

**COUNTY OF GLOUCESTER
REPORT OF AUDIT
YEAR ENDED DECEMBER 31, 2014**

INDEX

	Page
PART I	1
Independent Auditor's Report	2-4
CURRENT FUND	5
A Comparative Balance Sheet - Current Fund - Regulatory Basis	6-7
A-1 Comparative Statement of Operations and Change in Fund Balance - Current Fund - Regulatory Basis	8
A-2 Statement of Revenues - Current Fund - Regulatory Basis	9-13
A-3 Statement of Expenditures - Current Fund - Regulatory Basis	14-22
TRUST FUND	23
B Comparative Balance Sheet - Trust Fund - Regulatory Basis	24
GENERAL CAPITAL FUND	25
C Comparative Balance Sheet - General Capital Fund - Regulatory Basis	26
C-1 Schedule of Fund Balance - General Capital Fund - Regulatory Basis	27
GENERAL FIXED ASSETS	28
D Comparative Statement of General Fixed Assets - Regulatory Basis	29
NOTES TO FINANCIAL STATEMENTS	30-45
SUPPLEMENTARY INFORMATION	46
SINGLE AUDIT SECTION	47
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	48-49
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	50-52
Schedule of Expenditures of Federal Financial Assistance - Schedule 1	53-57
Schedule of Expenditures of State Awards - Schedule 2	58-60
Notes to Schedules of Expenditures of Federal Financial Assistance and State Awards - Schedule 3	61
Schedule of Findings and Questioned Costs - Schedule 4	62-64
Summary Schedule of Prior Audit Findings - Schedule 5	65
CURRENT FUND	66
A-4 Schedule of Current Fund Cash - Treasurer	67
A-5 Schedule of Change Funds	67
A-6 Schedule of County Taxes Receivable	68
A-7 Schedule of Added Taxes Receivable	69
A-8 Schedule of Open Space Taxes Receivable	70

**INDEX
(CONTINUED)**

	Page
CURRENT FUND (CONTINUED)	
A-9 Schedule of Local Grants Receivable	71
A-10 Schedule of Reserve for Local Grants - Appropriated	72
A-11 Schedule of Revenue Accounts Receivable	73-74
A-12 Schedule of Federal Grants Receivable	75-77
A-13 Schedule of State Grants Receivable	78-79
A-14 Schedule of Reserve for Federal Grants - Appropriated	80-81
A-15 Schedule of Reserve for State Grants - Appropriated	82-83
A-16 Schedule of 2013 Appropriation Reserves	84-86
A-17 Schedule of Encumbrances Payable	87
A-18 Schedule of Grant Encumbrances Payable	87
A-19 Schedule of Special Emergency Appropriation	88
A-20 Schedule of Reserve for Revaluation	89
 TRUST FUND	
B-1 Schedule of Trust Fund Cash - Treasurer	91-92
B-2 Schedule of Due from Federal Government	93
B-3 Schedule of Encumbrances Payable	93
B-4 Schedule of Reserve for Environmental Quality and Enforcement Fund	94
B-5 Schedule of Reserve for County Clerk's Improvement Fund	94
B-6 Schedule of Reserve for Road Permit Funds	95
B-7 Schedule of Reserve for Weights and Measures	95
B-8 Schedule of Reserve for Bequests	96
B-9 Schedule of Reserve for Motor Vehicle Fines	96
B-10 Schedule of Reserve for Fair Share/Developers Escrow	97
B-11 Schedule of Reserve for Unemployment Compensation Insurance	97
B-12 Schedule of Reserve for County Board of Taxation Filing Fees	98
B-13 Schedule of Reserve for Surrogate's Improvement Fund	98
B-14 Schedule of Reserve for Federal Forfeited Funds	99
B-15 Schedule of Reserve for Forfeited Funds	99
B-16 Schedule of Reserve for Seized Assets	100
B-17 Schedule of Reserve for Asset Maintenance Account	100
B-18 Schedule of Reserve for Community Development Block Grant	101
B-19 Schedule of Reserve for Workmen's Compensation Insurance Fund	102
B-20 Schedule of Reserve for Open Space, Recreation, and Farmland Preservation	102
B-21 Schedule of Reserve for Sheriff's Improvement Fund	103
B-22 Schedule of Reserve for Accumulated Absences	103
B-23 Schedule of Reserve for Solid Waste Management	104
B-24 Schedule of Reserve for Uniform Fire Safety Act Penalty	104
B-25 Schedule of Reserve for Snow Removal/Salt Regionalization	105
B-26 Schedule of Reserve for Parks and Recreation Donations	105
B-27 Schedule of Reserve for Animal Shelter Donations	106
B-28 Schedule of Reserve for Health and Senior Services Donations	106
B-29 Schedule of Reserve for Human Services Transportation Donations	107
B-30 Schedule of Reserve for Veterans Affairs Donations	107

**INDEX
(CONTINUED)**

	Page
TRUST FUND (CONTINUED)	
B-31 Schedule of Reserve for Disability Services Donations	108
B-32 Schedule of Reserve for Emergency Response, EMS Donations	108
B-33 Schedule of Reserve for Court Ordered Settlements	109
B-34 Schedule of Reserve for Sheriff Forfeited Funds	109
GENERAL CAPITAL FUND	
C-2 Schedule of General Capital Cash - Treasurer	111
C-3 Schedule of General Capital Fund Cash	112
C-4 Schedule of Grants Receivable	113
C-5 Schedule of Deferred Charges to Future Taxation - Funded	114
C-6 Schedule of Deferred Charges to Future Taxation - Unfunded	115
C-7 Schedule of Deferred Charges - State of New Jersey	116
C-8 Schedule of Capital Improvement Fund	116
C-9 Schedule of Improvement Authorizations	117
C-10 Schedule of Contracts Payable	118
C-11 Schedule of Reserve for Interest on Restricted Funds	119
C-12 Schedule of Reserve for Debt Service	119
C-13 Schedule of General Serial Bonds	120-123
C-14 Schedule of Bonds and Notes Authorized But Not Issued	124
C-15 Schedule of Reserve for Traffic Light Escrow	125
C-16 Schedule of Traffic Light Escrow Receivable	125
C-17 Schedule of Infrastructure Loans Payable	126
C-18 Schedule of Obligations Under Capital Lease	126
C-19 Schedule of Green Trust Loans Payable	127
C-20 Schedule of Gloucester County Improvement Authority Loan Payable	128
COUNTY CLERK	
E-1 Comparative Balance Sheet	130
E-2 Schedule of Reserve for County Clerk Fees	130
PART II	
General Comments	132
Other Comments	132-133
Status of Prior Recommendations	133
Findings and Recommendations	133

PART I
REPORT ON AUDIT OF FINANCIAL STATEMENTS
AND SUPPLEMENTARY DATA
YEAR ENDED DECEMBER 31, 2014

PETRONI & ASSOCIATES LLC

Certified Public Accountants • Registered Municipal Accountants
102 West High Street, Suite 100 • P.O. Box 279 • Glassboro, NJ 08028
(856) 881-1600 • Fax (856) 881-6860

MEMBER: AMERICAN INSTITUTE OF
CERTIFIED PUBLIC ACCOUNTANTS

Nick L. Petroni, CPA, RMA

Mary A. Carey, RMA
Wendy G. Fama, CPA
Denise R. Nevico, CPA
Deanna L. Roller, CPA, RMA

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, 2014 and 2013, 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, 2014, 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, 2014 and 2013, 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, 2014 and 2013, 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, 2014, 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 15, 2015, 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 15, 2015

CURRENT FUND

COMPARATIVE BALANCE SHEET - CURRENT FUND - REGULATORY BASIS

	Ref.	Balance Dec. 31, 2014	Balance Dec. 31, 2013
ASSETS			
Regular Fund			
Cash - Chief Financial Officer	A-4	\$ 25,588,422.90	\$ 36,134,518.85
Change Fund	A-5	1,000.00	1,000.00
		25,589,422.90	36,135,518.85
Accounts Receivable - State			909,168.00
Receivables and Other Assets with Full Reserves:			
Taxes Receivable - Added & Omitted Taxes	A-7:A-8	891,925.23	669,569.99
Revenue Accounts Receivable	A-11	1,327,242.73	1,267,242.73
Due from Trust Fund	B	8,518.53	
Due from Federal and State Grant Fund	A	795,724.89	845,664.10
		3,023,411.38	2,782,476.82
Deferred Charges:			
Emergency Authorization	A-19	2,837,065.00	4,406,362.00
		31,449,899.28	44,233,525.67
Federal and State Grant Fund			
Federal Grants Receivable	A-12	12,036,408.68	11,542,141.81
State Grants Receivable	A-13	3,809,087.75	2,600,805.59
		15,845,496.43	14,142,947.40
		\$ 47,295,395.71	\$ 58,376,473.07

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, 2014	Balance Dec. 31, 2013
LIABILITIES, RESERVES, AND FUND BALANCE			
Regular Fund			
Liabilities:			
Appropriation Reserves	A-3:A-16	\$ 7,775,001.68	\$ 8,536,359.92
Encumbrances Payable	A-17	2,347,144.10	1,826,722.30
Accounts Payable			70,000.00
Payroll Taxes Payable		891,840.15	852,308.73
Reserve for Revaluation			45,555.40
Reserve for Local Grants	A-10	11,208.56	4,178.00
		<u>11,025,194.49</u>	<u>11,335,124.35</u>
Reserve for Receivables		3,023,411.38	2,782,476.82
Fund Balance	A-1	17,401,293.41	30,115,924.50
		<u>31,449,899.28</u>	<u>44,233,525.67</u>
Federal and State Grant Fund			
Reserve for Federal Grants - Appropriated	A-14	10,437,099.85	9,189,263.51
Reserve for State Grants - Appropriated	A-15	2,007,251.41	1,009,929.42
Encumbrances Payable	A-18	2,605,420.28	3,098,090.37
Due to Current Fund	A	795,724.89	845,664.10
		<u>15,845,496.43</u>	<u>14,142,947.40</u>
		<u>\$ 47,295,395.71</u>	<u>\$ 58,376,473.07</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 2014	Year 2013
Revenue and Other Income Realized			
Fund Balance Utilized	A-2	\$ 20,250,698.00	\$ 26,183,268.00
Miscellaneous Revenue Anticipated	A-2	53,116,355.95	48,736,435.49
Receipts from Current Taxes	A-2	147,900,000.00	141,970,000.00
Non-Budget Revenue	A-2	7,758,707.48	8,752,905.26
Other Credits to Income:			
Unexpended Balance of Appropriation Reserves	A-16	1,176,488.95	4,959,356.23
Grant Reserve - Canceled	A-14:A-15	2,636,767.66	2,103,873.33
Interfunds Returned			584,774.03
Reserve Canceled	A-20	23,162.90	
Prior Year Adjustment to Grant Receivable	A-12:A-13	50,538.60	
Accounts Payable Canceled		70,000.00	
Total Income		<u>232,982,719.54</u>	<u>233,290,612.34</u>
Expenditures			
Budget and Emergency Appropriations:			
Operations:			
Salaries and Wages	A-3	75,464,300.00	76,933,572.00
Other Expenses	A-3	96,031,712.00	85,553,304.00
Capital Improvements	A-3	399,999.00	1,068,170.00
Debt Service	A-3	32,214,287.00	33,466,341.05
Deferred Charges and Statutory Expenditures	A-3	18,486,282.00	18,133,868.00
Grant Receivable Canceled	A-12:A-13	2,636,767.88	2,103,873.33
Prior Year Adjustments to Grant Reserves	A-14:A-15	361.49	
Interfunds Created		18,441.58	
Accounts Receivable Canceled		194,501.68	
Total Expenditures		<u>225,446,652.63</u>	<u>217,259,128.38</u>
Excess in Revenue		7,536,066.91	16,031,483.96
Fund Balance			
Balance January 1	A	30,115,924.50	40,267,708.54
		<u>37,651,991.41</u>	<u>56,299,192.50</u>
Decreased by:			
Utilization as Anticipated Revenue	A-1	20,250,698.00	26,183,268.00
Balance December 31	A	<u>\$ 17,401,293.41</u>	<u>\$ 30,115,924.50</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 2014	Special NJSA 40A:4-87		
Fund Balance Anticipated	A-1	\$ 20,250,698.00		\$ 20,250,698.00	
Miscellaneous Revenues:					
County Clerk	A-11	2,388,000.00		2,527,605.86	\$ 139,605.86
Surrogate	A-11	159,000.00		146,797.00	(12,203.00)
Sheriff	A-11	214,000.00		220,189.68	6,189.68
Motor Vehicle Fines	A-11	1,600,000.00		1,600,000.00	
Interest on Investments and Deposits	A-11	80,000.00		56,590.68	(23,409.32)
Title IV D Incentive Program	A-11	2,031,000.00		2,014,792.09	(16,207.91)
County Golf Course	A-11	1,261,000.00		1,252,168.08	(8,831.92)
Interlocal Services Agreement Salem/Camden Counties	A-11	1,173,000.00		1,094,913.54	(78,086.46)
Soil Safe Inc. Impact Fee	A-11	555,000.00		369,184.37	(185,815.63)
County College Bonds (NJSA 18A:64A-22.6)	A-11	1,021,051.00		1,021,051.25	0.25
Reimbursement of Mandated Election Costs	A-11	231,000.00		229,750.00	(1,250.00)
Reimbursement of Regional Assessor Pilot	A-11	3,700,000.00		3,700,000.00	
Supplemental Social Security Income	A-11	456,625.00		501,100.00	44,475.00
Social Services Administrative	A-11	11,015,830.00		10,220,889.23	(794,940.77)
New Jersey Department of Health and Senior Services					
Alcohol and Drug Abuse	A-13	556,408.00		556,408.00	
Area Planning Grant	A-12:A-13	1,454,316.00	\$ 61,567.00	1,515,883.00	
Local Core Capacity Infrastructure for Bio-Terrorism	A-12		273,535.00	273,535.00	
PEER Grouping	A-13		80,379.00	80,379.00	
Right-to-Know	A-13		10,798.00	10,798.00	
Special Child Health Case Management	A-12:A-13		170,064.00	170,064.00	
U.S. Department of Agriculture					
Senior Farmer's Market Nutrition Program	A-12		1,500.00	1,500.00	
WIC Program	A-12		745,853.00	745,853.00	
CWA Case Banking Equipment	A-12		5,000.00	5,000.00	
Housing Preservation Grant	A-12	50,000.00		50,000.00	
National Association of County & City Health Officials					
Medical Reserve Corps	A-12		3,500.00	3,500.00	
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		10,418.00	10,418.00	

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 2014	Special NJSA 40A:4-87		
New Jersey Department of Human Services					
CWA Case Banking Equipment	A-13		5,000.00	5,000.00	
Abused and Missing Children	A-12:A-13	3,234.00		3,234.00	
Mental Health Administration	A-13		12,000.00	12,000.00	
Human Services Planning Grant	A-12: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	164,766.00	402,078.00	566,844.00	
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	25,288.00		25,288.00	
Title XX Transportation	A-13	60,733.00		60,733.00	
New Jersey Department of Law and Public Safety					
Body Armor Replacement - Sheriff	A-13		7,838.00	7,838.00	
Body Armor Replacement - Prosecutor	A-13		3,452.00	3,452.00	
Body Armor Replacement - Corrections	A-13		5,729.00	5,729.00	
Multi-Jurisdictional Narcotics Task Force	A-12		75,914.00	75,914.00	
Sexual Assault Nurse Examiner	A-12		71,238.00	71,238.00	
Drunk Driving Enforcement Fund	A-13		15,000.00	15,000.00	
Victim Witness Supplemental Grant	A-13	26,992.00		26,992.00	
Pedestrian Safety	A-13		30,000.00	30,000.00	
Hazard Materials Training	A-12		29,750.00	29,750.00	
Enforcing the Underage Drinking Laws	A-12		3,439.00	3,439.00	
Megan's Law	A-12		7,605.00	7,605.00	
Insurance Fraud Reimbursement Program	A-13		144,821.00	144,821.00	
Victims of Crimes Act	A-12		194,737.00	194,737.00	
Violence Against Women	A-12		47,135.00	47,135.00	
United States Marshall Service					
Electronic Crimes Task Force	A-12	9,000.00	8,500.00	17,500.00	
New Jersey Department of Labor					
Work First New Jersey	A-12:A-13		1,914,476.00	1,914,476.00	
Workforce Investment Act	A-12		2,155,553.00	2,155,553.00	
Workforce Learning Link	A-13		35,000.00	35,000.00	

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 2014	Special NJSA 40A:4-87		
New Jersey Department of Environmental Protection					
Clean Communities	A-13		116,628.00	116,628.00	
County Environmental Health Act	A-13	60,950.00	207,420.00	268,370.00	
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		24,000.00	24,000.00	
DUI Sobriety Checkpoint & Saturation	A-12		130,000.00	130,000.00	
Click it or Ticket	A-12		24,000.00	24,000.00	
U.S. Department of Homeland Security					
Hendrickson Mill Bridge 4-E-6	A-12		303,374.00	303,374.00	
Governor's Council on Alcoholism and Drug Abuse					
Municipal Alliance	A-13		391,915.00	391,915.00	
New Jersey Transit Corporation					
Senior Citizens and Disabled Residents Transportation	A-13	524,248.00		524,248.00	
Section 5311 Rural Transportation	A-12		152,389.00	152,389.00	
New Jersey Department of Military and Veterans Affairs					
Veterans Transportation	A-13		30,000.00	30,000.00	
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					
Recreational Opportunities	A-13	20,000.00	14,975.00	34,975.00	
New Jersey Juvenile Justice Commission					
Juvenile Accountability Incentive Program	A-12	6,566.00		6,566.00	
Family Court Program	A-13	141,848.00		141,848.00	
State/Community Partnership Program	A-13	272,080.00		272,080.00	
New Jersey Office of Homeland Security & Preparedness					
Homeland Security	A-12		150,000.00	150,000.00	
Weather Monitors Del-River Rail Project	A-13		100,000.00	100,000.00	
National Food & Shelter Program	A-12		12,985.00	12,985.00	
New Jersey Historical Commission					
Red Bank Interpretive Signage Project	A-13		13,032.00	13,032.00	
National Park Service					
Battlefield Protection	A-12		46,200.00	46,200.00	

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 2014	Special NJSA 40A:4-87		
New Jersey Department of Transportation					
Center Street CR603 Resurface	A-12		36,208.00	36,208.00	
GC Bridge Rehab Project	A-13		1,000,000.00	1,000,000.00	
Woodbury Glassboro Road CR553 Resurface	A-12		2,550,150.00	2,550,150.00	
Tuckahoe Rd CR557 Resurface	A-12		2,345,311.00	2,345,311.00	
New Jersey Partnership to Prevent Child Abuse	A-9		4,000.00	4,000.00	
Quality Improvement Plan	A-9		1,200.00	1,200.00	
State Farm					
State Farm Educational Funding	A-9		12,000.00	12,000.00	
Reserve for Debt Service - Capital	A-11	2,200,000.00		2,200,000.00	
Special Services School District	A-11	500,000.00		500,000.00	
Open Space and Farmland Preservation Trust Fund	A-11	2,024,106.00		2,024,106.00	
Weights and Measures Trust Fund	A-11	55,000.00		55,000.00	
Emergency Medical Services	A-11	3,798,000.00		3,997,721.10	199,721.10
Increased Row Officer Fees under Chapter 370 of the Laws of 2001 - Surrogate	A-11	101,000.00		99,936.00	(1,064.00)
Increased Row Officer Fees under Chapter 370 of the Laws of 2001 - County Clerk	A-11	1,620,000.00		875,407.00	(744,593.00)
Increased Row Officer Fees under Chapter 370 of the Laws of 2001 - Sheriff	A-11	179,000.00		234,117.07	55,117.07
Total Miscellaneous Revenues		39,884,753.00	14,652,896.00	53,116,355.95	(1,421,293.05)
Amount to be Raised by Taxation	A-6:A-11	147,900,000.00		147,900,000.00	
Budget Totals		208,035,451.00	14,652,896.00	221,267,053.95	\$ (1,421,293.05)
Non-Budget Revenue	A-2			7,758,707.48	
		\$ 208,035,451.00	\$ 14,652,896.00	\$ 229,025,761.43	
	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	\$ 88,555.00
Animal Shelter	A-11	79,119.78
Auction	A-11	75,147.99
Bail Forfeitures	A-11	78,189.14
CAP/Go Assisted Living	A-11	283,430.00
County Share of Authority Surplus	A-11	2,134,638.00
Emergency Management	A-11	228,966.14
Fire Marshall	A-11	30,394.00
Fire Safety - LEA Rebate	A-11	45,855.59
Indirect Costs	A-11	259,237.82
Interment Allowance USDVA	A-11	177,244.00
Interlocal Agreement - Economic Development	A-11	212,606.46
Liheap/Universal Service Fund	A-11	24,989.00
Maps, Copies, etc.	A-11	11,347.29
Miscellaneous Fees and Permits	A-11	484,839.64
Miscellaneous Fines	A-11	9,648.98
Miscellaneous State Aid	A-11	110,050.00
Pilot Program, Assessor	A-11	531,671.71
Refund of Prior Years' Expenditures	A-11	957,345.81
Rental & Maintenance Charges	A-11	38,962.60
Serv-A-Tray	A-11	74,005.32
State Aid Debt Service	A-11	1,199,255.00
State Inmate Reimbursement	A-11	306.40
Added & Omitted Taxes	A-7:11	622,901.81
	A-2	<u>\$ 7,758,707.48</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	\$ 1,451,223.00	\$ 1,451,223.00	\$ 1,430,872.65		\$ 20,350.35	
Other Expenses	117,275.00	117,275.00	75,426.89	\$ 9,377.09	32,471.02	
Board of Chosen Freeholders						
Salaries & Wages	536,467.00	536,467.00	514,459.68		22,007.32	
Other Expenses	39,300.00	39,300.00	31,344.54	1,848.33	6,107.13	
Advertising						
Other Expenses	13,000.00	13,000.00	9,959.07	69.00	2,971.93	
County Clerk						
Salaries & Wages	1,529,422.00	1,529,422.00	1,510,721.31		18,700.69	
Other Expenses	310,976.00	310,976.00	268,716.80	4,848.52	37,410.68	
Superintendent of Elections						
Salaries and Wages	595,630.00	612,630.00	602,368.23		10,261.77	
Other Expenses	584,860.00	594,860.00	557,355.67	3,988.01	33,516.32	
Financial Administration						
Salaries & Wages	712,307.00	712,307.00	702,374.45		9,932.55	
Other Expenses	65,806.00	65,806.00	23,171.17	325.48	42,309.35	
Purchasing Department						
Salaries & Wages	391,819.00	391,819.00	386,754.32		5,064.68	
Other Expenses	14,472.00	14,472.00	13,660.38		811.62	
Audit Services						
Other Expenses	95,000.00	95,000.00		95,000.00		
Information Technology						
Salaries & Wages	1,214,655.00	1,129,655.00	1,124,328.13		5,326.87	
Other Expenses	665,691.00	665,691.00	575,163.19	2,008.26	88,519.55	
Board of Taxation						
Salaries and Wages	145,667.00	138,067.00	118,354.54		19,712.46	
Other Expenses	1,500.00	1,500.00			1,500.00	
County Assessor						
Salaries and Wages	1,149,050.00	1,149,050.00	1,106,566.64		42,483.36	
Other Expenses	610,023.00	610,023.00	381,103.92	152,030.46	76,888.62	
County Counsel						
Salaries & Wages	1,030,863.00	1,078,863.00	1,062,660.97		16,202.03	
Other Expenses	368,595.00	368,595.00	304,604.14	9,684.26	54,306.60	
County Adjuster						
Salaries & Wages	131,351.00	136,251.00	134,851.99		1,399.01	
Other Expenses	6,245.00	6,245.00	4,084.83	787.13	1,373.04	

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	
Surrogate						
Salaries and Wages	555,670.00	559,670.00	552,836.52		6,833.48	
Other Expenses	35,938.00	35,938.00	26,956.04	8,839.34	142.62	
Engineering						
Salaries and Wages	1,139,328.00	1,139,328.00	1,125,355.01		13,972.99	
Other Expenses	59,000.00	59,000.00	54,321.39	1,638.24	3,040.37	
Economic Development						
Salaries & Wages	138,332.00	150,332.00	146,995.15		3,336.85	
Other Expenses	37,750.00	37,750.00	34,754.35		2,995.65	
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	352,327.00	307,327.00	304,036.49		3,290.51	
Other Expenses	85,129.00	85,129.00	82,164.26	1,384.22	1,580.52	
Construction Board of Appeals (NJSA 52:27 D-127)						
Salaries and Wages	47,510.00	47,510.00	43,793.30		3,716.70	
Other Expenses	1,375.00	1,375.00	369.71		1,005.29	
CODE ENFORCEMENT & ADMINISTRATION						
Consumer Protection						
Salaries & Wages	403,967.00	403,967.00	399,264.52		4,702.48	
Other Expenses	5,563.00	5,563.00	4,278.03	190.52	1,094.45	
INSURANCE						
Liability Insurance	2,489,000.00	2,489,000.00	2,435,277.83	25.00	53,697.17	
Workmen's Compensation Insurance	1,315,000.00	1,480,000.00	1,438,587.79		41,412.21	
Group Insurance Plans for Employees	21,355,000.00	21,355,000.00	18,930,650.89	9,168.30	2,415,180.81	
Unemployment Compensation Insurance	300,000.00	300,000.00	300,000.00			
PUBLIC SAFETY FUNCTIONS						
Emergency Response						
Salaries & Wages	16,605,000.00	16,605,000.00	16,486,608.98		118,391.02	
Other Expenses	1,039,400.00	1,039,400.00	864,392.79	117,888.96	57,118.25	
County Medical Examiner						
Salaries and Wages	639,906.00	929,906.00	903,029.62		26,876.38	
Other Expenses	143,146.00	143,146.00	101,445.99	23,184.12	18,515.89	
Sheriff's Department						
Salaries and Wages	8,438,737.00	8,576,737.00	8,576,732.70		4.30	
Other Expenses	131,831.00	131,831.00	78,262.48	53,095.26	473.26	
Prosecutor's Office						
Salaries & Wages	7,686,561.00	7,596,561.00	7,482,153.66		114,407.34	
Other Expenses	304,419.00	304,419.00	266,805.34	12,895.22	24,718.44	
Department of Corrections						
Salaries and Wages	5,467,786.00	5,357,786.00	5,307,182.70		50,603.30	
Other Expenses	13,415,258.00	13,901,258.00	12,852,575.37	855,177.65	193,504.98	

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	
PUBLIC WORKS FUNCTIONS						
Roads and Bridges						
Salaries and Wages	3,087,132.00	2,977,132.00	2,891,117.32		86,014.68	
Other Expenses	988,027.00	988,027.00	921,628.02	48,570.90	17,828.08	
Buildings and Grounds						
Salaries & Wages	3,130,243.00	3,060,243.00	3,002,295.77		57,947.23	
Other Expenses	892,600.00	892,600.00	755,203.50	87,713.38	49,683.12	
Fleet Management						
Salaries & Wages	596,735.00	556,735.00	542,573.21		14,161.79	
Other Expenses	449,204.00	479,204.00	423,122.36	48,005.11	8,076.53	
HEALTH AND HUMAN SERVICES FUNCTIONS						
County Health Services - Interlocal Agreements (40:8A-1, ET SEQ)						
Salaries and Wages	2,446,072.00	2,342,072.00	2,274,601.94		67,470.06	
Other Expenses	90,000.00	90,000.00	58,763.03	9,492.18	21,744.79	
Education & Disability Services						
Salaries and Wages	333,403.00	317,903.00	298,045.55		19,857.45	
Other Expenses	7,225.00	7,225.00	4,089.18	2,402.01	733.81	
Senior Services						
Salaries and Wages	1,115,105.00	953,705.00	934,008.63		19,696.37	
Other Expenses	239,000.00	239,000.00	222,049.15	11,414.58	5,536.27	
Human Services						
Salaries and Wages	813,073.00	813,073.00	787,598.12		25,474.88	
Other Expenses	259,550.00	259,550.00	172,420.79	21,336.20	65,793.01	
Veterans Affairs						
Salaries and Wages	352,797.00	352,797.00	316,826.20		35,970.80	
Other Expenses	30,130.00	30,130.00	24,407.22	334.28	5,388.50	
Commission on Women						
Other Expenses	2,600.00	2,600.00	841.00	794.50	964.50	
Animal Shelter						
Salaries and Wages	1,612,546.00	1,537,546.00	1,499,118.34		38,427.66	
Other Expenses	153,594.00	158,594.00	143,635.91	8,568.02	6,390.07	
Division of Social Services						
Salaries & Wages	9,881,875.00	9,881,875.00	9,725,162.81		156,712.19	
Other Expenses	6,629,851.00	6,629,851.00	5,974,684.64	173,503.20	481,663.16	
Assistance for Dependent Children - Local Share	336,230.00	336,230.00	336,229.00		1.00	
Supplemental Social Security Income	456,625.00	456,625.00	456,625.00			
Maintenance of Patients in State Institutions						
Other Expenses	1,033,094.00	833,094.00	754,714.12		78,379.88	

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	
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	61,844.94	20,615.06		
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	18,750.00	6,250.00		
Juveniles in Need of Supervision						
Other Expenses	157,070.00	157,070.00	78,005.25	79,064.75		
Support of Non-Profit Child Care Centers						
Other Expenses	39,882.00	39,882.00	28,632.00	11,250.00		
PARKS AND RECREATION FUNCTIONS						
Parks and Recreation						
Salaries and Wages	1,030,133.00	1,030,133.00	1,008,646.18		21,486.82	
Other Expenses	185,765.00	185,765.00	158,232.65	5,311.29	22,221.06	
County Golf Course						
Salaries and Wages	313,206.00	313,206.00	288,018.50		25,187.50	
Other Expenses	173,703.00	173,703.00	156,929.82	13,933.36	2,839.82	
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						
County Two-Year Colleges	200,000.00	200,000.00	126,897.50		73,102.50	
Gloucester County Vocational School						
Reimbursement for Residents Attending Out-of-County Vocational Schools	40,000.00	40,000.00	16,000.00		24,000.00	
Special Services School District						
Other Expenses	1,063,078.00	1,063,078.00	1,063,078.00			
Superintendent of Schools						
Salaries and Wages	321,570.00	325,170.00	320,545.58		4,624.42	
Other Expenses	9,540.00	9,540.00	5,523.26	843.90	3,172.84	
Extension Services						
Salaries and Wages	362,832.00	362,832.00	349,708.72		13,123.28	
Other Expenses	69,090.00	69,090.00	15,447.61	38,855.62	14,786.77	
4-H Fair Association						
Other Expenses	4,500.00	4,500.00	4,500.00			

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	
UTILITIES EXPENSES AND BULK PURCHASES						
Electricity	1,700,172.00	1,629,172.00	1,296,138.53	95,733.69	237,299.78	
Street Lighting	34,500.00	34,500.00	20,890.25	585.14	13,024.61	
Water	71,000.00	94,000.00	55,030.90	647.80	38,321.30	
Natural Gas	300,000.00	348,000.00	251,052.04	22,222.14	74,725.82	
Heating Oil	20,000.00	20,000.00	12,850.61	2,606.37	4,543.02	
Telephone	520,000.00	520,000.00	390,249.76	12,161.64	117,588.60	
Sewer	76,000.00	76,000.00	53,815.33	1,869.72	20,314.95	
Gasoline & Diesel	900,000.00	900,000.00	748,135.02	78,193.71	73,671.27	
LANDFILL/SOLID WASTE DISPOSAL						
Contractual Obligations-Logan Township	300,000.00	300,000.00	243,661.67		56,338.33	
UNCLASSIFIED						
Matching Funds for Grants						
State and Federal Programs	150,000.00	150,000.00	93,189.00			\$ 56,811.00
Proposed Salary and Wage Adjustment	100,000.00					
Reserve for Sick Leave	100,000.00	100,000.00	100,000.00			
Total Operations	153,177,786.00	153,177,786.00	145,068,837.35	2,237,606.92	5,814,530.73	56,811.00
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			
Area Planning Grant	1,454,316.00	1,515,883.00	1,515,883.00			
Special Child Health Case Management		170,064.00	170,064.00			
Alcohol and Drug Abuse	556,408.00	556,408.00	556,408.00			
Local Core Capacity Infrastructure for Bio-Terrorism		273,535.00	273,535.00			
PEER Grouping		80,379.00	80,379.00			
Temporary Assistance to Needy Families	34,680.00	34,680.00	34,680.00			
U.S. Department of Agriculture						
WIC Program		745,853.00	745,853.00			
Senior Farmer's Market Nutrition Program		1,500.00	1,500.00			
CWA Case Banking Equipment		5,000.00	5,000.00			
Housing Preservation Grant	50,000.00	50,000.00	50,000.00			
New Jersey Department of Labor						
Workforce Learning Link		35,000.00	35,000.00			
Workforce Investment Act		2,155,553.00	2,155,553.00			
Work First New Jersey		1,914,476.00	1,914,476.00			
New Jersey Historical Commission						
Red Bank Interpretive Signage Project		13,032.00	13,032.00			

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
New Jersey Department of Community Affairs						
Recreational Opportunities Grant	20,000.00	34,975.00	34,975.00			
New Jersey Department of Environmental Protection						
County Environmental Health Act	60,950.00	268,370.00	268,370.00			
Clean Communities		116,628.00	116,628.00			
New Jersey Department of Human Services						
CWA Case Banking Equipment		5,000.00	5,000.00			
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	130,086.00	532,164.00	532,164.00			
Personal Attendant Services Program	43,500.00	43,500.00	43,500.00			
Youth Incentive Program	38,442.00	38,442.00	38,442.00			
Homeless Assistance Program	25,288.00	25,288.00	25,288.00			
Prevention of Teen Pregnancy	1,000.00	1,000.00	1,000.00			
New Jersey Department of Children and Families						
Prevention Planning		300,000.00	300,000.00			
New Jersey Transit Program						
Senior Citizens and Disabled Residents Transportation	524,248.00	524,248.00	524,248.00			
Section 5311 Rural Transportation		152,389.00	152,389.00			
New Jersey Department of Law and Public Safety						
Drunk Driving Enforcement Fund		15,000.00	15,000.00			
Victims of Crime Act		194,737.00	194,737.00			
Multi-Jurisdictional Narcotics Task Force		75,914.00	75,914.00			
Megan's Law		7,605.00	7,605.00			
Body Armor Replacement - Sheriff		7,838.00	7,838.00			
Body Armor Replacement - Prosecutor		3,452.00	3,452.00			
Body Armor Replacement - Corrections		5,729.00	5,729.00			
Sexual Assault Nurse Examiner Program		71,238.00	71,238.00			
Insurance Fraud Reimbursement Program		144,821.00	144,821.00			
Violence Against Women Act		47,135.00	47,135.00			
Victim Witness Supplemental Grant	26,992.00	26,992.00	26,992.00			
Pedestrian Safety		30,000.00	30,000.00			
Cops in Shops		3,439.00	3,439.00			
Hazardous Materials Training		29,750.00	29,750.00			
New Jersey Office of Homeland Security & Preparedness						
Homeland Security		150,000.00	150,000.00			
Weather Monitors - Delaware River Rail Project		100,000.00	100,000.00			
National Food and Shelter Program		12,985.00	12,985.00			

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
Governor's Council on Alcoholism and Drug Abuse						
Municipal Alliance		391,915.00	391,915.00			
New Jersey Juvenile Justice Commission						
Juvenile Accountability Incentive Program	6,566.00	6,566.00	6,566.00			
Family Court Program	141,848.00	141,848.00	141,848.00			
State/Community Partnership Program	272,080.00	272,080.00	272,080.00			
New Jersey Department of Transportation						
Center Street CR603 Resurface		36,208.00	36,208.00			
GC Bridge Rehab Project		1,000,000.00	1,000,000.00			
Woodbury Glassboro Road CR553 Resurface		2,550,150.00	2,550,150.00			
Tuckahoe Rd CR557 Resurface		2,345,311.00	2,345,311.00			
New Jersey Department of Military and Veterans Affairs						
Veterans Transportation		30,000.00	30,000.00			
National Association of County & City Health Officials						
Medical Reserves Corps		3,500.00	3,500.00			
National Park Service						
Battlefield Protection		46,200.00	46,200.00			
U.S. Department of Justice						
Byrne Memorial		10,418.00	10,418.00			
U.S. Marshall Service						
Electronic Crimes Task Force	9,000.00	17,500.00	17,500.00			
U.S. Department of Homeland Security						
Hendrickson Mill Bridge		303,374.00	303,374.00			
New Jersey Division of Highway Traffic Safety						
Comprehensive Traffic Safety		47,450.00	47,450.00			
Child Passenger Safety Seat Program		24,000.00	24,000.00			
Click it or Ticket		24,000.00	24,000.00			
DUI Sobriety Checkpoint & Saturation		130,000.00	130,000.00			
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 Partnership to Prevent Child Abuse		4,000.00	4,000.00			
Quality Improvement Plan		1,200.00	1,200.00			
State Farm						
State Farm Educational Funding		12,000.00	12,000.00			
Total Public and Private Programs Offset by Revenue	3,522,141.00	18,175,037.00	18,175,037.00			
Contingent	200,000.00	200,000.00	41,307.12	66,785.00	91,907.88	
Total Operations Including Contingent	156,899,927.00	171,552,823.00	163,285,181.47	2,304,391.92	5,906,438.61	56,811.00
Detail:						
Salaries and Wages	75,960,300.00	75,464,300.00	74,360,568.43		1,103,731.57	
Other Expenses	80,939,627.00	96,088,523.00	88,924,613.04	2,304,391.92	4,802,707.04	56,811.00

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	
CAPITAL IMPROVEMENTS						
Capital Improvement Fund	200,000.00	200,000.00	200,000.00			
Capital Furnishings and Equipment	199,999.00	199,999.00	109,144.24	39,132.34	51,722.42	
Total Capital Improvements	399,999.00	399,999.00	309,144.24	39,132.34	51,722.42	
COUNTY DEBT SERVICE						
Payment of Bond Principal						
State Aid - County College Bonds	887,500.00	887,500.00	887,500.00			
Other Bonds	13,262,500.00	13,262,500.00	13,262,500.00			
Interest on Bonds						
State Aid - County College Bonds	133,552.00	133,552.00	133,551.24			0.76
Other Bonds	4,633,381.00	4,633,381.00	4,633,380.13			0.87
Green Trust Loan Program:						
Loan Repayments for Principal and Interest	205,190.00	205,190.00	205,189.77			0.23
Justice Complex Loan - Principal	1,865,000.00	1,865,000.00	1,865,000.00			
Justice Complex Loan - Interest	3,948,625.00	3,948,625.00	3,948,618.48			6.52
Capital Lease Obligations - Principal	4,382,500.00	4,382,500.00	4,382,500.00			
Capital Lease Obligations - Interest	2,285,303.00	2,285,303.00	2,257,061.45			28,241.55
Infrastructure Loan - Principal and Interest	645,692.00	645,692.00	638,985.93			6,706.07
Total County Debt Service	32,249,243.00	32,249,243.00	32,214,287.00			34,956.00

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

STATEMENT OF EXPENDITURES - CURRENT FUND - REGULATORY BASIS

	Appropriations		Expended			Canceled
	Budget	Budget After Modifications	Paid or Charged	Encumbered	Reserved	
DEFERRED CHARGES AND STATUTORY EXPENDITURES						
Deferred Charges						
Special Emergency Appropriations	1,569,297.00	1,569,297.00	1,569,297.00			
Prior Year Bills	1,084,990.00	1,084,990.00	961,482.21		123,507.79	
Statutory Expenditures						
Contributions to:						
Public Employees' Retirement System	6,195,727.00	6,195,727.00	5,183,811.33		1,011,915.67	
Social Security System	5,600,000.00	5,600,000.00	5,107,853.85		492,146.15	
Police & Fire Retirement System	4,036,268.00	4,036,268.00	3,846,996.96		189,271.04	
Total Deferred Charges and Statutory Expenditures	18,486,282.00	18,486,282.00	16,669,441.35		1,816,840.65	
TOTAL GENERAL APPROPRIATIONS	\$ 208,035,451.00	\$ 222,688,347.00	\$ 212,478,054.06	\$ 2,343,524.26	\$ 7,775,001.68	\$ 91,767.00
Ref.	A-2			A-17	A	
		Ref.				
Appropriation by 40A:4-87		A-2	\$ 14,652,896.00			
Budget		A-3	208,035,451.00			
			<u>\$ 222,688,347.00</u>			
Reserve for Federal Grants Appropriated		A-14	\$ 11,930,127.00			
Reserve for State Grants Appropriated		A-15	6,320,899.00			
Reserve for Local Grants Appropriated		A-10	17,200.00			
Special Emergency Appropriations		A-19	1,569,297.00			
Disbursed		A-4	192,640,531.06			
			<u>\$ 212,478,054.06</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, 2014	Balance Dec. 31, 2013
ASSETS			
Cash - Chief Financial Officer	B-1	\$ 14,622,394.43	\$ 18,285,556.40
Due from Federal Government	B-2	2,791,329.44	3,306,286.04
		<u>\$ 17,413,723.87</u>	<u>\$ 21,591,842.44</u>
LIABILITIES, RESERVES, AND FUND BALANCE			
Encumbrances Payable	B-3	\$ 5,670,008.42	\$ 4,171,445.72
Due to Current Fund	A	8,518.53	
Reserves for:			
Environmental Quality and Enforcement	B-4	34,319.18	107,422.35
County Clerk's Improvement Fund	B-5	425,689.12	437,961.49
Road Permit Funds	B-6	497,804.11	652,723.11
Weights and Measures	B-7	56,521.39	65,182.23
Bequests	B-8	8,842.66	8,523.26
Motor Vehicle Fines	B-9	1,955,256.11	2,005,747.90
Developers Fair Share Escrow Fund	B-10	1,467,836.79	1,426,624.63
Unemployment Insurance	B-11	75,503.62	115,353.97
Tax Appeals	B-12	58,068.00	100,780.47
Surrogate's Improvement Fund	B-13	94,458.31	97,043.04
Federal Forfeited Funds	B-14	40,407.83	117,886.82
Forfeited Funds	B-15	152,568.94	115,115.74
Seized Assets	B-16	48,664.53	149,293.25
Asset Maintenance Account	B-17	1,638.60	3,216.26
Community Development Block Grant	B-18	941,542.46	1,479,925.86
Workmen's Compensation	B-19	124,586.76	179,841.71
Farmland Preservation	B-20	5,062,933.16	9,619,995.91
Sheriff's Improvement Fund	B-21	8,181.17	12,882.73
Accumulated Absence	B-22	7,236.32	3,648.46
Solid Waste Fees	B-23	10,131.19	11,053.13
Uniform Fire Safety	B-24	3,900.00	3,900.00
Snow Removal/Salt Regionalization	B-25	292,238.66	96,531.31
Parks and Recreation Donations	B-26	2,560.30	1,245.86
Animal Shelter Donations	B-27	311,440.22	475,124.60
Health & Senior Services Donations	B-28	24,977.81	33,986.13
Human Services Transportation Donations	B-29	8,086.83	5,675.74
Veterans Affairs Donations	B-30	12,145.11	11,587.01
Disability Services Donations	B-31	5,510.69	5,617.69
Emergency Response/EMS Donations	B-32	1,140.86	1,605.86
Court Ordered Settlements			74,900.20
Sheriff's Forfeited Fund	B-34	1,006.19	
		<u>\$ 17,413,723.87</u>	<u>\$ 21,591,842.44</u>

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

GENERAL CAPITAL FUND

EXHIBIT C

COMPARATIVE BALANCE SHEET - GENERAL CAPITAL FUND - REGULATORY BASIS

	Ref.	Balance Dec. 31, 2014	Balance Dec. 31, 2013
ASSETS			
Cash - Chief Financial Officer	C-2	\$ 25,435,148.71	\$ 27,882,031.07
Grants Receivable	C-4	17,558,913.51	17,733,851.37
Amount to be Provided by Lease Payments	C-18	51,325,000.00	55,707,500.00
Traffic Light Escrow Receivable	C-16	1,573.66	10,453.99
Deferred Charges to Future Taxation:			
Funded	C-5	258,284,977.87	263,555,483.92
Unfunded	C-6	191,261.13	5,568,261.13
Deferred Charges - State of New Jersey	C-7	7,324,400.00	6,086,900.00
		<u>\$ 360,121,274.88</u>	<u>\$ 376,544,481.48</u>
LIABILITIES, RESERVES, AND FUND BALANCE			
General Serial Bonds Payable	C-13	\$ 183,421,000.00	\$ 184,850,000.00
Contracts Payable	C-10	20,536,875.83	14,345,819.57
Obligations Under Capital Lease	C-18	51,325,000.00	55,707,500.00
Green Trust Loans Payable	C-19	9,227.87	211,198.63
New Jersey Infrastructure Loans Payable	C-17	4,138,750.00	4,675,785.29
Gloucester County Improvement Authority Loan Payable	C-20	78,040,000.00	79,905,000.00
Improvement Authorizations:			
Funded	C-9	18,618,829.48	29,996,631.62
Unfunded	C-9	68,228.86	4,458,546.55
Traffic Light Escrow	C-15	1,573.66	10,453.99
Capital Improvement Fund	C-8	98,541.31	142,541.31
Reserve for Debt Service	C-12	3,858,491.48	2,236,248.13
Fund Balance	C-1	4,756.39	4,756.39
		<u>\$ 360,121,274.88</u>	<u>\$ 376,544,481.48</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, 2013	Ref. C	\$ 4,756.39
Balance December 31, 2014	C	<u>\$ 4,756.39</u>

GENERAL FIXED ASSETS

EXHIBIT D

COMPARATIVE STATEMENT OF GENERAL FIXED ASSETS - REGULATORY BASIS

	Balance Dec. 31, 2014	Balance Dec. 31, 2013
General Fixed Assets:		
Land	\$ 32,519,107.20	\$ 25,184,891.83
Buildings	59,485,584.00	56,385,584.00
Equipment	16,461,247.43	15,529,113.99
Motor Vehicles	14,744,217.28	9,107,859.28
	<u>\$ 123,210,155.91</u>	<u>\$ 106,207,449.10</u>
Investment in General Fixed Assets	<u>\$ 123,210,155.91</u>	<u>\$ 106,207,449.10</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, 2014**

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, 2014**

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, 2014**

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, 2014**

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. 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 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 No. 68 which is effective for periods beginning after June 15, 2014. This impact of this statement on the County's financial reporting is not presently determinable.

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	\$ 14,652,896.00
----------------	------------------

**COUNTY OF GLOUCESTER
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED DECEMBER 31, 2014**

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, 2014 and 2013, the carrying amount of the County’s deposits was \$65,646,966.04 and \$82,303,106.32, respectively. As of December 31, 2014 and 2013, \$0 of the municipality’s bank balance of \$68,469,750.10 and \$84,000,306.82, respectively, was exposed to Custodial Credit Risk.

NOTE 4: INVESTMENTS

As of December 31, 2014 and 2013, 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 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
2014	\$ 17,401,293.41	\$ 11,857,550.00
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

**COUNTY OF GLOUCESTER
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED DECEMBER 31, 2014**

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, 2014, was \$6,674,114.00. The County has appropriated \$100,000.00 in the 2015 adopted budget to fund a reserve for accumulated absences. The accumulated absence trust has a reserve balance of \$7,236.32.

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, 2014:

	Balance Dec. 31, 2013	Additions	Deletions	Prior Year Adjustments	Balance Dec. 31, 2014
Land	\$ 25,184,891.83	161,250.00		7,172,965.37	\$ 32,519,107.20
Buildings	56,385,584.00			3,100,000.00	59,485,584.00
Equipment	15,529,113.99	\$ 925,019.89	673,530.01	680,643.56	16,461,247.43
Motor Vehicles	9,107,859.28	1,130,898.00	1,514,216.00	6,019,676.00	14,744,217.28
	<u>\$ 106,207,449.10</u>	<u>\$ 2,217,167.89</u>	<u>\$ 2,187,746.01</u>	<u>\$ 16,973,284.93</u>	<u>\$ 123,210,155.91</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 08625-0295 or can be accessed on the internet at <http://www.state.nj.us/treasury/pensions/actuarial-rpts.shtml>.

**COUNTY OF GLOUCESTER
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED DECEMBER 31, 2014**

NOTE 9: PENSION FUNDS (CONTINUED)

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 member and employer contributions may be amended by State of New Jersey legislation. The PERS contribution rate increased to 6.5% of base salary effective with the first payroll, to be paid on or after October 1, 2011. Subsequent increases will then be phased in over 7 years (each July 1st) to bring the total pension contribution rate to 7.5% of base salary as of July 1, 2018. The PFRS contribution rate increased to 10% of base salary effective with the first payroll to be paid on or after October 1, 2011. Employers are required to contribute at an actuarially determined rate in PERS and PFRS. The actuarially determined contribution includes funding for, cost-of-living adjustments, noncontributory death benefits, and post-retirement medical premiums.

The County's contributions to PERS for the years ending December 31, 2014, 2013, and 2012, were \$6,074,181.56, \$5,516,988.95, and \$5,380,978.42, respectively, equal to the required contributions for each year. The County's contributions to PFRS for the years ending December 31, 2014, 2013, and 2012, were \$3,846,996.96, \$3,856,064.50, and \$3,674,314.00, 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, 2014, 2013, and 2012, were \$48,702.79, \$34,715.06, and 17,053.71, 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

**COUNTY OF GLOUCESTER
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED DECEMBER 31, 2014**

NOTE 10: POST-EMPLOYMENT HEALTHCARE PLAN (CONTINUED)

Plan Description (Continued) - 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-july2013.pdf.

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

Contributions to pay for the health premiums of participating retirees in the SHBP are billed to the County 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, 2014, was \$7,767,452.14, 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: 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.

**COUNTY OF GLOUCESTER
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED DECEMBER 31, 2014**

NOTE 12: CONTINGENCIES (CONTINUED)

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 13: 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 NJSA 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 2014 assessment for property and casualty insurance was \$3,438,533.59 and \$519,722.20 for dental insurance.

The County also maintains a balance in a trust fund for Reserve for Workers' Compensation in the amount of \$124,586.76 as of December 31, 2014.

NOTE 14: LONG-TERM DEBT

Summary of County Debt Service

Long-Term Debt as of December 31, 2014, consisted of the following:

	Year 2014	Year 2013	Year 2012
Bonds, Notes, and Loans Issued	\$ 265,608,977.87	\$ 269,641,983.92	\$ 268,672,530.05
Bonds and Notes Authorized But Not Issued	191,661.13	5,568,661.13	3,331,207.24
Net Bonds, Notes, and Loans Issued and Authorized But Not Issued	<u>\$ 265,800,639.00</u>	<u>\$ 275,210,645.05</u>	<u>\$ 272,003,737.29</u>

**COUNTY OF GLOUCESTER
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED DECEMBER 31, 2014**

NOTE 14: LONG-TERM DEBT (CONTINUED)

Summary of County Debt Service (Continued)

	Balance 12/31/2013	Increased	Retired/ Reduction	Balance 12/31/2014	Due Within One Year
Issued					
General:					
Serial Bonds Payable	\$ 184,850,000.00	\$ 14,221,000.00	\$ 15,650,000.00	\$ 183,421,000.00	\$ 17,221,000.00
Green Trust Loans Payable	211,198.63		201,970.76	9,227.87	9,227.87
NJ Infrastructure Loans Payable	4,675,785.29		537,035.29	4,138,750.00	553,093.12
Gloucester County Improvement Authority Loan Payable	79,905,000.00		1,865,000.00	78,040,000.00	1,960,000.00
Authorized But Not Issued					
General:					
Bond Anticipation Notes	5,568,661.13	8,844,000.00	14,221,000.00	191,661.13	
	<u>\$ 275,210,645.05</u>	<u>\$ 23,065,000.00</u>	<u>\$ 32,475,006.05</u>	<u>\$ 265,800,639.00</u>	<u>\$ 19,743,320.99</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, 2014, was \$130,000.00.

\$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, 2014, was \$585,000.00.

\$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, 2014, was \$11,207,000.00.

\$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, 2014, was \$12,160,000.00.

\$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, 2014, was \$630,000.00.

\$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, 2014, was \$630,000.00.

\$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 2.25% - 3.50% per annum. The balance remaining at December 31, 2014, was \$27,855,000.00.

\$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, 2014, was \$646,500.00.

**COUNTY OF GLOUCESTER
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED DECEMBER 31, 2014**

NOTE 14: LONG-TERM DEBT (CONTINUED)

Summary of County Debt Service (Continued)

\$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, 2014, was \$646,500.00.

\$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 2.50% - 4.00% per annum. The balance remaining at December 31, 2014, was \$28,800,000.00.

\$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, 2014, was \$27,450,000.00.

\$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, 2014, was \$14,995,000.00.

\$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, 2014, was \$11,750,000.00.

\$3,775,500.00 County College Bonds County Share dated June 28, 2012, payable in annual installments through March 2022. Interest is paid semiannually at a rate of 2.00% - 2.50% per annum. The balance remaining at December 31, 2014, was \$3,192,500.00.

\$3,775,500.00 County College Bonds State Share dated June 28, 2012, payable in annual installments through March 2022. Interest is paid semiannually at a rate of 2.00% - 2.50% per annum. The balance remaining at December 31, 2014, was \$3,192,500.00.

\$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 2.50% - 3.00% per annum. The balance remaining at December 31, 2014, was \$24,130,000.00.

\$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, 2014, was \$600,000.00.

\$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, 2014, was \$600,000.00.

\$4,974,000.00 General Obligation Bonds dated June 11, 2014, payable in annual installments through March 2023. Interest is paid semiannually at a rate of 1.50% - 2.375% per annum. The balance remaining at December 31, 2014, was \$4,974,000.00.

\$2,125,000.00 County College Bonds - County Share dated June 11, 2014, payable in annual installments through March 2024. Interest is paid semiannually at a rate of 1.50% - 2.50% per annum. The balance remaining at December 31, 2014, was \$2,125,000.00.

**COUNTY OF GLOUCESTER
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED DECEMBER 31, 2014**

NOTE 14: LONG-TERM DEBT (CONTINUED)

Summary of County Debt Service (Continued)

\$2,125,000.00 County College Bonds - State Share dated June 11, 2014, payable in annual installments through March 2024. Interest is paid semiannually at a rate of 1.50% - 2.50% per annum. The balance remaining at December 31, 2014, was \$2,125,000.00.

\$4,997,000.00 2014 County College Bonds – Building our Future dated June 11, 2014, payable in annual installments through March 2024. Interest is paid semiannually at a rate of 1.50% - 2.50% per annum. The balance remaining at December 31, 2014, was \$4,997,000.00.

\$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, 2014, was \$9,227.87.

\$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, 2014, was \$2,260,000.00.

\$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, 2014, was \$1,878,750.00.

\$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, 2014, was \$78,040,000.00.

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

Year Ended	Principal	Interest	Total
2015	\$ 19,743,320.99	\$ 9,524,136.21	\$ 29,267,457.20
2016	19,742,105.81	8,890,725.03	28,632,830.84
2017	20,334,362.51	8,304,612.53	28,638,975.04
2018	20,952,669.98	7,670,581.28	28,623,251.26
2019	21,333,657.29	7,000,581.28	28,334,238.57
2020-2024	86,187,861.29	25,114,218.79	111,302,080.08
2025-2029	38,645,000.00	13,638,425.00	52,283,425.00
2030-2034	19,325,000.00	7,348,375.00	26,673,375.00
2035-2038	19,345,000.00	1,994,875.00	21,339,875.00
	<u>\$ 265,608,977.87</u>	<u>\$ 89,486,530.12</u>	<u>\$ 355,095,507.99</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 .965%.

**COUNTY OF GLOUCESTER
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED DECEMBER 31, 2014**

NOTE 14: LONG-TERM DEBT (CONTINUED)

Summary of Statutory Debt Condition – Annual Debt Statement (Continued)

	Gross Debt	Deductions	Net Debt
General Debt	\$ 395,281,296.51	\$ 145,940,407.51	\$ 249,340,889.00

Net Debt \$249,340,889.00/Equalized Valuation Basis per NJSA 40A:2-2 as amended \$25,831,387,497.00 = .965%.

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

2% of Equalized Valuation Basis	\$ 516,627,749.94
Net Debt	249,340,889.00
Remaining Borrowing Power	<u>\$ 267,286,860.94</u>

NOTE 15: CAPITAL LEASE OBLIGATIONS

The County had lease agreements in effect at December 31, 2014, for various capital improvements.

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

	Total	Principal	Fees/Interest
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	6,302,516.90	4,895,000.00	1,407,516.90
2020-2024	20,424,147.53	15,990,000.00	4,434,147.53
2025-2029	12,086,118.78	10,570,000.00	1,516,118.78
2030	2,204,800.00	2,120,000.00	84,800.00
	<u>\$ 66,265,171.97</u>	<u>\$ 51,325,000.00</u>	<u>\$ 14,940,171.97</u>

NOTE 16: 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, 2014, is \$178,243,750.00, of which \$128,528,750.00 is included in the County's obligations, leaving a net amount of debt guaranteed by the County in the amount of \$49,715,000.00.

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

**COUNTY OF GLOUCESTER
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED DECEMBER 31, 2014**

NOTE 16: UNDERLYING DEBT AND OTHER OBLIGATIONS (CONTINUED)

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, 2014, is \$33,415,657.51.

NOTE 17: 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:

Year	Amount
2015	\$ 46,224.98
2016	47,953.98
2017	49,752.14
2018	30,112.95
	<u>\$ 174,044.05</u>

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, 2014, the following deferred charges are shown on the balance sheets of the various funds:

	Balance Dec. 31, 2014	2015 Budget Appropriation	Balance to Succeeding Budgets
Special Emergency			
Revaluation of Properties	\$ 2,837,065.00	\$ 1,569,297.00	\$ 1,267,768.00

NOTE 19: INTERFUND RECEIVABLES AND PAYABLES

The following schedule reconciles interfund receivables and payables for the year ended December 31, 2014.

	Due To	Due From
Current Fund		
Trust Fund	\$ 8,518.53	
Federal and State Grant Fund	795,724.89	
Federal and State Grant Fund		
Current Fund		\$ 795,724.89
Trust Fund		
Current Fund		8,518.53
	<u>\$ 804,243.42</u>	<u>\$ 804,243.42</u>

**COUNTY OF GLOUCESTER
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED DECEMBER 31, 2014**

NOTE 19: INTERFUND RECEIVABLES AND PAYABLES (CONTINUED)

The amount due from Trust Fund to Current Fund is due to interest not turned over.

NOTE 20: SUBSEQUENT EVENTS

Management has reviewed and evaluated all events and transactions that occurred between December 31, 2014 and June 15, 2015, 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

PETRONI & ASSOCIATES LLC

Certified Public Accountants • Registered Municipal Accountants
102 West High Street, Suite 100 • P.O. Box 279 • Glassboro, NJ 08028
(856) 881-1600 • Fax (856) 881-6860

MEMBER: AMERICAN INSTITUTE OF
CERTIFIED PUBLIC ACCOUNTANTS

Nick L. Petroni, CPA, RMA

Mary A. Carey, RMA
Wendy G. Fama, CPA
Denise R. Nevico, CPA
Deanna L. Roller, CPA, RMA

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, 2014, 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 15, 2015, 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 15, 2015

PETRONI & ASSOCIATES LLC

Certified Public Accountants • Registered Municipal Accountants
102 West High Street, Suite 100 • P.O. Box 279 • Glassboro, NJ 08028
(856) 881-1600 • Fax (856) 881-6860

MEMBER: AMERICAN INSTITUTE OF
CERTIFIED PUBLIC ACCOUNTANTS

Nick L. Petroni, CPA, RMA

Mary A. Carey, RMA
Wendy G. Fama, CPA
Denise R. Nevico, CPA
Deanna L. Roller, CPA, RMA

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, 2014. 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, 2014.

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 New Jersey 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, 2014, and have issued our report thereon dated June 15, 2015, 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 OMB 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 15, 2015

COUNTY OF GLOUCESTER
SCHEDULE OF EXPENDITURES OF FEDERAL FINANCIAL ASSISTANCE
FOR THE YEAR ENDED DECEMBER 31, 2014

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	08/10/12	06/30/13	93.069	046 4230 100 360	037150	\$ 348,763			\$ 348,763		\$ 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
Local Core Capacity Infrastructure for Bioterrorism	07/01/13	06/30/14	93.074	046 4230 100 362	037090	4,545	\$ 4,545	4,545			4,545
Local Core Capacity Infrastructure for Bioterrorism	07/01/13	06/30/14	93.074	046 4230 100 360	037150	324,171		324,171	\$ 180,499		324,171
Local Core Capacity Infrastructure for Bioterrorism	07/01/13	06/30/14	93.095	046 4230 100 508	033300	25,000		25,000		25,000	25,000
Local Core Capacity Infrastructure for Bioterrorism	07/01/14	06/30/15	93.074	046 4230 100 360	037150	273,535		63,606		114,552	114,552
Special Child Health Case/Case Management	07/01/14	06/30/15	93.994	046 4220 100 129	022070	16,907		16,907		16,907	16,907
Area Plan Contract	01/01/13	12/31/13	93.778	054 7530 100 066	557560	10,686		5,343		10,686	10,686
Area Plan Contract	01/01/13	12/31/13	93.667	054 7530 100 057	555740	38,811		29,538		38,811	38,811
Area Plan Contract	01/01/13	12/31/13	93.043	054 7530 100 060	555850	18,917		9,496		18,917	18,917
Area Plan Contract	01/01/13	12/31/13	93.044	054 7530 100 058	555820	247,366		123,683		247,366	247,366
Area Plan Contract	01/01/13	12/31/13	93.045	054 7530 100 056	552420	411,479		206,539		411,479	411,479
Area Plan Contract	01/01/13	12/31/13	93.048	054 7530 100 085	552030	56,728		1,645		1,645	1,645
Area Plan Contract	01/01/13	12/31/13	93.052	054 7530 100 062	557070	102,609		51,460		102,609	102,609
Area Plan Contract	01/01/13	12/31/13	93.053	054 7530 100 039	552480	122,951		110,405		122,951	122,951
Area Plan Contract	01/01/14	12/31/14	93.053	054 7530 100 039	552480	116,747		22,749		116,747	116,747
Area Plan Contract	01/01/14	12/31/14	93.043	054 7530 100 060	555850	16,796		8,367		14,525	14,525
Area Plan Contract	01/01/14	12/31/14	93.044	054 7530 100 058	555820	247,780		121,457		247,035	247,035
Area Plan Contract	01/01/14	12/31/14	93.045	054 7530 100 056	552420	410,039		200,086		401,483	401,483
Area Plan Contract	01/01/14	12/31/14	93.048	054 7530 100 085	552030	35,083				6,343	6,343
Area Plan Contract	01/01/14	12/31/14	93.052	054 7530 100 062	557070	102,948		47,616		102,238	102,238
Area Plan Contract	01/01/14	12/31/14	93.778	054 7530 100 066	557560	10,037		10,037		9,842	9,842
New Jersey Department of Labor											
Work First NJ	07/01/12	06/30/13	93.558	062 4545 100 374	105431	20,337		20,337			20,337
Work First NJ	07/01/13	06/30/14	93.558	062 4545 100 344	105430	716,654		716,654	416,100		716,654
Work First NJ	07/01/13	06/30/14	93.558	054 7550 100 302	150300	182,133					182,133
Work First NJ	07/01/13	06/30/14	93.558	062 4545 100 346	105450	15,304		7,280		714	15,304
Work First NJ	07/01/13	06/30/14	93.558	062 4545 100 374	105431	230,591					230,591
Work First NJ	07/01/14	06/30/15	93.558	062 4545 100 344	105430	1,116,391		341,830		586,301	586,301
Work First NJ	07/01/14	06/30/15	93.558	062 4545 100 346	105450	35,451		6,141		6,154	6,154
New Jersey Department of Human Services											
Human Services Planning Grant	01/01/14	12/31/14	93.778	016 1610 100 061	018820	31,386		31,386		31,386	31,386
Abused and Missing Children	01/01/14	12/31/14	93.778	016 1610 100 061	018820	1,620		1,620		1,620	1,620
Social Services for the Homeless	01/01/12	12/31/12	93.558	054 7550 100 380	150740	71,220					71,220
Social Services for the Homeless	01/01/13	12/31/13	93.558	054 7550 100 380	150740	71,220		5,653			71,220
Social Services for the Homeless	01/01/14	06/30/14	93.558	054 7550 100 380	150740	34,680		27,350		27,350	27,350
Social Services for the Homeless	07/01/14	06/30/15	93.558	054 7550 100 380	150740	69,359				66,056	66,056
Sandy Homeowner/Renter Assistance Program	09/01/13	09/30/15	93.095	054 7550 100 517	990550	73,000		73,000		73,000	73,000
Sandy Homeowner/Renter Assistance Program	09/01/13	09/30/15	93.667	054 7550 100 517	990550	35,000				15,467	35,000
Title XX Transportation	01/01/13	12/31/13	93.778	054 7545 100 020	270000	22,774		22,774		2,250	22,774
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				570	4,000
MRC Capacity Building Award	12/20/13	07/31/14	93.008	N/A	N/A	3,500		3,500		2,930	2,930
U.S. Department of Agriculture											
Housing Preservation Grant	12/13/11	12/12/11	10.433	N/A	N/A	50,000		10,000		5,000	50,000
Housing Preservation Grant	10/01/12	09/30/13	10.433	N/A	N/A	50,000		35,000		30,000	50,000
Housing Preservation Grant	10/01/13	09/30/14	10.433	N/A	N/A	50,000		20,000		20,000	20,000
CWA Case Banking Equipment Grant	09/01/13	06/30/14	10.561	054 7550 100 161	152270	5,000		5,000		5,000	5,000
Women, Infants, and Children	10/01/13	09/30/14	10.557	046 4220 100 113	022510	705,200		705,200		553,792	705,200
Women, Infants, and Children	10/01/14	09/30/15	10.557	046 4220 100 113	022510	745,853				202,176	202,176
Senior Farmer's Market Nutrition Program	07/01/14	06/30/15	10.576	046 4220 100 474	027070	1,500		1,500		1,500	1,500

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, 2014

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									
NJ Department of Environmental Protection County Environmental Health Act	01/01/13	12/31/13	66.605	042 4840 100 094	050030	13,780.00		10,973.00	13,780.00		13,780.00
US Department of the Interior National Park Service Battlefield Protection	08/01/14	08/01/16	15.926	N/A	N/A	46,200.00					
U.S. Department of Justice Justice Assistance Grant Joint Task Force	10/01/09	09/30/13	16.804	N/A	2010-DJ-BX-1189	43,426		23,676	43,056		43,056
Justice Assistance Grant Joint Task Force	10/01/11	09/30/14	16.804	N/A	2011-H5411-NJ-DJ	28,425		19,514	19,514	8,947	28,420
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		12,479
Justice Assistance Grant Joint Task Force	10/01/12	09/30/14	16.804	N/A	2013-H-5679-NJ-DJ	10,743				8,879	10,713
Justice Assistance Grant Joint Task Force	10/01/13	09/30/15	16.804	N/A	2014-H4018-NJ-DJ	10,418					
Byrne Memorial Local Solicitation	10/01/08	09/30/12	16.804	N/A	200-DJ-BX-1127	43,243					43,212
Bureau of Justice Assistance Bulletproof Vests Partnership Program	04/01/12	08/31/14	16.607	N/A	FY 2012 BVP	12,162			11,956	9,415	12,162
New Jersey Department of Law and Public Safety Sexual Assault Nurses Examiner Project (SANE)	10/01/13	09/30/14	16.575	066 1020 100 142	090300	71,238		68,440	68,440	71,238	71,238
Victims of Crime Act (VOCA)	07/01/12	06/30/13	16.575	066 1020 100 142	090300	169,648		5,514	169,648		169,648
Victims of Crime Act (VOCA)	07/07/13	07/06/14	16.575	066 1020 100 142	090300	176,091		176,091	176,091	84,976	176,091
Victims of Crime Act (VOCA)	07/07/14	07/06/15	16.575	066 1020 100 142	090300	194,737				89,736	89,736
Megan's Law	04/01/13	03/31/14	16.738	066 1020 100 364	091240	7,288		6,838	7,288	3,844	7,288
Megan's Law	04/01/14	03/31/15	16.738	066 1020 100 364	091240	7,605		950	950	7,086	7,086
Community Justice Grant	04/13/13	04/12/14	16.738	066 1020 100 364	091240	61,500		20,314	61,500	13,212	61,500
Enforcing the Underage Drinking Laws	06/01/12	05/31/13	16.727	066 1400 100 014	210070	24,200		16,610	24,200	12,870	24,200
Enforcing the Underage Drinking Laws	11/15/13	08/31/14	16.73	066 1400 100 014	210070	3,439		3,439	3,439	3,439	3,439
Violence Against Women (VAWA)	07/01/13	06/30/14	16.588	066 1020 100 246	090260	24,245		24,245	24,245	24,245	24,245
Violence Against Women (VAWA)	07/01/14	06/30/15	16.588	066 1020 100 246	090260	22,890				11,445	11,445
Narcotics Task Force	07/01/13	06/30/14	16.738	066 1020 100 364	091240	74,468		48,010	66,537	40,314	74,468
Narcotics Task Force	07/01/14	06/30/15	16.738	066 1020 100 364	091240	75,914				15,361	15,361
U.S. Marshal Service Electronic Crimes Task Force	10/01/13	09/30/14	16.922	N/A	N/A	9,000		9,000	9,000	9,000	9,000
Electronic Crimes Task Force	10/01/14	09/30/15	16.922	N/A	N/A	8,500					
New Jersey Juvenile Justice Commission Juvenile Account Incentive Block Grant	01/01/12	12/31/12	16.523	066 1500 100 121	343010	14,746	\$ 1,638	8,014	14,746		16,384
Juvenile Account Incentive Block Grant	01/01/13	12/31/13	16.523	066 1500 100 121	343010	8,880	987	8,436	8,880	9,423	9,867
Juvenile Account Incentive Block Grant	01/01/14	12/31/14	16.523	066 1500 100 121	343010	6,566	730	3,191	3,191	7,296	7,296
U.S. Department of Homeland Security Federal Emergency Management Agency Hendrickson Mill Bridge	10/01/14	12/31/17	97.036	N/A	N/A	303,374				303,374	303,374
New Jersey Office of Homeland Security Homeland Security	09/01/12	08/31/14	97.067	066 1005 100 006	130040	175,399		126,210	175,399	23,837	175,399
Homeland Security	09/01/13	08/31/15	97.067	066 1005 100 006	130040	100,000		38,592	38,592	38,796	45,169
Homeland Security	09/01/14	08/31/16	97.067			150,000					
Emergency Management Agency Assistance	01/01/12	12/31/12	97.042	066 1200 100 726	062600	75,000			75,000	20,000	75,000
Emergency Management Agency Assistance	07/01/13	06/30/14	97.042			70,000					55,000
EMA Access and Functional Needs Program	10/01/12	12/31/13	97.042	066 1200 100 726	062600	23,000		23,000	23,000		23,000
National Food & Shelter Program	09/01/13	06/30/14	97.024			12,985		12,985	12,985	12,985	12,985
New Jersey Department of Law and Public Safety Hazard Mitigation Grant Program	08/30/13	10/07/16	97.039	066 1200 100 B07	063520	600,000		60,000	60,000	600,000	600,000

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, 2014

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 Labor											
New Jersey Department of Labor											
WIA - Adult Program	07/01/12	06/30/13	17.258	062 4545 100 101	101020	491,596		54,047	491,596		491,596
WIA - Youth Activities	07/01/12	06/30/13	17.259	062 4545 100 249	101530	556,049		148,783	546,996	9,244	546,996
WIA - Dislocated Workers	07/01/12	06/30/13	17.278	062 4545 100 105	101040	722,575		91,202	722,575		722,575
WIA - Adult Program	07/01/13	06/30/14	17.258	062 4545 100 101	101020	530,543		461,113	503,063	370,988	530,543
WIA - Youth Activities	07/01/13	06/30/14	17.259	062 4545 100 249	101530	595,183		553,862	592,758	101,698	595,183
WIA - Dislocated Workers	07/01/13	06/30/14	17.278	062 4545 100 105	101040	787,469		686,009	759,719	550,119	787,469
WIA - Adult Program	07/01/14	06/30/15	17.258	062 4545 100 101	101020	633,800.00		147,945.00	147,945.00	173,440.68	173,440.68
WIA - Youth Activities	07/01/14	06/30/15	17.259	062 4545 100 249	101530	707,941.00		223,083.00	223,083.00	479,557.63	479,557.63
WIA - Dislocated Workers	07/01/14	06/30/15	17.278	062 4545 100 105	101040	813,812.00		152,967.00	152,967.00	212,463.46	212,463.46
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	774,231	4,403,645
U.S. Department of Transportation											
NJ Department of Law and Public Safety											
Hazardous Materials Training	10/01/13	09/30/14	20.703	UNKNOWN	UNKNOWN	29,750				29,750	29,750
New Jersey Division of Highway Traffic Safety											
Comprehensive Traffic Safety Program	10/01/13	09/30/14	20.600	066 1160 100 047	030800	47,450		37,500	37,500	37,090	37,500
Comprehensive Traffic Safety Program	10/01/14	09/30/15	20.600	066 1160 100 047	030800	47,450				208	208
Driving While Intoxicated Sobriety Checkpoint	10/01/13	09/30/13	20.616	066 1160 100 157	031020	100,000		87,764	87,764	75,684	87,764
Driving While Intoxicated Sobriety Checkpoint	10/01/14	09/30/15	20.616	066 1160 100 157	031020	130,000					
Child Passenger Safety Seat Grant	10/01/13	09/30/14	20.613	066 1160 100 137	035160	12,000		12,000	12,000	12,000	12,000
Child Passenger Safety Seat Grant	10/01/14	09/30/15	20.616	066 1160 100 137	035160	12,000				1,572	1,572
Click It or Ticket	05/19/14	06/01/14	20.616	066 1160 100 155	031000	24,000		23,750	23,750	23,750	23,750
Delaware Valley Regional Planning Commission											
Federal Stimulus Projects	03/01/09	COMPLETE	20.205	078 6320 480 ALM	600084	9,950,000		100,000	7,444,344	6,250	7,444,344
Supportive Regional Highway	07/01/12	06/30/13	20.205	N/A	13-61-030	39,100		23,301	39,100		39,100
Supportive Regional Highway	07/01/13	06/30/14	20.205	N/A	14-61-030	39,100		20,542	20,542	18,422	39,100
Supportive Regional Highway	07/01/14	06/30/15	20.205	N/A	15-61-030	39,100				18,145	18,145
Transportation System Plan & Implementation	07/01/12	06/30/13	20.205	N/A	13-63-022	53,228		43,212	43,212		43,212
Transportation System Plan & Implementation	07/01/13	06/30/14	20.205	N/A	14-63-022	38,680		7,612	7,612	31,017	38,680
Transportation System Plan & Implementation	07/01/14	06/30/15	20.205	N/A	15-63022	38,680				7,653	7,653
Region Wide Transportation GIS Program	07/01/12	06/30/13	20.205	N/A	13-53-312	30,000		22,936	30,000		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	16,843	30,000
Region Wide Transportation GIS Program	07/01/14	06/30/15	20.205	N/A	15-53-312	30,000				9,595	9,595
New Jersey Transit											
Section 5311 Rural Transit	07/01/13	06/30/14	20.509	N/A	Section 5311 FY14	146,404		146,404	146,404	79,452	146,404
Section 5311 Rural Transit	07/01/14	06/30/15	20.509	N/A	Section 5311 FY15	152,389				69,945	69,945
Job Access and Reverse Commute	07/01/12	06/30/14	20.516	N/A	JARC Round 12	240,000		62,386	145,000	30,602	145,000
Job Access and Reverse Commute	07/01/12	06/30/14	20.516	N/A	JARC Round 13	125,000		98,278	98,278	119,300	119,300
New Freedom	03/15/10	12/31/14	20.521	N/A	Section 5317	200,426		122,724	200,426	84,541	200,426
New Freedom	07/01/13	06/30/14	20.521	N/A	Section 5317	200,000		60,937	60,937	78,530	78,530

"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, 2014

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											
Hurffville-Crosskeys - RT 47 to Greentree	09/23/10	12/31/14	20.205	078 6300 480 FJR	370550	594,382			594,382		594,382
Hurffville-Crosskeys - RT 47 to Greentree	09/23/10	12/31/14	20.205	078 6300 480 FJO	379490	142,145		142,145	142,145	9	142,145
Center Street (CR 603) Mantua Twp.	04/26/12	12/31/15	20.205	078 6300 480 FJR	370550	193,547					155,316
Center Street (CR 603) Mantua Twp.	04/26/12	12/31/15	20.205	078 6300 480 GEM	370502	542,661		542,661	542,661	1,040	542,661
Clayton-Williamstown Road (CR610) Resurface	04/26/12	12/31/15	20.205	078 6300 480 FJR	370550	177,197					170,657
Clayton-Williamstown Road (CR610) Resurface	04/26/12	12/31/15	20.205	078 6300 480 GEM	370502	572,803		572,803	572,803	3,032	572,803
Gloucester County Multipurpose Trail Ext.	04/26/12	12/31/15	20.205	078 6300 480 FJR	370550	350,076					245,851
Gloucester County Multipurpose Trail Ext.	04/26/12	12/31/15	20.205	078 6300 480 GEM	370502	49,924		49,924	49,924		49,924
Wood-Glass Road (CR553) Tylers Mill-Woodcreek	09/10/14	12/31/17	20.205	UNKNOWN	UNKNOWN	2,550,150					
Tuckahoe Road (CR557) Section V Resurfacing	09/15/14	12/31/17	20.205	UNKNOWN	UNKNOWN	2,345,311					
FY2012 Transportation Trust	01/01/12	COMPL	20.205	078 6300 480 FJO	379490	98,232		98,232	98,232		98,232
FY2009 Transportation Trust	01/01/09	COMPL	20.205	078 6300 480 FJO	379490	26,140		26,140	26,140		26,140
FY2006 Transportation Trust	01/01/06	COMPL	20.205	078 6300 480 FJO	379490	13,111		13,111	13,111		13,111
2014 ISTEA	01/01/14	COMPL	20.205	UNKNOWN	UNKNOWN	1,500,000				47,989	47,989
2013 ISTEA	01/01/13	COMPL	20.205	UNKNOWN	UNKNOWN	10,460,819		665,980	665,980	5,010,704	5,970,497
2013 ISTEA	01/01/13	COMPL	20.205	078 6300 480 GOU	370283	25,039		25,039	25,039	25,039	25,039
2013 ISTEA	01/01/13	COMPL	20.205	078 6300 480 GKO	379422	163,301		163,301	163,301	163,301	163,301
2013 ISTEA	01/01/13	COMPL	20.205	078 6300 480 GIM	370273	139,535		139,535	139,535	139,535	139,535
2013 ISTEA	01/01/13	COMPL	20.205	078 6320 480 154	601379	211,306		211,306	211,306	211,306	211,306
2012 ISTEA	01/01/12	COMPL	20.205	078 6300 480 FLH	370331	2,272,347			1,450,414		1,739,607
2012 ISTEA	01/01/12	COMPL	20.205	078 6300 480 GKP	379492	210,807		84,666	210,807		211,806
2011 ISTEA	01/01/11	COMPL	20.205	UNKNOWN	UNKNOWN	3,984,354					3,984,354
2011 ISTEA	01/01/11	COMPL	20.205	078 6300 480 GKO	379422	1,833,408		1,833,408	1,833,408		1,833,408
2011 ISTEA	01/01/11	COMPL	20.205	078 6300 480 GCW	370361	182,238		182,238	182,238		182,238
2010 ISTEA	01/01/10	COMPL	20.205	078 6300 480 FAT	736439	2,020,986			1,838,749		1,838,749
2010 ISTEA	01/01/10	COMPL	20.205	078 6300 480 FJJ	379369	1,120,047			722,191		726,375
2010 ISTEA	01/01/10	COMPL	20.205	078 600 480 GKP	379492	35,400		35,400	35,400	250	32,398
2010 ISTEA	01/01/10	COMPL	20.205	078 6300 480 FJR	370550	491,922			464,548		464,548
2010 ISTEA	01/01/10	COMPL	20.205	078 6300 480 GEM	370502	338,190			338,190		338,190
2009 ISTEA	01/01/09	COMPL	20.205	078 6300 480 FJP	370479	704,956			639,752		687,352
2009 ISTEA	01/01/09	COMPL	20.205	078 6300 480 FJK	420520	327,866			297,540		319,679
2009 ISTEA	01/01/09	COMPL	20.205	078 6300 480 GCW	370361	2,227,531			2,021,498		2,171,907
2009 ISTEA	01/01/09	COMPL	20.205	078 6300 480 CRG	379615	39,647			35,980		38,657
U.S. Department of Housing and Urban Development											
Neighborhood Stabilization Program	06/24/09	09/08/10	14.264			2,500,000		18,000	2,255,201	18,000	2,255,201
Community Development Block Grant - 2007	09/01/07	08/31/08	14.228	N/A	B-07-UC-34-0109	1,451,236			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		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		3,265	1,417,649		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		47,791	1,533,157		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		344,463	1,278,719	186,067	1,278,719
Community Development Block Grant - 2012	09/01/12	08/31/13	14.228	N/A	B-12-UC-34-0109	1,074,760		106,934	646,960	218,900	1,074,760
Community Development Block Grant - 2013	09/01/13	08/31/14	14.228	N/A	B-13-UC-34-0109	1,094,145		778,806	778,806	467,199	1,060,752
Community Development Block Grant - 2014	09/01/14	08/31/15	14.228	N/A	B-14-UC-34-0109	1,201,146				775,231	775,231

"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, 2014

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									
Washington Township-2010	09/01/10	08/31/11	14.228	N/A	B-10-UC-34-0109	199,752		5,632	199,752	2,967	199,752
Washington Township-2011	09/01/11	08/31/12	14.228	N/A	B-11-UC-34-0109	165,760		35,958	165,760	5,886	165,760
Washington Township-2012	09/01/12	08/31/13	14.228	N/A	B-12-UC-34-0109	146,512		109,781	139,421	45,813	139,421
Washington Township-2013	09/01/13	08/31/13	14.228	N/A	B-13-UC-34-0109	155,322		12,561	12,561	138,996	143,908
Home Investment Partnership - 2009	09/01/09	08/31/10	14.239	N/A	M-09-UC-34-0104	795,143			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		73,513	745,181		790,198
Home Investment Partnership - 2011	09/01/11	08/31/12	14.239	N/A	M-11-UC-34-0104	698,554		205,219	698,554		698,554
Home Investment Partnership - 2012	09/01/12	08/31/13	14.239	N/A	M-12-UC-34-0104	469,460		182,946	465,003	93,249	465,742
Home Investment Partnership - 2013	09/01/13	08/31/14	14.239	N/A	M-13-UC-34-0104	455,741		283,787	283,787	313,625	365,426
Home Investment Partnership - 2014	09/01/14	08/31/15	14.239	N/A	M-14-UC-34-0104	474,554				106,267	106,267
						<u>\$ 87,005,270</u>	<u>\$ 3,355</u>	<u>\$ 14,539,456</u>	<u>\$ 52,269,527</u>	<u>\$ 16,108,754</u>	<u>\$ 65,573,236</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, 2014

Program Title	Grant Period		Grantor's Number	Program Number	Award Amount	Cash Match	Current Year Receipts	Cumulative Cash Received	Current Expenditures	Cumulative Expenditures
	From	To								
New Jersey Council for the Humanities										
Midwifery to Yellow Fever at Whitall House	04/01/13	10/31/13	N/A	N/A	\$ 2,976		\$ 298	\$ 2,976	\$ 21	\$ 2,976
New Jersey Department of Community Affairs										
Recreational Opportunities Grant	07/01/14	06/30/15	022 8050 100 035	051570	14,975	\$ 2,995				
Recreational Opportunities Grant	09/01/13	06/30/14	022 8050 100 035	051570	20,000.00	4,000.00	20,000.00	20,000.00	24,000.00	24,000.00
New Jersey Historical Commission										
Whitall House	07/01/11	06/30/13	022 8049 580 001	497280	136,254		51,465	116,681	18,045	136,254
Red Bank Interpretive Signage	03/15/13	09/01/13	074 2540 100 105	077700	4,404			4,404	360	4,404
Red Bank Interpretive Signage	01/15/14	06/30/14	074 2540 100 105	077700	13,032	6,516	11,077	11,077	12,924	12,924
New Jersey Department of Environmental Protection										
County Environmental Health Act	01/01/13	12/31/13	042 4855 100 075	083130	242,070		199,769	242,070	121,675	242,070
County Environmental Health Act	01/01/13	12/31/13	042 4825 100 072	027050	1,200		1,200	1,200		1,200
County Environmental Health Act	01/01/14	12/31/14	042 4855 100 075	083130	12,320				12,320	12,320
County Environmental Health Act	07/01/14	06/30/15	UNKNOWN	UNKNOWN	158,000				81,852	81,852
Clean Communities	05/01/14	05/31/15	042 4900 765 005	178920	116,628		116,628	116,628	116,628	116,628
New Jersey Department of Health and Senior Services										
Right to Know	07/01/13	06/30/14	046 4230 100 105	034500	10,798		8,099	10,798	5,442	10,798
Right to Know	07/01/14	06/30/15	046 4230 100 105	034500	10,798		2,700	2,700	2,933	2,933
Special Child Health Case/Case Management	07/01/13	06/30/14	046 4220 100 501	020080	140,727		113,474	140,727	72,121	140,727
Special Child Health Case/Case Management	07/01/13	06/30/14	046 4220 100 484	021060	8,000		8,000	8,000	8,000	8,000
Special Child Health Case/Case Management	07/01/13	06/30/14	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	042 4220 100 129	022070	14,216			14,216		14,216
Special Child Health Case/Case Management	07/01/14	06/30/15	046 4220 100 501	020080	153,157		24,163	24,163	68,629	68,629
Alcoholism and Drug Abuse	01/01/13	12/31/13	054 7700 100 162	090160	220,796		110,398	220,796		220,796
Alcoholism and Drug Abuse	01/01/13	12/31/13	054 7700 760 001	090000	358,199	84,550	23,081	354,146	7,696	438,696
Alcoholism and Drug Abuse	01/01/14	12/31/14	054 7700 760 001	090000	430,683	78,948	335,794	335,794	506,723	506,723
Alcoholism and Drug Abuse	01/01/14	12/31/14	054 7700 100 162	090160	125,725		125,725	125,725	125,725	125,725
Area Plan Contract	01/01/12	12/31/12	054 7530 491 010	554500	14,224		14,224	14,224	13,447	14,224
Area Plan Contract	01/01/13	12/31/13	054 7530 100 036	550150	188,525		176,048	188,525	60,439	188,525
Area Plan Contract	01/01/13	12/31/13	054 7530 100 038	551550	99,701		56,576	99,701		99,701
Area Plan Contract	01/01/13	12/31/13	054 7530 100 080	554500	15,660		7,830	15,660		15,660
Area Plan Contract	01/01/13	12/31/13	054 7530 100 081	550120	126,256		63,128	126,256	17,287	126,256
Area Plan Contract	01/01/13	12/31/13	054 7530 491 009	550150	55,108		55,108	55,108		55,108
Area Plan Contract	01/01/13	12/31/13	054 7530 491 010	554500	13,247		6,623	13,247		13,247
Area Plan Contract	01/01/13	12/31/13	054 7530 491 011	554520	13,926		6,963	13,926		13,926
Area Plan Contract	01/01/13	12/31/13	054 7530 491 013	559360	12,922		6,461	12,922		12,922
Area Plan Contract	01/01/14	12/31/14	054 7530 100 036	550150	393,219		182,332	182,332	371,430	371,430
Area Plan Contract	01/01/14	12/31/14	054 7530 100 038	551550	108,576		52,065	106,168		106,168
Area Plan Contract	01/01/14	12/31/14	054 7530 491 009	550150	74,658		38,070	38,070	74,285	74,285
Peer Grouping	01/01/14	12/31/14	054 7530 100 081	550120	80,379		70,701	70,701	80,379	80,379
New Jersey Department of Human Services										
Personal Attendant Services	01/01/14	12/31/14	054 7545 100 005	270010	43,500		43,500	43,500	43,500	43,500
Mental Health Administration	07/01/13	06/30/14	054 7700 100 029	085800	12,000		9,000	12,000	6,000	12,000
Mental Health Administration	07/01/14	06/30/15	054 7700 100 029	085800	12,000		3,000	3,000	6,000	6,000
Human Services Planning Grant	01/01/13	12/31/13	016 1610 100 039	017020	62,770			62,770	2,860	62,770
Human Services Planning Grant	01/01/14	12/31/14	016 1610 100 039	017020	31,384		26,154	26,154	31,384	31,384
Abused and Missing Children	01/01/13	12/31/13	016 1610 100 039	017020	3,234			3,234	808	3,234
Abused and Missing Children	01/01/14	12/31/14	016 1610 100 039	017020	1,614		1,350	1,350	1,230	1,230
County Interagency Coordinating Grant	01/01/13	12/31/13	016 1610 100 023	010410	38,442			38,442	3,661	38,442
County Interagency Coordinating Grant	01/01/14	12/31/14	016 1620 100 013	020080	38,442		38,442	38,442	38,442	38,442
Social Services for the Homeless	01/01/12	12/31/12	054 7550 100 072	153550	216,546		6,941	216,546	1,000	216,546
Social Services for the Homeless	01/01/13	12/31/13	054 7550 100 072	153550	235,042		64,990	235,042	3,963	235,042
Social Services for the Homeless	01/01/14	12/31/14	054 7550 100 072	153550	130,086		117,670	117,670	117,670	117,670

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, 2014

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								
Prevention of Teen Pregnancy	01/01/14	12/31/14	016 1610 100 039	017020	502		412	412	418	418
Prevention of Teen Pregnancy	01/01/14	12/31/14	016 1630 100 033	030160	498		498	498	498	498
Homeless Prevention Program	01/01/14	06/30/14	054 7550 100 072	153550	10,622		10,622	10,622	10,622	10,622
Social Services for the Homeless	07/01/14	06/30/15	054 7550 100 072	153550	282,143				275,426	275,426
Social Services for the Homeless	07/01/14	06/30/15	054 7550 100 072	153550	50,576				29,141	29,141
Title XX Transportation	01/01/13	12/31/13	016 1610 100 039	017020	37,959			37,959		37,959
Title XX Transportation	01/01/14	12/31/14	054 7545 100 039	270200	60,733		60,733	60,733	58,483	58,483
Homeless Assistance Program	01/01/13	12/31/13	054 7550 100 072	153550	29,331		14,664	29,330		29,330
Homeless Assistance Program	01/01/14	12/31/14	054 7550 100 072	153550	14,666		14,325	14,325	14,325	14,325
CWA Case Banking Equipment Grant	09/01/13	06/30/14	054 7550 100 449	152370	5,000		5,000	5,000	5,000	5,000
New Jersey Department of Children and Families										
Prevention Planning	07/01/12	06/30/13	016 1630 100 024	030050	300,000			300,000	18,458	300,000
Prevention Planning	07/01/13	06/30/14	016 1630 100 024	030050	300,000		125,000	300,000	300,000	300,000
Prevention Planning	07/01/14	06/30/15	016 1630 100 024	030050	300,000		175,000	175,000	300,000	300,000
New Jersey Transit										
Senior Citizens and Disabled Residents Transportation	01/01/12	12/31/12	N/A	2012 SCDRTAP	572,256		44,956	572,256	392	572,256
Senior Citizens and Disabled Residents Transportation	01/01/13	12/31/13	N/A	2013 SCDRTAP	653,086		160,978	642,353	13,097	642,353
Senior Citizens and Disabled Residents Transportation	01/01/14	12/31/14	N/A	2014 SCDRTAP	524,248		446,541	446,541	485,946	485,946
New Jersey Department of Law and Public Safety										
Body Armor Replacement - Sheriff	11/05/12	03/19/14	066 1020 718 001	090160	8,118			8,118	684	8,118
Body Armor Replacement - Sheriff	12/01/13	12/31/14	066 1020 718 001	090160	9,861			9,861	9,861	9,861
Body Armor Replacement - Sheriff	11/05/14	03/19/16	066 1020 718 001	090160	7,838		7,838	7,838	961	961
Insurance Fraud Reimbursement Program	01/01/13	12/31/13	066 1020 100 305	094470	156,967		36,447	126,356	36,447	126,356
Insurance Fraud Reimbursement Program	01/01/14	12/31/14	066 1020 100 305	094470	144,821		56,539	56,539	56,539	56,539
Body Armor Replacement - Prosecutors	01/01/12	12/31/12	066 1020 718 001	090160	3,397			3,397	749	3,397
Body Armor Replacement - Prosecutors	11/05/12	03/19/14	066 1020 718 001	090160	3,477			3,477	1,838	1,838
Body Armor Replacement - Prosecutors	12/01/13	12/31/14	066 1020 718 001	090160	4,495			4,495		
Body Armor Replacement - Prosecutors	11/05/14	03/19/16	066 1020 718 001	090160	3,452		3,452	3,452		
Drunk Driving Enforcement Fund	07/01/12	06/30/13	UNKNOWN	UNKNOWN	15,000			15,000	2,808	15,000
Drunk Driving Enforcement Fund	07/01/14	06/30/15	UNKNOWN	UNKNOWN	15,000		15,000	15,000	6,369	6,369
Victim Witness Supplemental Grant	10/01/13	10/30/14	066 1020 100 093	095100	26,992		11,918	11,918	26,992	26,992
Pedestrian Safety & Enforcement Fund	07/01/14	06/30/15	UNKNOWN	UNKNOWN	30,000					
Body Armor Replacement - Corrections	11/05/12	03/19/14	066 1020 718 001	090160	11,095			11,095	655	11,095
Body Armor Replacement - Corrections	12/01/13	12/31/14	066 1020 718 001	090160	7,578			7,578	7,578	7,578
Body Armor Replacement - Corrections	11/05/14	03/19/16	066 1020 718 001	090160	5,729		5,729	5,729		
New Jersey Office of Homeland Security										
Weather Monitors - Del RiverRail Project	07/01/14	08/31/16	UNKNOWN	UNKNOWN	100,000					
New Jersey Governor's Council on Alcoholism and Drug Abuse										
Municipal Alliance	01/01/13	12/31/13	082 2000 100 044	995120	520,448		196,663	379,001	34,323	520,448
Municipal Alliance	01/01/14	12/31/14	082 2000 100 044	995120	391,915				358,868	358,868
New Jersey Juvenile Justice Commission										
Family Court Program	01/01/13	12/31/13	066 1500 100 021	340270	144,135		100,554	144,135	5,135	144,135
Family Court Program	01/01/14	12/31/14	066 1500 100 021	340270	139,262		90,741	90,741	139,262	139,262
Family Court Program	01/01/14	12/31/14	066 1500 100 007	342000	2,587		2,587	2,587	2,587	2,587
State/Community Partnership Program	01/01/13	12/31/13	066 1400 100 014	210070	123,791			122,977		122,977
State/Community Partnership Program	01/01/13	12/31/13	066 1500 100 007	342000	161,639		165,639	161,639	33,127	161,639
State/Community Partnership Program	01/01/14	12/31/14	066 1500 100 007	342000	272,080		174,677	171,491	271,873	271,873
New Jersey Department of Labor										
Workforce Learning Link	07/01/13	06/30/14	062 4545 767 003	091140	39,000		39,000	39,000		39,000
Workforce Learning Link	07/01/14	06/30/15	UNKNOWN	UNKNOWN	35,000				35,000	35,000
Work First NJ	07/01/12	06/30/13	062 4545 100 322	105410	767,334		36,203	759,286		759,286
Work First NJ	07/01/13	06/30/14	062 4545 100 322	105410	769,794		402,921	718,541	168,229	718,551
Work First NJ	07/01/14	06/30/14	062 4545 100 322	105410	762,634		358,503	358,503	380,968	380,968
Work First New Jersey - Smart Steps	07/01/13	06/30/14	UNKNOWN	UNKNOWN	4,013					

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, 2014

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	07/01/13	06/30/14	067 3610 100 058	502540	33,000		22,000	33,000	17,252	33,000
Veterans Transportation	07/01/14	06/30/15	067 3610 100 058	502540	30,000		10,000	10,000	14,200	14,200
New Jersey Department of Transportation										
2-H-1 White Bridge	01/01/11	12/31/15	078 6320 480 AK5	600092	400,000			300,000	3,071	400,000
Gloucester County Bridge Rehab Project	10/01/14	12/31/17	UNKNOWN	UNKNOWN	1,000,000					
FY2014 Transportation Trust	01/01/14	COMPLETE	078 6320 480 ALO	600794	1,000,000				878,620	878,620
FY2014 Transportation Trust	01/01/14	COMPLETE	078 6320 480 ALO	600794	3,674,000		3,674,000	3,674,000	1,910,456	1,910,456
FY2013 Transportation Trust	01/01/13	COMPLETE	078 6320 480 ALF	600793	3,072,200			3,072,200	742,370	2,972,442
FY2012 Transportation Trust	01/01/12	COMPLETE	UNKNOWN	UNKNOWN	2,973,000			2,973,000	99,999	2,962,697
FY2011 Transportation Trust	01/01/11	COMPLETE	078 6320 480 AKW	600091	2,873,000			2,873,000		2,759,667
FY2011 Transportation Trust	01/01/11	COMPLETE	078 6320 480 AKM	600090	100,000			100,000		100,000
FY2010 Transportation Trust	01/01/10	COMPLETE	UNKNOWN	UNKNOWN	6,090,500			6,090,500	2,445	6,090,500
FY2009 Transportation Trust	01/01/09	COMPLETE	UNKNOWN	UNKNOWN	2,973,000			2,973,000		2,972,421
					<u>\$ 36,268,620</u>	<u>\$ 177,009</u>	<u>\$ 8,672,615</u>	<u>\$ 31,368,898</u>	<u>\$ 8,930,546</u>	<u>\$ 32,238,846</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, 2014**

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, 2014**

Section I – Summary of Auditor’s Results

Financial Statements

Type of auditor’s report issued:	<u>Unmodified</u>
Internal control over financial reporting:	
1) Material weakness(es) identified?	_____Yes <u> X </u> no
2) Significant deficiencies identified that are not considered to be material weaknesses?	_____yes <u> X </u> no
Noncompliance material to general-purpose financial statements noted?	_____yes <u> X </u> no

Federal Awards

Dollar threshold used to distinguish between type A and type B programs:	<u>\$483,263</u>
Auditee qualified as low-risk auditee?	_____yes <u> X </u> no
Type of auditor’s report issued on compliance for major programs:	<u>Unmodified</u>
Internal control over major programs:	
1) Material weakness(es) identified?	_____yes <u> X </u> no
2) Significant deficiencies identified that are not considered to be material weaknesses?	_____yes <u> X </u> no
Any audit findings disclosed that are required to be reported in accordance with OMB Circular A-133?	_____yes <u> X </u> no

**COUNTY OF GLOUCESTER
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE YEAR ENDED DECEMBER 31, 2014**

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

Identification of Major Programs:

<u>Federal CFDA Number</u>	<u>Name of Federal Program</u>
14.228	Community Development Block Grant
14.239	Home Investment Partnership
20.205	Region Wide Transportation GIS Program
20.205	Supportive Regional Highway
20.205	Transportation System Plan and Implementation
20.205	Federal Stimulus Projects
20.205	Hurffville-Crosskeys Road
20.205	Center Street (CR 603) Mantua Twp.
20.205	Clayton-Williamstown Road (CR 610) Resurface
20.205	Gloucester County Multipurpose Trail Ext.
20.205	Woodbury-Glassboro Road
20.205	Tuckahoe Road
20.205	ISTEA
93.558	Work First NJ
93.558	Social Services for the Homeless
97.039	Hazard Mitigation Grant Program

State Awards

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

\$300,000

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 NJ OMB Circular Letter 04-04?

_____yes X no

**COUNTY OF GLOUCESTER
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE YEAR ENDED DECEMBER 31, 2014**

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

Identification of Major Programs:

<u>State Grant Number</u>	<u>Name of State Program</u>
054-7550100-072	Social Services for the Homeless
016-1630-100-024	Prevention Planning
N/A	Senior Citizens & Disabled Residents Transportation
082-2000-100-044	Municipal Alliance
062-4545-100-322	Work First NJ
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, 2014**

None

CURRENT FUND

SCHEDULE OF CURRENT FUND CASH - TREASURER

	Ref.	Current Fund	Grant Fund
Balance December 31, 2013	A	\$ 36,134,518.85	
Increased by Receipts:			
Revenue Accounts Receivable	A-11	190,600,026.43	
Local Grants Receivable	A-9	17,200.00	
Federal Grants Receivable	A-12		\$ 8,869,217.02
State Grants Receivable	A-13		4,999,841.67
Accounts Receivable		714,666.32	
Reimbursements	A-16	542,825.44	
Payroll Taxes Payable		36,519,621.25	
Due from Federal & State Grant Fund	A-4	6,927.10	
		<u>228,401,266.54</u>	<u>13,869,058.69</u>
		<u>264,535,785.39</u>	<u>13,869,058.69</u>
Decreased by Disbursements:			
2014 Budget Appropriations	A-3	192,640,531.06	
2013 Appropriation Reserves	A-16	8,118,902.60	
Encumbrances Payable	A-17	1,610,516.12	
Encumbrances Payable - Grant Fund	A-18		2,775,176.75
Reserve for Federal Grants - Appropriated	A-14		6,856,327.17
Reserve for State Grants - Appropriated	A-15		4,230,627.67
Reserve for Local Grants - Appropriated	A-10	6,549.59	
Payroll Taxes Payable		36,548,470.62	
Reserve for Revaluation	A-20	22,392.50	
Due from Current Fund	A-4		6,927.10
		<u>238,947,362.49</u>	<u>13,869,058.69</u>
Balance December 31, 2014	A	\$ 25,588,422.90	

SCHEDULE OF CHANGE FUNDS

	Ref.	Balance Dec. 31, 2014	Balance Dec. 31, 2013
Change Funds		\$ 1,000.00	\$ 1,000.00
	A	<u>A</u>	<u>A</u>

SCHEDULE OF COUNTY TAXES RECEIVABLE

	County Levy	Collected
Clayton	\$ 2,752,832.99	\$ 2,752,832.99
Deptford Township	15,910,944.41	15,910,944.41
East Greenwich	6,219,810.71	6,219,810.71
Elk Township	2,073,103.57	2,073,103.57
Franklin Township	7,313,432.12	7,313,432.12
Glassboro	6,673,603.08	6,673,603.08
Greenwich	5,191,412.23	5,191,412.23
Harrison Township	8,046,827.91	8,046,827.91
Logan Township	6,679,676.49	6,679,676.49
Mantua	7,897,374.62	7,897,374.62
Monroe Township	14,632,159.74	14,632,159.74
National Park	933,995.87	933,995.87
Newfield	737,951.69	737,951.69
Paulsboro	2,352,563.47	2,352,563.47
Pitman	3,585,474.40	3,585,474.40
South Harrison	2,074,978.12	2,074,978.12
Swedesboro	1,041,146.13	1,041,146.13
Washington Township	25,858,274.05	25,858,274.05
Wenonah	1,377,901.93	1,377,901.93
West Deptford	13,550,956.55	13,550,956.55
Westville	1,388,772.73	1,388,772.73
Woodbury	3,713,158.39	3,713,158.39
Woodbury Heights	1,502,092.88	1,502,092.88
Woolwich	6,391,555.92	6,391,555.92
	<u>\$ 147,900,000.00</u>	<u>\$ 147,900,000.00</u>
Ref.		A-2

SCHEDULE OF ADDED TAXES RECEIVABLE

	Balance Dec. 31, 2013	Additional Levy	Collected	Balance Dec. 31, 2014
Clayton	\$ 3,054.23	\$ 15,887.86	\$ 3,054.23	\$ 15,887.86
Deptford Township	90,621.70	153,081.98	90,621.70	153,081.98
East Greenwich	58,025.23	76,052.55	58,025.23	76,052.55
Elk Township	3,823.54	20,055.46	3,823.54	20,055.46
Franklin Township	14,534.94	34,511.25	14,534.94	34,511.25
Glassboro	33,304.88	47,309.92	33,304.88	47,309.92
Greenwich	3,764.53	8,293.74	3,764.53	8,293.74
Harrison Township	108,845.45	131,154.97	108,845.45	131,154.97
Logan Township	89,521.50	10,417.70	89,521.50	10,417.70
Mantua	16,336.60	27,192.85	16,336.60	27,192.85
Monroe Township	98,706.38	78,430.54	98,706.38	78,430.54
National Park	1,526.76	130.44	1,526.76	130.44
Newfield	2,415.09	841.98	2,415.09	841.98
Paulsboro	478.81	178.79	478.81	178.79
Pitman	5,318.47	4,084.36	5,318.47	4,084.36
South Harrison	14,539.21	25,948.75	14,539.21	25,948.75
Swedesboro	927.88	1,961.42	927.88	1,961.42
Washington Township	15,650.84	56,907.59	15,650.84	56,907.59
Wenonah	513.26	1,337.41	513.26	1,337.41
West Deptford	5,560.48	28,112.87	5,560.48	28,112.87
Westville	1,483.07	1,967.71	1,483.07	1,967.71
Woodbury	4,155.81	6,007.40	4,155.81	6,007.40
Woodbury Heights	635.25	2,886.69	635.25	2,886.69
Woolwich	49,157.90	99,547.77	49,157.90	99,547.77
	<u>\$ 622,901.81</u>	<u>\$ 832,302.00</u>	<u>\$ 622,901.81</u>	<u>\$ 832,302.00</u>
Ref.	A		A-2	A

SCHEDULE OF OPEN SPACE TAXES RECEIVABLE

	Balance Dec. 31, 2013	County Levy	Collected	Balance Dec. 31, 2014
Clayton	\$ 224.12	\$ 192,844.58	\$ 191,947.75	\$ 1,120.95
Deptford Township	6,803.69	1,118,555.31	1,114,524.29	10,834.71
East Greenwich	4,345.97	439,182.19	437,568.51	5,959.65
Elk Township	289.47	145,873.63	144,687.55	1,475.55
Franklin Township	1,093.31	511,672.49	510,313.17	2,452.63
Glassboro	2,478.80	468,077.79	467,206.24	3,350.35
Greenwich	274.01	362,202.34	361,889.84	586.51
Harrison Township	8,152.66	569,738.75	568,638.06	9,253.35
Logan Township	6,617.78	466,020.10	471,882.19	755.69
Mantua	1,243.84	551,996.05	551,300.03	1,939.86
Monroe Township	7,446.39	1,024,493.38	1,026,435.05	5,504.72
National Park	114.49	65,053.12	65,158.50	9.11
Newfield	176.36	51,442.87	51,559.51	59.72
Paulsboro	35.07	163,861.83	163,884.25	12.65
Pitman	387.38	249,996.44	250,092.24	291.58
South Harrison	1,079.65	146,330.54	145,513.83	1,896.36
Swedesboro	69.64	72,635.93	72,567.88	137.69
Washington Township	1,147.87	1,804,949.76	1,801,979.67	4,117.96
Wenonah	38.13	96,032.81	95,976.58	94.36
West Deptford	593.13	944,443.34	943,035.66	2,000.81
Westville	111.59	96,799.78	96,771.47	139.90
Woodbury	306.58	258,996.43	258,874.92	428.09
Woodbury Heights	46.56	104,819.33	104,663.77	202.12
Woolwich	3,591.69	452,163.44	448,756.22	6,998.91
	<u>\$ 46,668.18</u>	<u>\$ 10,358,182.23</u>	<u>\$ 10,345,227.18</u>	<u>\$ 59,623.23</u>
Ref.	A			A

SCHEDULE OF LOCAL GRANTS RECEIVABLE

	2014 Budget Revenue Realized	Received
State Farm Good Neighbor	\$ 12,000.00	\$ 12,000.00
Quality Improvement Plan	1,200.00	1,200.00
NJ Partnership to Prevent Child Abuse	4,000.00	4,000.00
	<u>\$ 17,200.00</u>	<u>\$ 17,200.00</u>
Ref.	A-2	A-4

SCHEDULE OF RESERVE FOR LOCAL GRANTS - APPROPRIATED

	Balance Dec. 31, 2013	Transferred from 2014 Budget Appropriation	Paid	Encumbered	Balance Dec. 31, 2014
State Farm Educational Funding	\$ 678.00		\$ 678.00		
State Farm Educational Funding	3,500.00		809.73		\$ 2,690.27
State Farm Good Neighbor Quality Improvement Plan		\$ 12,000.00 1,200.00	4,451.86	\$ 3,610.85	3,937.29 1,200.00
NJ Partnership to Prevent Child Abuse		4,000.00	610.00	9.00	3,381.00
	<u>\$ 4,178.00</u>	<u>\$ 17,200.00</u>	<u>\$ 6,549.59</u>	<u>\$ 3,619.85</u>	<u>\$ 11,208.56</u>
Ref.	A	A-3	A-4	A-17	A

SCHEDULE OF REVENUE ACCOUNTS RECEIVABLE

	Balance Dec. 31, 2013	Accrued in 2014	Collected	Balance Dec. 31, 2014
Miscellaneous Revenue Anticipated				
County Clerk		\$ 2,527,605.86	\$ 2,527,605.86	
Surrogate		146,797.00	146,797.00	
Sheriff		220,189.68	220,189.68	
Motor Vehicle Fines	\$ 515,625.00	1,710,000.00	1,600,000.00	\$ 625,625.00
Interest on Investments and Deposits		56,590.68	56,590.68	
Title IV D Incentive Program		2,014,792.09	2,014,792.09	
County Golf Course		1,252,168.08	1,252,168.08	
Interlocal Services Agreement Salem/Camden Counties		1,094,913.54	1,094,913.54	
Soil Safe Inc. Impact Fee		369,184.37	369,184.37	
County College Bonds (NJSA 18A:64A-22.6)		1,021,051.25	1,021,051.25	
Reimbursement of Mandated Election Costs		229,750.00	229,750.00	
Reimbursement of Regional Assessor Pilot		3,700,000.00	3,700,000.00	
Supplemental Social Security Income		501,100.00	501,100.00	
Social Services Administrative		10,220,889.23	10,220,889.23	
Reserve for Debt Service - Capital		2,200,000.00	2,200,000.00	
Special Services School District		500,000.00	500,000.00	
Open Space and Farmland Preservation Trust Fund		2,024,106.00	2,024,106.00	
Weights and Measures Trust Fund		55,000.00	55,000.00	
Emergency Medical Services	750,000.00	3,947,721.10	3,997,721.10	700,000.00
Increased Row Officer Fees Under Chapter 370 of the Laws of 2001 - Surrogate		99,936.00	99,936.00	
Increased Row Officer Fees Under Chapter 370 of the Laws of 2001 - County Clerk		875,407.00	875,407.00	
Increased Row Officer Fees Under Chapter 370 of the Laws of 2001 - Sheriff		234,117.07	234,117.07	
Amount to be Raised by Taxation		147,900,000.00	147,900,000.00	

SCHEDULE OF REVENUE ACCOUNTS RECEIVABLE

	Balance Dec. 31, 2013	Accrued in 2014	Collected	Balance Dec. 31, 2014
Miscellaneous Revenue Not Anticipated				
Borough of Paulsboro	1,617.73			1,617.73
ADRC-Health & Senior Services		88,555.00	88,555.00	
Animal Shelter		79,119.78	79,119.78	
Auction		75,147.99	75,147.99	
Bail Forfeitures		78,189.14	78,189.14	
CAP/Go Assisted Living		283,430.00	283,430.00	
County Share of Authority Surplus		2,134,638.00	2,134,638.00	
Emergency Management		228,966.14	228,966.14	
Fire Marshall		30,394.00	30,394.00	
Fire Safety - LEA Rebate		45,855.59	45,855.59	
Indirect Costs		259,237.82	259,237.82	
Interment Allowance USDVA		177,244.00	177,244.00	
Interlocal Agreement - Economic Development		212,606.46	212,606.46	
Liheap/Universal Service Fund		24,989.00	24,989.00	
Maps, Copies, etc.		11,347.29	11,347.29	
Miscellaneous Fees and Permits		484,839.64	484,839.64	
Miscellaneous Fines		9,648.98	9,648.98	
Miscellaneous State Aid		110,050.00	110,050.00	
Pilot Program, Assessor		531,671.71	531,671.71	
Refund of Prior Years' Expenditures		957,345.81	957,345.81	
Rental & Maintenance Charges		38,962.60	38,962.60	
Serv-A-Tray		74,005.32	74,005.32	
State Aid Debt Service		1,199,255.00	1,199,255.00	
State Inmate Reimbursement		306.40	306.40	
Added & Omitted Taxes		622,901.81	622,901.81	
	<u>\$ 1,267,242.73</u>	<u>\$ 190,660,026.43</u>	<u>\$ 190,600,026.43</u>	<u>\$ 1,327,242.73</u>
Ref.	A		A-4	A

SCHEDULE OF FEDERAL GRANTS RECEIVABLE

GRANTOR AGENCY Pass Thru Agency	Balance	2014 Budget		Prior Year	Canceled	Balance
	Dec. 31, 2013	Revenue Realized	Received	Adjustment		Dec. 31, 2014
U.S. Department of Health and Senior Services						
New Jersey Department of Health and Senior Services						
Local Core Capacity Infrastructure for Bioterrorism	\$ 353,716.00	\$ 273,535.00	\$ 417,322.00			\$ 209,929.00
Special Child Health/Case Management		16,907.00	16,907.00			
Area Plan Contract	593,192.00	939,430.00	948,421.00		\$ 28,740.00	555,461.00
New Jersey Department of Labor						
Work First NJ	737,336.00	1,151,842.00	1,092,242.00	\$ 6,935.00		803,871.00
New Jersey Department of Human Services						
Sandy Homeowner/Renter Assistance	81,000.00		73,000.00			8,000.00
Human Services Planning Grant		31,386.00	31,386.00			
Abused and Missing Children		1,620.00	1,620.00			
Social Services for the Homeless	4,426.00	104,039.00	31,776.00			76,689.00
Title XX Transportation	22,774.00		22,774.00			
National Association of County & City Health Officials						
Medical Reserve Corps		3,500.00	3,500.00			
U.S. Department of Agriculture						
Women, Infants, and Children	705,200.00	745,853.00	705,200.00			745,853.00
Housing Preservation Grant	45,000.00	50,000.00	65,000.00			30,000.00
Senior Farmer's Market Nutrition Program		1,500.00	1,500.00			
Case Banking Equipment		5,000.00	5,000.00			
New Jersey Department of Environmental Protection						
County Environmental Health Act	10,973.00		10,973.00			
U.S. Department of the Interior						
National Park Service						
Battlefield Protection		46,200.00				46,200.00
U.S. Department of Justice						
Byrne Memorial Justice Assistance Grant	75,789.05	10,418.00	55,668.15		466.40	30,072.50
Byrne Memorial Local Solicitation	43,243.00					43,243.00
Bureau of Justice Assistance						
Bulletproof Vests Partnership Program	205.68					205.68
New Jersey Department of Law and Public Safety						
Community Justice Program	20,313.80		20,313.80			
Enforcing the Underage Drinking Laws	16,610.00	3,439.00	20,049.00			
Megan's Law	6,838.00	7,605.00	7,788.00			6,655.00
Multijurisdictional Narcotics Task Force	55,941.61	75,914.00	48,010.37			83,845.24
Sexual Assault Nurse Examiner Project (SANE)		71,238.00	68,439.82			2,798.18
Victims of Crime Act (VOCA)	181,605.36	194,737.00	181,605.36			194,737.00
Violence Against Women (VAWA)		47,135.00	24,245.00			22,890.00

SCHEDULE OF FEDERAL GRANTS RECEIVABLE

GRANTOR AGENCY Pass Thru Agency	Balance Dec. 31, 2013	2014 Budget Revenue Realized	Received	Prior Year Adjustment	Canceled	Balance Dec. 31, 2014
U.S. Marshal Service						
Electronics Crimes Task Force		17,500.00	9,000.00			8,500.00
New Jersey Juvenile Justice Commission						
Juvenile Accountability Incentive Grant (JAIBG)	16,450.00	6,566.00	19,641.00			3,375.00
U.S. Department of Homeland Security						
Federal Emergency Management Agency						
Hendrickson Mill Bridge 4-E-6		303,374.00				303,374.00
New Jersey Office of Homeland Security & Preparedness						
Homeland Security	226,210.06	150,000.00	164,801.67			211,408.39
EMA Access & Functional Needs Program	23,000.00		23,000.00			
Emergency Management Agency Assistance	70,000.00					70,000.00
National Emergency Food & Shelter		12,985.00	12,985.00			
New Jersey Department of Law and Public Safety						
Hazard Mitigation Grant Program	600,000.00		60,000.00			540,000.00
U.S. Department of Labor						
New Jersey Department of Labor						
Workforce Investment Act	2,025,307.40	2,155,553.00	2,519,011.00	36,416.60	9,053.00	1,689,213.00
U.S. Department of Transportation						
New Jersey Division of Highway Traffic Safety						
Hazardous Materials Training		29,750.00				29,750.00
Comprehensive Traffic Safety Program	47,450.00	47,450.00	37,500.16			57,399.84
Driving While Intoxicated Sobriety Checkpoint	100,000.00	130,000.00	87,763.64			142,236.36
Child Passenger Safety Diversity Education		24,000.00	12,000.00			12,000.00
Click it or Ticket		24,000.00	23,750.00		250.00	
Delaware Valley Regional Planning Commission						
Region Wide Transportation System GIS Program	52,936.25	30,000.00	36,092.89			46,843.36
Supportive Regional Highway	62,400.92	39,100.00	43,843.31			57,657.61
Transportation System Plan & Implementation	91,908.00	38,680.00	50,823.98		10,016.02	69,748.00
Federal Stimulus Projects	2,605,656.29		100,000.00		2,505,656.29	
New Jersey Transit						
Job Access and Reverse Commute	187,386.45		160,664.90			26,721.55
Section 5311 Rural Transit	146,404.00	152,389.00	146,404.00			152,389.00
New Freedom	322,723.91		183,661.36			139,062.55

SCHEDULE OF FEDERAL GRANTS RECEIVABLE

GRANTOR AGENCY	Balance	2014 Budget		Prior Year		Balance
Pass Thru Agency	Dec. 31, 2013	Revenue	Received	Adjustment	Canceled	Dec. 31, 2014
		Realized				
Federal Highway Administration						
New Jersey Department of Transportation						
Hurffville-Crosskeys - Route 47 to Greentree	142,145.03		142,145.03			193,546.84
Center Street (CR 603) Mantua Township	700,000.00	36,208.00	542,661.16			177,196.63
Clayton-Williamstown Road (CR610) Resurface	750,000.00		572,803.37			350,075.95
Gloucester County Multi-Purpose Trail Ext.	400,000.00		49,924.05			2,550,150.00
Woodbury-Glassboro Road (CR553) Resurfacing		2,550,150.00				2,345,311.00
Tuckahoe Road (CR557) Section V Resurfacing		2,345,311.00				
U.S. Department of Housing and Urban Development						
Neighborhood Stabilization Program	18,000.00		18,000.00			
	<u>\$ 11,542,141.81</u>	<u>\$11,874,314.00</u>	<u>\$ 8,869,217.02</u>	<u>\$ 43,351.60</u>	<u>\$2,554,181.71</u>	<u>\$ 12,036,408.68</u>
Ref.	A	A-2	A-4	A-1	A-1	A

SCHEDULE OF STATE GRANTS RECEIVABLE

GRANTOR AGENCY Pass Thru Agency	Balance Dec. 31, 2013	2014 Budget Revenue Realized	Received	Prior Year Adjustment	Canceled	Balance Dec. 31, 2014
New Jersey Council for the Humanities						
Midwifery to Yellow Fever at Whitall House	\$ 298.00		\$ 298.00			
New Jersey Department of Community Affairs						
Recreational Opportunities		\$ 34,975.00	20,000.00			\$ 14,975.00
New Jersey Historical Commission						
Whitall House Podcast Project	71,038.56		51,465.13			19,573.43
Red Bank Interpretive Signage Project		13,032.00	11,077.20			1,954.80
New Jersey Department of Environmental Protection						
Clean Communities		116,628.00	116,628.00			
County Environmental Health Act	102,919.00	268,370.00	200,969.00			170,320.00
New Jersey Department of Health & Senior Services						
Alcoholism and Drug Abuse	137,532.00	556,408.00	594,998.00			98,942.00
Peer Grouping		80,379.00	70,700.95			9,678.05
Right To Know	8,098.50	10,798.00	10,798.00			8,098.50
Special Child Health/Case Management	125,904.00	153,157.00	150,067.00			128,994.00
Area Plan Contract	392,961.00	576,453.00	665,428.00			303,986.00
New Jersey Department of Human Services						
Mental Health Administration	9,000.00	12,000.00	12,000.00			9,000.00
Personal Attendant Services		43,500.00	43,500.00			
Youth Incentive Program (CIACC)		38,442.00	38,442.00			
Social Services for the Homeless	73,158.00	60,727.00	190,828.00			(56,943.00)
Prevention of Teenage Pregnancy		1,000.00	910.00			90.00
Abused and Missing Children		1,614.00	1,350.00			264.00
Human Services Planning Grant		31,384.00	26,154.00			5,230.00
Title XX Transportation		60,733.00	60,733.00			
Homeless Assistance Program	14,665.00	14,666.00	28,989.00		\$ 342.00	
Social Services for the Homeless		402,078.00				402,078.00
Homelessness Prevention Program		10,622.00	10,622.00			
Case Banking Equipment		5,000.00	5,000.00			
New Jersey Department of Children and Families						
Prevention Planning	125,000.00	300,000.00	300,000.00			125,000.00
New Jersey Transit						
Senior Citizens and Disabled Residents Transportation Assist	216,667.69	524,248.00	652,475.08			88,440.61
New Jersey Department of Law and Public Safety						
Body Armor Replacement - Corrections		5,729.00	5,729.00			
Body Armor Replacement - Sheriff		7,838.00	7,838.00			
Body Armor Replacement - Prosecutor		3,452.00	3,452.00			
Insurance Fraud Reimbursement Program	67,058.30	144,821.00	92,985.63		30,611.17	88,282.50
Drunk Driving Enforcement Fund		15,000.00	15,000.00			
Victim Witness Supplemental Grant		26,992.00	11,917.75			15,074.25
Pedestrian Safety & Enforcement		30,000.00				30,000.00

SCHEDULE OF STATE GRANTS RECEIVABLE

GRANTOR AGENCY Pass Thru Agency	Balance Dec. 31, 2013	2014 Budget Revenue Realized	Received	Prior Year Adjustment	Canceled	Balance Dec. 31, 2014
New Jersey Office of Homeland Security						
Weather Monitors-Del River Rail Project		100,000.00				100,000.00
New Jersey Governor's Council on Alcohol & Drug Abuse						
Municipal Alliance	338,109.54	391,915.00	196,662.93			533,361.61
New Jersey Juvenile Justice Commission						
Family Court Program	100,554.00	141,848.00	193,881.00			48,521.00
State/Community Partnership Program	162,453.00	272,080.00	340,316.00	\$ 7,186.00	814.00	100,589.00
New Jersey Department of Labor						
Work First New Jersey	490,376.00	762,634.00	797,627.00	1.00	46,806.00	408,578.00
Workforce Learning Link	39,000.00	35,000.00	39,000.00			35,000.00
Work First New Jersey - Smart Steps	4,013.00				4,013.00	
New Jersey Department of Transportation						
Gloucester County Bridge Rehab Project		1,000,000.00				1,000,000.00
2-H-1 White Bridge	100,000.00					100,000.00
New Jersey Department of Military & Veterans Affairs						
Veterans Transportation	22,000.00	30,000.00	32,000.00			20,000.00
	<u>\$ 2,600,805.59</u>	<u>\$ 6,283,523.00</u>	<u>\$ 4,999,841.67</u>	<u>\$ 7,187.00</u>	<u>\$ 82,586.17</u>	<u>\$ 3,809,087.75</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, 2013	Transferred from 2014 Budget Appropriation	Encumbrance Canceled	Paid	Encumbered	Prior Year Adjustment	Canceled	Balance Dec. 31, 2014
U.S. Department of Health & Human Services								
New Jersey Department of Health and Senior Services								
Local Core Capacity Infrastructure for Bioterrorism	\$ 205,498.73	\$ 273,535.00		\$ 319,858.29	\$ 192.05			\$ 158,983.39
Special Child Health/Case Management		16,907.00		16,907.00				
Area Plan Contract		994,513.00		831,972.20	66,240.78		\$ 28,740.00	67,560.02
New Jersey Department of Labor								
Work First New Jersey	415,184.77	1,151,842.00	\$ 1,629.21	784,118.38	225,151.30			559,386.30
New Jersey Department of Human Services								
Sandy Homeowner Renter Assistance Program	83,000.00		5,467.35	70,500.00	17,967.35			
Title XX Transportation	2,250.00			2,250.00				
Social Services for the Homeless		104,039.00		93,406.00				10,633.00
Human Services Planning Grant		31,386.00		31,386.00				
Abused and Missing Children		1,620.00		1,620.00				
National Association of County & City Health Officials								
MRC Capacity Building Award	570.15	3,500.00		3,386.33	114.03			569.79
U.S. Department of Agriculture								
Women, Infants, and Children	553,791.90	745,853.00		715,410.85	40,557.42			543,676.63
Senior Farmer's Market Nutrition Program		1,500.00		1,500.00				
Housing Preservation Grant	35,000.00	50,000.00		55,000.00				30,000.00
CWA Case Banking Equipment Grant		5,000.00		5,000.00				
U.S. Department of the Interior								
National Park Service								
Battlefield Protection		46,200.00						46,200.00
U.S. Department of Justice								
Byrne Memorial Justice Assistance Grant	18,326.95	10,418.00		17,825.90			466.40	10,452.65
Byrne Memorial Local Solicitation	30.58							30.58
U.S. Bureau of Justice								
Bulletproof Vests Partnership Program	9,415.15			8,816.30	598.85			
New Jersey Department of Law and Public Safety								
Community Justice	13,212.16			13,212.16				
Enforcing the Underage Drinking Laws	12,870.00	3,439.00		16,309.00				
Megan's Law	3,844.20	7,605.00		6,359.68	4,570.96			518.56
Multijurisdictional Narcotics Task Force-ARRA	40,314.35	75,914.00		55,675.11				60,553.24
Sexual Assault Nurses Examiner Project (SANE)		71,238.00		71,238.00				
Victims of Crime Act (VOCA)	84,975.50	194,737.00		174,711.50				105,001.00
Violence Against Women		47,135.00		35,690.00				11,445.00
U.S. Marshall Service								
Electronics Crimes Task Force		17,500.00		9,000.00				8,500.00
New Jersey Juvenile Justice Commission								
Juvenile Accountability Incentive Block Grant (JAIBG)	9,423.00	7,296.00		14,529.00	2,190.00			
U.S. Department of Homeland Security								
Hendrickson Mill Bridge		303,374.00			303,374.00			
New Jersey Office of Homeland Security & Preparedness								
Homeland Security Grant	111,494.29	150,000.00	5,969.74	58,977.34	3,655.66			204,831.03
Emergency Management Agency Assistance	35,000.00			20,000.00				15,000.00
National Emergency Food & Shelter		12,985.00		12,985.00				

SCHEDULE OF RESERVE FOR FEDERAL GRANTS - APPROPRIATED

GRANTOR AGENCY Pass Thru Agency	Balance Dec. 31, 2013	Transferred from 2014 Budget Appropriation	Encumbrance Canceled	Paid	Encumbered	Prior Year Adjustment	Canceled	Balance Dec. 31, 2014
New Jersey Department of Law and Public Safety								
Hazard Mitigation Grant Program	600,000.00			368,699.76	231,300.24			
Hazardous Materials Training		29,750.00		29,750.00				
U.S. Department of Labor								
New Jersey Department of Labor								
Workforce Investment Act WIA	1,026,218.45	2,155,553.00	14,883.29	1,494,135.33	403,375.18		9,053.00	1,290,091.23
U.S. Environmental Protection Agency								
New Jersey Department of Environmental Protection								
Salem-Gloucester Regional Sewer Plan	2,551,585.95			774,230.75				1,777,355.20
U.S. Department of Transportation								
New Jersey Division of Highway Traffic Safety								
Comprehensive Traffic Safety Program	47,039.92	47,450.00		37,194.08	104.00			57,191.84
DWI Sobriety Checkpoint	87,920.00	130,000.00		75,683.64				142,236.36
Child Passenger Safety Diversity Education		24,000.00		13,572.40				10,427.60
Click it or Ticket		24,000.00		23,750.00			250.00	
Delaware Valley Regional Planning Commission								
Region Wide Transportation System GIS Program	16,843.36	30,000.00		26,438.30				20,405.06
Supportive Regional Highway	18,422.07	39,100.00		36,457.26	110.04			20,954.77
Transportation System Plan & Implementation	40,671.53	38,680.00		38,670.20		\$ 361.49	10,016.02	31,026.80
Federal Stimulus Projects	2,511,905.87			6,249.58			2,505,656.29	
New Jersey Transit								
Job Access and Reverse Commute	155,602.00			149,302.00	600.00			5,700.00
Section 5311 Rural Transit	79,452.00	152,389.00		149,396.50				82,444.50
New Freedom	284,541.43			163,071.92				121,469.51
Federal Highway Administration								
New Jersey Department of Transportation								
Hurffville-Crosskeys - Route 47 to Greentree			9.00	9.00				
Center Street (CR 603) in Mantua Township	3,062.65	36,208.00		1,040.01				38,230.64
Clayton-Williamstown Road (CR 610) Resurface	9,571.55			3,032.40				6,539.15
Gloucester County Multi-Purpose Trail Extension	104,225.00							104,225.00
Woodbury-Glassboro Road (CR553) Tylers Mill-Woodcreek		2,550,150.00						2,550,150.00
Tuckahoe Road (CR557) Section V Resurfacing		2,345,311.00						2,345,311.00
U.S. Department of Housing & Urban Development								
Neighborhood Stabilization Program	18,000.00			18,000.00				
	<u>\$ 9,189,263.51</u>	<u>\$ 11,930,127.00</u>	<u>\$ 27,958.59</u>	<u>\$ 6,856,327.17</u>	<u>\$ 1,300,101.86</u>	<u>\$ 361.49</u>	<u>\$ 2,554,181.71</u>	<u>\$10,437,099.85</u>
Ref.	A	A-3	A-18	A-4	A-18	A-1	A-1	A

SCHEDULE OF RESERVE FOR STATE GRANTS - APPROPRIATED

GRANTOR AGENCY Pass Thru Agency	Balance	Transferred from 2014 Budget	Encumbrance	Paid	Encumbered	Canceled	Balance
	Dec. 31, 2013	Appropriation	Canceled				Dec. 31, 2014
New Jersey Council for the Humanities							
From Midwifery to Yellow Fever at Whitall	\$ 21.06			\$ 21.06			
New Jersey Department of Community Affairs							
Recreational Opportunities Act		\$ 41,970.00		24,000.00			\$ 17,970.00
New Jersey Department of State Historical Commissior							
Whitall House Podcast Project	18,045.25			17,723.00	\$ 322.25		
Red Bank Interpretive Signage Project	359.81	19,548.00		8,820.00	4,463.81		6,624.00
New Jersey Department of Environmental Protection							
Clean Communities		116,628.00		116,628.00			
County Environmental Health Act	23,625.37	268,370.00		215,846.89			76,148.48
New Jersey Department of Health & Senior Services							
Alcoholism and Drug Abuse	9,520.48	635,356.00	\$ 2,228.18	603,174.63	36,969.35		6,960.68
Peer Grouping		80,379.00		70,700.95	9,678.05		
Right To Know	5,441.50	10,798.00		8,374.61			7,864.89
Special Child Health/Case Management	84,551.02	153,157.00		153,179.94			84,528.08
Area Plan Grant	146,256.63	521,370.00		633,158.92	9,898.05		24,569.66
New Jersey Department of Human Services							
Abused and Missing Children	807.73	1,614.00		2,037.73			384.00
Human Services Planning Grant	2,860.04	31,384.00		34,244.04			
Mental Health Administration	6,000.00	12,000.00		12,000.00			6,000.00
Personal Attendant Services		43,500.00		43,500.00			
Youth Incentive Program	3,661.12	38,442.00		42,103.12			
Title XX Transportation		60,733.00		58,483.00			2,250.00
Social Services for the Homeless	4,374.32	462,805.00	589.00	108,332.93	318,866.50		40,568.89
Prevention of Teen Pregnancy		1,000.00		915.70			84.30
Homeless Prevention Program		10,622.00		10,622.00			
Homeless Assistance Program	0.78	14,666.00		14,325.00		\$ 341.78	
CWA Case Banking Equipment Grant		5,000.00		5,000.00			
New Jersey Department of Children and Families							
Prevention Planning	300,000.00	300,000.00	18,458.00	432,074.00	186,384.00		
New Jersey Transit							
Senior Citizens and Disabled Residents Transportation Assistance	24,221.96	524,248.00		498,627.21	807.23		49,035.52
New Jersey Department of Law & Public Safety							
Body Armor Replacement-Sheriff	9,861.00	7,838.00	684.00	10,545.00	961.00		6,877.00
Insurance Fraud Reimbursement Program	67,058.30	144,821.00		92,985.63		30,611.17	88,282.50
Body Armor Replacement-Prosecutor	8,721.22	3,452.00		2,587.15			9,586.07
Drunk Driving Enforcement Fund	2,808.41	15,000.00		8,764.52	412.80		8,631.09
Victim Witness Supplemental Grant		26,992.00		24,626.00	2,366.00		
Pedestrian Safety & Enforcement		30,000.00					30,000.00
Body Armor Replacement-Corrections	8,233.00	5,729.00		8,233.00			5,729.00
New Jersey Office of Homeland Security							
Weather Monitors-Delaware River Rail Project		100,000.00					100,000.00
New Jersey Governor's Council on Alcohol & Drug Abuse							
Municipal Alliance	29,541.00	391,915.00	4,782.00	78,206.64	314,984.14		33,047.22
New Jersey Juvenile Justice Commission							
Family Court Program	5,135.00	141,848.00		94,041.19	52,941.81		
State/Community Partnership Program	5,016.66	272,080.00	28,924.16	224,690.67	80,308.88	814.00	207.27

SCHEDULE OF RESERVE FOR STATE GRANTS - APPROPRIATED

GRANTOR AGENCY Pass Thru Agency	Balance	Transferred from 2014 Budget	Encumbrance	Paid	Encumbered	Canceled	Balance
	Dec. 31, 2013	Appropriation	Canceled				Dec. 31, 2014
New Jersey Department of Labor							
Work First New Jersey	219,471.52	762,634.00		526,736.17	22,460.50	46,806.00	386,102.85
Work First NJ - Smart Steps	4,013.00					4,013.00	
Workforce Learning Link		35,000.00		10,795.64	24,204.36		
NJ Department of Transportation							
White Bridge 2H-1 CR 643	3,071.21			3,071.21			
Gloucester County Bridge Rehab Project		1,000,000.00					1,000,000.00
New Jersey Department of Military & Veterans Affairs							
Veterans Transportation	17,252.03	30,000.00		31,452.12			15,799.91
	<u>\$ 1,009,929.42</u>	<u>\$ 6,320,899.00</u>	<u>\$ 55,665.34</u>	<u>\$ 4,230,627.67</u>	<u>\$ 1,066,028.73</u>	<u>\$ 82,585.95</u>	<u>\$ 2,007,251.41</u>
Ref.	A	A-3	A-18	A-4	A-18	A-1	A

SCHEDULE OF 2013 APPROPRIATION RESERVES

	Balance Dec. 31, 2013	Budget Transfers	Encumbrances Canceled	Reclassify Prior Year Expenditures	Reimbursements	Balance After Transfers and Cancellations	Paid or Charged	Balance Lapsed
Salaries and Wages								
Administrator	\$ 17,558.70	\$ 14,900.00				\$ 32,458.70	\$ 32,378.40	\$ 80.30
Human Resources	53,211.35	(24,400.00)				28,811.35	28,797.18	14.17
Board of Chosen Freeholders	38,879.68	(15,100.00)				23,779.68	23,684.60	95.08
Clerk of the Board	6,847.69	(1,200.00)				5,647.69	5,556.19	91.50
County Clerk	89,891.10	(20,800.00)				69,091.10	69,031.31	59.79
Superintendent of Elections	29,797.71	(1,900.00)			\$ 7,835.98	35,733.69	27,884.22	7,849.47
Financial Administration	18,142.80	(2,600.00)		\$ 15,860.68		31,403.48	31,350.24	53.24
Purchasing	35,507.41	(17,900.00)				17,607.41	17,536.89	70.52
Information Technology	61,098.38	(11,000.00)			5,440.30	55,538.68	55,501.90	36.78
Board of Taxation	6,914.67	(2,600.00)				4,314.67	4,268.49	46.18
County Assessor	198,844.23			(155,626.03)	5,943.63	49,161.83	49,161.83	
County Counsel	3,183.74	(98,900.00)		139,765.35		44,049.09	44,001.96	47.13
County Adjuster's Office	7,732.51	(900.00)				6,832.51	6,826.98	5.53
Surrogate	21,853.76	3,200.00				25,053.76	24,975.15	78.61
Engineering	40,816.03	9,500.00			1,015.28	51,331.31	50,248.34	1,082.97
Economic Development	31,050.54	(29,800.00)				1,250.54	1,188.41	62.13
Planning Board	12,501.47	(11,100.00)				1,401.47	1,326.69	74.78
Construction Board of Appeals	1,400.42	700.00				2,100.42	2,014.28	86.14
Consumer Protection	16,338.60	1,100.00				17,438.60	17,387.81	50.79
Emergency Response Center	635,024.07	146,000.00				781,024.07	773,472.84	7,551.23
Medical Examiner	64,729.11	(23,800.00)				40,929.11	40,893.62	35.49
Sheriff	288,934.48	25,000.00			81,983.38	395,917.86	376,507.89	19,409.97
Prosecutor	327,692.50	(26,000.00)			12,013.98	313,706.48	305,696.96	8,009.52
Corrections	66,617.70	187,300.00				253,917.70	253,846.34	71.36
Roads and Bridges	210,571.29	(81,700.00)			1,477.99	130,349.28	128,815.06	1,534.22
Buildings & Grounds	167,783.07	(33,200.00)				134,583.07	134,505.88	77.19
Fleet Management	36,018.28	(15,100.00)				20,918.28	20,866.49	51.79
Health	41,255.75	59,300.00				100,555.75	58,157.82	42,397.93
Education & Disability Services	35,658.23	(16,100.00)				19,558.23	19,532.77	25.46
Senior Services	14,583.51	18,000.00				32,583.51	32,577.52	5.99
Human Services	66,553.69	(18,200.00)			18,202.40	66,556.09	66,450.14	105.95
Veterans Affairs	39,859.55	(25,300.00)				14,559.55	14,471.25	88.30
Animal Shelter	99,176.35	(32,500.00)				66,676.35	66,614.35	62.00
Division of Social Services	194,622.44					194,622.44		194,622.44
Park & Recreation	70,664.28	(27,500.00)				43,164.28	43,137.67	26.61
Golf Course	48,806.60	(37,900.00)				10,906.60	10,880.37	26.23
Superintendent of Schools	25,386.43	(11,300.00)				14,086.43	14,057.39	29.04
County Extension Services	6,492.39	9,700.00				16,192.39	16,133.63	58.76

SCHEDULE OF 2013 APPROPRIATION RESERVES

	Balance Dec. 31, 2013	Budget Transfers	Encumbrances Canceled	Reclassify Prior Year Expenditures	Reimbursements	Balance After Transfers and Cancellations	Paid or Charged	Balance Lapsed
Other Expenses								
Administrator	8,203.11	(8,200.00)				3.11		3.11
Human Resources	15,223.12	(7,100.00)	\$ 450.00			8,573.12	8,114.50	458.62
Board of Chosen Freeholders	7,178.68	(6,800.00)	237.30			615.98	360.00	255.98
Clerk of the Board	1,321.17	(1,000.00)				321.17	144.00	177.17
Advertising Services	4,811.83	(4,300.00)			206.99	718.82	509.04	209.78
County Clerk	179,682.40	(180,130.00)	1,430.00			982.40	741.21	241.19
Superintendent of Elections	50,194.85	(46,300.00)	6,830.00			10,724.85	3,190.49	7,534.36
Financial Administration	9,953.83	(10,200.00)	318.00			71.83		71.83
Audit Services	93,000.00					93,000.00	93,000.00	
Purchasing	1,236.93	(1,200.00)	60.00			96.93		96.93
Information Technology	14,368.59	(32,400.00)	1,261.80	22,829.08		6,059.47	4,755.37	1,304.10
Telecommunication	29,666.66	(9,800.00)	1,117.20		1,431.50	22,415.36	12,674.45	9,740.91
Board of Taxation	2,300.00	(2,300.00)						
County Assessor	169,137.48		1,891.23	(37,308.08)		133,720.63	131,575.63	2,145.00
County Counsel	38,775.89	62,711.00	450.00			101,936.89	73,779.59	28,157.30
County Adjuster's Office	3,099.41	(2,900.00)				199.41	91.11	108.30
Surrogate	1,066.59	(700.00)	86.40			452.99	246.81	206.18
Engineering	6,195.22	(6,400.00)	983.74			778.96	159.84	619.12
Economic Development	13,987.20	(13,000.00)				987.20	959.36	27.84
Planning Board	1,593.75	(1,200.00)				393.75	376.49	17.26
Construction Board of Appeals	982.24	(900.00)				82.24		82.24
Consumer Protection	1,133.20	(1,100.00)				33.20		33.20
Liability Insurance	9,600.47	(1,900.00)	15,000.00		24,565.91	47,266.38	32,266.38	15,000.00
Workmen's Compensation Insurance	370,972.75	(220,600.00)			818.75	151,191.50	151,182.80	8.70
Group Insurance Plan for Employees	477,818.76	1,539,960.00	629.40		176,575.58	2,194,983.74	2,188,005.33	6,978.41
Emergency Response Center	150,568.45		17,692.71	(59,948.70)	5.70	108,318.16	78,374.90	29,943.26
Medical Examiner	12,492.21	(10,500.00)	6,665.00			8,657.21	8,444.12	213.09
Sheriff	5,626.69	(5,300.00)	191.87			518.56	460.93	57.63
Prosecutor	22,834.28	(12,400.00)	10,136.37		20.00	20,590.65	10,495.37	10,095.28
Corrections	775,389.13	797,889.00	53,386.44		1,256.00	1,627,920.57	1,626,807.76	1,112.81
Roads and Bridges	27,888.02	(17,900.00)	1,172.33			11,160.35	11,139.82	20.53
Buildings & Grounds	90,864.97	(47,900.00)	11,108.51			54,073.48	45,968.78	8,104.70

SCHEDULE OF 2013 APPROPRIATION RESERVES

	Balance Dec. 31, 2013	Budget Transfers	Encumbrances Canceled	Reclassify Prior Year Expenditures	Reimbursements	Balance After Transfers and Cancellations	Paid or Charged	Balance Lapsed
Electricity	261,455.02	(12,000.00)				249,455.02	241,486.46	7,968.56
Street Lighting	9,855.78	(1,600.00)				8,255.78	8,210.27	45.51
Water	18,048.82					18,048.82	10,877.56	7,171.26
Gas	63,634.58	9,400.00				73,034.58	73,014.85	19.73
Fuel Oil	5,443.35					5,443.35	5,383.44	59.91
Sewer	11,925.19					11,925.19	8,387.45	3,537.74
Fleet Management	34,329.71	(39,400.00)	9,901.98	14,479.00		19,310.69	10,595.79	8,714.90
Gasoline	56,803.15	(115,000.00)	23,217.20	59,948.70	25,666.64	50,635.69	5,227.12	45,408.57
Health	33,823.34	(26,700.00)	665.71			7,789.05	6,891.64	897.41
Education & Disability Services	2,015.94	(2,000.00)	1,609.40			1,625.34	12.59	1,612.75
Senior Services	10,685.67	(9,700.00)			1,755.00	2,740.67	2,659.28	81.39
Human Services	22,602.75	(13,500.00)	26,909.00			36,011.75	9,000.04	27,011.71
Juveniles in Need of Assistance		4,170.00				4,170.00	4,170.00	
Veterans Affairs	2,700.26	(2,700.00)				0.26		0.26
Commission on Women	248.50		15.00			263.50		263.50
Animal Shelter	6,567.35	(2,700.00)				3,867.35	3,848.51	18.84
Social Services Training and Services	508,014.22		7,127.30		21,000.75	536,142.27	58,531.72	477,610.55
Maintenance of Patients in State - Mental Center	199,531.68				444.61	199,976.29	102,583.04	97,393.25
Park & Recreation	31,731.88	(23,700.00)	2,073.59		572.00	10,677.47	8,717.48	1,959.99
Golf Course	10,509.10	(51,000.00)	12,072.13		35,851.50	7,432.73	109.79	7,322.94
Reimbursement for Residents Attending Out of County Two-Year School	41,227.06	(38,500.00)				2,727.06	2,719.72	7.34
Superintendent of Schools	2,657.52	(2,600.00)				57.52		57.52
County Extension Services	1,051.94	(2,200.00)	1,516.58			368.52	168.37	200.15
Reimbursement for Residents Attending Out of County Vocational School	8,000.00	(8,000.00)						
Contingent	7,350.94				74,900.20	82,251.14	22,574.32	59,676.82
Contractual Obligation-Logan Township	1.01					1.01		1.01
Prior Year Bills	1.31					1.31		1.31
Public Employees Retirement System	931,322.99	(970,700.00)			43,241.91	3,864.90	2,857.10	1,007.80
Social Security	297,827.00	(120,500.00)			599.46	177,926.46	177,313.12	613.34
Police & Fire Retirement System	207,106.50	(207,100.00)				6.50		6.50
Capital Purchases	20,718.97					20,718.97		20,718.97
	<u>\$ 8,536,359.92</u>		<u>\$ 216,206.19</u>		<u>\$ 542,825.44</u>	<u>\$ 9,295,391.55</u>	<u>\$ 8,118,902.60</u>	<u>\$ 1,176,488.95</u>
Ref.	A		A-17		A-4		A-4	A-1

SCHEDULE OF ENCUMBRANCES PAYABLE

	Ref.		
Balance December 31, 2013	A		\$ 1,826,722.30
Increased by:			
Charges to 2014 Appropriations	A-3	\$ 2,343,524.26	
Charges to Local Grants	A-10	<u>3,619.85</u>	
			<u>2,347,144.11</u>
			4,173,866.41
Decreased by:			
Payments	A-4	1,610,516.12	
Canceled to Appropriation Reserves	A-16	<u>216,206.19</u>	
			<u>1,826,722.31</u>
Balance December 31, 2014	A		<u><u>\$ 2,347,144.10</u></u>

SCHEDULE OF GRANT ENCUMBRANCES PAYABLE

	Ref.		
Balance December 31, 2013	A		\$ 3,098,090.37
Increased by:			
Charges to Federal Grants - Appropriated	A-14	\$ 1,300,101.86	
Charges to State Grants - Appropriated	A-15	<u>1,066,028.73</u>	
			<u>2,366,130.59</u>
			5,464,220.96
Decreased by:			
Payments	A-4	2,775,176.75	
Canceled:			
Federal Grants - Appropriated	A-14	27,958.59	
State Grants - Appropriated	A-15	<u>55,665.34</u>	
			<u>2,858,800.68</u>
Balance December 31, 2014	A		<u><u>\$ 2,605,420.28</u></u>

SCHEDULE OF SPECIAL EMERGENCY APPROPRIATIONS

<u>Date</u>	<u>Purpose</u>	<u>Amount Authorized</u>	<u>Balance Dec. 31, 2013</u>	<u>Reduced</u>	<u>Balance Dec. 31, 2014</u>
2/17/10	Revaluation of Properties	\$ 3,695,265.00	\$ 1,478,106.00	\$ 739,053.00	\$ 739,053.00
1/19/11	Revaluation of Properties	1,963,600.00	1,178,160.00	392,720.00	785,440.00
1/18/12	Office of the Assessor	2,187,620.00	1,750,096.00	437,524.00	1,312,572.00
			<u>\$ 4,406,362.00</u>	<u>\$ 1,569,297.00</u>	<u>\$ 2,837,065.00</u>
	Ref.		A	A-3	A

SCHEDULE OF RESERVE FOR REVALUATION

	Ref.		
Balance December 31, 2013	A		\$ 45,555.40
Decreased by:			
Payments	A-4	\$ 22,392.50	
Canceled	A-1	23,162.90	
		<hr/>	<hr/>
			45,555.40

TRUST FUND

SCHEDULE OF TRUST FUND CASH - TREASURER

Balance December 31, 2013	Ref. B		\$ 18,285,556.40
Increased by Receipts:			
Interest		\$ 10,993.12	
Due from Federal Government	B-2	2,190,656.60	
Environmental Quality Enforcement	B-4	70,595.00	
County Clerk Improvement Fund	B-5	92,694.00	
Road Permits	B-6	48,955.00	
Weights and Measures	B-7	55,120.00	
Bequests	B-8	5,290.15	
Motor Vehicle Fines	B-9	1,775,449.11	
Fair Share Developers Escrow	B-10	64,430.36	
Unemployment Insurance	B-11	717,670.21	
Tax Appeals	B-12	34,875.00	
Surrogate's Improvement Fund	B-13	29,668.00	
Federal Forfeited Funds	B-14	21,471.10	
Forfeited Funds	B-15	12,274.81	
Seized Assets	B-16	122,759.00	
Community Development Block Grant	B-18	96,116.93	
Farmland Preservation	B-20	12,979,991.83	
Sheriff Improvement Account	B-21	17,728.00	
Accumulated Absence	B-22	100,000.00	
Solid Waste Fees	B-23	114,349.35	
Snow Removal/Salt Regionalization	B-25	556,735.52	
Parks and Recreation Donations	B-26	18,180.13	
Animal Shelter Donations	B-27	87,109.46	
Health and Senior Services Donations	B-28	63,318.29	
Human Services Transportation Donations	B-29	2,890.00	
Veterans Affairs Donations	B-30	17,020.00	
Disability Services Donations	B-31	170.00	
Emergency Response, EMS Donations	B-32	635.00	
Sheriff Forfeited Funds	B-34	1,348.04	
			<u>19,308,494.01</u>
			<u>37,594,050.41</u>

SCHEDULE OF TRUST FUND CASH - TREASURER

	Ref.		
Decreased by Disbursements:			
Encumbrances Payable	B-3	1,668,934.34	
Environmental Quality Enforcement	B-4	89,264.90	
County Clerk Improvement Fund	B-5	95,223.80	
Road Permits	B-6	99,879.00	
Weights and Measures	B-7	63,780.84	
Bequests	B-8	4,970.75	
Motor Vehicle Fines	B-9	1,825,940.90	
Fair Share Contributions	B-10	11,108.20	
Unemployment Insurance	B-11	757,520.56	
Tax Appeals	B-12	72,345.87	
Surrogate's Improvement Fund	B-13	31,900.09	
Federal Forfeited Funds	B-14	96,346.91	
Forfeited Funds	B-15	171,819.99	
Seized Assets	B-16	28,095.00	
Asset Maintenance Account	B-17	1,878.09	
Community Development Block Grant	B-18	1,249,677.28	
Workmen's Compensation	B-19	56,958.55	
Farmland Preservation	B-20	16,012,263.97	
Sheriff Improvement Account	B-21	21,612.38	
Accumulated Absences	B-22	96,412.14	
Solid Waste Fee	B-23	111,271.29	
Snow Removal/Salt Regionalization	B-25	75,275.68	
Parks and Recreation Donations	B-26	16,865.69	
Animal Shelter Donations	B-27	156,591.83	
Senior Services Donations	B-28	62,309.27	
Human Services Transportation Donations	B-29	478.91	
Veterans Affairs Donations	B-30	16,431.90	
Disability Services Donations	B-31	155.80	
Emergency Response, EMS Donations	B-32	1,100.00	
Court Ordered Settlements	B-33	74,900.20	
Sheriff Forfeited Funds	B-34	341.85	
		<hr/>	22,971,655.98
Balance December 31, 2014	B		<hr/> <hr/> \$ 14,622,394.43

EXHIBIT B-2

SCHEDULE OF DUE FROM FEDERAL GOVERNMENT

Balance December 31, 2013	Ref. B		\$ 3,306,286.04
Increased by:			
Grants Awarded:			
Community Development Block Grant	B-18	\$ 1,201,146.00	
Community Development Block Grant-Home	B-18	474,554.00	
			<u>1,675,700.00</u>
			<u>4,981,986.04</u>
Decreased by:			
Grant Receipts:			
Community Development Block Grant	B-1	1,445,191.36	
Community Development Block Grant-Home	B-1	745,465.24	
			<u>2,190,656.60</u>
Balance December 31, 2014	B		<u><u>\$ 2,791,329.44</u></u>

EXHIBIT B-3

SCHEDULE OF ENCUMBRANCES PAYABLE

Balance December 31, 2013	Ref. B		\$ 4,171,445.72
Increased by:			
Charges			
			<u>3,910,335.87</u>
			<u>8,081,781.59</u>
Decreased by:			
Disbursements			
Canceled	B-1	\$ 1,668,934.34	
		742,838.83	
			<u>2,411,773.17</u>
Balance December 31, 2014	B		<u><u>\$ 5,670,008.42</u></u>

EXHIBIT B-4

SCHEDULE OF RESERVE FOR ENVIRONMENTAL QUALITY
AND ENFORCEMENT FUND

Balance December 31, 2013	Ref. B		\$ 107,422.35
Increased by:			
Cash Receipts	B-1		<u>70,595.00</u>
			178,017.35
Decreased by:			
Cash Disbursements	B-1	\$ 89,264.90	
Encumbrances Payable	B-3	<u>54,433.27</u>	
			<u>143,698.17</u>
Balance December 31, 2014	B		<u><u>\$ 34,319.18</u></u>

EXHIBIT B-5

SCHEDULE OF RESERVE FOR COUNTY CLERK'S IMPROVEMENT FUND

Balance December 31, 2013	Ref. B		\$ 437,961.49
Increased by:			
Cash Receipts	B-1	\$ 92,694.00	
Encumbrances Canceled	B-3	<u>9,285.04</u>	
			<u>101,979.04</u>
			539,940.53
Decreased by:			
Cash Disbursements	B-1	95,223.80	
Encumbered	B-3	<u>19,027.61</u>	
			<u>114,251.41</u>
Balance December 31, 2014	B		<u><u>\$ 425,689.12</u></u>

EXHIBIT B-6

SCHEDULE OF RESERVE FOR ROAD PERMIT FUNDS

Balance December 31, 2013	Ref. B		\$ 652,723.11
Increased by:			
Cash Receipts	B-1		48,955.00
			<u>701,678.11</u>
Decreased by:			
Cash Disbursements	B-1	\$ 99,879.00	
Encumbered	B-3	103,995.00	
			<u>203,874.00</u>
Balance December 31, 2014	B		<u><u>\$ 497,804.11</u></u>

EXHIBIT B-7

SCHEDULE OF RESERVE FOR WEIGHTS AND MEASURES

Balance December 31, 2013	Ref. B		\$ 65,182.23
Increased by:			
Cash Receipts	B-1		55,120.00
			<u>120,302.23</u>
Decreased by:			
Revenue Anticipated in Budget	B-1	\$ 55,000.00	
Cash Disbursements	B-1	8,780.84	
			<u>63,780.84</u>
Balance December 31, 2014	B		<u><u>\$ 56,521.39</u></u>

EXHIBIT B-8

SCHEDULE OF RESERVE FOR BEQUESTS

Balance December 31, 2013	Ref. B		\$ 8,523.26
Increased by:			
Funding Provided by Grant	B-1		<u>5,290.15</u>
			13,813.41
Decreased by:			
Cash Disbursements	B-1		<u>4,970.75</u>
Balance December 31, 2014	B		<u><u>\$ 8,842.66</u></u>

EXHIBIT B-9

SCHEDULE OF RESERVE FOR MOTOR VEHICLE FINES

Balance December 31, 2013	Ref. B		\$ 2,005,747.90
Increased by:			
Fines Collected	B-1		<u>1,775,449.11</u>
			3,781,197.01
Decreased by:			
Revenue Anticipated in Budget	B-1	\$ 1,600,000.00	
Cash Disbursements	B-1	<u>225,940.90</u>	
			<u>1,825,940.90</u>
Balance December 31, 2014	B		<u><u>\$ 1,955,256.11</u></u>

EXHIBIT B-10

SCHEDULE OF RESERVE FOR FAIR SHARE/DEVELOPERS ESCROW

Balance December 31, 2013	Ref. B		\$ 1,426,624.63
Increased by:			
Fees Collected	B-1		<u>64,430.36</u>
			1,491,054.99
Decreased by:			
Cash Disbursements	B-1	\$ 11,108.20	
Encumbered	B-3	<u>12,110.00</u>	
			<u>23,218.20</u>
Balance December 31, 2014	B		<u><u>\$ 1,467,836.79</u></u>

EXHIBIT B-11

SCHEDULE OF RESERVE FOR UNEMPLOYMENT COMPENSATION INSURANCE

Balance December 31, 2013	Ref. B		\$ 115,353.97
Increased by:			
Employer Contribution	B-1	\$ 200,000.00	
Unemployment Withholding	B-1	507,588.17	
Employees Reimbursement	B-1	<u>10,082.04</u>	
			<u>717,670.21</u>
			833,024.18
Decreased by:			
Cash Disbursements	B-1		<u>757,520.56</u>
Balance December 31, 2014	B		<u><u>\$ 75,503.62</u></u>

EXHIBIT B-12

SCHEDULE OF RESERVE FOR COUNTY BOARD OF TAXATION FILING FEES

Balance December 31, 2013	Ref. B		\$ 100,780.47
Increased by:			
Fees Collected	B-1	\$ 34,875.00	
Encumbrances Canceled	B-3	<u>287.15</u>	
			<u>35,162.15</u>
			135,942.62
Decreased by:			
Cash Disbursements	B-1	72,345.87	
Encumbered	B-3	<u>5,528.75</u>	
			<u>77,874.62</u>
Balance December 31, 2014	B		<u><u>\$ 58,068.00</u></u>

EXHIBIT B-13

SCHEDULE OF RESERVE FOR SURROGATE'S IMPROVEMENT FUND

Balance December 31, 2013	Ref. B		\$ 97,043.04
Increased by:			
Fees Collected	B-1		<u>29,668.00</u>
			126,711.04
Decreased by:			
Cash Disbursements	B-1	\$ 31,900.09	
Encumbered	B-3	<u>352.64</u>	
			<u>32,252.73</u>
Balance December 31, 2014	B		<u><u>\$ 94,458.31</u></u>

SCHEDULE OF RESERVE FOR FEDERAL FORFEITED FUNDS

Balance December 31, 2013	Ref. B		\$ 117,886.82
Increased by:			
Cash Receipts	B-1	\$ 21,471.10	
Interest	B-1	192.31	
			<u>21,663.41</u>
Decreased by:			<u>139,550.23</u>
Cash Disbursements	B-1	96,346.91	
Transferred to Forfeited Funds	B-15	2,795.49	
			<u>99,142.40</u>
Balance December 31, 2014	B		<u><u>\$ 40,407.83</u></u>

SCHEDULE OF RESERVE FOR FORFEITED FUNDS

Balance December 31, 2013	Ref. B		\$ 115,115.74
Increased by:			
Cash Receipts	B-1	\$ 12,274.81	
Interest	B-1	294.97	
Encumbrance Canceled	B-3	554.00	
Transfer from Federal Forfeited Funds	B-14	2,795.49	
Transferred from Seized Assets	B-16	195,276.00	
			<u>211,195.27</u>
			<u>326,311.01</u>
Decreased by:			
Cash Disbursements	B-1	171,819.99	
Encumbered	B-3	1,922.08	
			<u>173,742.07</u>
Balance December 31, 2014	B		<u><u>\$ 152,568.94</u></u>

SCHEDULE OF RESERVE FOR SEIZED ASSETS

Balance December 31, 2013	Ref. B		\$ 149,293.25
Increased by:			
Cash Receipts	B-1	\$ 122,759.00	
Interest	B-1	<u>278.53</u>	
			<u>123,037.53</u>
			<u>272,330.78</u>
Decreased by:			
Cash Disbursements	B-1	28,095.00	
Transferred to Asset Maintenance Trust Account	B-17	295.25	
Transferred to Forfeited Funds	B-15	<u>195,276.00</u>	
			<u>223,666.25</u>
Balance December 31, 2014	B		<u><u>\$ 48,664.53</u></u>

SCHEDULE OF RESERVE FOR ASSET MAINTENANCE ACCOUNT

Balance December 31, 2013	Ref. B		\$ 3,216.26
Increased by:			
Transferred from Seized Asset Trust	B-16	\$ 295.25	
Interest	B-1	<u>5.18</u>	
			<u>300.43</u>
			<u>3,516.69</u>
Decreased by:			
Cash Disbursements	B-1		<u>1,878.09</u>
Balance December 31, 2014	B		<u><u>\$ 1,638.60</u></u>

SCHEDULE OF RESERVE FOR COMMUNITY DEVELOPMENT BLOCK GRANT

	Balance Dec. 31, 2013	Receipts	Grant Award	Encumbrance Canceled	Disbursed	Balance Dec. 31, 2014
Government Service Administration						
CDBG 2011	\$ 171,608.22			\$ 15,869.78	\$ 186,067.43	\$ 1,410.57
CDBG 2012	161,509.91			57,389.88	218,899.79	
CDBG 2013	500,079.76	\$ 1,188.48		512.10	468,387.52	33,392.82
CDBG 2014		17,819.00	\$ 1,201,146.00		793,049.90	425,915.10
Washington Township 2010				2,966.74	2,966.74	
Washington Township 2011				5,885.97	5,885.97	
Washington Township 2012				52,903.92	45,812.81	7,091.11
Washington Township 2013	150,409.52				138,995.99	11,413.53
Home						
2012	92,378.54			4,588.87	93,249.47	3,717.94
2013	403,939.91	60,134.45			373,759.73	90,314.63
2014		16,975.00	474,554.00		123,242.24	368,286.76
	<u>\$ 1,479,925.86</u>	<u>\$ 96,116.93</u>	<u>\$ 1,675,700.00</u>	<u>\$ 140,117.26</u>	<u>\$ 2,450,317.59</u>	<u>\$ 941,542.46</u>
Ref.	B	B-1	B-2	B-3		B
			Ref.			
		Disbursed	B-1		\$ 1,249,677.28	
		Encumbered	B-3		1,200,640.31	
					<u>\$ 2,450,317.59</u>	

EXHIBIT B-19

SCHEDULE OF RESERVE FOR WORKMEN'S COMPENSATION INSURANCE FUND

Balance December 31, 2013	Ref. B		\$ 179,841.71
Increased by:			
Interest	B-1		<u>1,703.60</u>
			181,545.31
Decreased by:			
Cash Disbursements	B-1		<u>56,958.55</u>
Balance December 31, 2014	B		<u><u>\$ 124,586.76</u></u>

EXHIBIT B-20

SCHEDULE OF RESERVE FOR OPEN SPACE, RECREATION, AND
FARMLAND PRESERVATION

Balance December 31, 2013	Ref. B		\$ 9,619,995.91
Increased by:			
Tax Levy	B-1	\$ 10,345,227.18	
State Aid	B-1	2,634,614.65	
Cash Receipts	B-1	150.00	
Encumbrances Canceled	B-3	<u>592,595.38</u>	
			<u>13,572,587.21</u>
			23,192,583.12
Decreased by:			
Cash Disbursements	B-1	13,493,488.97	
Reserve for Debt Service	B-1	2,518,775.00	
Encumbered	B-3	<u>2,117,385.99</u>	
			<u>18,129,649.96</u>
Balance December 31, 2014	B		<u><u>\$ 5,062,933.16</u></u>

EXHIBIT B-21

SCHEDULE OF RESERVE FOR SHERIFF'S IMPROVEMENT FUND

Balance December 31, 2013	Ref. B		\$ 12,882.73
Increased by:			
Cash Receipts	B-1		<u>17,728.00</u>
			30,610.73
Decreased by:			
Cash Disbursements	B-1	\$ 21,612.38	
Encumbered	B-3	<u>817.18</u>	
			<u>22,429.56</u>
Balance December 31, 2014	B		<u><u>\$ 8,181.17</u></u>

EXHIBIT B-22

SCHEDULE OF RESERVE FOR ACCUMULATED ABSENCES

Balance December 31, 2013	Ref. B		\$ 3,648.46
Increased by:			
Budget Appropriation	B-1		<u>100,000.00</u>
			103,648.46
Decreased by:			
Cash Disbursements	B-1		<u>96,412.14</u>
Balance December 31, 2014	B		<u><u>\$ 7,236.32</u></u>

EXHIBIT B-23

SCHEDULE OF RESERVE FOR SOLID WASTE MANAGEMENT

Balance December 31, 2013	Ref. B		\$ 11,053.13
Increased by:			
Cash Receipts	B-1		<u>114,349.35</u>
			125,402.48
Decreased by:			
Cash Disbursements	B-1	\$ 111,271.29	
Encumbered	B-3	<u>4,000.00</u>	
			<u>115,271.29</u>
Balance December 31, 2014	B		<u><u>\$ 10,131.19</u></u>

EXHIBIT B-24

SCHEDULE OF RESERVE FOR UNIFORM FIRE SAFETY ACT PENALTY

	Ref.		
Balance December 31, 2013	B		<u>\$ 3,900.00</u>
Balance December 31, 2014	B		<u><u>\$ 3,900.00</u></u>

EXHIBIT B-25

SCHEDULE OF RESERVE FOR SNOW REMOVAL/SALT REGIONALIZATION

Balance December 31, 2013	Ref. B		\$ 96,531.31
Increased by:			
Cash Receipts	B-1		<u>556,735.52</u>
			653,266.83
Decreased by:			
Cash Disbursements	B-1	75,275.68	
Encumbrances	B-3	<u>\$ 285,752.49</u>	
			<u>361,028.17</u>
Balance December 31, 2014	B		<u><u>\$ 292,238.66</u></u>

EXHIBIT B-26

SCHEDULE OF RESERVE FOR PARK AND RECREATION DONATIONS

Balance December 31, 2013	Ref. B		\$ 1,245.86
Increased by:			
Cash Receipts	B-1		<u>18,180.13</u>
			19,425.99
Decreased by:			
Cash Disbursements	B-1		<u>16,865.69</u>
Balance December 31, 2014	B		<u><u>\$ 2,560.30</u></u>

EXHIBIT B-27

SCHEDULE OF RESERVE FOR ANIMAL SHELTER DONATIONS

Balance December 31, 2013	Ref. B		\$ 475,124.60
Increased by:			
Cash Receipts	B-1		<u>87,109.46</u>
			562,234.06
Decreased by:			
Cash Disbursements	B-1	\$ 156,591.83	
Encumbered	B-3	<u>94,202.01</u>	
			<u>250,793.84</u>
Balance December 31, 2014	B		<u><u>\$ 311,440.22</u></u>

EXHIBIT B-28

SCHEDULE OF RESERVE FOR HEALTH AND SENIOR SERVICES DONATIONS

Balance December 31, 2013	Ref. B		\$ 33,986.13
Increased by:			
Cash Receipts	B-1		<u>63,318.29</u>
			97,304.42
Decreased by:			
Cash Disbursements	B-1	\$ 62,309.27	
Encumbered	B-3	<u>10,017.34</u>	
			<u>72,326.61</u>
Balance December 31, 2014	B		<u><u>\$ 24,977.81</u></u>

EXHIBIT B-29

SCHEDULE OF RESERVE FOR HUMAN SERVICES TRANSPORTATION DONATIONS

Balance December 31, 2013	Ref. B		\$ 5,675.74
Increased by:			
Cash Receipts	B-1		<u>2,890.00</u>
			8,565.74
Decreased by:			
Cash Disbursements	B-1		<u>478.91</u>
Balance December 31, 2014	B		<u><u>\$ 8,086.83</u></u>

EXHIBIT B-30

SCHEDULE OF RESERVE FOR VETERANS AFFAIRS DONATIONS

Balance December 31, 2013	Ref. B		\$ 11,587.01
Increased by:			
Cash Receipts	B-1		<u>17,020.00</u>
			28,607.01
Decreased by:			
Cash Disbursements	B-1	\$ 16,431.90	
Encumbered	B-3	<u>30.00</u>	
			<u>16,461.90</u>
Balance December 31, 2014	B		<u><u>\$ 12,145.11</u></u>

EXHIBIT B-31

SCHEDULE OF RESERVE FOR DISABILITY SERVICES DONATIONS

Balance December 31, 2013	Ref. B		\$	5,617.69
Increased by:				
Cash Receipts	B-1			<u>170.00</u>
				5,787.69
Decreased by:				
Cash Disbursements	B-1	\$	155.80	
Encumbered	B-3		<u>121.20</u>	
				<u>277.00</u>
Balance December 31, 2014	B		\$	<u><u>5,510.69</u></u>

EXHIBIT B-32

SCHEDULE OF RESERVE FOR EMERGENCY RESPONSE, EMS DONATIONS

Balance December 31, 2013	Ref. B		\$	1,605.86
Increased by:				
Cash Receipts	B-1			<u>635.00</u>
				2,240.86
Decreased by:				
Cash Disbursements	B-1			<u>1,100.00</u>
Balance December 31, 2014	B		\$	<u><u>1,140.86</u></u>

SCHEDULE OF RESERVE FOR COURT ORDERED SETTLEMENTS

Balance December 31, 2013	Ref. B	\$ 74,900.20
Decreased by:		
Cash Disbursements	B-1	<u>74,900.20</u>

SCHEDULE OF RESERVE FOR SHERIFF'S FORFEITED FUNDS

Increased by:	Ref.	
Cash Receipts	B-1	\$ 1,348.04
Decreased by:		
Cash Disbursements	B-1	<u>341.85</u>
Balance December 31, 2014	B	<u><u>\$ 1,006.19</u></u>

GENERAL CAPITAL FUND

SCHEDULE OF GENERAL CAPITAL CASH - TREASURER

Balance December 31, 2013	Ref. C		\$ 27,882,031.07
Increased by:			
Interest on Restricted Funds	C-11	\$ 3,067.98	
Grants Receivable	C-4	6,348,892.86	
General Obligation Bonds	C-13	14,221,000.00	
Traffic Light	C-16	8,880.33	
Reserve for Debt Service	C-12	3,822,243.35	
Improvement Authorizations - Refunds	C-9	618,744.73	
Budget Appropriation:			
Capital Improvement Fund	C-8	<u>200,000.00</u>	
			<u>25,222,829.25</u>
			<u>53,104,860.32</u>
Decreased by:			
Interest on Restricted Funds	C-11	3,067.98	
Improvement Authorizations	C-9	11,862,526.41	
Contracts Payable	C-10	13,595,236.89	
Reserve for Traffic Light	C-15	8,880.33	
Reserve for Debt Service	C-12	<u>2,200,000.00</u>	
			<u>27,669,711.61</u>
Balance December 31, 2014	C		<u><u>\$ 25,435,148.71</u></u>

SCHEDULE OF GENERAL CAPITAL FUND CASH

	Receipts			Disbursements			Balance Dec. 31, 2014	
	Balance Dec. 31, 2013	Budget Appropriation	Serial Bonds	Miscellaneous	Improvement Authorizations	Miscellaneous		Transfers To/(From)
Fund Balance	\$ 4,756.39						\$ 4,756.39	
Reserve for Debt Service	2,236,248.13			\$ 3,822,243.35		\$ 2,200,000.00	3,858,491.48	
Capital Improvement Fund	142,541.31	\$ 200,000.00				\$ (244,000.00)	98,541.31	
Contracts Payable	14,345,819.57					13,595,236.89	20,536,875.83	
Grants Receivable	(17,733,851.37)			6,348,892.86		(6,173,955.00)	(17,558,913.51)	
Escrow Receivable	(10,453.99)			8,880.33			(1,573.66)	
Reserves for:								
Interest on Restricted Funds				3,067.98		3,067.98		
Traffic Light	10,453.99					8,880.33	1,573.66	
Date of Ordinance								
Improvement Description								
05/09/01	Acquisition, Construction, Repair, and Installation of Various Capital Improvements	28,154.32			\$ 28,154.32			
01/20/03	Acquisition, Construction, Repair, and Installation of Various Capital Improvements	261,921.27			30,450.19	(13,869.20)	217,601.88	
04/13/06	Renovations Various County Buildings and Other Capital Projects	31,887.61		13,110.89	44,998.50			
04/04/07	Acquisition, Construction, Repair, and Installation of Various Capital Improvements	37,245.90		12,939.52	11,363.00		38,822.42	
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	545,346.25			288,869.70	(103,234.11)	153,242.44	
1/15/09	Farmland Preservation/Open Space	43,594.35			175,313.35	31,719.00	(100,000.00)	
5/6/09	Acquisition, Construction, Repair, and Installation of Various Capital Improvements	342,296.93		120,167.11	78,552.61	(10,329.49)	373,581.94	
5/5/10	Renovations Various County Buildings and Other Capital Projects	117,565.46			97,040.67	(250.00)	20,274.79	
8/18/10	Acquisition and Renovation of the 5 Points Probation Building	661.42			1,161.42		(500.00)	
3/16/11	Acquisition, Construction, Repair, and Installation of Various Capital Improvements	168,082.31		13,498.68	134,244.65	88,890.72	136,227.06	
12/21/11	Various Capital Improvements, Acquisition of Various Capital Equipment and Real Property for the Gloucester County College	26,635.28			27,035.28		(400.00)	
12/21/11	Construction of Various Emergency Bridge and Roadway Improvements and Repairs	161,277.74			15,404.30	(38,246.33)	107,627.11	
4/26/12	Acquisition, Construction, Repair, and Installation of Various Capital Improvements	293,255.06		135,801.38	251,228.69	(13,998.23)	163,829.52	
4/26/12	Building Renovations at the Gloucester County College	35,512.86			8,551.74		26,961.12	
4/24/13	Acquisition, Construction, Repair, and Installation of Various Capital Improvements	27,883,194.86		78,228.24	6,693,772.71	(15,092,742.35)	6,174,908.04	
7/10/13	Building Renovations at the Gloucester County College	(1,087,582.31)	\$ 4,997,000.00		784,076.45		3,125,341.24	
12/31/13	Countywide Computer Upgrades	20,000.00	380,000.00		400,000.00			
3/19/14	Building Renovations at the Gloucester County College		4,250,000.00		787,492.63		3,462,507.37	
3/19/14	Acquisition, Construction, Repair, and Installation of Various Capital Improvements		4,594,000.00	244,998.91	2,004,816.20	1,783,721.84	4,617,904.55	
		<u>\$ 27,882,031.07</u>	<u>\$ 200,000.00</u>	<u>\$ 14,221,000.00</u>	<u>\$ 10,801,829.25</u>	<u>\$ 11,862,526.41</u>	<u>\$ 15,807,185.20</u>	<u>\$ 25,435,148.71</u>
Ref.	C	C-8	C-13	C-2	C-9	C-2	C	

SCHEDULE OF GRANTS RECEIVABLE

	Balance Dec. 31, 2013	2014 Award	Receipts	Balance Dec. 31, 2014
ISTEA 2009	\$ 304,871.12			\$ 304,871.12
ISTEA 2010	55,121.35		\$ 35,400.39	19,720.96
ISTEA 2011	6,000,000.00		2,015,645.51	3,984,354.49
ISTEA 2012	373,858.90		84,665.91	289,192.99
ISTEA 2013	11,000,000.00		539,181.05	10,460,818.95
ISTEA 2014		\$ 1,500,000.00		1,500,000.00
Transportation Trust		4,673,955.00	3,674,000.00	999,955.00
	<u>\$ 17,733,851.37</u>	<u>\$ 6,173,955.00</u>	<u>\$ 6,348,892.86</u>	<u>\$ 17,558,913.51</u>
Ref.	C	C-9	C-2	C

SCHEDULE OF DEFERRED CHARGES TO FUTURE TAXATION - FUNDED

Balance December 31, 2013	Ref. C		\$ 263,555,483.92
Increased by:			
2014 County College Bonds	C-13	\$ 9,247,000.00	
2014 General Obligation Bonds	C-13	<u>4,974,000.00</u>	
			<u>14,221,000.00</u>
			<u>277,776,483.92</u>
Decreased by Payments for:			
Budget Appropriations	C-13	14,762,500.00	
State of New Jersey	C-7	2,125,000.00	
Budget Appropriations	C-17	537,035.29	
Budget Appropriations	C-19	201,970.76	
Budget Appropriations	C-20	<u>1,865,000.00</u>	
			<u>19,491,506.05</u>
Balance December 31, 2014	C		<u><u>\$ 258,284,977.87</u></u>

SCHEDULE OF DEFERRED CHARGES TO FUTURE TAXATION - UNFUNDED

Date of Ordinance	Improvement Description	Balance Dec. 31, 2013	2014 Authorization	Funded	Analysis of Balances December 31, 2014		
					Balance Dec. 31, 2014	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	6,000.00			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	60,773.86			60,773.86		60,773.86
4/24/13	Acquisitions, Construction, Repair, and Installation of Various Capital Improvements	550.00			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		\$ 4,997,000.00	505.00		505.00
12/31/13	Countywide Computer Upgrades	380,000.00		380,000.00			
3/19/14	Various Capital Improvements, Acquisition of Various Capital Equipment and Real Property for The Gloucester County College		\$ 4,250,000.00	4,250,000.00			
3/19/14	Acquisitions, Construction, Repair, and Installation of Various Capital Improvements		4,594,000.00	4,594,000.00			
		<u>\$ 5,568,261.13</u>	<u>\$ 8,844,000.00</u>	<u>\$ 14,221,000.00</u>	<u>\$ 191,261.13</u>	<u>\$ 123,432.27</u>	<u>\$ 67,828.86</u>
Ref.	C		C-9	C-13	C	C-3	

Improvement Authorizations Unfunded	Ref. C-9	\$ 68,228.86
Less: Deferred Charges-State of NJ-Unfunded	C-7	<u>400.00</u>
		<u>\$ 67,828.86</u>

EXHIBIT C-7

SCHEDULE OF DEFERRED CHARGES - STATE OF NEW JERSEY

	Ref.	
Balance December 31, 2013	C	\$ 6,086,900.00
Increase by:		
2014 College Bonds		<u>2,125,000.00</u>
		8,211,900.00
Decreased by:		
Serial Bonds Paid by State School Building Aid Fund	C-13	<u>887,500.00</u>
Balance December 31, 2014	C	<u>\$ 7,324,400.00</u>
Funded		\$ 7,324,000.00
Unfunded		400.00
		<u>\$ 7,324,400.00</u>

EXHIBIT C-8

SCHEDULE OF CAPITAL IMPROVEMENT FUND

	Ref.	
Balance December 31, 2013	C	\$ 142,541.31
Increased by:		
2014 Budget Appropriation	C-2	<u>200,000.00</u>
		342,541.31
Decreased by:		
Appropriations to Finance Improvement Authorizations	C-9	<u>244,000.00</u>
Balance December 31, 2014	C	<u>\$ 98,541.31</u>

SCHEDULE OF IMPROVEMENT AUTHORIZATIONS

Improvement Description	Date	Ordinance		Balance December 31, 2013		2014 Authorizations	Paid or Charged	Encumbered	Refund	Contract Payable Canceled	Balance December 31, 2014	
		Amount		Funded	Unfunded						Funded	Unfunded
Acquisition, Construction, Repair, and Installation of Various Capital Improvements	5/9/01	\$ 11,791,250.00		\$ 28,154.32			\$ 28,154.32					
Acquisition, Construction, Repair, and Installation of Various Capital Improvements	1/20/03	19,000,000.00		261,921.27			30,450.19	\$ 13,870.20		\$ 1.00	\$ 217,601.88	
Renovations Various County Buildings and Other Capital Projects	4/13/06	28,320,230.00		31,887.61			44,998.50		\$ 13,110.89			
Acquisition, Construction, Repair, and Installation of Various Capital Improvements	4/4/07	17,962,480.00		37,245.90			11,363.00		12,939.52		38,822.42	
Acquisition, Construction, Repair, and Installation of Various Capital Improvements	4/2/08	38,836,823.00		545,346.25	\$ 6,000.00		288,869.70	121,832.23		18,598.12	153,242.44	\$ 6,000.00
Farmland Preservation/Open Space	1/15/09	38,000,000.00		43,594.35	100,000.00		175,313.35			31,719.00		
Acquisition, Construction, Repair, and Installation of Various Capital Improvements	5/6/09	27,538,000.00		342,296.93			78,552.61	11,731.39	120,167.11	1,401.90	373,581.94	
Renovations Various County Buildings and Other Capital Projects	5/5/10	16,602,345.00		117,565.46			97,040.67	250.00			20,274.79	
Acquisition and Renovation of the 5 Points Probation Building	8/18/10	1,850,000.00		661.42	500.00		1,161.42					
Acquisition, Construction, Repair, and Installation of Various Capital Improvements	3/16/11	12,345,850.00		168,082.31			134,244.65	24,441.35	13,498.68	113,332.07	136,227.06	
Various Capital Improvements, Acquisition of Various Capital Equipment and Real Property for the Gloucester County College	12/21/11	7,551,800.00		26,635.28	800.00		27,035.28					400.00
Construction of Various Emergency Bridge and Roadway Improvements and Repairs	12/21/11	2,500,000.00		161,277.74	60,773.86		15,404.30	38,246.33			107,627.11	60,773.86
Acquisition, Construction, Repair, and Installation of Various Capital Improvements	4/26/12	9,042,346.00		293,255.06			251,228.69	25,063.31	135,801.38	11,065.08	163,829.52	
Building Renovations at the Gloucester County College	4/26/12	1,200,000.00		35,512.86			8,551.74				26,961.12	
Acquisition, Construction, Repair, and Installation of Various Capital Improvements	4/24/13	34,457,700.00		27,883,194.86	550.00		6,693,772.71	15,245,131.42	78,228.24	152,389.07	6,174,908.04	550.00
Building Renovations at the Gloucester County College	7/10/13	4,997,505.00			3,909,922.69		784,076.45				3,125,341.24	505.00
Countywide Computer Upgrades	12/31/13	400,000.00		20,000.00	380,000.00		400,000.00					
Building Renovations at the Gloucester County College	3/19/14	4,250,000.00				\$ 4,250,000.00	787,492.63				3,462,507.37	
Acquisition, Construction, Repair, and Installation of Various Capital Improvements	3/19/14	4,594,000.00				11,011,955.00	2,004,816.20	4,634,233.16	244,998.91		4,617,904.55	
				<u>\$ 29,996,631.62</u>	<u>\$ 4,458,546.55</u>	<u>\$ 15,261,955.00</u>	<u>\$ 11,862,526.41</u>	<u>\$ 20,114,799.39</u>	<u>\$ 618,744.73</u>	<u>\$ 328,506.24</u>	<u>\$ 18,618,829.48</u>	<u>\$ 68,228.86</u>
Ref.		C		C			C-2	C-10	C-2	C-10	C	C
Capital Improvement Fund				Ref.		\$ 244,000.00						
Grants				C-8		6,173,955.00						
Deferred Charges to Future Taxation Unfunded				C-4		8,844,000.00						
				C-6								
						<u>\$ 15,261,955.00</u>						

SCHEDULE OF CONTRACTS PAYABLE

Balance December 31, 2013	Ref. C		\$ 14,345,819.57
Increased by:			
2014 Contracts	C-9		<u>20,114,799.39</u>
			34,460,618.96
Decreased by:			
Disbursed	C-2	\$ 13,595,236.89	
Contracts Canceled	C-9	<u>328,506.24</u>	
			<u>13,923,743.13</u>
Balance December 31, 2014	C		<u><u>\$ 20,536,875.83</u></u>

SCHEDULE OF RESERVE FOR INTEREST ON RESTRICTED FUNDS

	Ref.	
Increased by:		
Interest Earned	C-2	\$ 3,067.98
Decreased by:		
Interest Transferred	C-2	<u>3,067.98</u>

SCHEDULE OF RESERVE FOR DEBT SERVICE

Balance December 31, 2013	Ref. C	\$ 2,236,248.13
Increased by:		
Reimbursements	C-2	<u>3,822,243.35</u>
		6,058,491.48
Decreased by:		
Payment to Current Fund as Anticipated Revenue	C-2	<u>2,200,000.00</u>
Balance December 31, 2014	C	<u><u>\$ 3,858,491.48</u></u>

SCHEDULE OF GENERAL SERIAL BONDS

Purpose	Date of Issue	Original Issue	Maturities of Bonds		Interest Rate	Balance Dec. 31, 2013	Increased	Decreased	Balance Dec. 31, 2014
			Outstanding December 31, 2014						
			Date	Amount					
1996 County College Bonds (State Share)	8-01-96	\$ 2,000,000.00	7-15-15	\$ 130,000.00	5.45%	\$ 260,000.00		\$ 130,000.00	\$ 130,000.00
General Obligation Refunding Bonds 2003	7-15-03	12,090,000.00	7-15-15	585,000.00	4.00%	1,190,000.00		605,000.00	585,000.00
General Obligation Bonds 2006	8-01-06	24,927,000.00	8-1-15	2,060,000.00	4.25%				
			8-1-16	2,145,000.00	4.25%				
			8-1-17	2,240,000.00	4.25%				
			8-1-18	2,335,000.00	4.25%				
			8-1-19	2,427,000.00	4.25%	13,182,000.00		1,975,000.00	11,207,000.00
General Obligation Refunding Bonds 2007	3-01-07	23,265,000.00	7-1-15	1,645,000.00	4.00%				
			7-1-16	1,660,000.00	4.00%				
			7-1-17	1,675,000.00	4.00%				
			7-1-18	1,715,000.00	4.00%				
			7-1-19	1,755,000.00	4.00%				
			7-1-20	1,840,000.00	4.00%				
			7-1-21	1,870,000.00	4.00%	13,785,000.00		1,625,000.00	12,160,000.00
County College Bonds 2009 (County Share)	1-15-09	1,132,500.00	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%	740,000.00		110,000.00	630,000.00
County College Bonds 2009 (State Share)	1/15/09	1,132,500.00	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%	740,000.00		110,000.00	630,000.00
General Obligation Bonds 2009	1/15/09	39,990,000.00	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%	30,685,000.00		2,830,000.00	27,855,000.00
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%	761,500.00		115,000.00	646,500.00

SCHEDULE OF GENERAL SERIAL BONDS

Purpose	Date of Issue	Original Issue	Maturities of Bonds		Interest Rate	Balance Dec. 31, 2013	Increased	Decreased	Balance Dec. 31, 2014
			Outstanding Date	December 31, 2014 Amount					
County College Bonds 2009 Series B (State Share)	10/15/09	1,176,500.00	10-15-15	120,000.00	2.50%	761,500.00			646,500.00
			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%				
General Obligation Bonds 2009 Series B	10/15/09	36,000,000.00	10-15-15	1,500,000.00	2.50%	30,300,000.00		1,500,000.00	28,800,000.00
			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%				
General Obligation Bonds 2010	9/30/10	34,300,000.00	9-15-15	2,100,000.00	2.00%	29,450,000.00		2,000,000.00	27,450,000.00
			9-15-16	2,150,000.00	2.00%				
			9-15-17	2,200,000.00	2.00%				
			9-15-18	2,250,000.00	2.125%				
			9-15-119	2,250,000.00	2.35%				
			9-15-20	2,550,000.00	3.00%				
			9-15-21	2,600,000.00	3.00%				
			9-15-22	2,700,000.00	3.00%				
			9-15-23	2,750,000.00	3.00%				
			9-15-24	2,900,000.00	3.00%				
			9-15-25	3,000,000.00	3.00%				
General Obligation Refunding Bonds 2011	12/14/11	6,495,000.00	10-1-15	1,305,000.00	2.00%	16,280,000.00		1,285,000.00	14,995,000.00
			10-1-16	1,330,000.00	2.00%				
			10-1-17	1,355,000.00	3.00%				
			10-1-18	1,395,000.00	3.00%				
			10-1-19	1,435,000.00	4.00%				
			10-1-20	1,495,000.00	4.00%				
			10-1-21	1,560,000.00	4.00%				
			10-1-22	1,630,000.00	4.00%				
			10-1-23	1,700,000.00	5.00%				
			10-1-24	1,790,000.00	5.00%				

SCHEDULE OF GENERAL SERIAL BONDS

Purpose	Date of Issue	Original Issue	Maturities of Bonds Outstanding December 31, 2014		Interest Rate	Balance Dec. 31, 2013	Increased	Decreased	Balance Dec. 31, 2014
			Date	Amount					
General Obligation Bonds 2012	6/20/12	12,986,000.00	3-1-15	750,000.00	2.25%	12,485,000.00		735,000.00	11,750,000.00
			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	3-1-15	392,500.00	2.00%	3,575,000.00		382,500.00	3,192,500.00
			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	3-1-15	392,500.00	2.00%	3,575,000.00		382,500.00	3,192,500.00
			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	3-1-15	1,530,000.00	2.50%	25,580,000.00		1,450,000.00	24,130,000.00
			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%				
			County College Bonds 2013 (County Share)	6/28/13	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	3-1-15	150,000.00	1.00%	750,000.00		150,000.00	600,000.00
			3-1-16/17	150,000.00	1.25%				
			3-1-18	150,000.00	2.00%				
General Obligation Bonds 2014	6/11/14	4,974,000.00	3-1-15	449,000.00	1.50%				4,974,000.00
			3-1-16	475,000.00	1.50%				
			3-1-17	500,000.00	1.50%				
			3-1-18	525,000.00	1.75%				
			3-1-19	550,000.00	2.00%				
			3-1-20/21	600,000.00	2.00%				
			3-1-22	625,000.00	2.25%				
			3-1-23	650,000.00	2.375%				
					\$ 4,974,000.00				

SCHEDULE OF BONDS AND NOTES AUTHORIZED BUT NOT ISSUED

Date of Ordinance	Improvement Description	Balance Dec. 31, 2013	2014 Authorization	Issued	Balance Dec. 31, 2014
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	60,773.86			60,773.86
04/24/13	Acquisition, Construction, Repair, and Installation of Various Capital Improvements	550.00			550.00
07/10/13	Various Capital Improvements, Acquisition of Various Capital Equipment for The Gloucester County College	4,997,505.00		\$ 4,997,000.00	505.00
12/31/13	Acquisition of Computer Equipment	380,000.00		380,000.00	
03/19/14	Various Capital Improvements, Acquisition of Various Capital Equipment for The Gloucester County College		\$ 4,250,000.00	4,250,000.00	
03/19/14	Acquisition, Construction, Repair, and Installation of Various Capital Improvements		4,594,000.00	4,594,000.00	
		<u>\$ 5,568,661.13</u>	<u>\$ 8,844,000.00</u>	<u>\$ 14,221,000.00</u>	<u>\$ 191,661.13</u>
	Ref.		C-9	C-13	

SCHEDULE OF RESERVE FOR TRAFFIC LIGHT ESCROW

Balance December 31, 2013	Ref. C	\$ 10,453.99
Decreased by:		
Payments Received	C-16	<u>8,880.33</u>
Balance December 31, 2014	C	<u><u>\$ 1,573.66</u></u>

SCHEDULE OF TRAFFIC LIGHT ESCROW RECEIVABLE

Balance December 31, 2013	Ref. C	\$ 10,453.99
Decreased by:		
Payments Received	C-15	<u>8,880.33</u>
Balance December 31, 2014	C	<u><u>\$ 1,573.66</u></u>

SCHEDULE OF INFRASTRUCTURE LOANS PAYABLE

	Ref.	
Balance December 31, 2013	C	\$ 4,675,785.29
Decreased by:		
Principal Payments	C-5	<u>537,035.29</u>
Balance December 31, 2014	C	<u><u>\$ 4,138,750.00</u></u>

SCHEDULE OF OBLIGATIONS UNDER CAPITAL LEASE

	Ref.	
Balance December 31, 2013	C	\$ 55,707,500.00
Decreased by:		
Principal Payments		<u>4,382,500.00</u>
Balance December 31, 2014	C	<u><u>\$ 51,325,000.00</u></u>

SCHEDULE OF GREEN TRUST LOANS PAYABLE

Purpose	Date of Issue	Original Issue	Maturities of Bonds		Interest Rate	Balance	Decreased	Balance
			Outstanding Date	December 31, 2014 Amount		Dec. 31, 2013		Dec. 31, 2014
1993 Green Trust Loan	7-22-93	\$ 114,000.00				\$ 0.01	\$ 0.01	
Pitman Golf Course	12-23-94	3,000,000.00				183,788.15	183,788.15	
Scotland Run Boat Ramp	6-23-95	299,765.06	3-27-15	\$ 9,227.87	2.00%	27,410.47	18,182.60	\$ 9,227.87
						<u>\$ 211,198.63</u>	<u>\$ 201,970.76</u>	<u>\$ 9,227.87</u>
					Ref.	C	C-5	C

SCHEDULE OF GLOUCESTER COUNTY IMPROVEMENT
AUTHORITY LOAN PAYABLE

Balance December 31, 2013	Ref. C	\$ 79,905,000.00
Decreased by:		
Principal Payments	C-5	<u>1,865,000.00</u>
Balance December 31, 2014	C	<u>\$ 78,040,000.00</u>

COUNTY CLERK

EXHIBIT E-1

COMPARATIVE BALANCE SHEET

	Ref.	Balance Dec. 31, 2014	Balance Dec. 31, 2013
ASSETS			
Cash		<u>\$ 136,940.94</u>	<u>\$ 148,897.31</u>
LIABILITIES, RESERVES, AND FUND BALANCE			
Due Current Fund		\$ 36,376.00	\$ 39,835.00
Reserve for County Clerk Fees	E-2	<u>100,564.84</u>	<u>109,062.31</u>
		<u>\$ 136,940.84</u>	<u>\$ 148,897.31</u>

EXHIBIT E-2

SCHEDULE OF RESERVE FOR COUNTY CLERK FEES

Balance December 31, 2013	Ref. E-1	\$ 109,062.31
Increased by:		
Cash Deposits		<u>2,046,206.90</u>
		2,155,269.21
Decreased by:		
Payments		<u>2,054,704.37</u>
Balance December 31, 2014	E-1	<u>\$ 100,564.84</u>

PART II
LETTER OF COMMENTS AND RECOMMENDATIONS
YEAR ENDED DECEMBER 31, 2014

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.

OTHER COMMENTS (CONTINUED)

Treasurer (Continued)

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 2013 was not required.

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



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