442		38,442	38,442	34,781	34,781
Social Services for the Homeless	01/01/12	12/31/12	054 7550 100 072	153550	287,766			280,825		286,766
Social Services for the Homeless	01/01/13	12/31/13	054 7550 100 072	153550	240,695		170,052	170,052	237,321	237,321
Prevention of Teen Pregnancy	01/01/13	12/31/13	016 1610 100 039	017020	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, 2013

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								
Abused and Missing Children	01/01/12	12/31/12	016 1610 100 039	017020	3,234			3,234	989	3,234
Abused and Missing Children	01/01/13	12/31/13	016 1610 100 039	017020	3,234		3,234	3,234	2,426	2,426
Human Services Planning Grant	01/01/13	12/31/13	016 1610 100 039	017020	62,770		62,770	62,770	59,910	59,910
Title XX Transportation	01/01/12	12/31/12	016 1610 100 039	017020	60,733			60,733	2,250	60,733
Title XX Transportation	01/01/13	12/31/13	016 1610 100 039	017020	60,733		37,959	37,959	58,483	58,483
Homeless Assistance Program	01/01/13	12/31/13	054 7550 100 072	153550	29,331		14,666	14,666	29,330	29,330
New Jersey Department of Children and Families										
Prevention Planning	07/01/12	06/30/13	016 1630 100 024	030050	300,000		300,000	300,000		300,000
Prevention Planning	07/01/13	06/30/14	016 1630 100 024	030050	300,000		175,000	175,000		
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	1,900
New Jersey Transit										
Senior Citizens and Disabled Residents Transportation	01/01/12	12/31/12	N/A	2012 SCDRTAP	572,256		128,796	527,300	17,269	571,864
Senior Citizens and Disabled Residents Transportation	01/01/13	12/31/13	N/A	2013 SCDRTAP	653,086		481,375	481,375	629,256	629,256
New Jersey Department of Law and Public Safety										
Body Armor Replacement - Corrections	11/05/12	03/19/14	066 1020 718 001	090160	11,095			11,095	10,440	10,440
Body Armor Replacement - Corrections	12/01/13	12/31/14	066 1020 718 001	090160	7,578		7,578	7,578		
Body Armor Replacement - Sheriff	11/05/12	03/19/14	066 1020 718 001	090160	8,118			8,118	8,118	8,118
Body Armor Replacement - Sheriff	12/01/13	12/31/14	066 1020 718 001	090160	9,861		9,861	9,861		
Body Armor Replacement - Prosecutors	01/01/12	12/31/12	066 1020 718 001	090160	3,397			3,397	91	2,648
Body Armor Replacement - Prosecutors	11/05/12	03/19/14	066 1020 718 001	090160	3,477			3,477		
Body Armor Replacement - Prosecutors	12/01/13	12/31/14	066 1020 718 001	090160	4,495		4,495	4,495		
Insurance Fraud Reimbursement Program	01/01/12	12/31/12	066 1020 100 305	094470	170,238		126,058	126,058	68,290	126,058
Insurance Fraud Reimbursement Program	01/01/13	12/31/13	066 1020 100 305	094470	156,967		89,909	89,909	89,909	89,909
Drunk Driving Enforcement Fund	07/01/12	06/30/13	N/A	DDEF FY 2012	15,000		15,000	15,000	12,192	12,192
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		148,733	346,953		346,953
Municipal Alliance	01/01/12	12/31/12	082 2000 100 044	995120	346,965		209,495	346,965	1,436	346,965
Municipal Alliance	01/01/13	12/31/13	082 2000 100 044	995120	520,448		182,338	182,338	490,907	490,907
New Jersey Juvenile Justice Commission										
Family Court Program	01/01/12	12/31/12	066 1500 100 021	340270	144,135		76,573	144,135	293	144,135
Family Court Program	01/01/13	12/31/13	066 1500 100 021	340270	144,135		43,581	43,581	139,000	139,000
State/Community Partnership Program	01/01/12	12/31/12	066 1400 100 014	210070	285,430		159,994	285,430	1,347	285,430
State/Community Partnership Program	01/01/13	12/31/13	066 1400 100 014	210070	285,430		122,977	122,977	280,413	280,413
New Jersey Department of Labor										
Work First NJ	07/01/11	06/30/12	062 4545 100 322	105410	1,746,308		29,957	1,682,434		1,746,308
Work First NJ	07/01/12	06/30/13	062 4545 100 322	105410	767,334		209,780	767,334	532,845	759,286
Work First NJ	07/01/12	06/30/13	062 4545 100 313	101790	59,867		2,214	59,867		59,867
Work First NJ	07/01/13	06/30/14	062 4545 100 322	105410	823,225		320,067	320,067	550,322	550,322
Workforce Investment Board Planning Grant	07/01/11	12/31/12	062 4545 767 003	091140	11,764		407	11,764	625	11,764
Workforce Learning Link	07/01/12	06/30/13	062 4545 767 003	091140	56,000		50,747	56,000	20,000	56,000
Workforce Learning Link	07/01/13	06/30/14	062 4545 767 003	091140	39,000				39,000	39,000
Workforce Development Partnership	07/01/12	06/30/12	062 4545 780 002	091070	14,249		11,077	14,249	10,183	14,249
NJ Build	07/15/11	01/15/13	062 4545 780 002	091070	4,000		500			500
Work First New Jersey - Smart Steps	07/01/12	06/30/12	UNKNOWN	UNKNOWN	3,210					
Work First New Jersey - Smart Steps	07/01/13	06/30/14	UNKNOWN	UNKNOWN	4,013					
New Jersey Department of Transportation										
Rowan Blvd Construction	01/01/08	complete	N/A	FY 2008 CAP	505,000			505,000	125,000	505,000
Paulsboro Rt 295 Brownsfield Access	10/01/09	09/30/10	UNKNOWN	ISDF-10-0278A	7,000,000					
Bridge 4-J-8 Barnsboro Blackwood Road	01/01/11	12/31/15	078 6320 480 AK4	600082	300,000		75,000.00	300,000		300,000
Bridge 4-J-8 Barnsboro Blackwood Road	01/01/11	12/31/15	078 6320 480 AK5	600092	600,000		150,000	600,000	201,065	600,000
2-H-1 White Bridge	01/01/11	12/31/15	078 6320 480 AK5	600092	400,000		300,000	300,000	396,929	396,929

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, 2013

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	07/01/12	06/30/13	067 3610 100 058	502540	33,000		19,250	33,000	16,159	33,000
Veterans Transportation	07/01/13	07/30/13	067 3610 100 058	502540	33,000		11,000	11,000	15,748	15,748
FY2013 Transportation Trust	01/01/13	COMPLETE	078 6320 480 ALF	600793	3,072,200		3,072,200	3,072,200	2,349,623	2,349,623
FY2012 Transportation Trust	01/01/12	COMPLETE	UNKNOWN		2,973,000			2,973,000	432,999	2,973,000
FY2011 Transportation Trust	01/01/11	COMPLETE	078 6320 480 AKW	600091	2,873,000		250,000	2,873,000	856,243	2,873,000
FY2011 Transportation Trust	01/01/11	COMPLETE	078 6320 480 AKM	600090	100,000		100,000	100,000	100,000	100,000
FY2010 Transportation Trust	01/01/10	COMPLETE	UNKNOWN		6,090,500			6,090,500	1,364,149	6,090,500
FY2009 Transportation Trust	01/01/09	COMPLETE	UNKNOWN		2,973,000			2,793,000	408,042	2,972,422
FY2008 Transportation Trust	01/01/08	COMPLETE	UNKNOWN		2,975,000			2,975,000	108,971	2,975,000
FY2007 Transportation Trust	01/01/07	COMPLETE	UNKNOWN		2,975,000			2,975,000	6,029	2,975,000
					<u>\$ 45,120,398</u>	<u>\$ 169,042</u>	<u>\$ 8,940,264</u>	<u>\$ 35,105,128</u>	<u>\$ 11,480,216</u>	<u>\$ 36,392,170</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, 2013**

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, 2013

Section I – Summary of Auditor’s Results

Financial Statements

Type of auditor’s report issued: Unmodified

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? yes X 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: \$585,081

Auditee qualified as low-risk auditee? yes X no

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

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 OMB Circular A-133? yes X no

**COUNTY OF GLOUCESTER
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE YEAR ENDED DECEMBER 31, 2013**

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

Identification of Major Programs:

<u>Federal CFDA Number</u>	<u>Name of Federal Program</u>
17.258	WIA – Adult Program
17.278	WIA – Dislocated Workers
17.259	WIA – Youth Activities
66.458	Salem-Gloucester Regional Sewer Plan
20.205	Region Wide Transportation GIS Program
20.205	Supportive Regional Highway
20.205	Transportation System Plan and Implementation
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	Center Street (CR 603) Mantua Twp.
20.205	Clayton-Williamstown Rd (CR 610) Resurface
20.205	Gloucester County Multipurpose Trail Ext
20.205	ISTEA

State Awards

Dollar threshold used to distinguish between type A and type B programs: \$344,407

Auditee qualified as low-risk auditee? X yes no

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

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, 2013**

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

Identification of Major Programs:

<u>State Grant Number</u>	<u>Name of State Program</u>
054-7700-100-162	Alcoholism and Drug Abuse
078-6320-480-AK5	2-H-1 White Bridge
N/A	Transportation Trust

Section II– Financial Statement Findings

None

Section III– Federal and State Awards Findings and Questioned Costs

Federal Awards

None

State Awards

None

**COUNTY OF GLOUCESTER
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
FOR THE YEAR ENDED DECEMBER 31, 2013**

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.

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

Current Status: Management has corrected this finding.

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.

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

Current Status: Management has corrected this finding.

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.

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

Current Status: Management has corrected this finding.

CURRENT FUND

SCHEDULE OF CURRENT FUND CASH - TREASURER

	Ref.	Current Fund	Grant Fund
Balance December 31, 2012	A	\$ 49,529,620.43	
Increased by Receipts:			
Revenue Accounts Receivable	A-11	186,277,181.75	
Local Grants Receivable	A-9	3,500.00	
Federal Grants Receivable	A-12		\$ 9,373,045.58
State Grants Receivable	A-13		5,518,063.85
Payroll Taxes Payable		35,984,053.11	
Due from Federal & State Grant Fund	A-4	296,802.07	
		<u>222,561,536.93</u>	<u>14,891,109.43</u>
		<u>272,091,157.36</u>	<u>14,891,109.43</u>
Decreased by Disbursements:			
2013 Budget Appropriations	A-3	190,064,347.83	
2012 Appropriation Reserves	A-16	6,655,935.86	
Encumbrances Payable	A-17	2,716,404.14	
Encumbrances Payable - Grant Fund	A-18		2,301,175.80
Reserve for Federal Grants - Appropriated	A-14		7,513,421.24
Reserve for State Grants - Appropriated	A-15		4,779,710.32
Reserve for Local Grants - Appropriated	A-10	1,322.00	
Payroll Taxes Payable		35,982,992.68	
Accounts Payable		246,575.00	
Reserve for Revaluation		289,061.00	
Due from Current Fund	A-4		296,802.07
		<u>235,956,638.51</u>	<u>14,891,109.43</u>
Balance December 31, 2013	A	\$ 36,134,518.85	

SCHEDULE OF CHANGE FUNDS

		Balance Dec. 31, 2013	Balance Dec. 31, 2012
Change Funds	Ref.	\$ 1,000.00	\$ 1,000.00
		<u>A</u>	<u>A</u>

SCHEDULE OF COUNTY TAXES RECEIVABLE

	County Levy	Collected
Clayton	\$ 2,726,608.80	\$ 2,726,608.80
Deptford Township	16,829,124.09	16,829,124.09
East Greenwich	6,135,299.92	6,135,299.92
Elk Township	2,095,130.86	2,095,130.86
Franklin Township	7,393,288.36	7,393,288.36
Glassboro	6,740,640.34	6,740,640.34
Greenwich	5,984,530.90	5,984,530.90
Harrison Township	7,736,251.17	7,736,251.17
Logan Township	6,615,211.38	6,615,211.38
Mantua	7,742,246.40	7,742,246.40
Monroe Township	14,073,071.07	14,073,071.07
National Park	983,210.59	983,210.59
Newfield	689,257.83	689,257.83
Paulsboro	2,513,037.78	2,513,037.78
Pitman	3,789,979.54	3,789,979.54
South Harrison	2,056,919.91	2,056,919.91
Swedesboro	1,079,610.67	1,079,610.67
Washington Township	25,489,283.35	25,489,283.35
Wenonah	1,345,055.01	1,345,055.01
West Deptford	7,246,795.13	7,246,795.13
Westville	1,374,486.74	1,374,486.74
Woodbury	3,660,628.07	3,660,628.07
Woodbury Heights	1,493,699.35	1,493,699.35
Woolwich	6,176,632.74	6,176,632.74
	<u>\$ 141,970,000.00</u>	<u>\$ 141,970,000.00</u>

Ref.

A-2

SCHEDULE OF ADDED TAXES RECEIVABLE

	Balance Dec. 31, 2012	Additional Levy	Collected	Balance Dec. 31, 2013
Clayton	\$ 9,562.48	\$ 3,054.23	\$ 9,562.48	\$ 3,054.23
Deptford Township	29,673.50	90,621.70	29,673.50	90,621.70
East Greenwich	62,583.60	58,025.23	62,583.60	58,025.23
Elk Township	33,346.28	3,823.54	33,346.28	3,823.54
Franklin Township	32,532.66	14,534.94	32,532.66	14,534.94
Glassboro	25,125.27	33,304.88	25,125.27	33,304.88
Greenwich	2,897.54	3,764.53	2,897.54	3,764.53
Harrison Township	65,597.24	108,845.45	65,597.24	108,845.45
Logan Township	23,926.98	89,521.50	23,926.98	89,521.50
Mantua	22,019.16	16,336.60	22,019.16	16,336.60
Monroe Township	89,819.59	98,706.38	89,819.59	98,706.38
National Park	570.29	1,526.76	570.29	1,526.76
Newfield	58.34	2,415.09	58.34	2,415.09
Paulsboro	320.47	478.81	320.47	478.81
Pitman	7,103.59	5,318.47	7,103.59	5,318.47
South Harrison	14,252.38	14,539.21	14,252.38	14,539.21
Swedesboro	473.96	927.88	473.96	927.88
Washington Township	50,501.35	15,650.84	50,501.35	15,650.84
Wenonah	3,065.79	513.26	3,065.79	513.26
West Deptford	82,911.36	5,560.48	82,911.36	5,560.48
Westville	470.05	1,483.07	470.05	1,483.07
Woodbury	2,283.19	4,155.81	2,283.19	4,155.81
Woodbury Heights	49.51	635.25	49.51	635.25
Woolwich	64,561.22	49,157.90	64,561.22	49,157.90
	<u>\$ 623,705.80</u>	<u>\$ 622,901.81</u>	<u>\$ 623,705.80</u>	<u>\$ 622,901.81</u>
Ref.	A		A-2	A

SCHEDULE OF OPEN SPACE TAXES RECEIVABLE

	Balance Dec. 31, 2012	County Levy	Collected	Balance Dec. 31, 2013
Clayton	\$ 751.05	\$ 198,253.74	\$ 198,780.67	\$ 224.12
Deptford Township	2,340.69	1,229,096.54	1,224,633.54	6,803.69
East Greenwich	4,937.38	450,064.87	450,656.28	4,345.97
Elk Township	2,656.55	152,447.65	154,814.73	289.47
Franklin Township	2,572.20	538,226.85	539,705.74	1,093.31
Glassboro	1,972.37	492,297.70	491,791.27	2,478.80
Greenwich	229.45	435,176.57	435,132.01	274.01
Harrison Township	5,248.13	570,125.54	567,221.01	8,152.66
Logan Township	1,893.11	487,196.17	482,471.50	6,617.78
Mantua	1,759.10	563,617.00	564,132.26	1,243.84
Monroe Township	7,152.21	1,028,980.95	1,028,686.77	7,446.39
National Park	45.81	71,551.51	71,482.83	114.49
Newfield	4.69	50,208.29	50,036.62	176.36
Paulsboro	25.33	182,655.74	182,646.00	35.07
Pitman	564.25	275,789.09	275,965.96	387.38
South Harrison	1,131.59	150,514.69	150,566.63	1,079.65
Swedesboro	38.00	78,497.49	78,465.85	69.64
Washington Township	4,010.88	1,852,510.98	1,855,373.99	1,147.87
Wenonah	249.43	97,684.38	97,895.68	38.13
West Deptford	6,664.59	761,536.66	767,608.12	593.13
Westville	37.83	100,261.54	100,187.78	111.59
Woodbury	182.66	266,222.97	266,099.05	306.58
Woodbury Heights	3.93	108,535.80	108,493.17	46.56
Woolwich	5,094.62	452,322.46	453,825.39	3,591.69
	<u>\$ 49,565.85</u>	<u>\$ 10,593,775.18</u>	<u>\$ 10,596,672.85</u>	<u>\$ 46,668.18</u>
Ref.	A			A

SCHEDULE OF LOCAL GRANTS RECEIVABLE

	2013 Budget Revenue Realized	Received
State Farm:		
State Farm Educational Funding	\$ 3,500.00	\$ 3,500.00
	<u>\$ 3,500.00</u>	<u>\$ 3,500.00</u>
Ref.	A-2	A-4

SCHEDULE OF RESERVE FOR LOCAL GRANTS - APPROPRIATED

	Balance Dec. 31, 2012	Transferred from 2013 Budget Appropriation	Paid or Charged	Balance Dec. 31, 2013
State Farm:				
State Farm Educational Funding	\$ 2,000.00	\$ 3,500.00	\$ 1,322.00	\$ 4,178.00
Ref.	A	A-3	A-4	A

SCHEDULE OF REVENUE ACCOUNTS RECEIVABLE

	Balance Dec. 31, 2012	Accrued in 2013	Collected	Balance Dec. 31, 2013
Miscellaneous Revenue Anticipated				
County Clerk		\$ 2,388,827.87	\$ 2,388,827.87	
Surrogate		159,350.00	159,350.00	
Sheriff		214,792.47	214,792.47	
Motor Vehicle Fines	\$ 515,625.00	1,600,000.00	1,600,000.00	\$ 515,625.00
Interest on Investments and Deposits		80,165.07	80,165.07	
Title IV D Incentive Program		2,031,511.66	2,031,511.66	
County Golf Course		1,261,898.09	1,261,898.09	
Interlocal Services Agreement Salem/Camden Counties		1,173,458.94	1,173,458.94	
Soil Safe Inc. Impact Fee		655,956.04	655,956.04	
County College Bonds (NJSA 18A:64A-22.6)		1,744,220.50	1,744,220.50	
Reimbursement of Mandated Election Costs		1,140,668.00	231,500.00	909,168.00
Supplemental Social Security Income		473,747.00	473,747.00	
Social Services Administrative		10,958,991.31	10,958,991.31	
Improvement Authority Lease - Unspent Proceeds Applied to Debt Service		200,000.00	200,000.00	
Capital Surplus		1,186,559.00	1,186,559.00	
Reserve for Debt Service - Capital		50,000.00	50,000.00	
Special Services School District		2,500,000.00	2,500,000.00	
Open Space and Farmland Preservation Trust Fund		1,500,000.00	1,500,000.00	
Weights and Measures Trust Fund		1,388,254.00	1,388,254.00	
Emergency Medical Services		55,000.00	55,000.00	
Increased Row Officer Fees Under Chapter 370 of the Laws of 2001 - Surrogate		4,548,531.60	3,798,531.60	750,000.00
Increased Row Officer Fees Under Chapter 370 of the Laws of 2001 - County Clerk		101,700.00	101,700.00	
Increased Row Officer Fees Under Chapter 370 of the Laws of 2001 - Sheriff		1,620,760.50	1,620,760.50	
Amount to be Raised by Taxation		179,052.44	179,052.44	
		141,970,000.00	141,970,000.00	

SCHEDULE OF REVENUE ACCOUNTS RECEIVABLE

	Balance Dec. 31, 2012	Accrued in 2013	Collected	Balance Dec. 31, 2013
Miscellaneous Revenue Not Anticipated				
Borough of Paulsboro	1,617.73			1,617.73
ADRC-Health & Senior Services		122,845.00	122,845.00	
Animal Shelter		89,794.10	89,794.10	
Auction		19,266.88	19,266.88	
Bail Forfeitures		55,747.50	55,747.50	
CAP/Go Assisted Living		538,785.00	538,785.00	
County Inmates		2,665.46	2,665.46	
County Share of Authority Surplus		3,115,409.00	3,115,409.00	
Emergency Management		230,882.46	230,882.46	
Federal Inmate Reimbursement		3,600.00	3,600.00	
Fire Marshall		37,043.00	37,043.00	
Fire Safety - LEA Rebate		53,162.79	53,162.79	
Indirect Costs		249,098.15	249,098.15	
Inmate Admission Fee		36,771.88	36,771.88	
Interment Allowance USDVA		162,060.00	162,060.00	
Interlocal Agreement - Tax Assessor		32,193.93	32,193.93	
Interlocal Agreement - Economic Development		190,156.29	190,156.29	
Liheap/Universal Service Fund		17,423.00	17,423.00	
Maps, Copies, etc.		102,428.23	102,428.23	
Miscellaneous Fees and Permits		420,800.40	420,800.40	
Miscellaneous Fines		7,161.90	7,161.90	
Miscellaneous State Aid		111,065.00	111,065.00	
Pilot Program, Assessor		23,662.82	23,662.82	
Refund of Prior Years' Expenditures		753,235.29	753,235.29	
Re Improvement Authority		16,317.80	16,317.80	
Serv-A-Tray		82,178.97	82,178.97	
State Aid Debt Service		1,649,898.00	1,649,898.00	
State Inmate Reimbursement		5,546.61	5,546.61	
Added & Omitted Taxes		623,705.80	623,705.80	
	<u>\$ 517,242.73</u>	<u>\$ 187,936,349.75</u>	<u>\$ 186,277,181.75</u>	<u>\$ 2,176,410.73</u>
Ref.	A		A-4	A

SCHEDULE OF FEDERAL GRANTS RECEIVABLE

GRANTOR AGENCY Pass Thru Agency	Balance Dec. 31, 2012	2013 Budget Revenue Realized	Received	Prior Year Adjustment	Canceled	Balance Dec. 31, 2013
U.S. Department of Health and Senior Services						
New Jersey Department of Health and Senior Services						
Women, Infants, and Children	\$ 781,238.00	\$ 710,200.00	\$ 748,117.00		\$ 38,121.00	\$ 705,200.00
Senior Farmer's Market Nutrition Program		1,500.00	1,500.00			
Transportation Block Grant	48,764.00				48,764.00	
Local Core Capacity Infrastructure for Bioterrorism	449,035.00	353,716.00	449,035.00			353,716.00
Special Child Health/Case Management		14,216.00	14,216.00			
Area Plan Contract	49,224.00	1,084,100.00	451,355.00			681,969.00
New Jersey Department of Human Services						
Sandy Homeowner/Renter Assistance		108,000.00	27,000.00			81,000.00
Social Services for the Homeless		65,567.00	65,567.00			
Emergency Food and Shelter Board						
National Emergency Food & Shelter		27,114.00	27,114.00			
National Association of County & City Health Officials						
Medical Reserve Corps		4,000.00	4,000.00			
U.S. Department of Agriculture						
Housing Preservation Grant	90,000.00		45,000.00			45,000.00
U.S. Department of Justice						
Byrne Memorial Justice Assistance Grant	372,716.83	10,743.00	306,810.63		860.15	75,789.05
Byrne Memorial Local Solicitation	43,243.00					43,243.00
Bureau of Justice Assistance						
Bulletproof Vests Partnership Program	12,368.63		12,162.95			205.68
New Jersey Department of Law and Public Safety						
Community Justice Program	20,037.16	61,500.00	61,223.36			20,313.80
Enforcing the Underage Drinking Laws	28,380.00		11,770.00			16,610.00
Megan's Law	6,753.93	7,288.00	7,203.93			6,838.00
Multijurisdictional Narcotics Task Force	76,723.00	74,468.00	95,249.39			55,941.61
Sexual Assault Nurse Examiner Project (SANE)		71,905.00	71,767.48		137.52	
Victims of Crime Act (VOCA)	169,648.00	176,091.00	164,133.64			181,605.36
Violence Against Women (VAWA)		25,401.00	25,401.00			

SCHEDULE OF FEDERAL GRANTS RECEIVABLE

GRANTOR AGENCY Pass Thru Agency	Balance Dec. 31, 2012	2013 Budget Revenue Realized	Received	Prior Year Adjustment	Canceled	Balance Dec. 31, 2013
U.S. Marshal Service						
Electronics Crimes Task Force	6,000.00	3,000.00	9,000.00			
New Jersey Juvenile Justice Commission						
Juvenile Accountability Incentive Grant (JAIBG)	34,059.00	8,880.00	26,489.00			16,450.00
New Jersey Office of Homeland Security & Preparedness						
Homeland Security	678,001.25	100,000.00	551,791.19			226,210.06
Gloucester Rail Project	75,000.00		75,000.00			
EMA Access & Functional Needs Program		23,000.00				23,000.00
Hazard Mitigation Grant Program		600,000.00				600,000.00
Emergency Management Agency Assistance	55,000.00	90,000.00	75,000.00			70,000.00
U.S. Department of Housing and Urban Development						
Neighborhood Stabilization Program	268,799.41		6,000.00		244,799.41	18,000.00
U.S. Department of Labor						
New Jersey Department of Labor						
Workforce Investment Act	1,497,783.00	1,913,195.00	1,389,493.60	\$ 5,475.00	1,652.00	2,025,307.40
Work First NJ	933,936.00	1,091,251.00	1,289,847.00		10,786.00	724,554.00
U.S. Department of Transportation						
New Jersey Division of Highway Traffic Safety						
Comprehensive Traffic Safety Program	81,214.45	47,450.00	79,410.79		1,803.66	47,450.00
Driving While Intoxicated Sobriety Checkpoint	26,740.00	100,000.00	26,593.75		146.25	100,000.00
Child Passenger Safety Diversity Education	1,088.68	10,000.00	11,088.68			
Delaware Valley Regional Planning Commission						
Region Wide Transportation System GIS Program	36,116.71	30,000.00	13,180.46			52,936.25
Supportive Regional Highway	55,371.68	39,100.00	32,070.76			62,400.92
Transportation System Plan & Implementation	102,776.83	38,680.00	37,563.33		11,985.50	91,908.00
South Jersey Transit Expansion Study	100,000.00		100,000.00			
Federal Stimulus Projects	3,541,590.92		935,934.63			2,605,656.29
New Jersey Transit						
Job Access and Reverse Commute	298,678.93	125,000.00	141,292.48		95,000.00	187,386.45
Section 5311 Rural Transit	172,447.05	146,404.00	172,447.05			146,404.00
New Freedom	252,454.52	200,000.00	129,730.61			322,723.91
Federal Highway Administration						
New Jersey Department of Transportation						
Route 322 Resurfacing from Route 45 to Woolwich	1,093,126.00		777,953.94		315,172.06	
Greentree Road CR 651 Resurface 630 to 639	652,194.35				652,194.35	
Kings Highway Resurface in East Greenwich/Woolwich	866,840.30		310,149.96		556,690.34	
Hurffville Crosskeys Rt 47 - Greentree	736,527.00		594,381.97			142,145.03
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>\$ 15,563,877.63</u>	<u>\$ 7,361,769.00</u>	<u>\$ 9,373,045.58</u>	<u>\$ 5,475.00</u>	<u>\$ 1,978,112.24</u>	<u>\$ 11,579,963.81</u>
Ref.	A	A-2	A-4		A-1	A

SCHEDULE OF STATE GRANTS RECEIVABLE

GRANTOR AGENCY Pass Thru Agency	Balance Dec. 31, 2012	2013 Budget Revenue Realized	Received	Prior Year Adjustment	Canceled	Balance Dec. 31, 2013
New Jersey Historical Commission						
Whitall House Podcast Project	\$ 88,330.15		\$ 17,291.59			\$ 71,038.56
Red Bank Interpretive Signage Project		\$ 4,404.00	4,404.00			
New Jersey Council for the Humanities						
Midwifery to Yellow Fever at Whitall		2,976.00	2,678.00			298.00
New Jersey Department of Community Affairs						
Eye Deal Connection		15,000.00	14,990.00		\$ 10.00	
New Jersey Department of Environmental Protection						
Clean Communities		124,073.00	124,073.00			
County Environmental Health Act	89,243.00	159,000.00	134,351.00			113,892.00
Wastewater Management Plan	50,000.00		50,000.00			
New Jersey Department of Health & Senior Services						
Alcoholism and Drug Abuse	402,087.00	578,995.00	840,521.00	\$ (90.00)	2,939.00	137,532.00
Peer Grouping	3,447.92	97,374.00	100,821.92			
Right To Know	10,798.00	10,798.00	13,497.50			8,098.50
Special Child Health/Case Management	123,428.00	153,157.00	150,681.00			125,904.00
Area Plan Contract	45,575.00	450,792.00	192,183.00			304,184.00
New Jersey Department of Human Services						
Mental Health Administration	9,000.00	12,000.00	12,000.00			9,000.00
Personal Attendant Services	27,187.50	43,500.00	70,687.50			
Youth Incentive Program (CIACC)		38,442.00	38,442.00			
Social Services for the Homeless	6,941.00	240,695.00	170,052.00			77,584.00
Prevention of Teenage Pregnancy		1,000.00	1,000.00			
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	37,959.00			22,774.00
Homeless Assistance Program		29,331.00	14,666.00			14,665.00
New Jersey Department of Children and Families						
Prevention Planning	300,000.00	300,000.00	475,000.00			125,000.00
New Jersey Transit						
Senior Citizens and Disabled Residents Transportation Assist	173,752.08	653,086.00	610,170.39			216,667.69
New Jersey Department of Law and Public Safety						
Body Armor Replacement - Corrections		7,578.00	7,578.00			
Body Armor Replacement - Sheriff		9,861.00	9,861.00			
Body Armor Replacement - Prosecutor		4,495.00	4,495.00			
Insurance Fraud Reimbursement Program	170,238.00	156,967.00	215,966.61		44,180.09	67,058.30
Drunk Driving Enforcement Fund		15,000.00	15,000.00			

SCHEDULE OF STATE GRANTS RECEIVABLE

GRANTOR AGENCY Pass Thru Agency	Balance Dec. 31, 2012	2013 Budget Revenue Realized	Received	Prior Year Adjustment	Canceled	Balance Dec. 31, 2013
New Jersey Governor's Council on Alcohol & Drug Abuse						
Municipal Alliance	358,227.88	520,448.00	540,566.34			338,109.54
New Jersey Juvenile Justice Commission						
Family Court Program	76,573.00	144,135.00	120,154.00			100,554.00
State/Community Partnership Program	159,994.00	285,430.00	282,971.00			162,453.00
New Jersey Department of Labor						
Work First New Jersey	313,873.00	823,225.00	562,018.00		71,922.00	503,158.00
Workforce Investment Board Planning Grant	407.00		407.00			
Workforce Learning Link	30,747.00	59,000.00	50,747.00			39,000.00
Workforce Development Partnership	11,077.00		11,077.00			
NJ Build	3,500.00		500.00	500.00	3,500.00	
Work First New Jersey - Smart Steps		7,223.00			3,210.00	4,013.00
New Jersey Department of Transportation						
Bridge 4-J-8 Barnsboro Blackwood Road	225,000.00		225,000.00			
2-H-1 White Bridge	400,000.00		300,000.00			100,000.00
New Jersey Department of Military & Veterans Affairs						
Veterans Transportation	19,250.00	33,000.00	30,250.00			22,000.00
	<u>\$ 3,098,676.53</u>	<u>\$ 5,107,722.00</u>	<u>\$ 5,518,063.85</u>	<u>\$ 410.00</u>	<u>\$ 125,761.09</u>	<u>\$ 2,562,983.59</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, 2012	Transferred from 2013 Budget Appropriation	Encumbrance Canceled	Paid	Encumbered	Prior Year Adjustment	Canceled	Balance Dec. 31, 2013
U.S. Department of Health & Human Services								
New Jersey Department of Health and Senior Services								
Special Initiative Transportation	\$ 48,764.00						\$ 48,764.00	
Local Core Capacity Infrastructure for Bioterrorism	259,163.69	\$ 353,716.00		\$ 406,669.14	\$ 711.82			\$ 205,498.73
Special Child Health/Case Management		14,216.00		14,216.00				
Area Plan Contract	61,780.86	1,084,100.00	\$ 227.69	962,573.75	76,076.89			107,457.91
New Jersey Department of Human Services								
Sandy Homeowner Renter Assistance Program		108,000.00		9,878.64	15,121.36			83,000.00
Social Services for the Homeless		65,567.00		65,567.00				
National Association of County & City Health Officials								
MRC Capacity Building Award		4,000.00		3,201.79	228.06			570.15
U.S. Department of Agriculture								
Women, Infants, and Children	616,255.53	710,200.00		734,212.23	330.40		38,121.00	553,791.90
Senior Farmer's Market Nutrition Program		1,500.00		1,500.00				
Housing Preservation Grant	90,000.00			55,000.00				35,000.00
U.S. Department of Justice								
Byrne Memorial Justice Assistance Grant	212,943.90	10,743.00		202,265.85	2,233.95		860.15	18,326.95
Byrne Memorial Local Solicitation	370.56		0.02	340.00				30.58
U.S. Bureau of Justice								
Bulletproof Vests Partnership Program	12,163.00			1.00	2,746.85			9,415.15
New Jersey Department of Law and Public Safety								
Community Justice	19,965.65	61,500.00		68,253.49				13,212.16
Enforcing the Underage Drinking Laws	24,200.00			10,230.00	1,100.00			12,870.00
Megan's Law	5,349.63	7,288.00		8,793.43				3,844.20
Multijurisdictional Narcotics Task Force-ARRA	76,723.00	74,468.00		110,876.65				40,314.35
Sexual Assault Nurses Examiner Project (SANE)		71,905.00		71,767.48			137.52	
Victims of Crime Act (VOCA)	168,728.69	176,091.00		252,804.19	7,040.00			84,975.50
EMA Access & Functional Needs Program		23,000.00		23,000.00				
Hazard Mitigation Grant Program		600,000.00						600,000.00
Violence Against Women		25,401.00		25,401.00				
U.S. Department of Health & Human Services								
U.S. Marshall Service								
Electronics Crimes Task Force	6,000.00	3,000.00		9,000.00				
New Jersey Juvenile Justice Commission								
Juvenile Accountability Incentive Block Grant (JAIBG)	15,647.00	9,867.00		6,439.00	9,652.00			9,423.00

SCHEDULE OF RESERVE FOR FEDERAL GRANTS - APPROPRIATED

GRANTOR AGENCY Pass Thru Agency	Balance Dec. 31, 2012	Transferred from 2013 Budget Appropriation	Encumbrance Canceled	Paid	Encumbered	Prior Year Adjustment	Canceled	Balance Dec. 31, 2013
U.S. Department of Homeland Security								
New Jersey Office of Homeland Security & Preparedness								
Homeland Security Grant	221,914.15	100,000.00	260.00	185,735.09	82,364.77	\$ 57,420.00		111,494.29
Gloucester Rail Project	75,000.00			75,000.00				
Emergency Management Agency Assistance		90,000.00		55,000.00				35,000.00
Emergency Food and Shelter Board								
National Emergency Food & Shelter		27,114.00		27,114.00				
U.S. Department of Housing & Urban Development								
Neighborhood Stabilization Program	196,812.81		71,986.60	6,000.00			244,799.41	18,000.00
U.S. Department of Labor								
New Jersey Department of Labor								
Workforce Investment Act WIA	1,003,003.55	1,913,195.00	7,942.38	1,496,248.35	400,022.13		1,652.00	1,026,218.45
Work First New Jersey	99,698.03	1,091,251.00		378,658.92	450,536.34			361,753.77
U.S. Environmental Protection Agency								
New Jersey Department of Environmental Protection								
Salem-Gloucester Regional Sewer Plan	3,379,369.18			827,783.23				2,551,585.95
U.S. Department of Transportation								
New Jersey Division of Highway Traffic Safety								
Comprehensive Traffic Safety Program	47,450.00	47,450.00		45,646.34	410.08		1,803.66	47,039.92
DWI Sobriety Checkpoint	24,000.00	100,000.00		33,293.75	2,640.00		146.25	87,920.00
Child Passenger Safety Diversity Education		10,000.00		10,000.00				
Delaware Valley Regional Planning Commission								
Region Wide Transportation System GIS Program	23,378.59	30,000.00		36,535.23				16,843.36
Supportive Regional Highway	23,095.32	39,100.00		43,637.71	135.54			18,422.07
Transportation System Plan & Implementation	65,237.05	38,680.00		51,260.02			11,985.50	40,671.53
U.S. Department of Health and Human Services								
New Jersey Department of Health and Senior Services								
Federal Stimulus Projects	2,331,333.71		183,530.77	2,958.61				2,511,905.87
New Jersey Transit								
Job Access and Reverse Commute	251,803.91	125,000.00		126,001.91	200.00		95,000.00	155,602.00
Section 5311 Rural Transit	85,121.76	146,404.00		152,073.76				79,452.00
New Freedom	200,426.00	200,000.00		115,884.57				284,541.43
Federal Highway Administration								
New Jersey Department of Transportation								
Glen Echo Road Project	14,530.72			14,530.72				
Rt 322 Resurfacing from Rt 45 to Woolwich	315,172.06						315,172.06	
Greentree Rd CR651 Resurface 630 to 639	652,194.35						652,194.35	
Kings Highway Resurface in East Greenwich/Woolwich	519,547.93		37,142.41				556,690.34	
Center Street (CR 603) in Mantua Township	700,000.00			251,887.30	445,050.05			3,062.65
Clayton-Williamstown Road CR 610 Resurface	750,000.00			536,181.09	204,247.36			9,571.55
Gloucester County Multi-Purpose Trail Extension	400,000.00				295,775.00			104,225.00
	<u>\$ 12,997,144.63</u>	<u>\$ 7,362,756.00</u>	<u>\$ 301,089.87</u>	<u>\$ 7,513,421.24</u>	<u>\$ 1,996,622.60</u>	<u>\$ 57,420.00</u>	<u>\$ 1,967,326.24</u>	<u>\$ 9,241,040.42</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 Dec. 31, 2012	Transferred from 2013 Budget Appropriation	Encumbrance Canceled	Paid	Encumbered	Prior Year Adjustment	Canceled	Balance Dec. 31, 2013
New Jersey Council for the Humanities								
From Midwifery to Yellow Fever at Whitall		\$ 2,976.00		\$ 2,954.94				\$ 21.06
New Jersey Department of Community Affairs								
Eye Deal Connection		15,000.00		14,390.00	\$ 600.00		\$ 10.00	
New Jersey Department of State Historical Commission								
Whitall House Podcast Project	\$ 109,551.09		\$ 0.50	40,252.77	51,253.57			18,045.25
Red Bank Interpretive Signage Project		4,404.00		1,000.00	3,044.19			359.81
New Jersey Department of Environmental Protection								
Clean Communities		124,073.00		124,073.00				
County Environmental Health Act	200.00	159,000.00		135,574.63				23,625.37
New Jersey Department of Health & Senior Services								
Alcoholism and Drug Abuse	5,101.94	663,545.00	3,971.00	602,403.65	57,754.81		2,939.00	9,520.48
Peer Grouping	1,702.75	97,374.00		99,076.75				
Right To Know	8,096.04	10,798.00		13,452.54				5,441.50
Special Child Health/Case Management	79,156.13	153,157.00		147,762.11				84,551.02
Area Plan Grant	6,965.43	450,792.00		387,885.05	31,073.66			38,798.72
New Jersey Department of Human Services								
Abused and Missing Children	989.00	3,234.00		2,818.25	597.02			807.73
Human Services Planning Grant		62,770.00		59,909.96				2,860.04
Title XX Transportation	2,250.00	60,733.00		60,733.00				2,250.00
Mental Health Administration	6,000.00	12,000.00		12,000.00				6,000.00
Personal Attendant Services	881.31	43,500.00		44,381.31				
Youth Incentive Program		38,442.00		34,780.88				3,661.12
Social Services for the Homeless	1,000.00	240,695.00		176,266.42	61,054.26			4,374.32
Prevention of Teen Pregnancy		1,000.00		1,000.00				
Homeless Assistance Program		29,331.00		29,330.22				0.78
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	17,658.96	653,086.00	1.85	646,303.65	221.20			24,221.96
New Jersey Department of Law & Public Safety								
Body Armor Replacement-Corrections	11,095.00	7,578.00		10,440.00				8,233.00
Body Armor Replacement-Sheriff	8,118.00	9,861.00			8,118.00			9,861.00
Body Armor Replacement-Prosecutor	4,317.67	4,495.00		91.45				8,721.22
Insurance Fraud Reimbursement Program	112,470.00	156,967.00		158,198.61			44,180.09	67,058.30
New Jersey Council for the Humanities								
Drunk Driving Enforcement Fund		15,000.00		9,954.59	2,237.00			2,808.41
New Jersey Governor's Council on Alcohol & Drug Abuse								
Municipal Alliance	1,436.11	520,448.00		181,048.57	311,294.54			29,541.00
New Jersey Juvenile Justice Commission								
Family Court Program	292.50	144,135.00		83,457.79	55,834.71			5,135.00
State/Community Partnership Program	651.09	285,430.00	695.41	200,521.41	81,238.43			5,016.66

SCHEDULE OF RESERVE FOR STATE GRANTS - APPROPRIATED

GRANTOR AGENCY Pass Thru Agency	Balance Dec. 31, 2012	Transferred from 2013 Budget Appropriation	Encumbrance Canceled	Paid	Encumbered	Prior Year Adjustment	Canceled	Balance Dec. 31, 2013
New Jersey Department of Labor								
Work First New Jersey	540,893.37	823,225.00		1,033,564.67	49,603.18	\$ 74,660.00	82,708.00	272,902.52
Work First NJ - Smart Steps		7,223.00					3,210.00	4,013.00
Workforce Investment Board Planning Grant	625.33			625.33				
Workforce Learning Link		59,000.00		20,000.00	39,000.00			
Workforce Development Partnership	10,183.14			10,183.14				
NJ Build	3,500.00						3,500.00	
NJ Department of Transportation								
Rowan Blvd Construction	124,911.00			125,000.00		89.00		
Bridge 4-J-8 Blackwood Barnsboro Road	201,065.20			201,065.20				
White Bridge 2H-1 CR 643	400,000.00			75,403.59	321,525.20			3,071.21
New Jersey Department of Military & Veterans Affairs								
Veterans Transportation	16,158.87	33,000.00		31,906.84				17,252.03
	<u>\$ 1,677,169.93</u>	<u>\$ 5,192,272.00</u>	<u>\$ 4,668.76</u>	<u>\$ 4,779,710.32</u>	<u>\$ 1,074,449.77</u>	<u>\$ 74,749.00</u>	<u>\$ 136,547.09</u>	<u>\$ 958,152.51</u>
Ref.	A	A-3	A-18	A-4	A-18		A-1	A

SCHEDULE OF 2012 APPROPRIATION RESERVES

	Balance Dec. 31, 2012	Budget Transfers	Encumbrances Canceled	Balance After Transfers and Cancellations	Paid or Charged	Balance Lapsed
Salaries and Wages						
Administrator	\$ 24,810.00			\$ 24,810.00	\$ 23,279.21	\$ 1,530.79
Human Resources	30,833.41			30,833.41	29,277.01	1,556.40
Board of Chosen Freeholders	22,844.42			22,844.42	19,927.71	2,916.71
Clerk of the Board	5,983.16			5,983.16	5,930.36	52.80
County Clerk	64,393.34			64,393.34	61,236.47	3,156.87
Superintendent of Elections	37,427.05			37,427.05	29,218.93	8,208.12
Financial Administration	28,736.10			28,736.10	27,762.88	973.22
Purchasing	26,419.30			26,419.30	3,301.85	23,117.45
Information Technology	46,295.65			46,295.65	40,165.28	6,130.37
Board of Taxation	4,723.51			4,723.51	1,989.00	2,734.51
County Assessor	204,147.74			204,147.74	41,751.54	162,396.20
County Counsel	41,420.79			41,420.79	39,257.11	2,163.68
County Adjuster's Office	4,417.38			4,417.38	4,305.55	111.83
Surrogate	25,013.05			25,013.05	22,501.22	2,511.83
Engineering	49,354.48			49,354.48	44,067.75	5,286.73
Economic Development	28,533.60	\$ (16,000.00)		12,533.60	6,256.10	6,277.50
Cultural & Heritage Commission	1.00			1.00		1.00
Planning Board	19,778.54			19,778.54	12,130.19	7,648.35
Construction Board of Appeals	4,723.31			4,723.31	1,846.43	2,876.88
Consumer Protection	15,864.11			15,864.11	15,464.63	399.48
Emergency Response Center	736,828.13			736,828.13	683,990.03	52,838.10
Medical Examiner	48,763.15			48,763.15	34,062.84	14,700.31
Sheriff	247,948.36			247,948.36	233,678.88	14,269.48
Prosecutor	305,972.64			305,972.64	117,416.07	188,556.57
Corrections	533,350.34			533,350.34	523,027.44	10,322.90
Roads and Bridges	202,433.54	(35,000.00)		167,433.54	118,531.43	48,902.11
Buildings & Grounds	138,316.66			138,316.66	105,109.80	33,206.86
Fleet Management	24,634.47			24,634.47	19,902.81	4,731.66
Health	128,730.82			128,730.82	79,043.91	49,686.91
Office for the Disabled	14,235.79			14,235.79	10,163.09	4,072.70
Office on Aging	66,832.21			66,832.21	46,746.12	20,086.09
Human Services	79,667.38	(4,300.00)		75,367.38	75,252.77	114.61
Veterans Affairs	15,769.10			15,769.10	15,368.30	400.80
Animal Shelter	67,119.37			67,119.37	64,295.08	2,824.29
Division of Social Services	567,847.36			567,847.36		567,847.36
Park & Recreation	44,552.97			44,552.97	38,761.64	5,791.33
Golf Course	15,983.56			15,983.56	13,618.47	2,365.09

SCHEDULE OF 2012 APPROPRIATION RESERVES

	Balance Dec. 31, 2012	Budget Transfers	Encumbrances Canceled	Balance After Transfers and Cancellations	Paid or Charged	Balance Lapsed
Superintendent of Schools	17,802.78			17,802.78	10,611.01	7,191.77
County Extension Services	18,416.70			18,416.70	14,309.12	4,107.58
Other Expenses						
Administrator	14,132.35		\$ 88.03	14,220.38		14,220.38
Human Resources	10,707.31		2,704.50	13,411.81	12,914.80	497.01
Board of Chosen Freeholders	6,384.02		135.00	6,519.02	1,064.00	5,455.02
Clerk of the Board	7,198.12			7,198.12	1,944.80	5,253.32
Advertising Services	5,338.46			5,338.46	4,428.72	909.74
County Clerk	28,919.04		1,737.25	30,656.29	21,274.14	9,382.15
Superintendent of Elections	11,344.62		320.80	11,665.42	1,191.73	10,473.69
Treasurer	882.92			882.92	657.53	225.39
Purchasing	204.09			204.09		204.09
Information Technology	39,097.00		86,331.66	125,428.66	78,537.24	46,891.42
Telecommunication	220,336.34		4,775.62	225,111.96	73,063.69	152,048.27
Board of Taxation	2,300.00			2,300.00		2,300.00
County Assessor	70,416.43		324,407.85	394,824.28	2,998.94	391,825.34
County Counsel	122,288.64		135.95	122,424.59	53,301.88	69,122.71
County Adjuster's Office	731.71		48.99	780.70	54.62	726.08
Surrogate	179.28		243.57	422.85	76.55	346.30
Engineering	95,962.34		563.91	96,526.25	42,963.70	53,562.55
Economic Development	5,695.19			5,695.19		5,695.19
Cultural and Heritage Commission	1.00			1.00		1.00
Planning Board	36,530.73		21.36	36,552.09	48.39	36,503.70
Construction Board of Appeals	1,476.07			1,476.07		1,476.07
Consumer Protection	778.33			778.33		778.33
Liability Insurance	69,403.65			69,403.65	31,703.78	37,699.87
Workmen's Compensation Insurance	127,084.90			127,084.90	68,521.19	58,563.71
Group Insurance Plan for Employees	2,340,056.04		999.00	2,341,055.04	2,158,300.17	182,754.87
Emergency Response Center	132,270.01		6,336.64	138,606.65	75,378.99	63,227.66
Medical Examiner	19,506.89		6,343.05	25,849.94	13,785.07	12,064.87
Sheriff	2,437.14		1,245.95	3,683.09	763.36	2,919.73
Prosecutor	21,448.30		2,817.22	24,265.52	8,644.58	15,620.94
Corrections	832,430.05		42,003.38	874,433.43	272,670.88	601,762.55
Roads and Bridges	146,490.52		731.20	147,221.72	101,446.58	45,775.14
Buildings & Grounds	56,232.06		16,586.36	72,818.42	16,564.05	56,254.37

SCHEDULE OF 2012 APPROPRIATION RESERVES

	Balance Dec. 31, 2012	Budget Transfers	Encumbrances Canceled	Balance After Transfers and Cancellations	Paid or Charged	Balance Lapsed
Electricity	264,777.00			264,777.00	166,327.14	98,449.86
Street Lighting	5,887.38			5,887.38	4,492.71	1,394.67
Water	81,597.71			81,597.71	18,581.58	63,016.13
Gas	89,705.67			89,705.67	58,004.34	31,701.33
Fuel Oil	795.07			795.07	648.01	147.06
Sewer	72,209.80			72,209.80	15,182.94	57,026.86
Fleet Management	25,468.86		2,480.90	27,949.76	18,041.02	9,908.74
Gasoline	31,070.84	35,000.00		66,070.84	45,320.68	20,750.16
Health	7,403.87		570.00	7,973.87	2,776.93	5,196.94
Office for the Disabled	348.81		1,454.20	1,803.01		1,803.01
Office on Aging	2,317.86			2,317.86	2,317.86	
Human Services	11,787.28	4,300.00	23,020.00	39,107.28	15,472.60	23,634.68
Veterans Affairs	460.46		156.50	616.96		616.96
Commission on Women	785.55			785.55		785.55
Animal Shelter	3,457.41		122.65	3,580.06	3,580.06	
Social Services Training and Services	277,844.02		703.77	278,547.79	36,651.58	241,896.21
Maintenance of Patients in State - Mental Center	185,678.43			185,678.43	78,459.28	107,219.15
Park & Recreation	47,173.99		1,286.76	48,460.75	6,365.57	42,095.18
Golf Course	14,423.83		1,734.52	16,158.35	2,599.44	13,558.91
Reimbursement for Residents Attending Out of County Two-Year School	77,207.60			77,207.60	73,263.81	3,943.79
Superintendent of Schools	3,284.29			3,284.29	367.87	2,916.42
County Extension Services	836.31		36.94	873.25	142.80	730.45
Reimbursement for Residents Attending Out of County Vocational School	16,000.00	16,000.00		32,000.00	32,000.00	
Contingent	195,899.71		387.21	196,286.92	177,427.86	18,859.06
Contractual Obligation-Logan Township	47,607.34			47,607.34		47,607.34
Prior Year Bills	5,285.28			5,285.28		5,285.28
Public Employees Retirement System	501,726.87			501,726.87		501,726.87
Social Security	718,675.78			718,675.78	217,711.57	500,964.21
Police & Fire Retirement System	1.00			1.00		1.00
Capital Purchases	5,854.51			5,854.51	4,342.80	1,511.71
	<u>\$ 11,084,761.35</u>		<u>\$ 530,530.74</u>	<u>\$ 11,615,292.09</u>	<u>\$ 6,655,935.86</u>	<u>\$ 4,959,356.23</u>
Ref.	A		A-17		A-4	A-1

SCHEDULE OF ENCUMBRANCES PAYABLE

	Ref.		
Balance December 31, 2012	A		\$ 3,246,934.88
Increased by:			
Charges to 2013 Appropriations	A-3		1,826,722.30
			<u>5,073,657.18</u>
Decreased by:			
Payments	A-4	\$ 2,716,404.14	
Canceled to Appropriation Reserves	A-16	530,530.74	
		<u>3,246,934.88</u>	
Balance December 31, 2013	A		<u>\$ 1,826,722.30</u>

SCHEDULE OF GRANT ENCUMBRANCES PAYABLE

	Ref.		
Balance December 31, 2012	A		\$ 2,633,952.43
Increased by:			
Charges to Federal Grants - Appropriated	A-14	\$ 1,996,622.60	
Charges to State Grants - Appropriated	A-15	1,074,449.77	
		<u>3,071,072.37</u>	
			<u>5,705,024.80</u>
Decreased by:			
Payments	A-4	2,301,175.80	
Canceled:			
Federal Grants - Appropriated	A-14	301,089.87	
State Grants - Appropriated	A-15	4,668.76	
		<u>2,606,934.43</u>	
Balance December 31, 2013	A		<u>\$ 3,098,090.37</u>

SCHEDULE OF SPECIAL EMERGENCY APPROPRIATIONS

Date	Purpose	Amount Authorized	Balance Dec. 31, 2012	Reduced	Balance Dec. 31, 2013
2/17/10	Revaluation of Properties	\$ 3,695,265.00	\$ 2,217,159.00	\$ 739,053.00	\$ 1,478,106.00
1/19/11	Revaluation of Properties	1,963,600.00	1,570,880.00	392,720.00	1,178,160.00
1/18/12	Office of the Assessor	2,187,620.00	2,187,620.00	437,524.00	1,750,096.00
11/20/12	Engineering Other Expenses	500,000.00	600,000.00	600,000.00	
			<u>\$ 6,575,659.00</u>	<u>\$ 2,169,297.00</u>	<u>\$ 4,406,362.00</u>
	Ref.		A	A-3	A

TRUST FUND

SCHEDULE OF TRUST FUND CASH - TREASURER

Balance December 31, 2012	Ref. B		\$ 12,759,005.75
Increased by Receipts:			
Interest		\$ 641.49	
Due from Federal Government	B-2	1,706,583.87	
Environmental Quality Enforcement	B-4	22,481.00	
County Clerk Improvement Fund	B-5	149,388.00	
Road Permits	B-6	280,656.00	
Weights and Measures	B-7	65,175.00	
Bequests	B-8	250.00	
Motor Vehicle Fines	B-9	1,969,933.87	
Traffic Light Escrow	B-10	130,124.00	
Unemployment Insurance	B-11	664,506.38	
Tax Appeals	B-12	77,600.00	
Surrogate's Improvement Fund	B-14	31,616.00	
Federal Forfeited Funds	B-15	80,133.27	
Forfeited Funds	B-16	1,239.37	
Seized Assets	B-17	245,804.00	
Asset Maintenance Account	B-18	247.61	
Community Development Block Grant	B-19	84,043.84	
Farmland Preservation	B-21	16,915,177.98	
Sheriff Improvement Account	B-22	16,976.00	
Solid Waste Fees	B-24	98,841.51	
Uniform Fire Safety	B-25	2,500.00	
Snow Removal/Salt Regionalization	B-26	219,644.50	
Parks and Recreation Donations	B-27	18,445.47	
Animal Shelter Donations	B-28	50,329.17	
Health and Senior Services Donations	B-29	75,552.73	
Human Services Transportation Donations	B-30	2,699.50	
Veterans Affairs Donations	B-31	10,900.00	
Disability Services Donations	B-32	110.00	
Emergency Response, EMS Donations	B-33	175.00	
			<u>22,921,775.56</u>
			<u>35,680,781.31</u>

SCHEDULE OF TRUST FUND CASH - TREASURER

	Ref.	
Decreased by Disbursements:		
Encumbrances Payable	B-3	2,090,213.94
Environmental Quality Enforcement	B-4	34,155.60
County Clerk Improvement Fund	B-5	127,791.96
Road Permits	B-6	78,515.00
Weights and Measures	B-7	58,592.93
Bequests	B-8	2,393.01
Motor Vehicle Fines	B-9	1,813,184.44
Fair Share Contributions	B-10	25,313.88
Unemployment Insurance	B-11	692,831.73
Tax Appeals	B-12	26,975.42
Small Cities	B-13	38,045.92
Surrogate's Improvement Fund	B-14	15,091.39
Federal Forfeited Funds	B-15	25,845.45
Forfeited Funds	B-16	127,552.54
Seized Assets	B-17	31,207.61
Asset Maintenance Account	B-18	6,287.95
Community Development Block Grant	B-19	1,370,977.35
Workmen's Compensation	B-20	75,778.72
Farmland Preservation	B-21	10,375,401.13
Sheriff Improvement Account	B-22	11,302.97
Accumulated Absences	B-23	119,003.36
Solid Waste Fee	B-24	104,103.72
Parks and Recreation Donations	B-27	16,957.63
Animal Shelter Donations	B-28	52,277.66
Senior Services Donations	B-29	62,709.08
Veterans Affairs Donations	B-31	11,840.52
Disability Services Donations	B-32	60.00
Tolerance Project Donations	B-34	814.00
		17,395,224.91
Balance December 31, 2013	B	<u>\$ 18,285,556.40</u>

EXHIBIT B-4

SCHEDULE OF RESERVE FOR ENVIRONMENTAL QUALITY
AND ENFORCEMENT FUND

Balance December 31, 2012	Ref. B		\$ 121,767.87
Increased by:			
Cash Receipts	B-1	\$ 22,481.00	
Encumbrance Canceled	B-3	<u>477.88</u>	
			<u>22,958.88</u>
			144,726.75
Decreased by:			
Cash Disbursements	B-1	34,155.60	
Encumbrances Payable	B-3	<u>3,148.80</u>	
			<u>37,304.40</u>
Balance December 31, 2013	B		<u><u>\$ 107,422.35</u></u>

EXHIBIT B-5

SCHEDULE OF RESERVE FOR COUNTY CLERK'S IMPROVEMENT FUND

Balance December 31, 2012	Ref. B		\$ 459,412.59
Increased by:			
Cash Receipts	B-1	\$ 149,388.00	
Encumbrances Canceled	B-3	<u>6,628.53</u>	
			<u>156,016.53</u>
			615,429.12
Decreased by:			
Cash Disbursements	B-1	127,791.96	
Encumbered	B-3	<u>49,675.67</u>	
			<u>177,467.63</u>
Balance December 31, 2013	B		<u><u>\$ 437,961.49</u></u>

EXHIBIT B-6

SCHEDULE OF RESERVE FOR ROAD PERMIT FUNDS

Balance December 31, 2012	Ref. B		\$ 452,782.11
Increased by:			
Cash Receipts	B-1		280,656.00
			<u>733,438.11</u>
Decreased by:			
Cash Disbursements	B-1	\$ 78,515.00	
Encumbered	B-3	<u>2,200.00</u>	
			<u>80,715.00</u>
Balance December 31, 2013	B		<u><u>\$ 652,723.11</u></u>

EXHIBIT B-7

SCHEDULE OF RESERVE FOR WEIGHTS AND MEASURES

Balance December 31, 2012	Ref. B		\$ 58,498.80
Increased by:			
Cash Receipts	B-1	\$ 65,175.00	
Encumbrances Canceled	B-3	<u>101.36</u>	
			65,276.36
			123,775.16
Decreased by:			
Revenue Anticipated in Budget	B-1	55,000.00	
Cash Disbursements	B-1	<u>3,592.93</u>	
			<u>58,592.93</u>
Balance December 31, 2013	B		<u><u>\$ 65,182.23</u></u>

EXHIBIT B-8

SCHEDULE OF RESERVE FOR BEQUESTS

Balance December 31, 2012	Ref. B		\$ 7,683.49
Increased by:			
Donations Collected	B-1	\$ 250.00	
Encumbrances Canceled	B-3	<u>2,982.78</u>	
			<u>3,232.78</u>
			10,916.27
Decreased by:			
Cash Disbursements	B-1		<u>2,393.01</u>
Balance December 31, 2013	B		<u><u>\$ 8,523.26</u></u>

EXHIBIT B-9

SCHEDULE OF RESERVE FOR MOTOR VEHICLE FINES

Balance December 31, 2012	Ref. B		\$ 1,858,465.17
Increased by:			
Fines Collected	B-1	\$ 1,969,933.87	
Encumbrances Canceled	B-3	<u>465.58</u>	
			<u>1,970,399.45</u>
			3,828,864.62
Decreased by:			
Revenue Anticipated in Budget	B-1	1,600,000.00	
Cash Disbursements	B-1	213,184.44	
Encumbered	B-3	<u>9,932.28</u>	
			<u>1,823,116.72</u>
Balance December 31, 2013	B		<u><u>\$ 2,005,747.90</u></u>

EXHIBIT B-10

SCHEDULE OF RESERVE FOR FAIR SHARE/DEVELOPERS ESCROW

Balance December 31, 2012	Ref. B	\$ 1,321,814.51
Increased by:		
Fees Collected	B-1	<u>130,124.00</u>
		1,451,938.51
Decreased by:		
Project Costs	B-1	<u>25,313.88</u>
Balance December 31, 2013	B	<u><u>\$ 1,426,624.63</u></u>

EXHIBIT B-11

SCHEDULE OF RESERVE FOR UNEMPLOYMENT COMPENSATION INSURANCE

Balance December 31, 2012	Ref. B	\$ 143,679.32
Increased by:		
Employer Contribution	B-1	<u>664,506.38</u>
		808,185.70
Decreased by:		
Cash Disbursements	B-1	<u>692,831.73</u>
Balance December 31, 2013	B	<u><u>\$ 115,353.97</u></u>

EXHIBIT B-12

SCHEDULE OF RESERVE FOR COUNTY BOARD OF TAXATION FILING FEES

Balance December 31, 2012	Ref. B		\$ 66,547.17
Increased by:			
Fees Collected	B-1	\$ 77,600.00	
Encumbrances Canceled	B-3	<u>796.01</u>	
			<u>78,396.01</u>
			144,943.18
Decreased by:			
Cash Disbursements	B-1	26,975.42	
Encumbered	B-3	<u>17,187.29</u>	
			<u>44,162.71</u>
Balance December 31, 2013	B		<u><u>\$ 100,780.47</u></u>

EXHIBIT B-13

SCHEDULE OF RESERVE FOR SMALL CITIES REVOLVING LOAN FUND

Balance December 31, 2012	Ref. B		\$ 38,045.92
Decreased by:			
Cash Disbursements	B-1		<u>38,045.92</u>

EXHIBIT B-14

SCHEDULE OF RESERVE FOR SURROGATE'S IMPROVEMENT FUND

Balance December 31, 2012	Ref. B		\$ 84,552.78
Increased by:			
Fees Collected	B-1		<u>31,616.00</u>
			116,168.78
Decreased by:			
Cash Disbursements	B-1	\$ 15,091.39	
Encumbered	B-3	<u>4,034.35</u>	
			<u>19,125.74</u>
Balance December 31, 2013	B		<u>\$ 97,043.04</u>

EXHIBIT B-15

SCHEDULE OF RESERVE FOR FEDERAL FORFEITED FUNDS

Balance December 31, 2012	Ref. B		\$ 78,869.14
Increased by:			
Cash Receipts	B-1	\$ 80,133.27	
Interest	B-1	214.86	
Encumbrances Canceled	B-3	<u>3.00</u>	
			<u>80,351.13</u>
Decreased by:			159,220.27
Cash Disbursements	B-1	25,845.45	
Encumbered	B-3	<u>15,488.00</u>	
			<u>41,333.45</u>
Balance December 31, 2013	B		<u>\$ 117,886.82</u>

SCHEDULE OF RESERVE FOR FORFEITED FUNDS

Balance December 31, 2012	Ref. B		\$ 45,695.23
Increased by:			
Cash Receipts	B-1	\$ 1,239.37	
Interest	B-1	168.77	
Encumbrance Canceled	B-3	1,573.21	
Transferred from Seized Assets	B-17	193,991.70	
			<u>196,973.05</u>
			<u>242,668.28</u>
Decreased by:			
Cash Disbursements	B-1		<u>127,552.54</u>
Balance December 31, 2013	B		<u><u>\$ 115,115.74</u></u>

SCHEDULE OF RESERVE FOR SEIZED ASSETS

Balance December 31, 2012	Ref. B		\$ 128,444.24
Increased by:			
Cash Receipts	B-1	\$ 245,804.00	
Interest	B-1	244.32	
			<u>246,048.32</u>
			<u>374,492.56</u>
Decreased by:			
Cash Disbursements	B-1	31,207.61	
Transferred to Forfeited Funds	B-16	193,991.70	
			<u>225,199.31</u>
Balance December 31, 2013	B		<u><u>\$ 149,293.25</u></u>

SCHEDULE OF RESERVE FOR ASSET MAINTENANCE ACCOUNT

Balance December 31, 2012	Ref. B		\$	9,243.06
Increased by:				
Cash Receipts	B-1	\$	247.61	
Interest	B-1		<u>13.54</u>	
				<u>261.15</u>
				9,504.21
Decreased by:				
Cash Disbursements	B-1			<u>6,287.95</u>
Balance December 31, 2013	B		\$	<u><u>3,216.26</u></u>

SCHEDULE OF RESERVE FOR COMMUNITY DEVELOPMENT BLOCK GRANT

	Balance Dec. 31, 2012	Receipts	Grant Award	Encumbrance Canceled	Disbursed	Balance Dec. 31, 2013
Government Service Administration						
CDBG 2008	\$ 13,700.00				\$ 13,700.00	
CDBG 2009	133,296.59				133,296.59	
CDBG 2010	340,972.76				340,972.76	
CDBG 2011	291,561.75	\$ 17.65		\$ 40,265.65	160,236.83	\$ 171,608.22
CDBG 2012	475,726.10	13,491.19		2,409.18	330,116.56	161,509.91
CDBG 2013		14,555.65	\$ 1,094,145.00		608,620.89	500,079.76
Washington Township 2010	5,631.78				5,631.78	
Washington Township 2011	12,411.88				12,411.88	
Washington Township 2012	138,021.36				138,021.36	
Washington Township 2013			155,322.00		4,912.48	150,409.52
Home						
2011	200,268.20			10,000.00	210,268.20	
2012	355,479.43	48,019.00			311,119.89	92,378.54
2013		7,960.35	455,741.00		59,761.44	403,939.91
	<u>\$ 1,967,069.85</u>	<u>\$ 84,043.84</u>	<u>\$ 1,705,208.00</u>	<u>\$ 52,674.83</u>	<u>\$ 2,329,070.66</u>	<u>\$ 1,479,925.86</u>
Ref.	B	B-1	B-2	B-3		B
			<u>Ref.</u>			
		Disbursed	B-1		\$ 1,370,977.35	
		Encumbered	B-3		958,093.31	
					<u>\$ 2,329,070.66</u>	

SCHEDULE OF RESERVE FOR WORKMEN'S COMPENSATION INSURANCE FUND

Balance December 31, 2012	Ref. B		\$ 255,620.43
Decreased by:			
Cash Disbursements	B-1		<u>75,778.72</u>
Balance December 31, 2013	B		<u>\$ 179,841.71</u>

SCHEDULE OF RESERVE FOR OPEN SPACE, RECREATION & FARMLAND PRESERVATION

Balance December 31, 2012	Ref. B		\$ 4,689,621.92
Increased by:			
Tax Levy	B-1	\$ 10,596,672.85	
State Aid	B-1	6,318,505.13	
Encumbrances Canceled	B-3	<u>330,409.31</u>	
			<u>17,245,587.29</u>
			<u>21,935,209.21</u>
Decreased by:			
Cash Disbursements	B-1	8,875,401.13	
Reserve for Debt Service	B-1	1,500,000.00	
Encumbered	B-3	<u>1,939,812.17</u>	
			<u>12,315,213.30</u>
Balance December 31, 2013	B		<u>\$ 9,619,995.91</u>

EXHIBIT B-22

SCHEDULE OF RESERVE FOR SHERIFF'S IMPROVEMENT FUND

Balance December 31, 2012	Ref. B	\$ 7,209.70
Increased by:		
Cash Receipts	B-1	<u>16,976.00</u>
		24,185.70
Decreased by:		
Cash Disbursements	B-1	<u>11,302.97</u>
Balance December 31, 2013	B	<u><u>\$ 12,882.73</u></u>

EXHIBIT B-23

SCHEDULE OF RESERVE FOR ACCUMULATED ABSENCES

Balance December 31, 2012	Ref. B	\$ 122,651.82
Decreased by:		
Cash Disbursements	B-1	<u>119,003.36</u>
Balance December 31, 2013	B	<u><u>\$ 3,648.46</u></u>

EXHIBIT B-24

SCHEDULE OF RESERVE FOR SOLID WASTE MANAGEMENT

Balance December 31, 2012	Ref. B		\$ 20,515.34
Increased by:			
Cash Receipts	B-1		<u>98,841.51</u>
			119,356.85
Decreased by:			
Cash Disbursements	B-1	\$ 104,103.72	
Encumbered	B-3	<u>4,200.00</u>	
			<u>108,303.72</u>
Balance December 31, 2013	B		<u><u>\$ 11,053.13</u></u>

EXHIBIT B-25

SCHEDULE OF RESERVE FOR UNIFORM FIRE SAFETY ACT PENALTY

Balance December 31, 2012	Ref. B		\$ 1,400.00
Increased by:			
Cash Receipts	B-1		<u>2,500.00</u>
Balance December 31, 2013	B		<u><u>\$ 3,900.00</u></u>

EXHIBIT B-26

SCHEDULE OF RESERVE FOR SNOW REMOVAL/SALT REGIONALIZATION

Balance December 31, 2012	Ref. B		\$ 150,047.39
Increased by:			
Cash Receipts	B-1	\$ 219,644.50	
Encumbrances Canceled	B-3	<u>26,839.52</u>	
			<u>246,484.02</u>
			396,531.41
Decreased by:			
Encumbrances	B-3		<u>300,000.00</u>
Balance December 31, 2013	B		<u><u>\$ 96,531.41</u></u>

EXHIBIT B-27

SCHEDULE OF RESERVE FOR PARK AND RECREATION DONATIONS

Balance December 31, 2012	Ref. B		\$ 58.02
Increased by:			
Cash Receipts	B-1		<u>18,445.47</u>
			18,503.49
Decreased by:			
Cash Disbursements	B-1	\$ 16,957.63	
Encumbrances	B-3	<u>300.00</u>	
			<u>17,257.63</u>
Balance December 31, 2013	B		<u><u>\$ 1,245.86</u></u>

EXHIBIT B-28

SCHEDULE OF RESERVE FOR ANIMAL SHELTER DONATIONS

Balance December 31, 2012	Ref. B		\$ 486,885.25
Increased by:			
Cash Receipts	B-1		<u>50,329.17</u>
			537,214.42
Decreased by:			
Cash Disbursements	B-1	\$ 52,277.66	
Encumbered	B-3	<u>9,812.16</u>	
			<u>62,089.82</u>
Balance December 31, 2013	B		<u><u>\$ 475,124.60</u></u>

EXHIBIT B-29

SCHEDULE OF RESERVE FOR HEALTH & SENIOR SERVICES DONATIONS

Balance December 31, 2012	Ref. B		\$ 30,919.15
Increased by:			
Cash Receipts	B-1		<u>75,552.73</u>
			106,471.88
Decreased by:			
Cash Disbursements	B-1	\$ 62,709.08	
Encumbered	B-3	<u>9,776.67</u>	
			<u>72,485.75</u>
Balance December 31, 2013	B		<u><u>\$ 33,986.13</u></u>

SCHEDULE OF RESERVE FOR HUMAN SERVICES TRANSPORTATION DONATIONS

Balance December 31, 2012	Ref. B		\$ 2,976.24
Increased by:			
Cash Receipts	B-1		<u>2,699.50</u>
Balance December 31, 2013	B		<u><u>\$ 5,675.74</u></u>

SCHEDULE OF RESERVE FOR VETERANS AFFAIRS DONATIONS

Balance December 31, 2012	Ref. B		\$ 11,975.08
Increased by:			
Cash Receipts	B-1	\$ 10,900.00	
Encumbrances Canceled	B-3	<u>552.45</u>	
			<u>11,452.45</u>
			<u>23,427.53</u>
Decreased by:			
Cash Disbursements	B-1		<u>11,840.52</u>
Balance December 31, 2013	B		<u><u>\$ 11,587.01</u></u>

EXHIBIT B-32

SCHEDULE OF RESERVE FOR DISABILITY SERVICES DONATIONS

Balance December 31, 2012	Ref. B		\$ 5,777.69
Increased by:			
Cash Receipts	B-1	\$ 110.00	
Encumbrances Canceled	B-3	<u>40.00</u>	
			<u>150.00</u>
			5,927.69
Decreased by:			
Cash Disbursements	B-1	60.00	
Encumbered	B-3	<u>250.00</u>	
			<u>310.00</u>
Balance December 31, 2013	B		<u><u>\$ 5,617.69</u></u>

EXHIBIT B-33

SCHEDULE OF RESERVE FOR EMERGENCY RESPONSE, EMS DONATIONS

Balance December 31, 2012	Ref. B		\$ 1,430.86
Increased by:			
Cash Receipts	B-1		<u>175.00</u>
Balance December 31, 2013	B		<u><u>\$ 1,605.86</u></u>

EXHIBIT B-34

SCHEDULE OF RESERVE FOR TOLERANCE PROJECT DONATIONS

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

EXHIBIT B-35

SCHEDULE OF RESERVE FOR COURT ORDERED SETTLEMENTS

Balance December 31, 2012	Ref. B	<u>\$ 74,900.20</u>
Balance December 31, 2013	B	<u><u>\$ 74,900.20</u></u>

GENERAL CAPITAL FUND

SCHEDULE OF GENERAL CAPITAL CASH - TREASURER

Balance December 31, 2012	Ref. C		\$ 11,419,742.96
Increased by:			
Interest on Restricted Funds	C-11	\$ 3,379.71	
Grants Receivable	C-4	6,572,672.04	
General Obligation Bonds	C-13	27,080,000.00	
State Aid	C-15	1,940,601.11	
Transfer from Grant Fund	C-9	111,130.90	
Reserve for Debt Service	C-12	1,755,737.30	
Improvement Authorizations - Refunds	C-9	730,037.05	
Budget Appropriation:			
Capital Improvement Fund	C-8	<u>900,000.00</u>	
			<u>39,093,558.11</u>
			<u>50,513,301.07</u>
Decreased by:			
Interest on Restricted Funds	C-11	3,379.71	
Improvement Authorizations	C-9	9,318,758.51	
Contracts Payable	C-10	4,259,131.78	
Bond Anticipation Note	C-14	6,500,000.00	
Transfer to Current Fund	C-1	50,000.00	
Reserve for Debt Service	C-12	<u>2,500,000.00</u>	
			<u>22,631,270.00</u>
Balance December 31, 2013	C		<u><u>\$ 27,882,031.07</u></u>

SCHEDULE OF GENERAL CAPITAL FUND CASH

	Balance Dec. 31, 2012	Receipts		Disbursements		Transfers To/(From)	Balance Dec. 31, 2013
		Budget Appropriation	Miscellaneous	Improvement Authorizations	Miscellaneous		
Fund Balance	\$ 54,756.39				\$ 50,000.00		\$ 4,756.39
Reserve for Debt Service	2,980,510.83		\$ 1,755,737.30		2,500,000.00		2,236,248.13
Capital Improvement Fund	267,491.31	\$ 900,000.00				\$ (1,024,950.00)	142,541.31
Contracts Payable	4,880,707.12				4,259,131.78	13,724,244.23	14,345,819.57
Grants Receivable	(11,198,792.71)		6,572,672.04			(13,107,730.70)	(17,733,851.37)
Reserves for:							
Interest on Restricted Funds			3,379.71		3,379.71		
Date of Ordinance							
05/09/01	Acquisition, Construction, Repair and Installation of Various Capital Improvements	48,741.39		\$ 48,741.39		28,154.32	28,154.32
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	249,101.04	25,718.47	4,361.24		(8,537.00)	261,921.27
04/13/06	Renovations Various County Buildings and Other Capital Projects	129,942.33		41,119.54		(56,935.18)	31,887.61
04/04/07	Acquisition, Construction, Repair and Installation of Various Capital Improvements	52,306.62	111,130.90	35,077.10		(91,114.52)	37,245.90
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	1,100,197.54	13,276.54	124,183.66		(443,944.17)	545,346.25
1/15/09	Farmland Preservation/Open Space	43,594.35					43,594.35
5/6/09	Acquisition, Construction, Repair and Installation of Various Capital Improvements	1,047,678.74		164,935.50		(540,446.31)	342,296.93
5/5/10	Renovations Various County Buildings and Other Capital Projects	1,640,855.46		47,382.15		(1,475,907.85)	117,565.46
8/18/10	Acquisition and Renovation of the 5 Points Probation Building	48,774.59		47,724.59		(388.58)	661.42
12/15/10	Construction of an Instructional Center at the Gloucester County College	138,923.05		138,923.05			
3/16/11	Acquisition, Construction, Repair and Installation of Various Capital Improvements	7,257,287.49	24,115.16	762,942.43		(6,350,377.91)	168,082.31
12/21/11	Various Capital Improvements, Acquisition of Various Capital Equipment and Real Property for the Gloucester County College					26,635.28	26,635.28
12/21/11	Construction of Various Emergency Bridge and Roadway Improvements and Repairs	(38,069.25)	2,023,312.86	1,797,330.59		(26,635.28)	161,277.74
4/26/12	Acquisition, Construction, Repair and Installation of Various Capital Improvements	2,708,954.28	21,745.68	1,025,165.34		(1,412,279.56)	293,255.06
4/26/12	Building Renovations at the Gloucester County College		1,200,000.00	1,155,487.14		(9,000.00)	35,512.86
4/24/13	Acquisition, Construction, Repair and Installation of Various Capital Improvements		19,942,469.45	2,816,279.48		10,757,004.89	27,883,194.86
7/10/13	Building Renovations at the Gloucester County College			1,087,582.31			(1,087,582.31)
12/31/13	Countywide Computer Upgrades					20,000.00	20,000.00
		<u>\$ 11,419,742.96</u>	<u>\$ 900,000.00</u>	<u>\$ 31,693,558.11</u>	<u>\$ 9,318,758.51</u>	<u>\$ 6,812,511.49</u>	<u>\$ 27,882,031.07</u>
Ref.	C	C-8	C-2	C-9	C-2		C

SCHEDULE OF GRANTS RECEIVABLE

	Balance Dec. 31, 2012	2013 Award	Receipts	Reclassify	Canceled	Balance Dec. 31, 2013
ISTEA 2002	\$ 172,304.09		\$ 164,512.43		\$ 7,791.66	
ISTEA 2006	117,257.48		48,338.67	\$ 36,517.98	32,400.83	
ISTEA 2007	24,153.91		13,990.00	(15,468.73)	25,632.64	
ISTEA 2008	153,359.81		7,943.15	14,118.73	131,297.93	
ISTEA 2009	1,089,356.77		819,293.61	(35,167.98)	360.02	\$ 304,871.12
ISTEA 2010	1,865,495.06		1,576,127.76		234,245.95	55,121.35
ISTEA 2011	6,000,000.00					6,000,000.00
ISTEA 2012	1,426,865.59		520,266.42		532,740.27	373,858.90
ISTEA 2013		\$ 11,000,000.00				11,000,000.00
Transportation Trust	350,000.00	3,072,200.00	3,422,200.00			
	<u>\$ 11,198,792.71</u>	<u>\$ 14,072,200.00</u>	<u>\$ 6,572,672.04</u>		<u>\$ 964,469.30</u>	<u>\$ 17,733,851.37</u>
Ref.	C	C-9	C-2		C-9	C

SCHEDULE OF DEFERRED CHARGES TO FUTURE TAXATION - FUNDED

Balance December 31, 2012	Ref. C		\$ 255,285,530.05
Increased by:			
2013 County College Bonds	C-13	\$ 750,000.00	
2013 General Obligation Bonds-County Share	C-13	<u>25,580,000.00</u>	
			<u>26,330,000.00</u>
			281,615,530.05
Decreased by Payments for:			
Budget Appropriations	C-13	15,544,394.68	
Budget Appropriations	C-18	529,150.94	
Budget Appropriations	C-20	201,500.51	
Budget Appropriations	C-21	<u>1,785,000.00</u>	
			<u>18,060,046.13</u>
Balance December 31, 2013	C		<u><u>\$ 263,555,483.92</u></u>

SCHEDULE OF DEFERRED CHARGES TO FUTURE TAXATION - UNFUNDED

Date of Ordinance	Improvement Description	Balance Dec. 31, 2012	2013 Authorization	Funded	Analysis of Balances December 31, 2013		
					Balance Dec. 31, 2013	Expenditures	Unexpended Improvement Authorizations
09/05/07	Interim Funding for the Port Redevelopment Project in the Borough of Paulsboro	\$ 22,532.27			\$ 22,532.27	\$ 22,532.27	
04/02/08	Acquisition, Construction, Repair and Installation of Various Capital Improvements	6,506,000.00		\$ 6,500,000.00	6,000.00		\$ 6,000.00
01/15/09	Farmland Preservation/Open Space	100,000.00			100,000.00		100,000.00
8/18/10	Acquisition and Renovation of the 5 Points Probation Building	500.00			500.00		500.00
12/21/11	Various Capital Improvements, Acquisition of Various Capital Equipment and Real Property for The Gloucester County College	400.00			400.00		400.00
12/21/11	Construction of Various Emergency Bridge and Roadway Improvements and Repairs	2,001,374.97		1,940,601.11	60,773.86		60,773.86
4/26/12	Acquisitions, Construction, Repair and Installation of Various Capital Improvements	600,000.00		600,000.00			
4/24/13	Acquisitions, Construction, Repair and Installation of Various Capital Improvements		\$ 19,380,550.00	19,380,000.00	550.00		550.00
7/10/13	Various Capital Improvements, Acquisition of Various Capital Equipment and Real Property for The Gloucester County College		4,997,505.00		4,997,505.00	1,087,582.31	3,909,922.69
12/31/13	Countywide Computer Upgrades		380,000.00		380,000.00		380,000.00
		<u>\$ 9,230,807.24</u>	<u>\$ 24,758,055.00</u>	<u>\$ 28,420,601.11</u>	<u>\$ 5,568,261.13</u>	<u>\$ 1,110,114.58</u>	<u>\$ 4,458,146.55</u>
	Ref. C		C-9		C	C-3	
			Ref.				
	General Serial Bonds			\$ 19,980,000.00			
	State Aid		C-2	1,940,601.11			
	Open Space			6,500,000.00			
				<u>\$ 28,420,601.11</u>			
			Improvement Authorizations Unfunded			Ref.	
			Less: Deferred Charges-State of NJ-Unfunded			C-9	\$ 4,458,546.55
						C-7	400.00
							<u>\$ 4,458,146.55</u>

EXHIBIT C-7

SCHEDULE OF DEFERRED CHARGES - STATE OF NEW JERSEY

	Ref.	
Balance December 31, 2012	C	\$ 7,487,400.00
Increase by:		
2013 College Bonds-Unfunded		<u>150,000.00</u>
		7,637,400.00
Decreased by:		
Serial Bonds Paid by State School Building Aid Fund	C-13	<u>1,550,500.00</u>
Balance December 31, 2013	C	<u><u>\$ 6,086,900.00</u></u>
Funded		\$ 6,086,500.00
Unfunded		<u>400.00</u>
		<u><u>\$ 6,086,900.00</u></u>

EXHIBIT C-8

SCHEDULE OF CAPITAL IMPROVEMENT FUND

	Ref.	
Balance December 31, 2012	C	\$ 267,491.31
Increased by:		
2013 Budget Appropriation	C-2	<u>900,000.00</u>
		1,167,491.31
Decreased by:		
Appropriations to Finance Improvement Authorizations	C-9	<u>1,024,950.00</u>
Balance December 31, 2013	C	<u><u>\$ 142,541.31</u></u>

SCHEDULE OF IMPROVEMENT AUTHORIZATIONS

Improvement Description	Ordinance		Balance December 31, 2012		2013 Authorizations	Paid or Charged	Transferred from Grant	Encumbered	Refund	Contract Payable Canceled	Authorization Canceled	Balance December 31, 2013	
	Date	Amount	Funded	Unfunded								Funded	Unfunded
Acquisition, Construction, Repair and Installation of Various Capital Improvements	5/9/01	\$ 11,791,250.00	\$ 48,741.39			\$ 48,741.39				\$ 28,154.32		\$ 28,154.32	
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 Renovations Various County Buildings and Other Capital Projects	1/20/03	19,000,000.00	249,101.04			4,361.24		\$ 8,537.00	\$ 25,718.47			261,921.27	
Acquisition, Construction, Repair and Installation of Various Capital Improvements	4/13/06	28,320,230.00	129,942.33			41,119.54		24,534.35			32,400.83	31,887.61	
Acquisition, Construction, Repair and Installation of Various Capital Improvements	4/4/07	17,962,480.00	52,306.62			35,077.10	\$ 111,130.90	90,939.52		25,457.64	25,632.64	37,245.90	
Acquisition, Construction, Repair and Installation of Various Capital Improvements	7/11/07	12,700,000.00	21,523.00			21,523.00							
Acquisition, Construction, Repair and Installation of Various Capital Improvements	4/2/08	38,836,823.00	1,100,197.54	\$ 6,000.00		124,183.66		367,285.27	13,276.54	54,639.03	131,297.93	545,346.25	\$ 6,000.00
Farmland Preservation/Open Space	1/15/09	38,000,000.00	43,594.35	100,000.00								43,594.35	100,000.00
Acquisition, Construction, Repair and Installation of Various Capital Improvements Renovations Various County Buildings and Other Capital Projects	5/6/09	27,538,000.00	1,047,678.74			164,935.50		595,219.69		55,133.40	360.02	342,296.93	
Acquisition and Renovation of the 5 Points Probation Building	5/5/10	16,602,345.00	1,642,405.46			47,382.15		1,323,283.11		80,071.21	234,245.95	117,565.46	
Construction of an Instructional Center at the Gloucester County College	8/18/10	1,850,000.00	47,224.59	500.00		47,724.59				1,161.42		661.42	500.00
Acquisition, Construction, Repair and Installation of Various Capital Improvements Various Capital Improvements, Acquisition of Various Capital Equipment and Real Property for the Gloucester County College	12/15/10	3,500,000.00	138,923.05			138,923.05							
Acquisition, Construction, Repair and Installation of Various Capital Improvements	3/16/11	12,345,850.00	7,257,287.49			762,942.43		6,352,407.99	24,115.16	2,030.08		168,082.31	
Construction of Various Emergency Bridge and Roadway Improvements and Repairs	12/21/11	7,551,800.00		1,824,765.87		1,797,330.59						26,635.28	800.00
Acquisition, Construction, Repair and Installation of Various Capital Improvements Building Renovations at the Gloucester County College	12/21/11	2,500,000.00		139,339.85					82,711.75			161,277.74	60,773.86
Acquisition, Construction, Repair and Installation of Various Capital Improvements	4/26/12	9,042,346.00	2,708,954.28	9,000.00		1,025,165.34		996,855.90	21,745.68	108,316.61	532,740.27	293,255.06	
Building Renovations at the Gloucester County College	4/26/12	1,200,000.00		1,191,000.00		1,155,487.14						35,512.86	
Acquisition, Construction, Repair and Installation of Various Capital Improvements	4/24/13	34,457,700.00			\$ 34,457,700.00	2,816,279.48		4,320,145.11	562,469.45			27,883,194.86	550.00
Building Renovations at the Gloucester County College	7/10/13	4,997,505.00			4,997,505.00	1,087,582.31							3,909,922.69
Countywide Computer Upgrades	12/31/13	400,000.00			400,000.00							20,000.00	380,000.00
			\$ 14,495,671.54	\$ 3,270,605.72	\$ 39,855,205.00	\$ 9,318,758.51	\$ 111,130.90	\$ 14,079,207.94	\$ 730,037.05	\$ 354,963.71	\$ 964,469.30	\$ 29,996,631.62	\$ 4,458,546.55
Ref.		C		C		C-2	C-2	C-10	C-2	C-10		C	C
Capital Improvement Fund				Ref.									
Grants				C-8	\$ 1,024,950.00								
Deferred Charges to Future Taxation Unfunded				C-4	14,072,200.00								
				C-6	24,758,055.00								
					\$ 39,855,205.00								

SCHEDULE OF CONTRACTS PAYABLE

Balance December 31, 2012	Ref. C		\$ 4,880,707.12
Increased by:			
2013 Contracts	C-9		<u>14,079,207.94</u>
			18,959,915.06
Decreased by:			
Disbursed	C-2	\$ 4,259,131.78	
Contracts Canceled	C-9	<u>354,963.71</u>	
			<u>4,614,095.49</u>
Balance December 31, 2013	C		<u><u>\$ 14,345,819.57</u></u>

SCHEDULE OF RESERVE FOR INTEREST ON RESTRICTED FUNDS

	Ref.	
Increased by:		
Interest Earned	C-2	\$ 3,379.71
Decreased by:		
Interest Transferred	C-2	<u>3,379.71</u>

SCHEDULE OF RESERVE FOR DEBT SERVICE

Balance December 31, 2012	Ref. C	\$ 2,980,510.83
Increased by:		
Reimbursements	C-2	<u>1,755,737.30</u>
		4,736,248.13
Decreased by:		
Payment to Current Fund as Anticipated Revenue	C-2	<u>2,500,000.00</u>
Balance December 31, 2013	C	<u><u>\$ 2,236,248.13</u></u>

SCHEDULE OF GENERAL SERIAL BONDS

Purpose	Date of Issue	Original Issue	Maturities of Bonds		Interest Rate	Balance Dec. 31, 2012	Increased	Decreased	Balance Dec. 31, 2013
			Outstanding	December 31, 2013					
			Date	Amount					
Vocational School Loan Assistance Program 1993	8-18-93	\$ 4,995,000.00				\$ 262,894.68		\$ 262,894.68	-
1996 County College Bonds	8-01-96	2,000,000.00	7-15-14/15	\$ 130,000.00	5.45%	390,000.00		130,000.00	\$ 260,000.00
1998 County College Bonds	7-07-98	300,000.00				25,000.00		25,000.00	
1998 County College Bonds, State Share	7-07-98	300,000.00				25,000.00		25,000.00	
General Obligation Refunding Bonds 2003	7-15-03	12,090,000.00	7-15-14 7-15-15	605,000.00 585,000.00	4.00% 4.00%	1,800,000.00		610,000.00	1,190,000.00
General Obligation Refunding Bonds 2004	10-01-04	26,580,000.00				1,210,000.00		1,210,000.00	
General Obligation Bonds 2006	8-01-06	24,927,000.00	8-1-14 8-1-15 8-1-16 8-1-17 8-1-18 8-1-19	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%	15,077,000.00		1,895,000.00	13,182,000.00
County College Bonds 2006	8-01-06	12,225,000.00				980,000.00		980,000.00	
County College Bonds 2006, State Share	8-01-06	12,225,000.00				980,000.00		980,000.00	
General Obligation Refunding Bonds 2007	3-01-07	23,265,000.00	7-1-14 7-1-15 7-1-16 7-1-17 7-1-18 7-1-19 7-1-20 7-1-21	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	4.00% 4.00% 4.00% 4.00% 4.00% 4.00% 4.00% 4.00%	17,445,000.00		3,660,000.00	13,785,000.00

SCHEDULE OF GENERAL SERIAL BONDS

Purpose	Date of Issue	Original Issue	Maturities of Bonds		Interest Rate	Balance Dec. 31, 2012	Increased	Decreased	Balance Dec. 31, 2013
			Outstanding	December 31, 2013					
			Date	Amount					
County College Bonds 2009 (County Share)	1-15-09	1,132,500.00	1-15-14	110,000.00	2.00%	845,000.00		105,000.00	740,000.00
			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%				
County College Bonds 2009 (State Share)	1/15/09	1,132,500.00	1-15-14	110,000.00	2.00%	845,000.00		105,000.00	740,000.00
			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%				
General Obligation Bonds 2009	1/15/09	39,990,000.00	1-15-14	2,830,000.00	2.00%	33,390,000.00		2,705,000.00	30,685,000.00
			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%				
			County College Bonds 2009 Series B (County Share)	10/15/09	1,176,500.00				
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%							
County College Bonds 2009 Series B (State Share)	10/15/09	1,176,500.00	10-15-14	115,000.00	2.50%	871,500.00		110,000.00	761,500.00
			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%				

SCHEDULE OF GENERAL SERIAL BONDS

Purpose	Date of Issue	Original Issue	Maturities of Bonds		Interest Rate	Balance Dec. 31, 2012	Increased	Decreased	Balance Dec. 31, 2013		
			Outstanding	December 31, 2013							
			Date	Amount							
General Obligation Bonds 2009 Series B	10/15/09	36,000,000.00	10-15-14	1,500,000.00	2.00%						
			10-15-15	1,500,000.00	2.50%						
			10-15-16	1,500,000.00	2.75%						
			10-15-17	1,530,000.00	3.00%						
			10-15-18	1,600,000.00	3.00%						
			10-15-19	1,660,000.00	3.00%						
			10-15-20	1,725,000.00	3.00%						
			10-15-21	1,800,000.00	3.00%						
			10-15-22	1,880,000.00	3.00%						
			10-15-23	1,960,000.00	3.50%						
			10-15-24	2,045,000.00	3.50%						
			10-15-25	2,130,000.00	4.00%						
			10-15-26	2,220,000.00	4.00%						
			10-15-27	2,325,000.00	4.00%						
			10-15-28	2,425,000.00	4.00%						
			10-15-29	2,500,000.00	4.00%	31,800,000.00		1,500,000.00	30,300,000.00		
General Obligation Bonds 2010	9/30/10	34,300,000.00	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%			31,200,000.00		1,750,000.00	29,450,000.00
			General Obligation Refunding Bonds 2011	12/14/11	6,495,000.00	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%						16,310,000.00		30,000.00	16,280,000.00

SCHEDULE OF GENERAL SERIAL BONDS

Purpose	Date of Issue	Original Issue	Maturities of Bonds		Interest Rate	Balance Dec. 31, 2012	Increased	Decreased	Balance Dec. 31, 2013					
			Outstanding Date	December 31, 2013 Amount										
General Obligation Bonds 2012	6/20/12	12,986,000.00	3-1-14	735,000.00	2.25%	12,986,000.00		501,000.00	12,485,000.00					
			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%									
County College Bonds 2012 (County Share)	6/20/12	3,775,500.00	3-1-14	382,500.00	2.00%	3,775,500.00		200,500.00	3,575,000.00					
			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%									
County College Bonds 2012 (State Share)	6/20/12	3,775,500.00	3-1-14	382,500.00	2.00%	3,775,500.00		200,500.00	3,575,000.00					
			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%									
General Obligation Bonds 2013	6/28/13	25,580,000.00	3-1-14	1,450,000.00	1.00%									
			3-1-15	1,530,000.00	2.50%									
			3-1-16	1,650,000.00	2.50%									
			3-1-17	1,665,000.00	3.00%									
			3-1-18	1,625,000.00	3.00%									
			3-1-19	1,640,000.00	3.00%									
			3-1-20	1,900,000.00	3.00%									
			3-1-21	1,950,000.00	3.00%									
			3-1-22	2,000,000.00	3.00%									
			3-1-23	2,050,000.00	3.00%									
			3-1-24	2,120,000.00	3.00%									
			3-1-25/28	1,500,000.00	3.00%									
												\$ 25,580,000.00		25,580,000.00
			County College Bonds 2013 (County Share)	6/28/13	750,000.00					3-1-14/15	150,000.00	1.00%		750,000.00
3-1-16/17	150,000.00	1.25%												
3-1-18	150,000.00	2.00%												
County College Bonds 2013 (State Share)	6/28/13	750,000.00	3-1-14/15	150,000.00	1.00%		750,000.00		750,000.00					
			3-1-16/17	150,000.00	1.25%									
			3-1-18	150,000.00	2.00%									
						<u>\$ 174,864,894.68</u>	<u>\$ 27,080,000.00</u>	<u>\$ 17,094,894.68</u>	<u>\$ 184,850,000.00</u>					
Ref. C							C-14:15		C					
Paid by Budget Appropriation						Ref. C-5	\$ 15,544,394.68							
Deferred Charges-State of New Jersey						C-7	1,550,500.00							
							<u>\$ 17,094,894.68</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, 2012	Decreased
2009 Open Space & Farmland Preservation	10/14/09	09/25/12	09/25/13	1.00%	\$ 6,500,000.00	\$ 6,500,000.00
				Ref.	C	C-13

SCHEDULE OF BONDS AND NOTES AUTHORIZED BUT NOT ISSUED

Date of Ordinance	Improvement Description	Balance Dec. 31, 2012	2013 Authorization	Issued	Reimbursed State Aid	Balance Dec. 31, 2013
09/05/07	Interim Funding for the Port Redevelopment Project in the Borough of Paulsboro	\$ 22,532.27				\$ 22,532.27
04/02/08	Renovations Various County Buildings and Other Capital Projects	6,000.00				6,000.00
01/15/09	Acquisition of Real Property for the County's Open Space and Farmland Preservation Program	100,000.00				100,000.00
08/18/10	Acquisition and Renovation of the 5 Points Probation Building	500.00				500.00
12/21/11	Various Capital Improvements, Acquisition of Various Capital Equipment and Real Property for The Gloucester County College	800.00				800.00
12/21/11	Construction of Various Emergency Bridge and Roadway Improvements and Repairs	2,001,374.97			\$ 1,940,601.11	60,773.86
04/26/12	Acquisition, Construction, Repair and Installation of Various Capital Improvements	1,200,000.00		\$ 1,200,000.00		
04/24/13	Acquisition, Construction, Repair and Installation of Various Capital Improvements		\$ 19,380,550.00	19,380,000.00		550.00
07/10/13	Various Capital Improvements, Acquisition of Various Capital Equipment for The Gloucester County College		4,997,505.00			4,997,505.00
12/31/13	Acquisition of Computer Equipment		380,000.00			380,000.00
		<u>\$ 3,331,207.24</u>	<u>\$ 24,758,055.00</u>	<u>\$ 20,580,000.00</u>	<u>\$ 1,940,601.11</u>	<u>\$ 5,568,661.13</u>
	Ref.		C-9		C-2	

SCHEDULE OF RESERVE FOR TRAFFIC LIGHT ESCROW

Balance December 31, 2012	Ref. C	\$ 21,920.00
Increased by:		
Municipal Contracts	C-17	<u>4,721.00</u>
		26,641.00
Decreased by:		
Payments Received	C-17	<u>16,187.01</u>
Balance December 31, 2013	C	<u><u>\$ 10,453.99</u></u>

SCHEDULE OF TRAFFIC LIGHT ESCROW RECEIVABLE

Balance December 31, 2012	Ref. C	\$ 21,920.00
Increased by:		
Municipal Contracts	C-16	<u>4,721.00</u>
		26,641.00
Decreased by:		
Payments Received	C-16	<u>16,187.01</u>
Balance December 31, 2013	C	<u><u>\$ 10,453.99</u></u>

SCHEDULE OF INFRASTRUCTURE LOANS PAYABLE

	Ref.	
Balance December 31, 2012	C	\$ 5,204,936.23
Decreased by:		
Principal Payments	C-5	<u>529,150.94</u>
Balance December 31, 2013	C	<u><u>\$ 4,675,785.29</u></u>

SCHEDULE OF OBLIGATIONS UNDER CAPITAL LEASE

	Ref.	
Balance December 31, 2012	C	\$ 59,807,500.00
Increased by:		
Premium on Refunding Lease		<u>200,000.00</u>
		60,007,500.00
Decreased by:		
Principal Payments		<u>4,300,000.00</u>
Balance December 31, 2013	C	<u><u>\$ 55,707,500.00</u></u>

SCHEDULE OF GREEN TRUST LOANS PAYABLE

Purpose	Date of Issue	Original Issue	Maturities of Bonds		Interest Rate	Balance		Balance Dec. 31, 2013
			Outstanding Date	December 31, 2013 Amount		Dec. 31, 2012	Decreased	
1993 Green Trust Loan	7-22-93	\$ 114,000.00				\$ 3,509.36	\$ 3,509.35	\$ 0.01
Pitman Golf Course	12-23-94	3,000,000	3-23-14	\$ 91,436.90	2.00%	363,954.98	180,166.83	183,788.15
			9-23-14	92,351.25	2.00%			
Scotland Run Boat Ramp	6-23-95	299,765	3-27-14	9,046.07	2.00%	45,234.80	17,824.33	27,410.47
			9-27-14	9,136.53	2.00%			
			3-27-15	9,227.87	2.00%			
						<u>\$ 412,699.14</u>	<u>\$ 201,500.51</u>	<u>\$ 211,198.63</u>
					Ref.	C	C-5	C

SCHEDULE OF GLOUCESTER COUNTY IMPROVEMENT
AUTHORITY LOAN PAYABLE

Balance December 31, 2012	Ref. C	\$ 81,690,000.00
Decreased by:		
Principal Payments	C-5	<u>1,785,000.00</u>
Balance December 31, 2013	C	<u>\$ 79,905,000.00</u>

COUNTY CLERK

COMPARATIVE BALANCE SHEET

	Ref.	Balance Dec. 31, 2013	Balance Dec. 31, 2012
ASSETS			
Cash		<u>\$ 148,897.31</u>	<u>\$ 138,863.31</u>
LIABILITIES, RESERVES AND FUND BALANCE			
Due Current Fund		\$ 39,835.00	\$ 37,000.79
Reserve for County Clerk Fees	E-2	<u>109,062.31</u>	<u>101,862.52</u>
		<u>\$ 148,897.31</u>	<u>\$ 138,863.31</u>

SCHEDULE OF RESERVE FOR COUNTY CLERK FEES

Balance December 31, 2012	Ref. E-1	\$ 101,862.52
Increased by:		
Cash Deposits		<u>1,503,664.55</u>
		1,605,527.07
Decreased by:		
Payments		<u>1,496,464.76</u>
Balance December 31, 2013	E-1	<u>\$ 109,062.31</u>

WARDEN

COMPARATIVE BALANCE SHEET

	Ref.	Balance Dec. 31, 2013	Balance Dec. 31, 2012
ASSETS			
Cash		<u>\$ 36,095.44</u>	<u>\$ 67,804.54</u>
LIABILITIES, RESERVES AND FUND BALANCE			
Due Treasurer			\$ 97.24
Reserve for Prison Welfare	F-2	\$ 33,031.61	19,341.54
Reserve for Inmate Funds	F-3	3,063.83	47,306.76
Reserve for Sheriff Labor Assistance			1,059.00
		<u>\$ 36,095.44</u>	<u>\$ 67,804.54</u>

SCHEDULE OF RESERVE FOR PRISON WELFARE

Balance December 31, 2012	Ref. F-1	\$ 19,341.54
Increased by:		
Cash Deposits		<u>130,127.74</u>
		149,469.28
Decreased by:		
Cash Disbursements		<u>116,437.67</u>
Balance December 31, 2013	F-1	<u>\$ 33,031.61</u>

EXHIBIT F-3

SCHEDULE OF RESERVE FOR INMATE FUNDS

Balance December 31, 2012	Ref. F-1	\$ 47,306.76
Increased by:		
Cash Deposits		<u>186,079.93</u>
		233,386.69
Decreased by:		
Cash Disbursements		<u>230,322.86</u>
Balance December 31, 2013	F-1	<u>\$ 3,063.83</u>

EXHIBIT F-4

SCHEDULE OF RESERVE FOR SHERIFF LABOR ASSISTANCE PROGRAM

Balance December 31, 2012	Ref. F-1	\$ 1,059.00
Increased by:		
Cash Deposits		<u>17,327.08</u>
		18,386.08
Decreased by:		
Cash Disbursements		<u>18,386.08</u>

SCHEDULE OF RESERVE FOR BAIL

Increased by:		
Cash Deposits		\$ 367,871.09
Decreased by:		
Cash Disbursements		<u>\$ 367,871.09</u>

PART II
LETTER OF COMMENTS AND RECOMMENDATIONS
YEAR ENDED DECEMBER 31, 2013

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 not 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.

Corrective Action Plan

A corrective action plan for the year 2012 was filed.

STATUS OF PRIOR RECOMMENDATIONS

None

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

A handwritten signature in black ink, appearing to read "Nick L. Petroni". The signature is written in a cursive style with a large initial "N".

Nick L. Petroni

Certified Public Accountant

Registered Municipal Accountant #252