

**COUNTY OF GLOUCESTER
REPORT OF AUDIT
YEAR ENDED DECEMBER 31, 2015**

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PART I
REPORT ON AUDIT OF FINANCIAL STATEMENTS
AND SUPPLEMENTARY DATA
YEAR ENDED DECEMBER 31, 2015

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INDEPENDENT AUDITOR'S REPORT

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

Report on the Financial Statements

We have audited the accompanying balance sheets - regulatory basis of the various funds and account group of the County of Gloucester as of December 31, 2015 and 2014, 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, 2015, 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, 2015 and 2014, 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, 2015 and 2014, 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, 2015, 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 *Audits of States, Local Governments, and Non-Profit Organizations, and/or Title 2 U.S. Code of Federal Regulations (CFR) Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards, Uniform Guidance, and the schedule of expenditures of state financial assistance as required by NJ OMB 15-08 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 *Audits of States, Local Governments, and Non-Profit Organizations, and/or Title 2 U.S. Code of Federal Regulations (CFR) Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards, Uniform Guidance, and the schedule of expenditures of state financial assistance as required by NJ OMB 15-08* 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

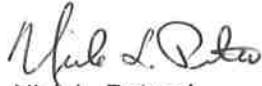
America. In our opinion, the supplemental information listed in the table of contents, schedule of expenditures of federal awards, as required by *Audits of States, Local Governments, and Non-Profit Organizations, and/or Title 2 U.S. Code of Federal Regulations (CFR) Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards, Uniform Guidance and the schedule of expenditures of state financial assistance as required by NJ OMB 15-08* 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 6, 2016, 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 6, 2016

CURRENT FUND

COMPARATIVE BALANCE SHEET - CURRENT FUND - REGULATORY BASIS

	Ref.	Balance Dec. 31, 2015	Balance Dec. 31, 2014
ASSETS			
Regular Fund			
Cash - Chief Financial Officer	A-4	\$ 28,126,579.32	\$ 25,588,422.90
Change Fund	A-5	1,000.00	1,000.00
		28,127,579.32	25,589,422.90
Accounts Receivable - State			
Receivables and Other Assets with Full Reserves:			
Taxes Receivable - Added & Omitted Taxes	A-7:A-8	1,182,237.92	891,925.23
Revenue Accounts Receivable	A-10	1,277,242.73	1,327,242.73
Due from Trust Fund			8,518.53
Due from Federal and State Grant Fund	A	801,108.94	795,724.89
		3,260,589.59	3,023,411.38
Deferred Charges:			
Special Emergency Authorization	A-18	1,267,768.00	2,837,065.00
Emergency Authorization	A-3	2,000,000.00	
		34,655,936.91	31,449,899.28
Federal and State Grant Fund			
Federal Grants Receivable	A-11	10,995,266.12	12,036,408.68
State Grants Receivable	A-12	4,107,955.12	3,809,087.75
		15,103,221.24	15,845,496.43
		\$ 49,759,158.15	\$ 47,295,395.71

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, 2015	Balance Dec. 31, 2014
LIABILITIES, RESERVES, AND FUND BALANCE			
Regular Fund			
Liabilities:			
Appropriation Reserves	A-3:A-15	\$ 10,360,151.27	\$ 7,775,001.68
Encumbrances Payable	A-16	2,108,961.34	2,347,144.10
Payroll Taxes Payable		1,156,688.04	891,840.15
Reserve for Local Grants	A-9	2,449.75	11,208.56
		<u>13,628,250.40</u>	<u>11,025,194.49</u>
Reserve for Receivables		3,260,589.59	3,023,411.38
Fund Balance	A-1	17,767,096.92	17,401,293.41
		<u>34,655,936.91</u>	<u>31,449,899.28</u>
Federal and State Grant Fund			
Reserve for Federal Grants - Appropriated	A-13	7,862,982.30	10,437,099.85
Reserve for State Grants - Appropriated	A-14	1,290,924.75	2,007,251.41
Encumbrances Payable	A-17	5,148,205.25	2,605,420.28
Due to Current Fund	A	801,108.94	795,724.89
		<u>15,103,221.24</u>	<u>15,845,496.43</u>
		<u>\$ 49,759,158.15</u>	<u>\$ 47,295,395.71</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 2015	Year 2014
Revenue and Other Income Realized			
Fund Balance Utilized	A-2	\$ 11,857,550.00	\$ 20,250,698.00
Miscellaneous Revenue Anticipated	A-2	53,257,834.94	53,116,355.95
Receipts from Current Taxes	A-2	155,800,000.00	147,900,000.00
Non-Budget Revenue	A-2	5,702,527.36	7,758,707.48
Other Credits to Income:			
Unexpended Balance of Appropriation Reserves	A-15	3,616,288.90	1,176,488.95
Grant Reserve - Canceled	A-13:A-14	509,506.57	2,636,767.66
Reserve Canceled			23,162.90
Prior Year Adjustment to Grant Receivable	A-11:A-12	3,247.38	50,538.60
Accounts Payable Canceled			70,000.00
Total Income		230,746,955.15	232,982,719.54
Expenditures			
Budget and Emergency Appropriations:			
Operations:			
Salaries and Wages	A-3	76,070,172.00	75,464,300.00
Other Expenses	A-3	94,601,749.00	96,031,712.00
Capital Improvements	A-3	375,000.00	399,999.00
Debt Service	A-3	31,822,219.64	32,214,287.00
Deferred Charges and Statutory Expenditures	A-3	17,136,323.00	18,486,282.00
Grant Receivable Canceled	A-11:A-12	509,506.57	2,636,767.88
Prior Year Adjustments to Grant Reserves	A-13:A-14	3,451.15	361.49
Interfunds Created		5,180.28	18,441.58
Accounts Receivable Canceled			194,501.68
Total Expenditures		220,523,601.64	225,446,652.63
Excess in Revenue		10,223,353.51	7,536,066.91
Adjustments to Income Before Fund Balance:			
Expenditures Included Above Which are by Statute			
Deferred Charges to Budget of Succeeding Year	A-3	2,000,000.00	
Statutory Excess to Fund Balance		12,223,353.51	
Fund Balance			
Balance January 1	A	17,401,293.41	30,115,924.50
		29,624,646.92	37,651,991.41
Decreased by:			
Utilization as Anticipated Revenue	A-1	11,857,550.00	20,250,698.00
Balance December 31	A	\$ 17,767,096.92	\$ 17,401,293.41

STATEMENT OF REVENUES - CURRENT FUND - REGULATORY BASIS

	Ref.	Anticipated		Realized	Excess or (Deficit)
		Budget 2015	Special NJSA 40A:4-87		
Fund Balance Anticipated	A-1	\$ 11,857,550.00		\$ 11,857,550.00	
Miscellaneous Revenues:					
County Clerk	A-10	2,103,000.00		3,064,920.98	\$ 961,920.98
Surrogate	A-10	146,000.00		144,256.57	(1,743.43)
Sheriff	A-10	220,000.00		261,483.22	41,483.22
Motor Vehicle Fines	A-10	1,800,000.00		1,800,000.00	
Interest on Investments and Deposits	A-10	56,500.00		59,460.16	2,960.16
Title IV D Incentive Program	A-10	2,014,000.00		2,121,637.39	107,637.39
County Golf Course	A-10	1,252,000.00		1,324,559.25	72,559.25
Emergency Medical Services	A-10	3,997,000.00		4,370,137.69	373,137.69
Interlocal Services Agreement Salem/Camden Counties	A-10	1,094,000.00		1,332,957.44	238,957.44
Soil Safe Inc. Impact Fee	A-10	369,000.00		266,975.24	(102,024.76)
Added and Omitted Taxes	A-10	832,302.00		832,302.00	
County College Bonds (NJSA 18A:64A-22.6)	A-10	1,218,590.00		1,218,590.83	0.83
Reimbursement of Mandated Election Costs	A-10	229,000.00		223,158.75	(5,841.25)
Reimbursement of Regional Assessor Pilot	A-10	3,700,000.00		3,700,000.00	
Supplemental Social Security Income	A-10	463,744.00		445,368.00	(18,376.00)
New Jersey Department of Health and Senior Services					
Alcohol and Drug Abuse	A-12	565,419.00		565,419.00	
Area Planning Grant	A-11:A-12	1,454,731.00	\$ 5,120.00	1,459,851.00	
Local Core Capacity Infrastructure for Bio-Terrorism	A-11		275,512.00	275,512.00	
PEER Grouping	A-12		66,257.00	66,257.00	
Right-to-Know	A-12		10,798.00	10,798.00	
Special Child Health Case Management	A-11:A-12		170,064.00	170,064.00	
U.S. Department of Agriculture					
Senior Farmer's Market Nutrition Program	A-11		1,500.00	1,500.00	
WIC Program	A-11		746,964.00	746,964.00	
Housing Preservation Grant	A-11		70,948.00	70,948.00	
National Association of County & City Health Officials					
Medical Reserve Corps	A-11		3,500.00	3,500.00	
New Jersey Department of Children and Families					
Prevention Planning	A-12		300,000.00	300,000.00	

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

STATEMENT OF REVENUES - CURRENT FUND - REGULATORY BASIS

	Ref.	Anticipated		Realized	Excess or (Deficit)
		Budget 2015	Special NJSA 40A:4-87		
New Jersey Department of Human Services					
County Interagency Coordinating Grant	A-12	38,442.00		38,442.00	
Abused and Missing Children	A-11:A-12	3,234.00		3,234.00	
Mental Health Administration	A-12		12,000.00	12,000.00	
Human Services Planning Grant	A-11:A-12	62,770.00		62,770.00	
Personal Attendant Services Program	A-12	43,500.00		43,500.00	
Social Services for the Homeless	A-11:A-12		402,078.00	402,078.00	
Prevention of Teen Pregnancy	A-12	1,000.00		1,000.00	
Title XX Transportation	A-12	60,733.00		60,733.00	
New Jersey Department of Law and Public Safety					
Body Armor Replacement - Sheriff	A-12		7,824.00	7,824.00	
Body Armor Replacement - Prosecutor	A-12		3,530.00	3,530.00	
Body Armor Replacement - Corrections	A-12		5,046.00	5,046.00	
Multi-Jurisdictional Narcotics Task Force	A-11		65,270.00	65,270.00	
Sexual Assault Nurse Examiner	A-11		155,870.00	155,870.00	
Drunk Driving Enforcement Fund	A-12		16,000.00	16,000.00	
Pedestrian Safety	A-12		30,000.00	30,000.00	
Megan's Law	A-11		7,470.00	7,470.00	
Insurance Fraud Reimbursement Program	A-12	123,789.00		123,789.00	
Victims of Crimes Act	A-11		191,448.00	191,448.00	
Violence Against Women	A-11		25,225.00	25,225.00	
Juvenile Detention Alternative Initiative	A-12	120,000.00		120,000.00	
New Jersey Department of Labor					
Work First New Jersey	A-11:A-12		1,853,705.00	1,853,705.00	
Workforce Investment Act	A-11		2,000,206.00	2,000,206.00	
Workforce Learning Link	A-12	21,000.00	35,000.00	56,000.00	
Workforce Development Partnership	A-12		144,932.00	144,932.00	

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 2015	Special NJSA 40A:4-87		
New Jersey Department of Environmental Protection					
Clean Communities	A-12		141,562.00	141,562.00	
County Environmental Health Act	A-11:A-12		174,353.00	174,353.00	
New Jersey Division of Highway Traffic Safety					
Child Passenger Safety Seat Program	A-11		12,000.00	12,000.00	
DUI Sobriety Checkpoint & Saturation	A-11		130,000.00	130,000.00	
Click it or Ticket	A-11		40,000.00	40,000.00	
Governor's Council on Alcoholism and Drug Abuse					
Municipal Alliance	A-12		391,915.00	391,915.00	
New Jersey Transit Corporation					
Senior Citizens and Disabled Residents Transportation	A-12	470,465.00	11,125.00	481,590.00	
Section 5311 Rural Transportation	A-11		216,184.00	216,184.00	
Job Access & Reverse Commute	A-11	80,000.00		80,000.00	
New Freedom	A-11	30,000.00	200,000.00	230,000.00	
New Jersey Department of Military and Veterans Affairs					
Veterans Transportation	A-12		30,000.00	30,000.00	
Delaware Valley Regional Planning Commission					
Transportation Planning and Implementation	A-11		38,680.00	38,680.00	
Regionwide Transportation System GIS Program	A-11		30,000.00	30,000.00	
Supportive Regional Highway Planning	A-11		39,100.00	39,100.00	
New Jersey Juvenile Justice Commission					
Family Court Program	A-12	141,848.00		141,848.00	
State/Community Partnership Program	A-12	279,282.00		279,282.00	
New Jersey Office of Homeland Security & Preparedness					
Homeland Security	A-11		100,000.00	100,000.00	
Emergency Management Agency Assistance	A-11		65,000.00	65,000.00	
National Food & Shelter Program	A-11		14,050.00	14,050.00	

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 2015	Special NJSA 40A:4-87		
New Jersey Department of Transportation					
GC Bridge Rehab Project	A-12		1,000,000.00	1,000,000.00	
Woodbury Glassboro Road CR553 Resurface	A-11		202,595.00	202,595.00	
High Hill Road	A-11		1,000,000.00	1,000,000.00	
US Department of Housing & Urban Development					
Community Development Block Grant	A-11		1,214,297.00	1,214,297.00	
Home Investment Partnership	A-11		438,290.00	438,290.00	
Reserve for Debt Service - Capital	A-10	1,707,698.00		1,707,698.00	
Weights and Measures Trust Fund	A-10	55,000.00		55,000.00	
Open Space and Farmland Preservation Trust Fund	A-10	2,003,704.00		2,003,704.00	
Increased Row Officer Fees under Chapter 370 of the Laws of 2001 - Surrogate	A-10	99,000.00		107,487.00	8,487.00
Increased Row Officer Fees under Chapter 370 of the Laws of 2001 - County Clerk	A-10	1,299,000.00		967,622.00	(331,378.00)
Increased Row Officer Fees under Chapter 370 of the Laws of 2001 - Sheriff	A-10	234,000.00		309,991.47	75,991.47
Social Services Administrative	A-10	11,146,147.00		11,348,893.95	202,746.95
Total Miscellaneous Revenues		<u>39,535,898.00</u>	<u>12,095,418.00</u>	<u>53,257,834.94</u>	<u>1,626,518.94</u>
Amount to be Raised by Taxation	A-6:A-10	<u>155,800,000.00</u>		<u>155,800,000.00</u>	
Budget Totals		<u>207,193,448.00</u>	<u>12,095,418.00</u>	<u>220,915,384.94</u>	<u>\$ 1,626,518.94</u>
Non-Budget Revenue	A-2			5,702,527.36	
		<u>\$ 207,193,448.00</u>	<u>\$ 12,095,418.00</u>	<u>\$ 226,617,912.30</u>	
	Ref.	A-3	A-3		

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

STATEMENT OF REVENUES - CURRENT FUND - REGULATORY BASIS

Analysis of Non-Budget Revenue

Miscellaneous Revenue Not Anticipated:	Ref.	
Animal Shelter	A-10	\$ 74,914.34
ARDC	A-10	36,800.00
Auction	A-10	64,413.12
Bail Forfeitures	A-10	42,172.33
County Assessor	A-10	650,776.58
County Share of Authority Surplus	A-10	1,101,237.00
Emergency Response	A-10	232,274.98
Environmental Fees	A-10	148,765.00
Fire Marshall Fees	A-10	77,033.12
Indirect Cost	A-10	375,134.80
Interlocal Agreement - GCIA	A-10	191,028.68
LIHEAP/Universal Service Fund	A-10	17,404.00
Miscellaneous Fees and Permits	A-10	350,398.33
Miscellaneous Fines	A-10	1,328.12
Miscellaneous State Aid	A-10	107,580.00
Refund of Prior Years' Expenditures	A-10	632,497.19
Rental & Maintenance Charges	A-10	29,411.00
Sales and Commissions	A-10	13,187.67
Serv-A-Tray	A-10	97,194.10
State Aid Debt Service	A-10	1,207,710.00
Vacant Property Registry	A-10	98,700.00
Veterans Interment Allowance	A-10	152,567.00
	A-2	<u>\$ 5,702,527.36</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	\$ 1,265,355.00	\$ 1,265,355.00	\$ 1,205,698.88		\$ 59,656.12	
Other Expenses	117,225.00	117,225.00	84,479.43	\$ 4,336.85	28,408.72	
Board of Chosen Freeholders						
Salaries & Wages	543,852.00	543,852.00	519,742.37		24,109.63	
Other Expenses	38,700.00	38,700.00	29,844.34	4,139.57	4,716.09	
Advertising						
Other Expenses	3,000.00	3,000.00	2,188.43	50.70	760.87	
County Clerk						
Salaries & Wages	1,568,918.00	1,568,918.00	1,529,198.92		39,719.08	
Other Expenses	339,585.00	339,585.00	299,134.01	7,706.02	32,744.97	
Superintendent of Elections						
Salaries and Wages	618,030.00	618,030.00	600,973.04		17,056.96	
Other Expenses	598,215.00	598,215.00	540,144.24	22,395.34	35,675.42	
Financial Administration						
Salaries & Wages	727,085.00	802,085.00	789,641.52		12,443.48	
Other Expenses	67,106.00	67,106.00	36,874.22	864.43	29,367.35	
Purchasing Department						
Salaries & Wages	403,127.00	403,127.00	386,829.88		16,297.12	
Other Expenses	21,572.00	21,572.00	17,745.18	650.96	3,175.86	
Audit Services						
Other Expenses	105,000.00	105,000.00		105,000.00		
Information Technology						
Salaries & Wages	1,109,533.00	1,064,533.00	984,039.97		80,493.03	
Other Expenses	634,030.00	679,030.00	596,810.87	4,479.50	77,739.63	
Board of Taxation						
Salaries and Wages	139,845.00	127,345.00	91,251.27		36,093.73	
Other Expenses	1,500.00	1,500.00			1,500.00	
County Assessor						
Salaries and Wages	1,222,881.00	1,222,881.00	1,145,739.37		77,141.63	
Other Expenses	664,409.00	664,409.00	409,502.75	93,214.75	161,691.50	
County Counsel						
Salaries & Wages	1,120,712.00	1,145,712.00	1,143,601.65		2,110.35	
Other Expenses	445,001.00	445,001.00	291,323.29	26,705.88	126,971.83	
County Adjuster						
Salaries & Wages	156,635.00	159,635.00	158,528.20		1,106.80	
Other Expenses	4,800.00	4,800.00	4,102.69	472.96	224.35	

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	575,335.00	580,335.00	562,442.04		17,892.96	
Other Expenses	36,873.00	36,873.00	26,717.22	10,003.59	152.19	
Engineering						
Salaries and Wages	1,156,516.00	1,156,516.00	1,047,005.63		109,510.37	
Other Expenses	51,680.00	2,051,680.00	1,510,563.95	121,878.01	419,238.04	
Economic Development						
Salaries & Wages	143,200.00	153,200.00	145,423.38		7,776.62	
Other Expenses	42,500.00	42,500.00	32,795.00	4,075.03	5,629.97	
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	289,769.00	289,769.00	288,965.72		803.28	
Other Expenses	85,792.00	85,792.00	76,707.96	3,755.28	5,328.76	
Construction Board of Appeals (NJSA 52:27 D-127)						
Salaries and Wages	47,510.00	47,510.00	38,817.00		8,693.00	
Other Expenses	1,375.00	1,375.00			1,375.00	
CODE ENFORCEMENT & ADMINISTRATION						
Consumer Protection						
Salaries & Wages	331,511.00	331,511.00	300,529.14		30,981.86	
Other Expenses	5,731.00	5,731.00	4,195.58	562.69	972.73	
INSURANCE						
Liability Insurance	2,595,000.00	2,595,000.00	2,438,770.63	2,316.00	153,913.37	
Workmen's Compensation Insurance	1,605,000.00	1,605,000.00	1,474,909.33		130,090.67	
Group Insurance Plans for Employees	22,000,000.00	22,000,000.00	19,579,764.56	14,476.20	2,405,759.24	
Unemployment Compensation Insurance	200,000.00	200,000.00	200,000.00			
PUBLIC SAFETY FUNCTIONS						
Emergency Response						
Salaries & Wages	17,070,100.00	17,182,100.00	16,815,394.35		366,705.65	
Other Expenses	916,250.00	916,250.00	746,610.08	119,767.44	49,872.48	
County Medical Examiner						
Salaries and Wages	953,907.00	961,407.00	906,119.35		55,287.65	
Other Expenses	152,902.00	152,902.00	100,401.12	21,902.18	30,598.70	
Sheriff's Department						
Salaries and Wages	8,667,579.00	8,667,579.00	8,490,076.36		177,502.64	
Other Expenses	151,075.00	151,075.00	144,170.80	6,635.14	269.06	
Prosecutor's Office						
Salaries & Wages	7,737,222.00	7,737,222.00	7,685,433.04		51,788.96	
Other Expenses	313,049.00	313,049.00	271,517.83	22,948.33	18,582.84	
Department of Corrections						
Salaries and Wages	5,325,885.00	5,325,885.00	5,088,455.72		237,429.28	
Other Expenses	13,356,447.00	13,356,447.00	11,374,295.17	498,059.11	1,484,092.72	

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	2,942,103.00	2,942,103.00	2,783,808.91		158,294.09	
Other Expenses	490,612.00	490,612.00	438,909.18	33,411.55	18,291.27	
Buildings and Grounds						
Salaries & Wages	3,138,306.00	3,138,306.00	3,010,200.85		128,105.15	
Other Expenses	864,691.00	864,691.00	763,434.26	66,083.14	35,173.60	
Fleet Management						
Salaries & Wages	505,000.00	505,000.00	452,071.74		52,928.26	
Other Expenses	605,220.00	605,220.00	384,795.92	203,806.12	16,617.96	
HEALTH AND HUMAN SERVICES FUNCTIONS						
County Health Services - Interlocal Agreements (40:8A-1, ET SEQ)						
Salaries and Wages	2,237,603.00	2,212,603.00	2,207,807.54		4,795.46	
Other Expenses	90,000.00	90,000.00	48,997.20	24,021.47	16,981.33	
Education & Disability Services						
Salaries and Wages	280,563.00	280,563.00	273,841.26		6,721.74	
Other Expenses	6,725.00	6,725.00	3,082.90	3,244.10	398.00	
Senior Services						
Salaries and Wages	807,983.00	792,983.00	759,030.36		33,952.64	
Other Expenses	239,000.00	254,000.00	209,734.94	27,877.70	16,387.36	
Human Services						
Salaries and Wages	975,041.00	975,041.00	957,187.96		17,853.04	
Other Expenses	255,050.00	255,050.00	147,573.42	46,495.23	60,981.35	
Veterans Affairs						
Salaries and Wages	334,127.00	334,127.00	271,122.11		63,004.89	
Other Expenses	27,150.00	27,150.00	24,836.27	21.75	2,291.98	
Commission on Women						
Other Expenses	2,600.00	2,600.00	1,762.75	153.75	683.50	
Animal Shelter						
Salaries and Wages	1,628,931.00	1,628,931.00	1,490,892.82		138,038.18	
Other Expenses	159,779.00	159,779.00	137,649.03	14,860.96	7,269.01	
Division of Social Services						
Salaries & Wages	9,743,341.00	9,743,341.00	9,073,397.05		669,943.95	
Other Expenses	6,984,490.00	6,984,490.00	6,330,365.64	98,696.40	555,427.96	
Assistance for Dependent Children - Local Share	331,201.00	331,201.00	331,201.00			
Supplemental Social Security Income	463,744.00	463,744.00	463,744.00			
Maintenance of Patients in State Institutions						
Other Expenses	588,770.00	588,770.00	504,611.60		84,158.40	

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	11,250.00	3,750.00		
Family Support Center - Contractual						
Other Expenses	82,460.00	82,460.00	48,101.63	34,358.37		
Mental Health Programs						
Other Expenses	213,500.00	213,500.00	160,125.00	53,375.00		
Gloucester County ARC						
Other Expenses	22,000.00	22,000.00	16,500.00	5,500.00		
Aid to Occupational Center						
Other Expenses	25,000.00	25,000.00	18,750.00	6,250.00		
Juveniles in Need of Supervision						
Other Expenses	159,750.00	159,750.00	119,812.50	39,937.50		
Support of Non-Profit Child Care Centers						
Other Expenses	39,882.00	39,882.00	29,911.50	9,970.50		
PARKS AND RECREATION FUNCTIONS						
Parks and Recreation						
Salaries and Wages	1,025,434.00	1,025,434.00	956,925.74		68,508.26	
Other Expenses	189,880.00	189,880.00	117,365.99	17,627.69	54,886.32	
County Golf Course						
Salaries and Wages	345,244.00	345,244.00	317,340.01		27,903.99	
Other Expenses	174,633.00	174,633.00	152,247.50	21,968.24	417.26	
EDUCATIONAL FUNCTIONS						
Gloucester County College						
Other Expenses	7,654,944.00	7,654,944.00	7,654,944.00			
Reimbursement for Residents Attending Out-of-County Two-Year Colleges	200,000.00	200,000.00	110,151.64	1,147.68	88,700.68	
Gloucester County Vocational School	8,000,000.00	8,000,000.00	8,000,000.00			
Reimbursement for Residents Attending Out-of-County Vocational Schools	40,000.00	40,000.00	8,000.00		32,000.00	
Special Services School District						
Other Expenses	563,078.00	563,078.00	563,078.00			
Superintendent of Schools						
Salaries and Wages	301,108.00	301,108.00	221,597.60		79,510.40	
Other Expenses	8,990.00	8,990.00	5,874.54	1,380.18	1,735.28	
Extension Services						
Salaries and Wages	390,881.00	390,881.00	322,370.56		68,510.44	
Other Expenses	17,760.00	17,760.00	13,259.91	2,002.14	2,497.95	
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	1,675,874.00	1,675,874.00	1,481,033.26	91,624.40	103,216.34	
Street Lighting	32,500.00	32,500.00	21,032.21	697.45	10,770.34	
Water	79,638.00	79,638.00	40,857.79	356.15	38,424.06	
Natural Gas	349,000.00	349,000.00	223,854.90	33,905.31	91,239.79	
Heating Oil	20,000.00	20,000.00	11,111.31	944.57	7,944.12	
Telephone	520,000.00	520,000.00	417,479.93	38,693.98	63,826.09	
Sewer	78,000.00	78,000.00	42,232.06	384.30	35,383.64	
Gasoline & Diesel	600,000.00	600,000.00	449,732.26	41,963.06	108,304.68	
LANDFILL/SOLID WASTE DISPOSAL						
Contractual Obligations-Logan Township	226,850.00	226,850.00	176,203.66		50,646.34	
UNCLASSIFIED						
Matching Funds for Grants						
State and Federal Programs	125,000.00	125,000.00	82,030.00			\$ 42,970.00
Proposed Salary and Wage Adjustment	200,000.00					
Reserve for Sick Leave	100,000.00	100,000.00	100,000.00			
Total Operations	152,923,260.00	154,923,260.00	143,197,207.69	2,020,904.65	9,662,177.66	42,970.00
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	1,454,731.00	1,459,851.00	1,459,851.00			
Special Child Health Case Management		170,064.00	170,064.00			
Alcohol and Drug Abuse	565,419.00	565,419.00	565,419.00			
Local Core Capacity Infrastructure for Bio-Terrorism		275,512.00	275,512.00			
PEER Grouping		66,257.00	66,257.00			
U.S. Department of Agriculture						
WIC Program		746,964.00	746,964.00			
Senior Farmer's Market Nutrition Program		1,500.00	1,500.00			
Housing Preservation Grant		70,948.00	70,948.00			
New Jersey Department of Labor						
Workforce Learning Link	21,000.00	56,000.00	56,000.00			
Workforce Investment Act		2,000,206.00	2,000,206.00			
Work First New Jersey		1,853,705.00	1,853,705.00			
Workforce Development Partnership		144,932.00	144,932.00			

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 Environmental Protection						
County Environmental Health Act		174,353.00	174,353.00			
Clean Communities		141,562.00	141,562.00			
New Jersey Department of Human Services						
Title XX Transportation	60,733.00	60,733.00	60,733.00			
Human Services Planning Grant	62,770.00	62,770.00	62,770.00			
Abused and Missing Children	3,234.00	3,234.00	3,234.00			
Mental Health Administration		12,000.00	12,000.00			
Social Services for the Homeless		402,078.00	402,078.00			
County Interagency Coordinating Grant	38,442.00	38,442.00	38,442.00			
Personal Attendant Services Program	43,500.00	43,500.00	43,500.00			
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	470,465.00	481,590.00	481,590.00			
Job Access & Reverse Commute	80,000.00	80,000.00	80,000.00			
New Freedom	30,000.00	230,000.00	230,000.00			
Section 5311 Rural Transportation		216,184.00	216,184.00			
New Jersey Department of Law and Public Safety						
Drunk Driving Enforcement Fund		16,000.00	16,000.00			
Victims of Crime Act		191,448.00	191,448.00			
Multi-Jurisdictional Narcotics Task Force		65,270.00	65,270.00			
Megan's Law		7,470.00	7,470.00			
Body Armor Replacement - Sheriff		7,824.00	7,824.00			
Body Armor Replacement - Prosecutor		3,530.00	3,530.00			
Body Armor Replacement - Corrections		5,046.00	5,046.00			
Sexual Assault Nurse Examiner Program		155,870.00	155,870.00			
Insurance Fraud Reimbursement Program	123,789.00	123,789.00	123,789.00			
Violence Against Women Act		25,225.00	25,225.00			
Pedestrian Safety		30,000.00	30,000.00			
Juvenile Detention Alternative Initiative	120,000.00	120,000.00	120,000.00			
New Jersey Office of Homeland Security & Preparedness						
Homeland Security		100,000.00	100,000.00			
Emergency Management Agency Assistance		65,000.00	65,000.00			
National Food and Shelter Program		14,050.00	14,050.00			

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						
Family Court Program	141,848.00	141,848.00	141,848.00			
State/Community Partnership Program	279,282.00	279,282.00	279,282.00			
New Jersey Department of Transportation						
GC Bridge Rehab Project		1,000,000.00	1,000,000.00			
Auburn Rd (CR551) High Hill Rd Turnabout		1,000,000.00	1,000,000.00			
Tuckahoe Rd CR557 Resurface		202,595.00	202,595.00			
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			
US Department of Housing & Urban Development						
Home Investment Partnership Program		438,290.00	438,290.00			
Community Development Block Grant		1,214,297.00	1,214,297.00			
New Jersey Division of Highway Traffic Safety						
Child Passenger Safety Seat Program		12,000.00	12,000.00			
Click it or Ticket		40,000.00	40,000.00			
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			
Total Public and Private Programs Offset by Revenue	3,496,213.00	15,591,631.00	15,591,631.00			
Contingent	200,000.00	200,000.00	19,786.23	19,720.84	160,492.93	
Total Operations Including Contingent	156,619,473.00	170,714,891.00	158,808,624.92	2,040,625.49	9,822,670.59	42,970.00
Detail:						
Salaries and Wages	76,130,172.00	76,070,172.00	73,121,501.31		2,948,670.69	
Other Expenses	80,489,301.00	94,644,719.00	85,687,123.61	2,040,625.49	6,873,999.90	42,970.00

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	175,000.00	175,000.00	99,042.83	68,290.85	7,666.32	
Total Capital Improvements	375,000.00	375,000.00	299,042.83	68,290.85	7,666.32	
COUNTY DEBT SERVICE						
Payment of Bond Principal						
State Aid - County College Bonds	1,057,500.00	1,057,500.00	1,057,500.00			
Other Bonds	14,663,500.00	14,663,500.00	14,663,500.00			
Interest on Bonds						
State Aid - County College Bonds	161,091.00	161,091.00	161,090.83			0.17
Other Bonds	4,426,022.00	4,426,022.00	4,426,021.82			0.18
Green Trust Loan Program:						
Loan Repayments for Principal and Interest	9,321.00	9,321.00	9,320.17			0.83
Justice Complex Loan - Principal	1,960,000.00	1,960,000.00	1,960,000.00			
Justice Complex Loan - Interest	3,853,000.00	3,853,000.00	2,703,873.05			1,149,126.95
Capital Lease Obligations - Principal	4,150,000.00	4,255,000.00	4,255,000.00			
Capital Lease Obligations - Interest	2,133,968.00	2,028,968.00	1,937,664.66			91,303.34
Infrastructure Loan - Principal and Interest	648,250.00	648,250.00	648,249.11			0.89
Total County Debt Service	33,062,652.00	33,062,652.00	31,822,219.64			1,240,432.36

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	31,655.00	31,655.00	30,364.79	45.00	1,245.21	
Statutory Expenditures						
Contributions to:						
Public Employees' Retirement System	6,270,286.00	6,270,286.00	6,124,497.14		145,788.86	
Social Security System	5,318,146.00	5,318,146.00	4,935,365.71		382,780.29	
Police & Fire Retirement System	3,946,939.00	3,946,939.00	3,946,939.00			
Total Deferred Charges and Statutory Expenditures	17,136,323.00	17,136,323.00	16,606,463.64	45.00	529,814.36	
TOTAL GENERAL APPROPRIATIONS	<u>\$ 207,193,448.00</u>	<u>\$ 221,288,866.00</u>	<u>\$ 207,536,351.03</u>	<u>\$ 2,108,961.34</u>	<u>\$10,360,151.27</u>	<u>\$1,283,402.36</u>
Ref.	A-2			A-16	A	
Appropriation by 40A:4-87	Ref.					
Budget	A-2	\$ 12,095,418.00				
Emergency Appropriation	A-3	207,193,448.00				
	A	2,000,000.00				
		<u>\$ 221,288,866.00</u>				
Reserve for Federal Grants Appropriated	A-13		\$ 9,484,352.00			
Reserve for State Grants Appropriated	A-14		6,189,309.00			
Special Emergency Appropriations	A-18		1,569,297.00			
Disbursed	A-4		190,293,393.03			
			<u>\$ 207,536,351.03</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, 2015	Balance Dec. 31, 2014
ASSETS			
Cash - Chief Financial Officer	B-1	\$ 15,684,432.27	\$ 14,622,394.43
Due from Federal Government	B-2	905,303.67	2,791,329.44
		<u>\$ 16,589,735.94</u>	<u>\$ 17,413,723.87</u>
LIABILITIES, RESERVES, AND FUND BALANCE			
Encumbrances Payable	B-3	\$ 1,583,067.03	\$ 5,670,008.42
Due to Current Fund			8,518.53
Reserves for:			
Environmental Quality and Enforcement	B-4	52,532.36	34,319.18
County Clerk's Improvement Fund	B-5	335,669.76	425,689.12
Road Permit Funds	B-6	570,938.11	497,804.11
Weights and Measures	B-7	31,718.64	56,521.39
Bequests			8,842.66
Motor Vehicle Fines	B-9	1,635,459.11	1,955,256.11
Developers Fair Share Escrow Fund	B-10	1,790,616.19	1,467,836.79
Unemployment Insurance	B-11	91,686.73	75,503.62
Tax Appeals	B-12	66,148.08	58,068.00
Surrogate's Improvement Fund	B-13	84,131.20	94,458.31
Federal Forfeited Funds	B-14	75,160.34	40,407.83
Forfeited Funds	B-15	114,590.26	152,568.94
Seized Assets	B-16	118,049.67	48,664.53
Asset Maintenance Account	B-17	572.33	1,638.60
Community Development Block Grant	B-18	359,906.58	941,542.46
Workmen's Compensation			124,586.76
Farmland Preservation	B-20	9,441,227.38	5,062,933.16
Sheriff's Improvement Fund	B-21	39,946.11	8,181.17
Accumulated Absence	B-22	26,861.58	7,236.32
Solid Waste Fees	B-23	35,651.00	10,131.19
Uniform Fire Safety	B-24	3,900.00	3,900.00
Snow Removal/Salt Regionalization	B-25	4,600.68	292,238.66
Parks and Recreation Donations	B-26	7,291.91	2,560.30
Animal Shelter Donations	B-27	45,985.16	311,440.22
Health & Senior Services Donations	B-28	37,814.79	24,977.81
Human Services Transportation Donations	B-29	9,976.24	8,086.83
Veterans Affairs Donations	B-30	6,657.25	12,145.11
Disability Services Donations	B-31	5,185.69	5,510.69
Emergency Response/EMS Donations	B-32	1,905.86	1,140.86
Sheriff's Forfeited Fund	B-33	1,006.19	1,006.19
Student Summit Donations	B-34	11,479.71	
		<u>\$ 16,589,735.94</u>	<u>\$ 17,413,723.87</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, 2015	Balance Dec. 31, 2014
ASSETS			
Cash - Chief Financial Officer	C-2	\$ 16,126,261.24	\$ 25,435,148.71
Grants Receivable	C-4	15,013,805.54	17,558,913.51
Amount to be Provided by Lease Payments	C-18	46,970,000.00	51,325,000.00
Traffic Light Escrow Receivable			1,573.66
Deferred Charges to Future Taxation:			
Funded	C-5	246,143,177.89	258,284,977.87
Unfunded	C-6	29,032.27	191,261.13
Deferred Charges - State of New Jersey	C-7	7,866,500.00	7,324,400.00
		<u>\$ 332,148,776.94</u>	<u>\$ 360,121,274.88</u>
LIABILITIES, RESERVES, AND FUND BALANCE			
General Serial Bonds Payable	C-13	\$ 173,701,000.00	\$ 183,421,000.00
Contracts Payable	C-10	5,869,333.32	20,536,875.83
Obligations Under Capital Lease	C-18	46,970,000.00	51,325,000.00
Green Trust Loans Payable			9,227.87
New Jersey Infrastructure Loans Payable	C-17	3,583,677.89	4,138,750.00
Gloucester County Improvement Authority Loan Payable	C-20	76,725,000.00	78,040,000.00
Improvement Authorizations:			
Funded	C-9	20,877,449.40	18,618,829.48
Unfunded	C-9	6,000.00	68,228.86
Traffic Light Escrow			1,573.66
Capital Improvement Fund	C-8	70,510.31	98,541.31
Reserve for Debt Service	C-12	4,341,049.63	3,858,491.48
Fund Balance	C-1	4,756.39	4,756.39
		<u>\$ 332,148,776.94</u>	<u>\$ 360,121,274.88</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, 2014	Ref. C	\$ <u>4,756.39</u>
Balance December 31, 2015	C	\$ <u><u>4,756.39</u></u>

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

GENERAL FIXED ASSETS

EXHIBIT D

COMPARATIVE STATEMENT OF GENERAL FIXED ASSETS - REGULATORY BASIS

	Balance Dec. 31, 2015	Balance Dec. 31, 2014
General Fixed Assets:		
Land	\$ 32,519,105.20	\$ 32,519,107.20
Buildings	59,485,584.00	59,485,584.00
Equipment	13,833,340.42	16,461,247.43
Motor Vehicles	15,073,487.98	14,744,217.28
	<u>\$ 120,911,517.60</u>	<u>\$ 123,210,155.91</u>
Investment in General Fixed Assets	<u>\$ 120,911,517.60</u>	<u>\$ 123,210,155.91</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, 2015**

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
- Rowan College at Gloucester County
- 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, 2015**

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, 2015**

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 \$1,000.00.

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, 2015**

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 February 2015, the Governmental Accounting Standards Board (GASB) issued Statement No. 72, "Fair Value Measurement and Application." This statement, which is effective for fiscal periods beginning after June 15, 2015, will not have any effect on the County's financial reporting.

In June 2015, the Governmental Accounting Standards Board (GASB) issued Statement No. 73, "Accounting and Financial Reporting for Pensions and Related Assets That Are Not within the Scope of GASB Statement 68, and Amendments to Certain Provisions of GASB Statements 67 and 68." This statement, which is effective for fiscal periods beginning after June 15, 2016, will not have any effect on the County's financial reporting.

In June 2015, the Governmental Accounting Standards Board (GASB) issued Statement No. 74, "Financial Reporting for Postemployment Benefit Plans Other Than Pension Plans." This statement, which is effective for fiscal periods beginning after June 15, 2016, will not have any effect on the County's financial reporting.

In June 2015, the Governmental Accounting Standards Board (GASB) issued Statement No. 75, "Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions." This statement, which is effective for fiscal periods beginning after June 15, 2017, will not have any effect on the County's financial reporting.

In June 2015, the Governmental Accounting Standards Board (GASB) issued Statement No. 76, "The Hierarchy of Generally Accepted Accounting Principles for State and Local Governments." This statement, which is effective for fiscal periods beginning after June 15, 2015, will not have any effect on the County's financial reporting.

In August 2015, the Governmental Accounting Standards Board (GASB) issued Statement No. 77, "Tax Abatement Disclosures." This statement, which is effective for fiscal periods beginning after December 15, 2015, will have an effect on the County's financial reporting. The impact of this statement on the County's financial reporting is not presently determinable.

**COUNTY OF GLOUCESTER
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED DECEMBER 31, 2015**

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

E. Recent Accounting Pronouncements Not Yet Effective (Continued)

In December 2015, the Governmental Accounting Standards Board (GASB) issued Statement No. 78, "Pensions Provided through Certain Multiple-Employer Defined Benefit Pension Plans." This statement, which is effective for fiscal periods beginning after December 15, 2015, will not have any effect on the County's financial reporting.

In December 2015, the Governmental Accounting Standards Board (GASB) issued Statement No. 79, "Certain External Investment Pools and Pool Participants." This statement, which is effective for fiscal periods beginning after December 15, 2015, will not have any effect on the County's financial reporting.

NOTE 2: BUDGETARY INFORMATION

The County adopts an annual budget in accordance with NJSA 40A:4, et al. This budget is required to be a balanced cash basis document. Once approved, the County may make emergency appropriations for a purpose which is not foreseen at the time the budget was 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:

Special Item of Revenue:

Various Grants	\$ 12,095,418.00
Emergency Appropriation	2,000,000.00

NOTE 3: CASH AND CASH EQUIVALENTS

Custodial Credit Risk – Deposits

Custodial Credit Risk is the risk that in the event of a bank failure, the government's deposits may not be able to recover the value of its deposits or investments. Deposits are considered to be exposed to custodial credit risk if they are: uncollateralized (securities not pledged to the depositor), collateralized with securities held by the pledging financial institution, or collateralized with securities held by the financial institution's trust department or agent but not in the government's name. The County's policy is based on New Jersey Statutes requiring cash to be deposited only in New Jersey based banking institutions that participate in the New Jersey Governmental Unit Deposit Protection Act (GUDPA) or in qualified investments established in NJSA 40A:5-15.1(a) that are treated as cash equivalents. At December 31, 2015 and 2014, the carrying amount of the County's deposits was \$59,938,272.83 and \$65,646,966.04, respectively. As of December 31, 2015 and 2014, \$0 of the county's bank balance of \$60,966,247.11 and \$68,469,750.10, respectively, was exposed to Custodial Credit Risk.

**COUNTY OF GLOUCESTER
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED DECEMBER 31, 2015**

NOTE 4: INVESTMENTS

As of December 31, 2015, 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
2015	\$ 17,767,096.92	\$ 6,750,000.00
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

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, 2015, was \$6,657,349.00. The County has appropriated \$100,000.00 in the 2016 adopted budget to fund a reserve for accumulated absences. The accumulated absence trust has a reserve balance of \$26,861.58.

**COUNTY OF GLOUCESTER
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED DECEMBER 31, 2015**

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, 2015:

	Balance Dec. 31, 2014	Additions	Deletions	Balance Dec. 31, 2015
Land	\$ 32,519,107.20		\$ 2.00	\$ 32,519,105.20
Buildings	59,485,584.00			59,485,584.00
Equipment	16,461,247.43	\$ 1,132,314.67	3,760,221.68	13,833,340.42
Motor Vehicles	14,744,217.28	626,469.70	297,199.00	15,073,487.98
	<u>\$ 123,210,155.91</u>	<u>\$ 1,758,784.37</u>	<u>\$ 4,057,422.68</u>	<u>\$ 120,911,517.60</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>.

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.

**COUNTY OF GLOUCESTER
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED DECEMBER 31, 2015**

NOTE 9: PENSION FUNDS (CONTINUED)

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, 2015, 2014, and 2013, were \$6,270,286.00, \$6,074,181.56, and \$5,516,988.95, respectively, equal to the required contributions for each year. The County's contributions to PFRS for the years ending December 31, 2015, 2014, and 2013, were \$3,946,939.00, \$3,846,996.96, and \$3,856,064.50, 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, 2015, 2014, and 2013, were \$47,713.66, \$48,702.79, and \$34,715.06, respectively, equal to the required contributions for each year.

Significant Legislation - Chapter 78, P.L. 2011, effective June 28, 2011, made various changes to the manner in which the Public Employees' Retirement System (PERS) and the Police and Firemen's Retirement System (PFRS) operate and to the benefit provisions of those systems.

Chapter 78's provisions impacting employee pension and health benefits include:

- New members of the PERS hired on or after June 28, 2011, (Tier 5 members) will need 30 years of creditable service and age 65 for receipt of the early retirement benefit without a reduction of $\frac{1}{4}$ of 1% for each month that the member is under age 65.
- The eligibility age to qualify for a service retirement in the PERS is increased from age 63 to 65 for Tier 5 members.
- The annual benefit under special retirement for new PFRS members enrolled after June 28, 2011, (Tier 3 members), will be 60% instead of 65% of the member's final compensation plus 1% for each year of creditable service over 25 years but not to exceed 30 years.
- The payment of automatic cost-of-living adjustment (COLA) additional increases to current and future retirees and beneficiaries is suspended until reactivated as permitted by this law.

**COUNTY OF GLOUCESTER
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED DECEMBER 31, 2015**

NOTE 9: PENSION FUNDS (CONTINUED)

- New employee contribution requirements towards the cost of employer-provided health benefit coverage. Employees are required to contribute a certain percentage of the cost of coverage. The rate of contribution is determined based on the employee's annual salary and the selected level of coverage. The increased employee contributions will be phased in over a 4-year period for those employed prior to Chapter 78's effective date with a minimum contribution required to be at least 1.5% of salary.
- In addition, this new legislation changes the method for amortizing the pension systems' unfunded accrued liability (from a level percent of pay method to a level dollar of pay).

Chapter 1, P.L. 2010, effective May 21, 2010, made a number of changes to the State-administered retirement systems concerning eligibility, the retirement allowance formula, the definition of compensation, the positions eligible for service credit, the non-forfeitable right to a pension, the prosecutor's part of the PERS, special retirement under the PFRS, and employer contributions to the retirement systems.

Also, Chapter 1, P.L. 2010 changed the membership eligibility criteria for new members of PERS from the amount of annual compensation to the number of hours worked weekly. Also, it returned the benefit multiplier for new members of PERS to 1/60th from 1/55th, and it provided that new members of PERS have the retirement allowance calculated using the average annual compensation for the last five years of service instead of the last three years of service. New members of PERS will no longer receive pension service credit from more than one employer. Pension service credit will be earned for the highest paid position only. For new members of the PFRS, the law capped the maximum compensation that can be used to calculate a pension from these plans at the annual wage contribution base for social security, and requires the pension to be calculated using a three year average annual compensation instead of the last year's salary. This law also closed the Prosecutors Part of the PERS to new members and repealed the law for new members that provided a non-forfeitable right to receive a pension based on the laws of the retirement system in place at the time 5 years of pension service credit is attained. The law also requires the State to make its full pension contribution, defined a 1/7th of the required amount, beginning in fiscal years 2012.

Chapter 3, P.L. 2010, effective May 21, 2010, replaced the accidental and ordinary disability retirement for new members of the PERS with disability insurance coverage similar to that provided by the State to individuals enrolled in the State's Defined Contribution Retirement Program (DCRP).

Chapter 92, P.L. 2007 implemented certain recommendations contained in the December 1, 2006, report of the Joint Legislative Committee on Public Employee Benefits Reform; established a DCRP for elected and certain appointed officials, effective July 1, 2007; the new pension loan interest rate became 4.69% per year, and an \$8.00 processing fee per loan was charged, effective January 1, 2008. The legislation also removed language from existing law that permits the State Treasurer to reduce employer pension contributions needed to fund the Funds and Systems when excess assets are available.

**COUNTY OF GLOUCESTER
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED DECEMBER 31, 2015**

NOTE 10: POST-EMPLOYMENT HEALTHCARE PLAN

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

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

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

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, 2015, was \$30,159,234.55, of which \$9,138,778.62 was for retirees, which equaled the required contributions for the year.

NOTE 11: FINANCIAL INFORMATION RELATED TO GASB 68 & GASB 71 FOR PUBLIC RETIREMENT SYSTEMS

New Jersey municipalities do not follow GAAP accounting principles and, as such, do not follow GASB requirements with respect to recording the net pension liability as a liability on their balance sheets. However, NJAC 5:30-6.1(c)(2) requires municipalities and counties to disclose GASB 68 & GASB 71 information in the Notes to the Financial Statements. The following disclosures meet the requirements of GASB 68 & GASB 71 for the PERS and PFRS retirement systems.

**COUNTY OF GLOUCESTER
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED DECEMBER 31, 2015**

NOTE 11: FINANCIAL INFORMATION RELATED TO GASB 68 & GASB 71 FOR PUBLIC RETIREMENT SYSTEMS (CONTINUED)

Public Employee's Retirement System - At December 31, 2015, the County's proportionate share of net pension liability was \$169,907,838. The net pension liability was measured as of June 30, 2015, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of that date. The County's proportion of the net pension liability was based on a projection of the County's long-term share of contributions to the pension plan relative to the projected contributions of all participating employers, actuarially determined. At June 30, 2015, the County's allocation percentage was 0.7568953445% compared to 0.7606011283% at June 30, 2014.

For the year ended December 31, 2015, the County's pension expense would have been \$10,800,111 if New Jersey municipalities followed GAAP accounting principles. The County's deferred outflows of resources and deferred inflows of resources (which are not recorded) related to PERS are from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Changes of Assumptions	\$ 17,423,585	
Net Difference Between Projected and Actual Earnings on Pension Plan Investments		\$ 610,145
Changes in Proportion and Differences Between the County's Contributions and Proportionate Share of Contributions	1,671,643	
Difference Between Expected and Actual Experience	4,053,404	
	\$ 23,148,632	\$ 610,145

Amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions are not recognized in pension expense since New Jersey municipalities do not follow GAAP accounting principles.

If GAAP accounting principles were followed, the other amounts reported as deferred outflows of resources and deferred inflows of resources would have been recognized in pension expense as follows:

Year Ended December 31,	Amount
2016	\$ 4,309,234
2017	4,309,234
2018	4,309,234
2019	6,430,881
2020	3,179,904
	\$ 22,538,487

**COUNTY OF GLOUCESTER
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED DECEMBER 31, 2015**

NOTE 11: FINANCIAL INFORMATION RELATED TO GASB 68 & GASB 71 FOR PUBLIC RETIREMENT SYSTEMS (CONTINUED)

Additional information – Collective balances at June 30, 2014 and 2015, are as follows:

	June 30, 2014	June 30, 2015
Collective Deferred Outflows of Resources	\$ 588,743,291	\$ 2,946,265,815
Collective Deferred Inflows of Resources	1,115,773,278	360,920,604
Collective Net Pension Liability	18,722,735,003	22,447,996,119
County's Proportion	0.7606011283%	0.7568953445%

Contributions - The contribution policy for PERS is set by NJSA 15A and requires contributions by active members and contributing employers. The County's contribution amount was based on an actuarially determined rate which includes the normal cost and unfunded accrued liability.

Actuarial Assumptions

The total pension liability for the June 30, 2015, measurement date was determined by an actuarial valuation as of July 1, 2014, which was rolled forward to June 30, 2015. This actuarial valuation used the following actuarial assumptions, applied to all periods in the measurement:

Inflation Rate	3.04%
Salary Increases:	
2012-2021	2.15 – 4.40% Based on Age
Thereafter	3.15 – 5.40% Based on Age
Investment Rate of Return	7.90%

Mortality rates were based on the RP-2000 Combined Healthy Male and Female Mortality Tables (setback 1 year for males and females) for service retirement and beneficiaries of former members with adjustments for mortality improvements from the base year of 2012 based on Projection Scale AA. The RP-2000 Disabled Mortality Tables (setback 3 years for males and setback 1 year for females) are used to value disabled retirees.

The actuarial assumptions used in the July 1, 2014, valuation were based on the results of an actuarial experience study for the period July 1, 2008 to June 30, 2011. It is likely that future experience will not exactly conform to these assumptions. To the extent that actual experience deviates from these assumptions, the emerging liabilities may be higher or lower than anticipated. The more the experience deviates, the larger the impact on future financial statements.

Detailed information about the pension plan's fiduciary net position is available in the separately issued State of New Jersey Division of Pension and Benefits financial report at: <http://www.nj.gov/treasury/pensions/employer-home.shtml>.

Police and Firemen's Retirement System - The County has two separate retirement systems one for sheriffs and one for prosecutors.

**COUNTY OF GLOUCESTER
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED DECEMBER 31, 2015**

NOTE 11: FINANCIAL INFORMATION RELATED TO GASB 68 & GASB 71 FOR PUBLIC RETIREMENT SYSTEMS (CONTINUED)

Police and Firemen's Retirement System (Continued) - At December 31, 2015, the County's proportionate share of net pension liability for Sheriff (number 70800) was \$52,451,254. The net pension liability was measured as of June 30, 2015, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of that date. The County's proportion of the net pension liability was based on a projection of the County's long-term share of contributions to the pension plan relative to the projected contributions of all participating employers, actuarially determined. At June 30, 2015, the County's proportion was 0.3148993470% compared to 0.4205435603% at June 30, 2014.

For the year ended December 31, 2015, the County's pension expense would have been \$9,507,999 if New Jersey municipalities followed GAAP accounting principles. The County's deferred outflows of resources and deferred inflows of resources (which are not recorded) related to PFRS are from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Changes of Assumptions	\$ 9,299,653	
Net Difference Between Projected and Actual Earnings on Pension Plan Investments	436,711	
Changes in Proportion and Differences Between the County's Contributions and Proportionate Share of Contributions		\$ 11,708,111
Difference Between Expected and Actual Experience		452,409
	\$ 9,736,364	\$ 12,160,520

Amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions are not recognized in pension expense since New Jersey municipalities do not follow GAAP accounting principles.

If GAAP accounting principles were followed, the other amounts reported as deferred outflows of resources and deferred inflows of resources would have been recognized in pension expense as follows:

Year Ended December 31,	Amount
2016	\$ (832,232)
2017	(832,233)
2018	(832,233)
2019	517,346
2020	(444,803)
	\$ (2,424,155)

**COUNTY OF GLOUCESTER
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED DECEMBER 31, 2015**

NOTE 11: FINANCIAL INFORMATION RELATED TO GASB 68 & GASB 71 FOR PUBLIC RETIREMENT SYSTEMS (CONTINUED)

Additional information – Collective balances at June 30, 2014 and 2015 are as follows:

	June 30, 2014	June 30, 2015
Collective Deferred Outflows of Resources	\$ 472,261,128	\$ 375,206,294
Collective Deferred Inflows of Resources	1,283,652,103	433,559,708
Collective Net Pension Liability	13,933,627,178	18,117,234,618
County's Proportion	0.4205435603%	0.3148993470%

At December 31, 2015, the County's proportionate share of net pension liability for Prosecutors (number 70803) was \$16,383,448. The net pension liability was measured as of June 30, 2015, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of that date. The County's proportion of the net pension liability was based on a projection of the County's long-term share of contributions to the pension plan relative to the projected contributions of all participating employers, actuarially determined. At June 30, 2015, the County's proportion was 0.0983606040% compared to 0.0933345751% at June 30, 2014.

For the year ended December 31, 2015, the County's pension expense would have been \$1,828,697 if New Jersey municipalities followed GAAP accounting principles. The County's deferred outflows of resources and deferred inflows of resources (which are not recorded) related to PFRS are from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Changes of Assumptions	\$ 2,939,533	
Net Difference Between Projected and Actual Earnings on Pension Plan Investments	14,383	
Changes in Proportion and Differences Between the County's Contributions and Proportionate Share of Contributions	429,212	
Difference Between Expected and Actual Experience		\$ 141,312
	\$ 3,383,128	\$ 141,312

Amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions are not recognized in pension expense since New Jersey municipalities do not follow GAAP accounting principles.

**COUNTY OF GLOUCESTER
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED DECEMBER 31, 2015**

NOTE 11: FINANCIAL INFORMATION RELATED TO GASB 68 & GASB 71 FOR PUBLIC RETIREMENT SYSTEMS (CONTINUED)

If GAAP accounting principles were followed, the other amounts reported as deferred outflows of resources and deferred inflows of resources would have been recognized in pension expense as follows:

Year Ended December 31,	Amount
2016	\$ 644,887
2017	644,887
2018	644,887
2019	431,410
2020	875,745
	\$ 3,241,816

Additional information – Collective balances at June 30, 2014 and 2015, are as follows:

	June 30, 2014	June 30, 2015
Collective Deferred Outflows of Resources	\$ 472,261,128	\$ 375,206,294
Collective Deferred Inflows of Resources	1,283,652,103	433,559,708
Collective Net Pension Liability	13,933,627,178	18,117,234,618
County's Proportion	0.0933345751%	0.0983606040%

Contributions

The contribution policy for PFRS is set by NJSA 43:16A and requires contributions by active members and contributing employers. State legislation has modified the amount that is contributed by the State. The County's contribution amount was based on an actuarially determined rate which includes the normal cost and unfunded accrued liability.

Actuarial Assumptions

The total pension liability for the June 30, 2015, measurement date was determined by an actuarial valuation as of July 1, 2014, which was rolled forward to June 30, 2015. This actuarial valuation used the following actuarial assumptions:

Inflation Rate	3.04%
Salary Increases:	
2012-2021	2.60 – 9.48% Based on Age
Thereafter	3.60 – 10.48% Based on Age
Investment Rate of Return	7.90%

Mortality rates were based on the RP-2000 Combined Healthy Mortality Tables projected one year using Projection Scale AA and one year using Projection Scale BB for male service retirements with adjustments for mortality improvements from the base year based on Projection Scale BB. Mortality rates were based on the RP-2000 Combined Healthy Mortality Tables

**COUNTY OF GLOUCESTER
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED DECEMBER 31, 2015**

NOTE 11: FINANCIAL INFORMATION RELATED TO GASB 68 & GASB 71 FOR PUBLIC RETIREMENT SYSTEMS (CONTINUED)

Actuarial Assumptions (Continued)

projected fourteen years using Projection Scale BB for female service retirements and beneficiaries with adjustments for mortality improvements from the base year of 2014 based on Projection Scale BB.

The actuarial assumptions used in the July 1, 2014, valuation were based on the results of an actuarial experience study for the period July 1, 2010 to June 30, 2013.

Detailed information about the pension plan's fiduciary net position is available in the separately issued State of New Jersey Division of Pension and Benefits financial report at: <http://www.nj.gov/treasury/pensions/employer-home.shtml>.

A special funding situation exists for the Local employers of the Police and Fire Retirement System of New Jersey. The State of New Jersey, as a non-employer, is required to pay the additional costs incurred by Local employers under Chapter 8, P.L. 2000, Chapter 318, P.L. 2001, Chapter 86, P.L. 2001, Chapter 511, P.L. 1991, Chapter 109, P.L. 1979, Chapter 247, P.L. 1993, and Chapter 201, P.L. 2001. The June 30, 2015 and June 30, 2014, special funding situation net pension liability amounts of \$4,599,799 and \$5,696,493 for Sheriff and \$1,436,773 and \$1,264,268 for Prosecutors are the accumulated differences between the annual actuarially determined State obligation under the special funding situation and the actual State contribution through the valuation date.

NOTE 12: 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 13: CONTINGENCIES

The County participates in federal and state assisted grant programs. The County is potentially liable for expenditures which may be disallowed pursuant to the terms of these grant programs.

Management is not aware of any material items of noncompliance which would result in the disallowance of program expenditures.

**COUNTY OF GLOUCESTER
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED DECEMBER 31, 2015**

NOTE 13: CONTINGENCIES (CONTINUED)

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 14: 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-insure 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 2015 assessment for property and casualty insurance and workman's compensation insurance was \$3,432,470.34.

NOTE 15: LONG-TERM DEBT

Summary of County Debt Service

Long-Term Debt as of December 31, 2015, consisted of the following:

	Year 2015	Year 2014	Year 2013
Bonds, Notes, and Loans Issued	\$ 254,009,677.89	\$ 265,608,977.87	\$ 269,641,983.92
Bonds and Notes Authorized But Not Issued	29,032.27	191,661.13	5,568,661.13
Net Bonds, Notes, and Loans Issued and Authorized But Not Issued	<u>\$ 254,038,710.16</u>	<u>\$ 265,800,639.00</u>	<u>\$ 275,210,645.05</u>

**COUNTY OF GLOUCESTER
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED DECEMBER 31, 2015**

NOTE 15: LONG-TERM DEBT (CONTINUED)

Summary of County Debt Service (Continued)

	Balance 12/31/2014	Increased	Retired/ Reduction	Balance 12/31/2015	Due Within One Year
Issued					
General:					
Serial Bonds Payable	\$ 183,421,000.00	\$ 7,501,000.00	\$ 17,221,000.00	\$ 173,701,000.00	\$ 17,671,000.00
Green Trust Loans Payable	9,227.87		9,227.87		
NJ Infrastructure Loans Payable	4,138,750.00		555,072.11	3,583,677.89	562,105.81
Gloucester County Improvement Authority Loan Payable	78,040,000.00	645,000.00	1,960,000.00	76,725,000.00	2,060,000.00
Authorized But Not Issued					
General:					
Bond Anticipation Notes	191,661.13	7,501,000.00	7,663,628.86	29,032.27	
	<u>\$ 265,800,639.00</u>	<u>\$ 15,647,000.00</u>	<u>\$ 27,408,928.84</u>	<u>\$ 254,038,710.16</u>	<u>\$ 20,293,105.81</u>

\$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, 2015, was \$9,147,000.00.

\$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, 2015, was \$10,515,000.00.

\$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, 2015, was \$515,000.00.

\$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, 2015, was \$515,000.00.

\$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, 2015, was \$24,895,000.00.

\$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, 2015, was \$526,500.00.

\$1,176,500.00 County College Bonds - State Share dated October 15, 2009, payable in annual installments through October 2019. Interest is paid semiannually at a rate of 2.50% - 3.00% per annum. The balance remaining at December 31, 2015, was \$526,500.00.

**COUNTY OF GLOUCESTER
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED DECEMBER 31, 2015**

NOTE 15: LONG-TERM DEBT (CONTINUED)

Summary of County Debt Service (Continued)

\$36,000,000.00 General Obligation Bonds dated October 15, 2009, payable in annual installments through October 2029. Interest is paid semiannually at a rate of 2.75% - 4.00% per annum. The balance remaining at December 31, 2015, was \$27,300,000.00.

\$34,300,000.00 General Obligation Bonds dated September 30, 2010, payable in annual installments through September 2025. Interest is paid semiannually at a rate of 2.00% - 3.00% per annum. The balance remaining at December 31, 2015, was \$25,350,000.00.

\$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, 2015, was \$13,690,000.00.

\$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, 2015, was \$11,000,000.00.

\$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, 2015, was \$2,800,000.00.

\$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, 2015, was \$2,800,000.00.

\$25,580,000.00 General Obligation Refunding Bonds dated June 28, 2013, payable in annual installments through March 2028. Interest is paid semiannually at a rate of 2.50% - 3.00% per annum. The balance remaining at December 31, 2015, was \$22,600,000.00.

\$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 1.25% - 2.00% per annum. The balance remaining at December 31, 2015, was \$450,000.00.

\$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 1.25% - 2.00% per annum. The balance remaining at December 31, 2015, was \$450,000.00.

\$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, 2015, was \$4,525,000.00.

\$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, 2015, was \$1,975,000.00.

\$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, 2015, was \$1,975,000.00.

**COUNTY OF GLOUCESTER
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED DECEMBER 31, 2015**

NOTE 15: LONG-TERM DEBT (CONTINUED)

Summary of County Debt Service (Continued)

\$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, 2015, was \$4,645,000.00.

\$4,301,000.00 General Obligation Bonds dated June 25, 2015, payable in annual installments through March 2025. Interest is paid semiannually at a rate of 2.00% - 3.00% per annum. The balance remaining at December 31, 2015, was \$4,301,000.00.

\$1,600,000.00 County College Bonds - State Share dated June 25, 2015, payable in annual installments through March 2030. Interest is paid semiannually at a rate of 1.00% - 3.25% per annum. The balance remaining at December 31, 2015, was \$1,600,000.00.

\$1,600,000.00 County College Bonds - State Share dated June 25, 2015, payable in annual installments through March 2030. Interest is paid semiannually at a rate of 1.00% - 3.25% per annum. The balance remaining at December 31, 2015, was \$1,600,000.00.

\$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, 2015, was \$1,975,000.00.

\$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, 2015, was \$1,608,677.89.

\$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, 2015, was \$76,725,000.00.

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

Year Ended	Principal	Interest	Total
2016	\$ 20,293,105.81	\$ 8,973,255.78	\$ 29,266,361.59
2017	20,919,362.51	8,301,762.53	29,221,125.04
2018	21,547,669.98	7,655,931.28	29,203,601.26
2019	22,013,657.29	6,972,056.28	28,985,713.57
2020	20,399,195.02	6,240,403.15	26,639,598.17
2021-2025	80,611,687.28	21,715,421.89	102,327,109.17
2026-2030	33,175,000.00	11,510,531.25	44,685,531.25
2031-2035	20,185,000.00	6,187,700.00	26,372,700.00
2036-2038	14,865,000.00	1,139,625.00	16,004,625.00
	<u>\$ 254,009,677.89</u>	<u>\$ 78,696,687.16</u>	<u>\$ 332,706,365.05</u>

**COUNTY OF GLOUCESTER
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED DECEMBER 31, 2015**

NOTE 15: LONG-TERM DEBT (CONTINUED)

Summary of Statutory Debt Condition – Annual Debt Statement

The summarized statement of debt condition which follows is prepared in accordance with the required method of setting up the Annual Debt Statement and indicates a statutory net debt of .953%.

	<u>Gross Debt</u>	<u>Deductions</u>	<u>Net Debt</u>
General Debt	\$ 453,041,461.26	\$ 210,452,928.99	\$ 242,588,532.27

Net Debt \$242,588,532.27/Equalized Valuation Basis per NJSA 40A:2-2 as amended
\$25,463,017,370.00 = .953%.

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

2% of Equalized Valuation Basis	\$ 509,260,347.40
Net Debt	242,588,532.27
Remaining Borrowing Power	<u>\$ 266,671,815.13</u>

NOTE 16: CAPITAL LEASE OBLIGATIONS

The County had lease agreements in effect at December 31, 2015, for various capital improvements.

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

	<u>Total</u>	<u>Principal</u>	<u>Fees/Interest</u>
2016	\$ 6,264,697.06	4,385,000.00	1,879,697.06
2017	6,207,064.96	4,470,000.00	1,737,064.96
2018	6,211,048.83	4,630,000.00	1,581,048.83
2019	6,208,916.90	4,805,000.00	1,403,916.90
2020	4,664,316.95	3,470,000.00	1,194,316.95
2021-2025	18,500,549.34	14,800,000.00	3,700,549.34
2026-2030	11,550,200.02	10,410,000.00	1,140,200.02
	<u>\$ 59,606,794.06</u>	<u>\$ 46,970,000.00</u>	<u>\$ 12,636,794.06</u>

NOTE 17: 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, 2015, is \$169,898,677.88, of which \$122,628,677.88 is included in the County's obligations, leaving a net amount of debt guaranteed by the County in the amount of \$47,270,000.00.

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

**COUNTY OF GLOUCESTER
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED DECEMBER 31, 2015**

NOTE 17: UNDERLYING DEBT AND OTHER OBLIGATIONS (CONTINUED)

Utilities Authority any annual charges charged to and payable by the County for any deficits in revenues to pay or provide for (a) operation and maintenance expenses of the regional sewage system; (b) the principal and interest on the Gloucester County Utilities Authority's bonds as the same become due; and (c) to maintain required reserves. The obligations of the County pursuant to the provisions of the Deficiency Advance Contract constitute a valid and binding direct and general obligation of the County. The balance of County Guaranteed Bonds at December 31, 2015, is \$32,687,751.11.

NOTE 18: 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
2016	47,953.98
2017	49,752.14
2018	30,112.95
	<u>\$ 127,819.07</u>

NOTE 19: DEFERRED CHARGES TO BE RAISED IN SUCCEEDING BUDGETS

Certain expenditures are required to be deferred to budgets of succeeding years. At December 31, 2015, the following deferred charges are shown on the balance sheets of the various funds:

	Balance Dec. 31, 2015	2016 Budget Appropriation	Balance to Succeeding Budgets
Special Emergency			
Revaluation of Properties	\$ 1,267,768.00	\$ 830,244.00	\$ 437,524.00
Emergency Authorization	2,000,000.00	2,000,000.00	
	<u>\$ 3,267,768.00</u>	<u>\$ 2,830,244.00</u>	<u>\$ 437,524.00</u>

NOTE 20: INTERFUND RECEIVABLES AND PAYABLES

The following schedule reconciles interfund receivables and payables for the year ended December 31, 2015.

**COUNTY OF GLOUCESTER
 NOTES TO FINANCIAL STATEMENTS
 YEAR ENDED DECEMBER 31, 2015**

NOTE 20: INTERFUND RECEIVABLES AND PAYABLES (CONTINUED)

	Due To	Due From
Current Fund		
Federal and State Grant Fund	\$ 801,108.94	
Federal and State Grant Fund		
Current Fund		\$ 801,108.94
	\$ 801,108.94	\$ 801,108.94

NOTE 21: SUBSEQUENT EVENTS

Management has reviewed and evaluated all events and transactions that occurred between December 31, 2015 and June 6, 2016, the date that the financial statements were issued, and no additional items have come to their attention that would require disclosure.

**SCHEDULES RELATED TO ACCOUNTING AND REPORTING FOR PENSIONS
(GASB 68 & GASB 71)**

SCHEDULE OF THE COUNTY'S PROPORTIONATE SHARE OF THE
NET PENSION LIABILITY - PERS
Last Two Fiscal Years

	Year Ended	
	<u>12/31/15</u>	<u>12/31/14</u>
County's Proportion of the Net Pension Liability (Asset)	0.7568953445%	0.7606011283%
County's Proportionate Share of the Net Pension Liability (Asset)	\$ 169,907,838	\$ 142,405,334
County's Covered-Employee Payroll	58,975,884	49,401,923
County's Proportionate Share of the Net Pension Liability (Asset) as a Percentage of its Covered-Employee Payroll	288.10%	288.26%
Plan Fiduciary Net Position as a Percentage of the Total Pension Liability	47.92%	52.08%
Measurement Date	6/30/2015	6/30/2014

SCHEDULE OF COUNTY CONTRIBUTIONS - PERS
Last Two Fiscal Years

	Year Ended	
	<u>12/31/15</u>	<u>12/31/14</u>
Contractually Required Contribution	\$ 6,270,286	\$ 5,564,151
Contributions in Relation to the Contractually Required Contribution	<u>6,270,286</u>	<u>5,564,151</u>
Contribution Deficiency (Excess)	<u>None</u>	<u>None</u>
County's Covered-Employee Payroll	\$ 58,975,884	\$ 49,401,923
Contributions as a Percentage of Covered-Employee Payroll	10.63%	11.26%
Measurement Date	6/30/2015	6/30/2014

SCHEDULE OF THE COUNTY'S PROPORTIONATE SHARE OF THE
NET PENSION LIABILITY - PFRS - Sheriff
Last Two Fiscal Years

	Year Ended	
	<u>12/31/15</u>	<u>12/31/14</u>
County's Proportion of the Net Pension Liability (Asset)	0.3148993470%	0.4205435603%
County's Proportionate Share of the Net Pension Liability (Asset)	\$ 52,451,254	\$ 52,900,479
County's Covered-Employee Payroll	10,084,278	10,088,684
County's Proportionate Share of the Net Pension Liability (Asset) as a Percentage of its Covered-Employee Payroll	520.13%	524.35%
Plan Fiduciary Net Position as a Percentage of the Total Pension Liability	56.30%	62.41%
Measurement Date	6/30/2015	6/30/2014

SCHEDULE OF COUNTY CONTRIBUTIONS - PFRS - Sheriff
Last Two Fiscal Years

	Year Ended	
	<u>12/31/15</u>	<u>12/31/14</u>
Contractually Required Contribution	\$ 3,230,065	\$ 3,081,005
Contributions in Relation to the Contractually Required Contribution	<u>3,230,065</u>	<u>3,081,005</u>
Contribution Deficiency (Excess)	<u>None</u>	<u>None</u>
County's Covered-Employee Payroll	\$ 10,084,278	\$ 10,088,684
Contributions as a Percentage of Covered-Employee Payroll	32.03%	30.54%
Measurement Date	6/30/2015	6/30/2014

SCHEDULE OF THE COUNTY'S PROPORTIONATE SHARE OF THE
NET PENSION LIABILITY - PFRS - Prosecutor
Last Two Fiscal Years

	Year Ended	
	<u>12/31/15</u>	<u>12/31/14</u>
County's Proportion of the Net Pension Liability (Asset)	0.0983606040%	0.0933345751%
County's Proportionate Share of the Net Pension Liability (Asset)	\$ 16,383,448	\$ 11,740,624
County's Covered-Employee Payroll	3,031,715	3,077,734
County's Proportionate Share of the Net Pension Liability (Asset) as a Percentage of its Covered-Employee Payroll	540.40%	381.47%
Plan Fiduciary Net Position as a Percentage of the Total Pension Liability	56.30%	62.41%
Measurement Date	6/30/2015	6/30/2014

SCHEDULE OF COUNTY CONTRIBUTIONS - PFRS - Prosecutor
Last Two Fiscal Years

	Year Ended	
	<u>12/31/15</u>	<u>12/31/14</u>
Contractually Required Contribution	\$ 716,874	\$ 693,990
Contributions in Relation to the Contractually Required Contribution	<u>716,874</u>	<u>693,990</u>
Contribution Deficiency (Excess)	<u>None</u>	<u>None</u>
County's Covered-Employee Payroll	\$ 3,031,715	\$ 3,077,734
Contributions as a Percentage of Covered-Employee Payroll	23.65%	22.55%
Measurement Date	6/30/2015	6/30/2014

SCHEDULE OF THE COUNTY'S PROPORTIONATE SHARE OF THE
NET PENSION LIABILITY - PFRS - Sheriff
Last Two Fiscal Years
Special Funding Situation

	Year Ended	
	12/31/15	12/31/14
County's Proportion of the Net Pension Liability (Asset)	0.3148993470%	0.4205435603%
County's Proportionate Share of the Net Pension Liability (Asset)	\$ 4,599,799	\$ 5,696,493
County's Covered-Employee Payroll	10,084,278	10,088,684
County's Proportionate Share of the Net Pension Liability (Asset) as a Percentage of its Covered-Employee Payroll	45.61%	56.46%
Plan Fiduciary Net Position as a Percentage of the Total Pension Liability	56.30%	62.41%
Measurement Date	6/30/2015	6/30/2014

The data in the above schedule represents the allocation of the State of New Jersey's obligation on behalf of the County.

The Police & Firemen's Retirement System is a Cost-Sharing, Multi-Employer Defined Benefit Plan with a Special Funding Situation - 100% of the additional costs incurred by Local Employers under Chapter 8, PL 2000, Chapter 318, PL 2001, Chapter 86, PL 2001, Chapter 511, PL 1991, Chapter 109, PL 1979, Chapter 247, PL 1993, and Chapter 201, PL 2001.

SCHEDULE OF COUNTY CONTRIBUTIONS - PFRS - Sheriff
 Last Two Fiscal Years
 Special Funding Situation

	Year Ended	
	<u>12/31/15</u>	<u>12/31/14</u>
Contractually Required Contribution	\$ 239,443	\$ 236,535
Contributions in Relation to the Contractually Required Contribution	<u>239,443</u>	<u>236,535</u>
Contribution Deficiency (Excess)	<u>None</u>	<u>None</u>
County's Covered-Employee Payroll	\$ 10,084,278	\$ 10,088,684
Contributions as a Percentage of Covered-Employee Payroll	2.37%	2.34%
Measurement Date	6/30/2015	6/30/2014

SCHEDULE OF THE COUNTY'S PROPORTIONATE SHARE OF THE
NET PENSION LIABILITY - PFRS - Prosecutor
Last Two Fiscal Years
Special Funding Situation

	Year Ended	
	12/31/15	12/31/14
County's Proportion of the Net Pension Liability (Asset)	0.0983606040%	0.0933345751%
County's Proportionate Share of the Net Pension Liability (Asset)	\$ 1,436,773	\$ 1,264,268
County's Covered-Employee Payroll	3,031,715	3,077,734
County's Proportionate Share of the Net Pension Liability (Asset) as a Percentage of its Covered-Employee Payroll	47.39%	41.08%
Plan Fiduciary Net Position as a Percentage of the Total Pension Liability	56.30%	62.41%
Measurement Date	6/30/2015	6/30/2014

The data in the above schedule represents the allocation of the State of New Jersey's obligation on behalf of the County.

The Police & Firemen's Retirement System is a Cost-Sharing, Multi-Employer Defined Benefit Plan with a Special Funding Situation - 100% of the additional costs incurred by Local Employers under Chapter 8, PL 2000, Chapter 318, PL 2001, Chapter 86, PL 2001, Chapter 511, PL 1991, Chapter 109, PL 1979, Chapter 247, PL 1993, and Chapter 201, PL 2001.

SCHEDULE OF COUNTY CONTRIBUTIONS - PFRS - Prosecutor
Last Two Fiscal Years
Special Funding Situation

	Year Ended	
	<u>12/31/15</u>	<u>12/31/14</u>
Contractually Required Contribution	\$ 74,791	\$ 52,496
Contributions in Relation to the Contractually Required Contribution	<u>74,791</u>	<u>52,496</u>
Contribution Deficiency (Excess)	<u>None</u>	<u>None</u>
County's Covered-Employee Payroll	\$ 3,031,715	\$ 3,077,734
Contributions as a Percentage of Covered-Employee Payroll	2.47%	1.71%
Measurement Date	6/30/2015	6/30/2014

SUPPLEMENTARY INFORMATION

SINGLE AUDIT SECTION

Nick L. Petroni, CPA, RMA

Mary A. Carey, RMA
Wendy G. Fama, CPA
Denise R. Nevico, CPA
Jeffrey T. Ridgway, 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, and the audit requirements as prescribed by the Division of Local Government Services, Department of Community Affairs, State of New Jersey, 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, 2015, 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 6, 2016, 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 6, 2016

PETRONI & ASSOCIATES LLC

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Deanna L. Roller, CPA, RMA

REPORT ON COMPLIANCE FOR EACH MAJOR FEDERAL AND STATE PROGRAM; REPORT ON INTERNAL CONTROL OVER COMPLIANCE; AND REPORT ON SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS AND STATE FINANCIAL ASSISTANCE REQUIRED BY THE UNIFORM GUIDANCE AND NEW JERSEY OMB 15-08

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 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, 2015. 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; and the audit requirements of Title 2 US Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (Uniform Guidance), *Audits of States, Local Governments, and Non-Profit Organizations*; and New Jersey OMB 15-08, *Single Audit Policy for Recipients of Federal Grants, State Grants and State Aid*. Those standards and Uniform Guidance and New Jersey OMB's 15-08 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, 2015.

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 Uniform Guidance and New Jersey OMB 15-08, 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 Uniform Guidance and New Jersey OMB 15-08. Accordingly, this report is not suitable for any other purpose.

Report on Schedule of Expenditures of Federal Awards Required by Uniform Guidance and Expenditures of State Financial Assistance Required by New Jersey OMB 15-08

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, 2015, and have issued our report thereon dated June 6, 2016, 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 Uniform Guidance and New Jersey OMB 15-08 and are not a required part of the financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the schedule of expenditures 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 6, 2016

COUNTY OF GLOUCESTER
 SCHEDULE OF EXPENDITURES OF FEDERAL FINANCIAL ASSISTANCE
 FOR THE YEAR ENDED DECEMBER 31, 2015

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	07/01/14	06/30/15	93.069	046 4230 100 360	037150	\$ 209,929		\$ 209,929	\$ 209,929	\$ 159,145	\$ 210,091
Local Core Capacity Infrastructure for Bioterrorism	07/01/14	06/30/15	93.074	046 4230 100 360	037150	63,606			63,606		63,606
Local Core Capacity Infrastructure for Bioterrorism	07/01/15	06/30/16	93.069	046 4230 100 360	037150	275,512		79,543	79,543	150,498	150,498
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
Special Child Health Case/Case Management	07/01/15	06/30/16	93.994	046 4220 100 129	022070	16,907		16,907	16,907	16,907	16,907
Area Plan Contract	01/01/13	12/31/13	93.048	054 7530 100 085	552030	56,728			1,645		1,645
Area Plan Contract	01/01/14	12/31/14	93.043	054 7530 100 060	555850	16,796		8,429	16,796	2,271	16,796
Area Plan Contract	01/01/14	12/31/14	93.044	054 7530 100 058	555820	247,780		126,320	247,777	745	247,780
Area Plan Contract	01/01/14	12/31/14	93.045	054 7530 100 056	552420	410,039		209,953	410,039	8,717	410,039
Area Plan Contract	01/01/14	12/31/14	93.048	054 7530 100 085	552030	28,740					
Area Plan Contract	01/01/14	12/31/14	93.052	054 7530 100 062	557070	102,948		55,332	102,948	710	102,948
Area Plan Contract	01/01/14	12/31/14	93.053	054 7530 100 039	552480	116,747		93,998	116,747		116,747
Area Plan Contract	01/01/14	12/31/14	93.095	054 7530 100 100	990550	6,343		6,343	6,343	6,343	6,343
Area Plan Contract	01/01/14	12/31/14	93.667	054 7530 100 057	555740	38,811		38,811	38,811	14,977	38,811
Area Plan Contract	01/01/14	12/31/14	93.778	054 7530 100 066	557560	10,037			10,037	195	10,037
Area Plan Contract	01/01/15	12/31/15	93.043	054 7530 100 060	555850	15,216		5,642	5,642	13,894	13,894
Area Plan Contract	01/01/15	12/31/15	93.044	054 7530 100 058	555820	243,218		165,237	165,237	239,233	239,233
Area Plan Contract	01/01/15	12/31/15	93.045	054 7530 100 056	552420	404,836		282,131	282,131	337,836	337,836
Area Plan Contract	01/01/15	12/31/15	93.052	054 7530 100 062	557070	94,167		45,442	45,442	90,771	90,771
Area Plan Contract	01/01/15	12/31/15	93.053	054 7530 100 039	552480	120,905		96,320	96,320	101,921	101,921
Area Plan Contract	01/01/15	12/31/15	93.667	054 7530 100 057	555740	15,431		15,431	15,431	15,431	15,431
Area Plan Contract	01/01/15	12/31/15	93.778	054 7530 100 066	557560	11,406		3,150	3,150	11,140	11,140
New Jersey Department of Human Services											
Social Services for the Homeless	01/01/14	06/30/14	93.558	054 7550 100 380	150740	34,680			27,350		27,350
Prevention of Teen Pregnancy	01/01/14	12/31/14	93.558	016 1610 100 039	017020	418		6	418	6	418
Prevention of Teen Pregnancy	01/01/14	12/31/14	93.558	016 1610 100 013	030040	84		84	84	78	84
Prevention of Teen Pregnancy	01/01/14	12/31/14	93.558	016 1630 100 033	030160	498			498		498
Prevention of Teen Pregnancy	01/01/15	12/31/15	93.558	016 1630 100 033	030160	498		498	498	498	498
Prevention of Teen Pregnancy	01/01/15	12/31/15	93.558	016 1630 100 013	030040	502		418	418	502	502
Social Services for the Homeless - TANF	07/01/14	06/30/15	93.558	054 7550 100 380	150740	69,359		65,394	65,394	3,304	65,394
Social Services for the Homeless - TANF	07/01/15	06/30/16	93.558	054 7550 100 072	153550	69,359		17,340	17,340	67,707	67,707
Sandy Homeowner/Renter Assistance Program	09/01/13	09/30/15	93.095	054 7550 100 517	990550	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			27,000	9,967	27,000
Title XX Transportation	01/01/15	12/31/16	93.667	054 7545 100 039	270200	60,733		60,733	60,733	60,733	60,733
National Association of County and City Health Officials											
MRC Capacity Building Award	12/20/13	07/31/14	93.008	N/A	N/A	3,500			3,500	570	3,500
MRC Capacity Building Award	01/07/15	07/31/15	93.008	N/A	N/A	3,500		3,500	3,500	799	799
U.S. Department of Agriculture											
Housing Preservation Grant	10/01/13	09/30/14	10.433	N/A	N/A	50,000		15,000	35,000	30,000	50,000
Housing Preservation Grant	10/01/14	09/30/15	10.433	N/A	N/A	45,948					
Housing Preservation Grant	09/23/15	09/23/17	10.433	UNKNOWN	UNKNOWN	25,000					
Women, Infants, and Children	10/01/14	09/30/15	10.557	046 4220 100 113	022510	728,321		724,900	724,900	544,321	728,287
Women, Infants, and Children	10/01/14	09/30/15	10.557	046 4220 100 449	027370	17,532		17,532	17,532		17,532
Women, Infants, and Children	10/01/15	09/30/16	10.557	UNKNOWN	UNKNOWN	746,964				107,516	107,516
Senior Farmers Market Program	06/01/15	09/30/15	10.576	046 4220 100 474	027070	1,500		1,500	1,500	1,500	1,500
NJ Department of Environmental Protection											
County Environmental Health Act	01/01/15	06/30/15	66.605	042 4840 100 094	050030	3,125		3,125	3,125	3,125	3,125
County Environmental Health Act	07/01/15	06/30/16	66.605	042 4840 100 094	UNKNOWN	6,375					
US Department of the Interior											
National Park Service											
Battlefield Protection	08/01/14	08/01/16	15.926	N/A	N/A	46,200		32,441	32,441	46,100	46,100

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, 2015

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 Justice											
Byrne Memorial Local Solicitation	10/01/08	09/30/12	16.804	N/A	200-DJ-BX-1127	43,243					43,212
Justice Assistance Grant Joint Task Force	10/01/11	09/30/14	16.804	N/A	2011-H5411-NJ-DJ	28,425		8,907	28,420		28,420
Justice Assistance Grant Joint Task Force	10/01/12	09/30/14	16.804	N/A	2013-H-5679-NJ-DJ	10,743		10,713	10,713		10,713
Justice Assistance Grant Joint Task Force	10/01/13	09/30/15	16.804	N/A	2014-H4018-NJ-DJ	10,418				9,358	9,358
Bureau of Justice Assistance											
Bulletproof Vests Partnership Program	04/01/12	08/31/14	16.607	N/A	FY 2012 BVP	12,162		206	12,162		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		2,798	71,238		71,238
Sexual Assault Nurses Examiner Project (SANE)	10/01/14	09/30/15	16.575	066 1020 100 142	090300	71,775		71,775	71,775	71,775	71,775
Sexual Assault Nurses Examiner Project (SANE)	10/01/15	09/30/16	16.575	UNKNOWN	UNKNOWN	84,095				4,308	4,308
Victims of Crime Act (VOCA)	07/07/14	07/06/15	16.575	066 1020 100 142	090300	194,737		192,488	192,488	102,752	192,488
Victims of Crime Act (VOCA)	07/11/15	07/10/16	16.575	UNKNOWN	UNKNOWN	191,448					
Megan's Law	04/01/14	03/31/15	16.738	066 1020 100 364	091240	7,605		6,655	7,605	519	7,605
Megan's Law	04/01/15	03/31/16	16.738	066 1020 100 364	091240	7,470		2,382	2,382	6,136	6,136
Violence Against Women (VAWA)	07/01/14	06/30/15	16.588	066 1020 100 142	090300	17,168		17,168	17,168	5,723	17,168
Violence Against Women (VAWA)	07/01/14	06/30/15	16.588	066 1020 100 246	090260	5,723		5,723	5,723	5,723	5,723
Violence Against Women (VAWA)	07/01/15	06/30/16	16.588	UNKNOWN	UNKNOWN	25,225					
Narcotics Task Force	07/01/13	06/30/14	16.738	066 1020 100 364	091240	74,468		7,931	74,468		74,468
Narcotics Task Force	07/01/14	06/30/15	16.738	066 1020 100 364	091240	75,914		66,914	66,914	60,553	75,914
Narcotics Task Force	07/01/15	06/30/16	16.738	UNKNOWN	UNKNOWN	65,270					
U.S. Marshal Service											
Electronic Crimes Task Force	10/01/14	09/30/15	16.922	N/A	N/A	8,500		8,500	8,500	8,500	8,500
New Jersey Juvenile Justice Commission											
Juvenile Account Incentive Block Grant	01/01/14	12/31/14	16.523	066 1500 100 121	343010	6,566	\$ 730	3,375	6,566		7,296
U.S. Department of Homeland Security											
Federal Emergency Management Agency											
Henderickson Mill Bridge	10/01/14	12/31/17	97.036	066 1200 100 A71	064100	303,374		12,926	12,926		272,221
New Jersey Office of Homeland Security											
Homeland Security	09/01/13	08/31/15	97.073	066 1005 100 006	130040	100,000		61,408	100,000	55,381	100,000
Homeland Security	09/01/14	08/31/16	97.067	066 1005 100 006	130040	150,000		35,735	35,735	134,069	134,069
Homeland Security	09/01/15	08/31/18	97.067	UNKNOWN	UNKNOWN	100,000				24,842	24,842
Emergency Management Agency Assistance	07/01/13	06/30/14	97.042	066 1200 100 726	062600	70,000		70,000	70,000	15,000	70,000
Emergency Management Agency Assistance	07/01/14	06/30/15	97.042	066 1200 100 726	062600	65,000		65,000	65,000	65,000	65,000
National Food & Shelter	11/01/14	10/31/15	97.024	N/A	N/A	14,050		14,050	14,050	14,050	14,050
New Jersey Department of Law and Public Safety											
Hazard Mitigation Grant Program	8/30/2013	10/07/16	97.039	066 1200 100 B07	063520	600,000.00		112,500	172,500.00		600,000.00
U.S. Department of Labor											
New Jersey Department of Labor											
WIA - Adult Program	7/1/2013	6/30/2014	17.258	062 4545 100 101	101020	530,543.00		14,710	517,773.00		517,773.21
WIA - Adult Program	7/1/2014	6/30/2015	17.258	062 4545 100 101	101020	633,800.00		415,734	563,679.00	463,193	632,638.39
WIA - Adult Program	7/1/2015	6/30/2016	17.26	062 4545 100 101	101020	607,412.00		195,248	195,248.00	218,647	218,647.40
WIA - Dislocated Workers	7/1/2013	6/30/2014	17.278	062 4545 100 105	101040	787,469.00		20,588	780,307.00		780,307.00
WIA - Dislocated Workers	7/1/2014	6/30/2015	17.278	062 4545 100 105	101040	813,812.00		591,560	744,527.00	588,261	800,224.80
WIA - Dislocated Workers	7/1/2015	6/30/2016	17.278	062 4545 100 105	101040	727,328.00		214,642	214,642.00	230,035	230,035.36
WIA - Youth Activities	7/1/2013	6/30/2014	17.259	062 4545 100 249	101530	595,183.00			592,758.00		592,758.00
WIA - Youth Activities	7/1/2014	6/30/2015	17.259	062 4545 100 249	101530	707,941.00		475,730	698,813.00	227,298	706,855.30
WIA - Youth Activities	7/1/2015	6/30/2016	17.259	062 4545 100 249	101530	665,466.00		141,497	141,497.00	396,012	396,011.91

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COUNTY OF GLOUCESTER
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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 Transportation											
NJ Department of Law and Public Safety											
Hazardous Materials Training	10/1/2013	9/30/2014	20.703	066 1200 100 703	062390	29,750.00		29,750	29,750.00		29,750.00
New Jersey Division of Highway Traffic Safety											
Child Passenger Safety Seat Grant	10/1/2014	9/30/2015	20.616	066 1160 100 155	031000	12,000.00		11,833	11,833.31	10,261	11,833.31
Child Passenger Safety Seat Grant	10/1/2015	9/30/2016	20.602	UNKNOWN	UNKNOWN	12,000.00			0.00		0.00
Comprehensive Traffic Safety Program	10/1/2013	9/30/2014	20.600	066 1160 100 047	030800	47,450.00			37,500.16		37,500.16
Comprehensive Traffic Safety Program	10/1/2014	9/30/2015	20.600	066 1160 100 047	030800	47,450.00		46,857	46,857.20	46,649	46,857.20
Driving While Intoxicated Sobriety Checkpoint	10/1/2013	9/30/2013	20.616	066 1160 100 157	031020	100,000.00			87,763.64		87,763.64
Driving While Intoxicated Sobriety Checkpoint	10/1/2014	9/30/2015	20.616	066 1160 100 157	031020	130,000.00		103,183	103,183.44	103,183	103,183.44
Driving While Intoxicated Sobriety Checkpoint	10/1/2015	9/30/2016	20.616	UNKNOWN	UNKNOWN	130,000.00				12,082	12,081.60
Click It or Ticket	5/1/2015	6/30/2016	20.616	066 1160 100 155	031000	40,000.00		35,800	35,800.00	35,800	35,800.00
Delaware Valley Regional Planning Commission											
Supportive Regional Highway	07/01/13	06/30/14	20.205	N/A	14-61-030	39,100		18,558	39,100		39,100
Supportive Regional Highway	07/01/14	06/30/15	20.205	N/A	15-61-030	39,100		18,000	18,000	20,955	39,100
Supportive Regional Highway	07/01/15	06/30/16	20.205	UNKNOWN	UNKNOWN	39,100				13,618	13,618
Transportation System Plan & Implementation	07/01/13	06/30/14	20.205	N/A	14-63-022	38,680		31,068	38,680		38,680
Transportation System Plan & Implementation	07/01/14	06/30/15	20.205	N/A	15-63022	38,680		7,259	7,259	31,027	38,680
Transportation System Plan & Implementation	07/01/15	06/30/16	20.505	UNKNOWN	UNKNOWN	38,680				10,536	10,536
Region Wide Transportation GIS Program	07/01/13	06/30/14	20.205	N/A	14-53-312	30,000		16,843	30,000		30,000
Region Wide Transportation GIS Program	07/01/14	06/30/15	20.205	N/A	15-53-312	30,000		9,195	9,195	20,405	30,000
Region Wide Transportation GIS Program	07/01/15	06/30/16	20.205	UNKNOWN	UNKNOWN	30,000				5,326	5,326
New Jersey Transit											
Section 5311 Rural Transit	07/01/14	06/30/15	20.509	N/A	Section 5311 FY15	101,593		101,593	101,593	55,238	101,593
Section 5311 Rural Transit	07/01/15	12/31/16	20.509	N/A	Section 5311 FY16	142,681				15,854	15,854
Job Access and Reverse Commute	07/01/12	06/30/14	20.516	N/A	JARC Round 13	125,000		26,722	125,000	5,700	125,000
Job Access and Reverse Commute	01/01/14	12/31/15	20.516			80,000		68,399	68,399	80,000	80,000
New Freedom	07/01/13	06/30/14	20.521	N/A	Section 5317	200,000		139,063	200,000	121,470	200,000
New Freedom	01/01/14	12/31/15	20.521			30,000					
New Freedom	01/01/15	12/31/16	20.521			200,000		13,167	13,167	34,198	34,198
Federal Highway Administration											
New Jersey Department of Transportation											
Auburn Rd (CR551)/High Hill Rd Roundabout	10/22/15	12/31/20	20.205			1,000,000					
Center Street (CR 603) Mantua Twp.	04/26/12	12/31/15	20.205	078 6300 480 GEM	370502	736,208		187,997	730,658	43,810	730,658
Clayton-Williamstown Rd CR610 Resurface	04/26/12	12/31/15	20.205	078 6300 480 GEM	370502	750,000		107,640	680,443		680,443
Gloucester County Multipurpose Trail Ext	04/26/12	12/31/15	20.205	078 6300 480 GEM	370502	400,000		134,734	184,658		295,775
Tuckahoe Rd CR557 Resurfacing Section V	09/15/14	12/31/17	20.205	078 6300 480 GXI	370174	2,345,311		1,279,547	1,279,547	1,674,607	1,674,607
Wood-Glass Rd CR553 Tylers Mill-Woodcreek	09/10/14	12/31/17	20.205	078 6300 480 GXI	370174	2,752,745		1,359,806	1,359,806	2,746,135	2,746,135
2009 ISTE A	01/01/09	COMPLETE	20.205	078 6300 480 FJP	370479	704,956			639,751		687,352
2009 ISTE A	01/01/09	COMPLETE	20.205	078 6300 480 FJK	420520	327,866		500	298,040		319,678
2009 ISTE A	01/01/09	COMPLETE	20.205	078 6300 480 GCW	370361	2,227,531		176,377	2,197,875		2,171,907
2009 ISTE A	01/01/09	COMPLETE	20.205	078 6300 480 CRG	379615	39,647			35,980		38,657
2010 ISTE A	01/01/10	COMPLETE	20.205	078 6300 480 FAT	736439	2,020,986			1,838,749		1,838,749
2010 ISTE A	01/01/10	COMPLETE	20.205	078 6300 480 FJJ	379369	1,115,113			722,191		726,375
2010 ISTE A	01/01/10	COMPLETE	20.205	078 600 480 GKP	379492	39,334		3,933	39,334		32,398
2010 ISTE A	01/01/10	COMPLETE	20.205	078 6300 480 FJR	370550	491,922			464,548		464,548
2010 ISTE A	01/01/10	COMPLETE	20.205	078 6300 480 GEM	370502	338,190			338,190		338,190
2011 ISTE A	01/01/11	COMPLETE	20.205	UNKNOWN	UNKNOWN	255,347					255,347
2011 ISTE A	01/01/11	COMPLETE	20.205	078 6300 480 GKO	379422	5,424,009		3,590,601	5,424,009		5,424,009
2011 ISTE A	01/01/11	COMPLETE	20.205	078 6300 480 GCW	370361	320,644		138,406	320,644		320,644
2012 ISTE A	01/01/12	COMPLETE	20.205	078 6300 480 FLH	370331	2,183,883			1,450,414		1,450,414

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	From	To									
2012 ISTE A	01/01/12	COMPLETE	20.205	078 6300 480 GKP	379492	299,271		88,464	299,271		299,271
2013 ISTE A	01/01/13	COMPLETE	20.205	078 6300 480 GCW	370361	500,000		38,478	38,478		470,265
2013 ISTE A	01/01/13	COMPLETE	20.205	078 6320 480 154	601379	500,000		97,549	308,855		494,068
2013 ISTE A	01/01/13	COMPLETE	20.205	078 6300 480 GQU	370283	5,000,000		2,031,500	2,056,539	59,116	2,795,417
2013 ISTE A	01/01/13	COMPLETE	20.205	078 6300 480 GKO	379422	1,000,000		214,930	378,231		478,231
2013 ISTE A	01/01/13	COMPLETE	20.205	078 6300 480 GIM	370273	4,000,000		1,985,994	2,125,530	64,695	2,367,863
2014 ISTE A	01/01/14	COMPLETE	20.205	078 6300 480 GXI	370174	1,500,000		240,745	240,745	461,525	509,514
2015 ISTE A	01/01/15	COMPLETE	20.205	UNKNOWN	UNKNOWN	5,050,000					
U.S. Department of Housing and Urban Development											
Community Development Block Grant - 2011	09/01/11	08/31/12	14.218	N/A	B-11-UC-34-0109	1,280,130		1,411	1,280,130	1,411	1,280,130
Community Development Block Grant - 2012	09/01/12	08/31/13	14.218	N/A	B-12-UC-34-0109	1,074,760		397,545	1,044,506	49	1,074,760
Community Development Block Grant - 2013	09/01/13	08/31/14	14.218	N/A	B-13-UC-34-0109	1,094,145		226,327	1,005,133	76,766	1,067,183
Community Development Block Grant - 2014	09/01/14	08/31/15	14.218	N/A	B-14-UC-34-0109	1,201,146		668,590	668,590	376,953	1,074,272
Community Development Block Grant	09/01/15	08/31/16	14.218	N/A	N/A	1,214,297		89,765	89,765	805,070	805,070
Home Investment Partnership - 2010	09/01/10	08/31/11	14.239	N/A	M-10-UC-34-0104	790,198		45,017	790,198		790,198
Home Investment Partnership - 2012	09/01/12	08/31/13	14.239	N/A	M-12-UC-34-0104	469,460		539	465,742		465,742
Home Investment Partnership - 2013	09/01/13	08/31/14	14.239	N/A	M-13-UC-34-0104	455,741		89,859	373,646	10,000	375,426
Home Investment Partnership - 2014	09/01/14	08/31/15	14.239	N/A	M-14-UC-34-0104	474,554		357,453	357,453	361,786	468,053
Home Investment Partnership Program	09/01/15	08/31/16	14.239	N/A	N/A	438,290		45,847	45,847	107,399	107,399
Washington Township-2012	09/01/12	08/31/13	14.218	N/A	B-12-UC-34-0109	146,512		5,667	145,087	7,091	146,512
Washington Township-2013	09/01/13	08/31/14	14.218	N/A	B-13-UC-34-0109	155,322		93,619	106,180	11,414	155,322
FY2009 Transportation Trust	01/01/09	COMPLETE	20.205	078 6300 480 FJO	379490	26,140			26,140		26,140
FY2012 Transportation Trust	01/01/12	COMPLETE	20.205	078 6300 480 FJO	379490	98,232			98,232		98,232
						<u>\$ 65,021,829</u>	<u>\$ 730</u>	<u>\$ 19,624,380</u>	<u>\$ 39,493,410</u>	<u>\$ 12,184,718</u>	<u>\$ 47,014,247</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, 2015

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 Community Affairs										
Recreational Opportunities Grant	07/01/14	06/30/15	022 8050 100 035	051570	\$ 14,975	\$ 2,995	\$ 14,970	\$ 14,970	\$ 17,965	\$ 17,965
New Jersey Historical Commission										
Whitall House	07/01/11	06/30/13	022 8049 580 001	497280	136,254		16,514	133,195	1,392	136,254
Red Bank Interpretive Signage	01/15/14	60/30/14	074 2540 100 105	077700	13,032	6,516	1,955	13,032		12,924
New Jersey Department of Environmental Protection										
Salem-Gloucester Regional Sewer Plan	01/01/10	12/31/12	042 4840 100 094	GSRA	6,181,000			6,181,000	206,314	4,609,959
County Environmental Health Act	01/01/14	12/31/14	042 4840 100 094	050030	6,750		6,750	6,750		6,750
County Environmental Health Act	01/01/14	12/31/14	042 4855 100 072	027050	1,500		1,500	1,500		1,500
County Environmental Health Act	01/01/14	12/31/14	042 4855 495 001	083130	4,070		4,070	4,070		4,070
County Environmental Health Act	07/01/14	06/30/15	042 4855 495 001	083130	158,000		158,000	158,000	76,148	158,000
County Environmental Health Act	01/01/15	06/30/15	042 4850 100 099	290400	1,250		1,250	1,250	1,250	1,250
County Environmental Health Act	01/01/15	06/30/15	042 4855 495 001	083130	1,307		1,307	1,307	1,307	1,307
County Environmental Health Act	07/01/15	06/30/16	042 4855 495 001	UNKNOWN	160,796					
County Environmental Health Act	07/01/15	06/30/16	042 4825 100 072	UNKNOWN	1,500					
Clean Communities Grant	05/01/15	04/30/16	042 4900 765 005	178920	141,562		141,562	141,562	141,562	141,562
New Jersey Department of Health and Senior Services										
Right to Know	07/01/14	06/30/15	046 4230 100 105	034500	10,798		8,099	10,798	7,865	10,798
Right to Know	07/01/15	06/30/16	046 4230 100 105	034500	10,798		2,700	2,700	5,464	5,464
Special Child Health Case/Case Management	07/01/14	06/30/15	046 4220 100 484	021060	8,000		8,000	8,000	8,000	8,000
Special Child Health Case/Case Management	07/01/14	06/30/15	046 4220 771 001	027710	4,430		4,430	4,430	4,430	4,430
Special Child Health Case/Case Management	07/01/14	06/30/15	046 4220 100 501	020080	140,727		116,564	140,727	72,098	140,727
Special Child Health Case/Case Management	07/01/15	06/30/16	046 4220 100 501	020080	140,727		20,804	20,804	5,678	5,678
Special Child Health Case/Case Management	07/01/15	06/30/16	046 4220 771 001	027710	4,430		4,430	4,430	4,430	4,430
Special Child Health Case/Case Management	07/01/15	06/30/16	046 4220 771 484	UNKNOWN	8,000					
Alcoholism and Drug Abuse	01/01/13	12/31/13	054 7700 100 162	090160	220,796			220,796		220,796
Alcoholism and Drug Abuse	01/01/13	12/31/13	054 7700 760 001	090000	358,199	84,550		354,146		438,696
Alcoholism and Drug Abuse	01/01/14	12/31/14	054 7700 760 001	090000	341,078	78,948		335,794		415,182
Alcoholism and Drug Abuse	01/01/14	12/31/14	054 7700 100 162	090160	215,330		89,605	215,330	3,213	215,330
Alcoholism and Drug Abuse	01/01/15	12/31/15	054 7700 100 162	090160	432,920	82,030	108,649	108,649	488,655	488,655
Alcoholism and Drug Abuse	01/01/15	12/31/15	054 7700 760 001	090000	132,499		132,499	132,499	132,499	132,499
Area Plan Contract	01/01/14	12/31/14	054 7530 491 009	550150	96,790		58,720	96,790	3,250	96,790
Area Plan Contract	01/01/14	12/31/14	054 7530 100 036	550150	342,036		159,704	342,036		342,036
Area Plan Contract	01/01/14	12/31/14	054 7530 100 038	551550	98,816		46,751	98,816		98,816
Area Plan Contract	01/01/15	12/31/15	054 7530 100 036	550150	362,300		324,263	324,263	329,946	329,946
Area Plan Contract	01/01/15	12/31/15	054 7530 100 038	551550	95,582		91,549	91,549	93,753	93,753
Area Plan Contract	01/01/15	12/31/15	054 7530 491 009	550150	96,790		77,198	77,198	93,225	93,225
Peer Grouping	01/01/14	12/31/14	N/A	N/A	80,379		9,678	80,379		80,379
Peer Grouping	01/01/15	12/31/15	N/A	N/A	66,257		23,862	23,862	45,602	45,602
New Jersey Department of Human Services										
Mental Health Administration	07/01/14	06/30/15	054 7700 100 029	085800	12,000		9,000	12,000	6,000	12,000
Human Services Planning Grant	01/01/14	12/31/14	016 1610 100 039	017020	31,384		5,230	31,384		31,384
Human Services Planning Grant	01/01/14	12/31/14	016 1610 100 061	018820	31,386			31,386		31,386
Abused and Missing Children	01/01/14	12/31/14	016 1610 100 061	018820	1,620			1,620		1,620
Abused and Missing Children	01/01/14	12/31/14	016 1610 100 039	017020	1,614		264	1,614	384	1,614
Social Services for the Homeless	01/01/14	12/31/14	054 7550 100 072	153550	130,086			117,670		117,670
Social Services for the Homeless	07/01/14	06/30/15	054 7550 100 072	153550	282,143		280,828	280,828	6,718	280,828
Social Services for the Homeless - SSBG	07/01/14	06/30/15	054 7550 100 072	153550	50,576		50,576	50,576	21,435	50,576
Title XX Transportation	01/01/14	12/31/14	054 7545 100 039	270200	60,733			60,733	2,250	60,733
Personal Assistance Service	01/01/15	12/31/15	054 7545 100 005	270010	43,500		43,500	43,500	43,500	43,500
Mental Health Administration	07/01/15	06/30/16	054 7700 100 029	085800	12,000		3,000	3,000	6,000	6,000
Human Services Planning Grant	01/01/15	12/31/15	016 1610 100 039	017020	29,764		26,153	26,153	26,153	26,153
Human Services Planning Grant	01/01/15	12/31/15	016 1610 100 061	018820	33,006		31,386	31,386	2,721	2,721
Abused and Missing Children	01/01/15	12/31/15	016 1610 100 061	018820	1,620		1,620	1,620	233	233
Abused and Missing Children	01/01/15	12/31/15	016 1610 100 039	017020	1,345		1,345	1,345	1,345	1,345
Abused and Missing Children	01/01/15	12/31/15	016 1630 100 013	030040	269		1	1		
Youth Incentive Program (CIACC)	01/01/15	12/31/15	016 1620 100 007	020020	19,218		19,218	19,218	18,059	18,059
Youth Incentive Program (CIACC)	01/01/15	12/31/15	016 1620 100 013	020080	19,224		19,224	19,224	19,224	19,224
Social Services for the Homeless	07/01/15	06/30/16	054 7550 100 072	153550	282,143		70,536	70,536	275,426	275,426
Social Services for the Homeless - SSBG	07/01/15	06/30/16	054 7550 100 072	153550	50,576		12,644	12,644	29,743	29,743

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, 2015

Program Title	Grant Period		Grantor's Number	Program Number	Award Amount	Cash Match	Current Year Receipts	Cumulative Cash Received	Current Expenditures	Cumulative Expenditures
	From	To								
New Jersey Department of Children and Families										
Prevention Planning	07/01/13	06/30/14	016 1630 100 024	030050	300,000			300,000		285,981
Prevention Planning	07/01/14	06/30/15	016 1630 100 024	030050	300,000		125,000	300,000		284,493
Prevention Planning	07/01/15	06/30/16	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			572,256		572,256
Senior Citizens and Disabled Residents Transportation	01/01/13	12/31/13	N/A	2013 SCDRTAP	653,086			642,353		642,353
Senior Citizens and Disabled Residents Transportation	01/01/14	12/31/14		2014 SCDRTAP	524,248		54,075	500,616	14,670	500,616
Senior Citizens and Disabled Residents Transportation	01/01/15	12/31/15	N/A	N/A	481,590		312,694	312,694	352,330	352,330
Section 5311 Rural Transit	07/01/14	06/30/15		Section 5311 FY15	50,796		50,796	50,796	27,207	50,796
Section 5311 Rural Transit	07/01/15	12/31/16			73,503				8,167	8,167
New Jersey Department of Law and Public Safety										
Body Armor Replacement - Sheriff	11/05/14	03/19/16	066 1020 718 001	090160	7,838			7,838	6,877	7,838
Body Armor Replacement - Sheriff	10/01/15	03/19/17	066 1020 718 001	090160	7,824		7,824	7,824		
Insurance Fraud Reimbursement Program	01/01/14	12/31/14	066 1020 100 305	094470	144,821		39,509	96,047	39,509	96,047
Insurance Fraud Reimbursement Program	01/01/15	12/31/16	066 1020 100 305	094470	123,789		74,631	74,631	24,642	24,642
Body Armor Replacement - Prosecutors	11/05/12	03/19/14	066 1020 718 001	090160	3,477			3,477	1,639	3,477
Body Armor Replacement - Prosecutors	12/01/13	12/31/14	066 1020 718 001	090160	4,495			4,495	2,453	2,453
Body Armor Replacement - Prosecutors	11/05/14	03/19/16	066 1020 718 001	090160	3,452			3,452	3,061	3,061
Body Armor Replacement - Prosecutors	10/01/15	03/19/17	066 1020 718 001	090160	3,530		3,530	3,530		
Drunk Driving Enforcement Fund	07/01/14	06/30/15	UNKNOWN	UNKNOWN	15,000			15,000	8,631	15,000
Drunk Driving Enforcement Fund	09/01/15	08/31/16	UNKNOWN	UNKNOWN	16,000		16,000	16,000	1,174	1,174
Victim Witness Supplemental Grant	10/01/13	10/30/14	066 1020 100 093	095100	26,992		15,074	26,992		26,992
Pedestrian Safety & Enforcement Fund	07/01/14	06/30/15	066 1160 100 131	030130	30,000		5,061	5,061	5,061	5,061
Pedestrian Safety & Enforcement Fund	07/01/15	05/31/16	UNKNOWN	UNKNOWN	30,000				1,000	1,000
Body Armor Replacement - Corrections	11/05/14	03/19/16	066 1020 718 001	090160	5,729			5,729	5,729	5,729
Body Armor Replacement - Corrections	10/01/15	03/19/17	066 1020 718 001	090160	5,046		5,046	5,046		
Juvenile Detention Alternative Initiative	01/01/15	12/31/15	066 1500 100 237	340140	120,000		36,656	36,656	120,000	120,000
New Jersey Office of Homeland Security										
Weather Monitors - Del RiverRail Project	07/01/14	08/31/16	UNKNOWN	UNKNOWN	100,000				100,000	100,000
New Jersey Governor's Council on Alcoholism and Drug Abuse										
Municipal Alliance	01/01/13	06/30/14	082 2000 100 044	995120	520,448		141,447	520,448		520,448
Municipal Alliance	07/01/14	06/30/15	082 2000 100 044	995120	391,915		391,915	391,915	33,049	391,915
Municipal Alliance	07/01/15	06/30/16	UNKNOWN	UNKNOWN	391,915				360,399	360,399
New Jersey Juvenile Justice Commission										
Family Court Program	1/1/2014	12/31/2014	066 1500 100 021	340270	139,261.50		48,521	139,261.50		139,261.50
Family Court Program	1/1/2014	12/31/2014	066 1500 100 007	342000	2,586.50			2,586.50		2,586.50
Family Court Program	1/1/2015	12/31/2015	066 1500 100 021	340270	141,848.00		82,364	82,364.00	141,848	141,848.00
State/Community Partnership Program	1/1/2014	12/31/2014	066 1500 100 007	342000	272,080.00		97,403	268,894.00	2,140	272,080.00
State/Community Partnership Program	1/1/2015	12/31/2015	066 1500 100 007	342000	279,282.00		117,828	117,828.00	278,139	278,139.07
New Jersey Department of Labor										
Work First NJ	07/01/13	06/30/14	062 4545 100 322	105410	769,794			718,541		718,551
Work First NJ	07/01/13	06/30/14	062 4545 100 344	105430	716,654			716,654		716,654
Work First NJ	07/01/13	06/30/14	054 7550 100 302	150300	182,133			182,133		182,133
Work First NJ	07/01/13	06/30/14	062 4545 100 346	105450	15,304			15,304		15,304
Work First NJ	07/01/13	06/30/14	062 4545 100 374	105431	230,591			230,591		230,591
Workforce Learning Link	07/01/14	06/30/15	062 4545 767 003	091140	56,000		56,000	56,000	21,000	56,000
Work First NJ GA/SNAP	07/01/14	06/30/15	062 4545 100 322	105410	762,634		340,603	699,106	318,137	699,105
Work First NJ NEEDS BASED	07/01/14	06/30/15	062 4545 100 313	101790	5,000		5,000	5,000	5,000	5,000
Work First NJ CAVP	07/01/14	06/30/15	062 4545 100 346	105450	35,451		2,743	8,884	2,733	8,887
Work First NJ TANF	07/01/14	06/30/15	062 4545 100 344	105430	1,116,391		711,057	1,052,887	475,502	1,057,651
Workforce Learning Link	07/01/15	06/30/16	062 4545 767 003	091140	35,000		11,731	11,731	35,000	35,000
Work First New Jersey - GA/SNAP	07/01/15	06/30/16	062 4545 100 322	105410	789,212		344,237	344,237	488,187	488,187
Work First New Jersey - TANF	07/01/15	06/30/16	062 4545 100 379	101790	3,000		250	250	2,500	2,500
Work First New Jersey - GA/SNAP	07/01/15	06/30/16	062 4545 100 346	105450	30,000				1,659	1,659
Work First New Jersey - TANF	07/01/15	06/30/16	062 4545 100 344	105430	1,026,493		325,875	325,875	486,768	486,768
Workforce Development Partnership	07/01/15	06/30/16	UNKNOWN	UNKNOWN	144,932					

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, 2015

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	07/01/14	06/30/15	067 3610 100 058	502540	30,000		20,000	30,000	15,800	30,000
Veterans Transportation	07/01/15	06/30/16	067 3610 100 058	502540	30,000		12,500	12,500	15,000	15,000
New Jersey Department of Transportation										
2-H-1 White Bridge	01/01/11	12/31/15	078 6320 480 AK5	600092	400,000		100,000	400,000		400,000
Gloucester County Bridge Rehab Project	10/01/14	12/31/17	078 6320 480 ALE	600093	1,000,000		750,000	750,000	1,000,000	1,000,000
Gloucester County Bridge Rehab Project	04/01/15	12/31/20			1,000,000				1,000,000	1,000,000
FY2007 Transportation Trust	01/01/07	COMPLETE	UNKNOWN		2,975,000			2,975,000		2,968,971
FY2009 Transportation Trust	01/01/09	COMPLETE	UNKNOWN		2,973,000			2,973,000		2,934,000
FY2010 Transportation Trust	01/01/10	COMPLETE	UNKNOWN		6,090,500			6,090,500		6,090,500
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
FY2012 Transportation Trust	01/01/12	COMPLETE	UNKNOWN		2,973,000			2,973,000		2,962,697
FY2013 Transportation Trust	01/01/13	COMPLETE	078 6320 480 ALF	600793	3,072,200			3,072,200	80,421	3,052,863
FY2014 Transportation Trust	01/01/14	COMPLETE	078 6320 480 ALN	600094	1,000,000		723,238	723,483	104,423	990,141
FY2014 Transportation Trust	01/01/14	COMPLETE	078 6320 480 ALO	600794	3,674,000			3,674,000	1,737,700	3,592,831
FY2015 Transportation Trust	01/01/15	COMPLETE	078 6320 480 AL6	600795	3,674,000.0		1,721,874	1,721,874	351,219	351,219
					<u>\$ 55,009,982</u>	<u>\$ 255,039</u>	<u>\$ 9,135,389</u>	<u>\$ 47,591,609</u>	<u>\$ 10,182,009</u>	<u>\$ 47,841,008</u>

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

**COUNTY OF GLOUCESTER
NOTES TO SCHEDULE 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 Uniform Guidance and OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*, and New Jersey Circular Letter 04-04-OMB and/or 15-08. 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, 2015**

Section I – Summary of Auditor’s Results

Financial Statements

Type of auditor’s report issued: Unmodified

Internal control over financial reporting:

1) Material weakness(es) identified? Yes X no

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

Noncompliance material to general-purpose financial statements noted? yes X no

Federal Awards

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

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

Any audit findings disclosed that are required to be reported in accordance with 2 CFR 200.516? yes X no

Identification of Major Programs:

<u>Federal CFDA Number</u>	<u>Name of Federal Program</u>
14.218	Community Development Block Grant
14.218	Home Investment Partnership
17.258	WIA – Adult Program
17.278	WIA – Dislocated Workers
17.259	WIA – Youth Activities

Dollar threshold used to distinguish between type A and type B programs: \$750,000

Auditee qualified as low-risk auditee? X yes no

**COUNTY OF GLOUCESTER
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE YEAR ENDED DECEMBER 31, 2015**

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

State Awards

Dollar threshold used to distinguish between type A and type B programs: \$750,000

Auditee qualified as low-risk auditee? X yes no

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

Internal control over major programs:

 1) Material weakness(es) identified? yes X no

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

Any audit findings disclosed that are required to be reported in accordance with NJ OMB Circular Letter 15-08? yes X no

Identification of Major Programs:

<u>State Grant Number</u>	<u>Name of State Program</u>
N/A	Weather Monitors
078-6320-480-ALE	Gloucester County Bridge Rehab Project

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, 2015**

None

CURRENT FUND

EXHIBIT A-4

SCHEDULE OF CURRENT FUND CASH - TREASURER

	Ref.	Current Fund	Grant Fund
Balance December 31, 2014	A	\$ 25,588,422.90	
Increased by Receipts:			
Revenue Accounts Receivable	A-10	199,168,731.30	
Federal Grants Receivable	A-11		\$ 10,253,845.49
State Grants Receivable	A-12		5,567,306.75
Reimbursements	A-15	283,044.41	
Payroll Taxes Payable		35,724,014.06	
Due from Trust Fund		8,518.53	
Due from Current Fund	A-4		94,112.58
		<u>235,184,308.30</u>	<u>15,915,264.82</u>
		<u>260,772,731.20</u>	<u>15,915,264.82</u>
Decreased by Disbursements:			
2015 Budget Appropriations	A-3	190,293,393.03	
2014 Appropriation Reserves	A-15	4,529,054.23	
Encumbrances Payable	A-16	2,259,602.36	
Encumbrances Payable - Grant Fund	A-17		2,257,644.49
Reserve for Federal Grants - Appropriated	A-13		8,772,638.33
Reserve for State Grants - Appropriated	A-14		4,884,982.00
Reserve for Local Grants - Appropriated	A-9	9,003.81	
Payroll Taxes Payable		35,460,985.87	
Due from Federal & State Grant Fund	A-4	94,112.58	
		<u>232,646,151.88</u>	<u>15,915,264.82</u>
Balance December 31, 2015	A	\$ 28,126,579.32	

EXHIBIT A-5

SCHEDULE OF CHANGE FUNDS

Change Funds	Ref.	Balance	Balance
		Dec. 31, 2015	Dec. 31, 2014
		\$ 1,000.00	\$ 1,000.00
	A	<u>1,000.00</u>	<u>1,000.00</u>

SCHEDULE OF COUNTY TAXES RECEIVABLE

	County Levy	Collected
Clayton	\$ 2,814,413.29	\$ 2,814,413.29
Deptford Township	16,641,993.90	16,641,993.90
East Greenwich	6,685,909.93	6,685,909.93
Elk Township	2,211,412.22	2,211,412.22
Franklin Township	7,934,475.90	7,934,475.90
Glassboro	6,944,903.03	6,944,903.03
Greenwich	4,832,981.11	4,832,981.11
Harrison Township	8,883,708.45	8,883,708.45
Logan Township	7,011,471.98	7,011,471.98
Mantua	8,421,195.33	8,421,195.33
Monroe Township	15,479,781.69	15,479,781.69
National Park	972,096.43	972,096.43
Newfield	700,121.16	700,121.16
Paulsboro	2,379,118.55	2,379,118.55
Pitman	3,682,375.01	3,682,375.01
South Harrison	2,397,649.46	2,397,649.46
Swedesboro	1,081,508.49	1,081,508.49
Washington Township	27,363,117.74	27,363,117.74
Wenonah	1,425,476.40	1,425,476.40
West Deptford	13,876,038.35	13,876,038.35
Westville	1,537,053.95	1,537,053.95
Woodbury	3,780,632.05	3,780,632.05
Woodbury Heights	1,598,254.15	1,598,254.15
Woolwich	7,144,311.43	7,144,311.43
	<u>\$ 155,800,000.00</u>	<u>\$ 155,800,000.00</u>
Ref.		A-2

SCHEDULE OF ADDED TAXES RECEIVABLE

	Balance Dec. 31, 2014	Additional Levy	Collected	Balance Dec. 31, 2015
Clayton	\$ 15,887.86	\$ 17,376.93	\$ 15,887.86	\$ 17,376.93
Deptford Township	153,081.98	107,572.17	153,081.98	107,572.17
East Greenwich	76,052.55	65,760.89	76,052.55	65,760.89
Elk Township	20,055.46	5,587.05	20,055.46	5,587.05
Franklin Township	34,511.25	26,571.98	34,511.25	26,571.98
Glassboro	47,309.92	79,480.58	47,309.92	79,480.58
Greenwich	8,293.74	5,470.74	8,293.74	5,470.74
Harrison Township	131,154.97	78,729.95	131,154.97	78,729.95
Logan Township	10,417.70	163,038.53	10,417.70	163,038.53
Mantua	27,192.85	21,468.10	27,192.85	21,468.10
Monroe Township	78,430.54	195,465.09	78,430.54	195,465.09
National Park	130.44	1,919.54	130.44	1,919.54
Newfield	841.98	942.97	841.98	942.97
Paulsboro	178.79	132.22	178.79	132.22
Pitman	4,084.36	3,087.33	4,084.36	3,087.33
South Harrison	25,948.75	31,311.93	25,948.75	31,311.93
Swedesboro	1,961.42	3,384.36	1,961.42	3,384.36
Washington Township	56,907.59	57,852.59	56,907.59	57,852.59
Wenonah	1,337.41	1,554.89	1,337.41	1,554.89
West Deptford	28,112.87	21,716.77	28,112.87	21,716.77
Westville	1,967.71	336.63	1,967.71	336.63
Woodbury	6,007.40	8,999.26	6,007.40	8,999.26
Woodbury Heights	2,886.69	1,163.94	2,886.69	1,163.94
Woolwich	99,547.77	207,767.64	99,547.77	207,767.64
	<u>\$ 832,302.00</u>	<u>\$ 1,106,692.08</u>	<u>\$ 832,302.00</u>	<u>\$1,106,692.08</u>
Ref.	A		A-2	A

SCHEDULE OF OPEN SPACE TAXES RECEIVABLE

	Balance Dec. 31, 2014	County Levy	Collected	Balance Dec. 31, 2015
Clayton	\$ 1,120.95	\$ 190,836.76	\$ 190,784.22	\$ 1,173.49
Deptford Township	10,834.71	1,125,653.22	1,129,146.93	7,341.00
East Greenwich	5,959.65	455,021.01	456,515.43	4,465.23
Elk Township	1,475.55	149,374.72	150,463.74	386.53
Franklin Township	2,452.63	536,452.10	537,080.25	1,824.48
Glassboro	3,350.35	473,259.55	471,220.91	5,388.99
Greenwich	586.51	326,095.56	326,318.51	363.56
Harrison Township	9,253.35	604,040.58	607,976.98	5,316.95
Logan Township	755.69	483,707.11	473,344.11	11,118.69
Mantua	1,939.86	568,786.83	569,251.53	1,475.16
Monroe Township	5,504.72	1,056,223.35	1,048,324.97	13,403.10
National Park	9.11	65,645.50	65,525.60	129.01
Newfield	59.72	47,229.92	47,225.01	64.63
Paulsboro	12.65	160,346.04	160,349.63	9.06
Pitman	291.58	248,352.10	248,432.20	211.48
South Harrison	1,896.36	163,740.60	163,493.78	2,143.18
Swedesboro	137.69	73,113.78	73,021.86	229.61
Washington Township	4,117.96	1,847,701.65	1,847,828.70	3,990.91
Wenonah	94.36	96,161.40	96,150.47	105.29
West Deptford	2,000.81	935,788.75	936,286.71	1,502.85
Westville	139.90	103,566.95	103,683.99	22.86
Woodbury	428.09	255,353.86	255,166.80	615.15
Woodbury Heights	202.12	107,722.81	107,845.33	79.60
Woolwich	6,998.91	495,671.69	488,485.57	14,185.03
	<u>\$ 59,623.23</u>	<u>\$ 10,569,845.84</u>	<u>\$ 10,553,923.23</u>	<u>\$ 75,545.84</u>
Ref.	A			A

SCHEDULE OF RESERVE FOR LOCAL GRANTS - APPROPRIATED

	Balance Dec. 31, 2014	Encumbrance Canceled	Paid	Balance Dec. 31, 2015
State Farm Educational Funding	\$ 2,690.27		\$ 672.00	\$ 2,018.27
State Farm Good Neighbor	3,937.29	\$ 245.00	3,820.30	361.99
Quality Improvement Plan	1,200.00		1,200.00	
NJ Partnership to Prevent Child Abuse	3,381.00		3,311.51	69.49
	<u>\$ 11,208.56</u>	<u>\$ 245.00</u>	<u>\$ 9,003.81</u>	<u>\$ 2,449.75</u>
Ref.	A	A-16	A-4	A

SCHEDULE OF REVENUE ACCOUNTS RECEIVABLE

	Balance Dec. 31, 2014	Accrued in 2015	Collected	Balance Dec. 31, 2015
Miscellaneous Revenue Anticipated				
County Clerk		\$ 3,064,920.98	\$ 3,064,920.98	
Surrogate		144,256.57	144,256.57	
Sheriff		261,483.22	261,483.22	
Motor Vehicle Fines	\$ 625,625.00	1,800,000.00	1,800,000.00	\$ 625,625.00
Interest on Investments and Deposits		59,460.16	59,460.16	
Title IV D Incentive Program		2,121,637.39	2,121,637.39	
Regional Assessor Pilot		3,700,000.00	3,700,000.00	
County Golf Course		1,324,559.25	1,324,559.25	
Reimbursement of Mandated Election Costs		223,158.75	223,158.75	
Interlocal Services Agreement Salem/Camden Counties		1,332,957.44	1,332,957.44	
Soil Safe Inc. Impact Fee		266,975.24	266,975.24	
State Aid County College Bonds (NJSA 18A:64A-22.6)		1,218,590.83	1,218,590.83	
Supplemental Social Security Income		445,368.00	445,368.00	
Social Services Administrative		11,348,893.95	11,348,893.95	
Reserve for Debt Service - Capital		1,707,698.00	1,707,698.00	
Open Space and Farmland Preservation Trust Fund		2,003,704.00	2,003,704.00	
Weights and Measures Trust Fund		55,000.00	55,000.00	
Emergency Medical Services	700,000.00	4,320,137.69	4,370,137.69	650,000.00
Increased Row Officer Fees Under Chapter 370 of the Laws of 2001 - Surrogate		107,487.00	107,487.00	
Increased Row Officer Fees Under Chapter 370 of the Laws of 2001 - County Clerk		967,622.00	967,622.00	
Increased Row Officer Fees Under Chapter 370 of the Laws of 2001 - Sheriff		309,991.47	309,991.47	
Added & Omitted Taxes		832,302.00	832,302.00	
Amount to be Raised by Taxation		155,800,000.00	155,800,000.00	

SCHEDULE OF REVENUE ACCOUNTS RECEIVABLE

	Balance Dec. 31, 2014	Accrued in 2015	Collected	Balance Dec. 31, 2015
Miscellaneous Revenue Not Anticipated				
Borough of Paulsboro	1,617.73			1,617.73
Animal Shelter		74,914.34	74,914.34	
ARDC		36,800.00	36,800.00	
Auction		64,413.12	64,413.12	
Bail Forfeitures		42,172.33	42,172.33	
County Assessor		650,776.58	650,776.58	
County Share of Authority Surplus		1,101,237.00	1,101,237.00	
Emergency Response		232,274.98	232,274.98	
Environmental Fees		148,765.00	148,765.00	
Fire Marshall Fees		77,033.12	77,033.12	
Indirect Cost		375,134.80	375,134.80	
Interlocal Agreement - GCIA		191,028.68	191,028.68	
LIHEAP/Universal Service Fund		17,404.00	17,404.00	
Miscellaneous Fees and Permits		350,398.33	350,398.33	
Miscellaneous Fines		1,328.12	1,328.12	
Miscellaneous State Aid		107,580.00	107,580.00	
Refund of Prior Years' Expenditures		632,497.19	632,497.19	
Rental & Maintenance Charges		29,411.00	29,411.00	
Sales and Commissions		13,187.67	13,187.67	
Serv-A-Tray		97,194.10	97,194.10	
State Aid Debt Service		1,207,710.00	1,207,710.00	
Vacant Property Registry		98,700.00	98,700.00	
Veterans Interment Allowance		152,567.00	152,567.00	
	<u>\$ 1,327,242.73</u>	<u>\$ 199,118,731.30</u>	<u>\$ 199,168,731.30</u>	<u>\$ 1,277,242.73</u>
Ref.	A		A-4	A

SCHEDULE OF FEDERAL GRANTS RECEIVABLE

GRANTOR AGENCY Pass Thru Agency	Balance Dec. 31, 2014	2015 Budget Revenue Realized	Received	Prior Year Adjustment	Canceled	Balance Dec. 31, 2015
U.S. Department of Health and Senior Services						
New Jersey Department of Health and Senior Services						
Local Core Capacity Infrastructure for Bioterrorism	\$ 209,929.00	\$ 275,512.00	\$ 289,472.00			\$ 195,969.00
Special Child Health/Case Management		16,907.00	16,907.00			
Area Plan Contract	555,461.00	842,127.00	1,152,539.00	\$ 3.00	\$ 16,272.00	228,774.00
New Jersey Department of Labor						
Work First NJ	803,871.00	1,056,493.00	1,039,675.00		85,211.34	735,477.66
New Jersey Department of Human Services						
Sandy Homeowner/Renter Assistance	8,000.00				8,000.00	
Human Services Planning Grant		33,006.00	31,386.00			1,620.00
Abused and Missing Children		1,620.00	1,620.00			
Social Services for the Homeless	76,689.00	69,359.00	82,734.00		11,295.00	52,019.00
Title XX Transportation		60,733.00	60,733.00			
Prevention of Teen Pregnancy		498.00	498.00			
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	745,853.00	746,964.00	742,432.00			750,385.00
Housing Preservation Grant	30,000.00	70,948.00	15,000.00			85,948.00
Senior Farmer's Market Nutrition Program		1,500.00	1,500.00			
New Jersey Department of Environmental Protection						
County Environmental Health Act		9,500.00	3,125.00			6,375.00
U.S. Department of the Interior						
National Park Service						
Battlefield Protection	46,200.00		32,441.18			13,758.82
U.S. Department of Justice						
Byrne Memorial Justice Assistance Grant	30,072.50		19,619.85		34.65	10,418.00
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						
Megan's Law	6,655.00	7,470.00	9,037.17			5,087.83
Multijurisdictional Narcotics Task Force	83,845.24	65,270.00	74,845.24			74,270.00
Sexual Assault Nurse Examiner Project (SANE)	2,798.18	155,870.00	74,573.18			84,095.00
Victims of Crime Act (VOCA)	194,737.00	191,448.00	192,487.98			193,697.02
Violence Against Women (VAWA)	22,890.00	25,225.00	22,890.00			25,225.00

SCHEDULE OF FEDERAL GRANTS RECEIVABLE

GRANTOR AGENCY Pass Thru Agency	Balance Dec. 31, 2014	2015 Budget Revenue Realized	Received	Prior Year Adjustment	Canceled	Balance Dec. 31, 2015
U.S. Marshal Service						
Electronics Crimes Task Force	8,500.00		8,500.00			
New Jersey Juvenile Justice Commission						
Juvenile Accountability Incentive Grant (JAIBG)	3,375.00		3,375.00			
U.S. Department of Homeland Security						
Federal Emergency Management Agency						
Hendrickson Mill Bridge 4-E-6	303,374.00		12,926.30			290,447.70
New Jersey Office of Homeland Security & Preparedness						
Homeland Security	211,408.39	100,000.00	97,143.09			214,265.30
Emergency Management Agency Assistance	70,000.00	65,000.00	135,000.00			
National Emergency Food & Shelter		14,050.00	14,050.00			
New Jersey Department of Law and Public Safety						
Hazard Mitigation Grant Program	540,000.00		112,500.00			427,500.00
U.S. Department of Labor						
New Jersey Department of Labor						
Workforce Investment Act	1,689,213.00	2,000,206.00	2,069,709.00		22,357.00	1,597,353.00
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	57,399.84		46,857.20		9,949.84	592.80
Driving While Intoxicated Sobriety Checkpoint	142,236.36	130,000.00	103,183.44		39,052.92	130,000.00
Child Passenger Safety Diversity Education	12,000.00	12,000.00	11,833.31		166.69	12,000.00
Click it or Ticket		40,000.00	35,800.00		4,200.00	
Delaware Valley Regional Planning Commission						
Region Wide Transportation System GIS Program	46,843.36	30,000.00	26,038.30			50,805.06
Supportive Regional Highway	57,657.61	39,100.00	36,557.68			60,199.93
Transportation System Plan & Implementation	69,748.00	38,680.00	38,326.82			70,101.18
New Jersey Transit						
Job Access and Reverse Commute	26,721.55	80,000.00	95,120.39			11,601.16
Section 5311 Rural Transit	152,389.00	216,184.00	152,389.00			216,184.00
New Freedom	139,062.55	230,000.00	152,229.22			216,833.33

SCHEDULE OF FEDERAL GRANTS RECEIVABLE

GRANTOR AGENCY Pass Thru Agency	Balance Dec. 31, 2014	2015 Budget Revenue Realized	Received	Prior Year Adjustment	Canceled	Balance Dec. 31, 2015
Federal Highway Administration						
New Jersey Department of Transportation						
Auburn Rd (CR551)/High Hill Rd Turnabout		1,000,000.00				1,000,000.00
Center Street (CR 603) Mantua Township	193,546.84		187,997.32		5,549.52	
Clayton-Williamstown Road (CR610) Resurface	177,196.63		107,639.52		69,557.11	
Gloucester County Multi-Purpose Trail Ext.	350,075.95		134,733.55			215,342.40
Woodbury-Glassboro Road (CR553) Resurfacing	2,550,150.00	202,595.00	1,359,806.31			1,392,938.69
Tuckahoe Road (CR557) Section V Resurfacing	2,345,311.00		1,279,546.53			1,065,764.47
U.S. Department of Housing and Urban Development						
Community Development Block Grant		1,214,297.00	89,765.00			1,124,532.00
Home Investment Partnership Program		438,290.00	45,847.23			392,442.77
	<u>\$ 12,036,408.68</u>	<u>\$ 9,484,352.00</u>	<u>\$10,253,845.49</u>	<u>\$ 3.00</u>	<u>\$ 271,646.07</u>	<u>\$ 10,995,266.12</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, 2014	2015 Budget Revenue Realized	Received	Prior Year Adjustment	Canceled	Balance Dec. 31, 2015
New Jersey Department of Community Affairs						
Recreational Opportunities	\$ 14,975.00		\$ 14,970.30		\$ 4.70	
New Jersey Historical Commission						
Whitall House Podcast Project	19,573.43		16,514.15			\$ 3,059.28
Red Bank Interpretive Signage Project	1,954.80		1,954.80			
New Jersey Department of Environmental Protection						
Clean Communities		\$ 141,562.00	141,562.00			
County Environmental Health Act	170,320.00	164,853.00	172,877.00			162,296.00
New Jersey Department of Health & Senior Services						
Alcoholism and Drug Abuse	98,942.00	565,419.00	330,753.00	\$ 439.59	8,897.41	324,271.00
Peer Grouping	9,678.05	66,257.00	33,540.17			42,394.88
Right To Know	8,098.50	10,798.00	10,798.00			8,098.50
Special Child Health/Case Management	128,994.00	153,157.00	154,228.00			127,923.00
Area Plan Contract	303,986.00	617,724.00	758,185.00		38,811.00	124,714.00
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			
Prevention of Teenage Pregnancy	90.00	502.00	507.64			84.36
Abused and Missing Children	264.00	1,614.00	1,609.38			268.62
Human Services Planning Grant	5,230.00	29,764.00	31,382.98			3,611.02
Social Services for the Homeless	345,135.00	332,719.00	414,584.00		13,731.00	249,539.00
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	88,440.61	481,590.00	366,768.46	(391.74)	34,757.40	168,896.49
New Jersey Department of Law and Public Safety						
Body Armor Replacement - Corrections		5,046.00	5,046.00			
Body Armor Replacement - Sheriff		7,824.00	7,824.00			
Body Armor Replacement - Prosecutor		3,530.00	3,530.00			
Insurance Fraud Reimbursement Program	88,282.50	123,789.00	114,139.99		48,773.88	49,157.63
Drunk Driving Enforcement Fund		16,000.00	16,000.00			
Victim Witness Supplemental Grant	15,074.25		15,074.25			
Pedestrian Safety & Enforcement	30,000.00	30,000.00	5,061.28		24,938.72	30,000.00
Juvenile Detention Alternative Initiative		120,000.00	36,656.00			83,344.00

SCHEDULE OF STATE GRANTS RECEIVABLE

GRANTOR AGENCY Pass Thru Agency	Balance Dec. 31, 2014	2015 Budget Revenue Realized	Received	Prior Year Adjustment	Canceled	Balance Dec. 31, 2015
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	533,361.61	391,915.00	533,361.35	0.26		391,915.00
New Jersey Juvenile Justice Commission						
Family Court Program	48,521.00	141,848.00	130,885.00			59,484.00
State/Community Partnership Program	100,589.00	279,282.00	215,231.00	3,186.00		161,454.00
New Jersey Department of Labor						
Work First New Jersey	408,578.00	797,212.00	690,090.00	10.27	67,946.39	447,743.34
Workforce Learning Link	35,000.00	56,000.00	67,731.00			23,269.00
Workforce Development Partnership		144,932.00				144,932.00
New Jersey Department of Transportation						
Gloucester County Bridge Rehab Project	1,000,000.00	1,000,000.00	750,000.00			1,250,000.00
2-H-1 White Bridge	100,000.00		100,000.00			
New Jersey Department of Military & Veterans Affairs						
Veterans Transportation	20,000.00	30,000.00	32,500.00			17,500.00
	<u>\$ 3,809,087.75</u>	<u>\$ 6,107,279.00</u>	<u>\$ 5,567,306.75</u>	<u>\$ 3,244.38</u>	<u>\$ 237,860.50</u>	<u>\$ 4,107,955.12</u>
Ref.	A	A-2	A-4	A-1	A-1	A

SCHEDULE OF RESERVE FOR FEDERAL GRANTS - APPROPRIATED

GRANTOR AGENCY Pass Thru Agency	Balance Dec. 31, 2014	Transferred from 2015 Budget Appropriation	Encumbrance Canceled	Paid	Encumbered	Prior Year Adjustment	Canceled	Balance Dec. 31, 2015
U.S. Department of Health & Human Services								
New Jersey Department of Health and Senior Services								
Local Core Capacity Infrastructure for Bioterrorism	\$ 158,983.39	\$ 275,512.00		\$ 309,068.08	\$ 412.98			\$ 125,014.33
Special Child Health/Case Management		16,907.00		16,907.00				
Area Plan Contract	67,560.02	842,127.00	\$ 161.00	708,125.77	105,545.73		\$ 33,763.34	62,413.18
New Jersey Department of Labor								
Work First New Jersey	559,386.30	1,056,493.00	4,152.36	803,861.33	162,799.90		85,211.34	568,159.09
New Jersey Department of Human Services								
Sandy Homeowner Renter Assistance Program			17,967.35	9,967.35			8,000.00	
Title XX Transportation		60,733.00		60,733.00				
Social Services for the Homeless	10,633.00	69,359.00	3,965.56	4,954.56	66,056.00		11,295.00	1,652.00
Human Services Planning Grant		33,006.00		2,721.41				30,284.59
Abused and Missing Children		1,620.00		233.15				1,386.85
Prevention of Teenage Pregnancy		498.00		498.00				
National Association of County & City Health Officials								
MRC Capacity Building Award	569.79	3,500.00		1,254.33	114.03			2,701.43
U.S. Department of Agriculture								
Women, Infants, and Children	543,676.63	746,964.00	677.78	646,908.77	4,927.64			639,482.00
Senior Farmer's Market Nutrition Program		1,500.00		1,500.00				
Housing Preservation Grant	30,000.00	70,948.00		20,000.00	5,000.00			75,948.00
U.S. Department of the Interior								
National Park Service								
Battlefield Protection	46,200.00			36,149.28	9,950.72			100.00
U.S. Department of Justice								
Byrne Memorial Justice Assistance Grant	10,452.65			9,358.00			34.65	1,060.00
Byrne Memorial Local Solicitation	30.58							30.58
New Jersey Department of Law and Public Safety								
Megan's Law	518.56	7,470.00		6,654.26				1,334.30
Multijurisdictional Narcotics Task Force-ARRA	60,553.24	65,270.00		60,553.24				65,270.00
Sexual Assault Nurses Examiner Project (SANE)		155,870.00		71,825.00	4,258.21			79,786.79
Victims of Crime Act (VOCA)	105,001.00	191,448.00		102,751.98				193,697.02
Violence Against Women	11,445.00	25,225.00		11,445.00				25,225.00
U.S. Marshall Service								
Electronics Crimes Task Force	8,500.00			8,500.00				
U.S. Department of Homeland Security								
Hendrickson Mill Bridge			31,152.95					31,152.95
New Jersey Office of Homeland Security & Preparedness								
Homeland Security Grant	204,831.03	100,000.00	550.00	110,491.01	103,801.13			91,088.89
Emergency Management Agency Assistance	15,000.00	65,000.00		70,000.00	10,000.00			
National Emergency Food & Shelter		14,050.00		14,050.00				

SCHEDULE OF RESERVE FOR FEDERAL GRANTS - APPROPRIATED

GRANTOR AGENCY Pass Thru Agency	Balance Dec. 31, 2014	Transferred from 2015 Budget Appropriation	Encumbrance Canceled	Paid	Encumbered	Prior Year Adjustment	Canceled	Balance Dec. 31, 2015
U.S. Department of Labor								
New Jersey Department of Labor								
Workforce Investment Act WIA	1,290,091.23	2,000,206.00	26,851.79	1,704,293.49	419,152.90	\$ 0.21	22,357.00	1,171,345.84
U.S. Environmental Protection Agency								
New Jersey Department of Environmental Protection								
Salem-Gloucester Regional Sewer Plan	1,777,355.20			206,313.75				1,571,041.45
County Environmental Health Act		9,500.00		3,125.00				6,375.00
U.S. Department of Transportation								
New Jersey Division of Highway Traffic Safety								
Comprehensive Traffic Safety Program	57,191.84			46,649.20			9,949.84	592.80
DWI Sobriety Checkpoint	142,236.36	130,000.00		105,438.44	9,826.60		39,052.92	117,918.40
Child Passenger Safety Diversity Education	10,427.60	12,000.00		10,260.91			166.69	12,000.00
Click it or Ticket		40,000.00		35,800.00			4,200.00	
Delaware Valley Regional Planning Commission								
Region Wide Transportation System GIS Program	20,405.06	30,000.00		25,731.40				24,673.66
Supportive Regional Highway	20,954.77	39,100.00		34,510.38	62.62			25,481.77
Transportation System Plan & Implementation	31,026.80	38,680.00		41,547.83	15.00			28,143.97
New Jersey Transit								
Job Access and Reverse Commute	5,700.00	80,000.00		85,700.00				
Section 5311 Rural Transit	82,444.50	216,184.00		106,465.00				192,163.50
New Freedom	121,469.51	230,000.00		155,157.01	510.00			195,802.50
Federal Highway Administration								
New Jersey Department of Transportation								
Auburn Rd (CR 551)/High Hill Rd Roundabout		1,000,000.00						1,000,000.00
Center Street (CR 603) in Mantua Township	38,230.64		11,129.11	43,810.23			5,549.52	
Clayton-Williamstown Road (CR 610) Resurface	6,539.15		63,017.96				69,557.11	
Gloucester County Multi-Purpose Trail Extension	104,225.00							104,225.00
Woodbury-Glassboro Road (CR553) Tylers Mill-Woodcreek	2,550,150.00	202,595.00		1,510,895.90	1,235,239.13			6,609.97
Tuckahoe Road (CR557) Section V Resurfacing	2,345,311.00			1,425,731.13	248,876.24			670,703.63
U.S. Department of Housing & Urban Development								
Community Development Block Grant		1,214,297.00		89,228.28	715,841.65			409,227.07
Home Investment Partnership		438,290.00		53,469.86	53,929.40			330,890.74
	<u>\$ 10,437,099.85</u>	<u>\$ 9,484,352.00</u>	<u>\$ 159,625.86</u>	<u>\$ 8,772,638.33</u>	<u>\$ 3,156,319.88</u>	<u>\$ 0.21</u>	<u>\$ 289,137.41</u>	<u>\$ 7,862,982.30</u>
Ref.	A	A-3	A-17	A-4	A-17	A-1	A-1	A

SCHEDULE OF RESERVE FOR STATE GRANTS - APPROPRIATED

GRANTOR AGENCY Pass Thru Agency	Balance	Transferred	Encumbrance Canceled	Paid	Encumbered	Prior Year Adjustment	Canceled	Balance
	Dec. 31, 2014	from 2015 Budget Appropriation						Dec. 31, 2015
New Jersey Department of Community Affairs								
Recreational Opportunities Act	\$ 17,970.00			\$ 11,665.30	\$ 6,300.00		\$ 4.70	
New Jersey Department of State Historical Commission								
Whitall House Podcast Project			\$ 1,391.57	1,391.57		\$ 3,059.28		\$ 3,059.28
Red Bank Interpretive Signage Project	6,624.00							6,624.00
New Jersey Department of Environmental Protection								
Clean Communities		\$ 141,562.00		141,562.00				
County Environmental Health Act	76,148.48	164,853.00		78,705.48				162,296.00
New Jersey Department of Health & Senior Services								
Alcoholism and Drug Abuse	6,960.68	647,449.00	5,150.00	577,662.85	46,704.82		8,897.41	26,294.60
Peer Grouping		66,257.00		35,434.92	10,166.65			20,655.43
Right To Know	7,864.89	10,798.00		13,328.45				5,334.44
Special Child Health/Case Management	84,528.08	153,157.00		94,636.42				143,048.66
Area Plan Grant	24,569.66	617,724.00		528,554.65	22,125.51		21,319.66	70,293.84
New Jersey Department of Human Services								
Abused and Missing Children	384.00	1,614.00		1,728.70				269.30
Human Services Planning Grant		29,764.00		26,152.97				3,611.03
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		38,442.00		37,282.92				1,159.08
Title XX Transportation	2,250.00			2,250.00				
Social Services for the Homeless	40,568.89	332,719.00	1,315.00	58,069.02	275,252.00		13,731.00	27,550.87
Prevention of Teen Pregnancy	84.30	502.00		586.30				
New Jersey Department of Children and Families								
Prevention Planning		300,000.00	29,526.00	53,935.00	246,065.00			29,526.00
New Jersey Transit								
Senior Citizens and Disabled Residents Transportation Assistance	49,035.52	481,590.00		366,999.53		391.66	34,757.40	129,260.25
New Jersey Department of Law & Public Safety								
Body Armor Replacement-Sheriff	6,877.00	7,824.00		5,916.00	961.00			7,824.00
Insurance Fraud Reimbursement Program	88,282.50	123,789.00		64,150.36			48,773.88	99,147.26
Body Armor Replacement-Prosecutor	9,586.07	3,530.00		7,153.00				5,963.07
Drunk Driving Enforcement Fund	8,631.09	16,000.00		8,175.80	1,629.29			14,826.00
Pedestrian Safety & Enforcement	30,000.00	30,000.00		6,061.28			24,938.72	29,000.00
Body Armor Replacement-Corrections	5,729.00	5,046.00		5,729.00				5,046.00
Juvenile Detention Alternative Initiative		120,000.00		63,387.00	56,613.00			
New Jersey Office of Homeland Security								
Weather Monitors-Delaware River Rail Project	100,000.00			75,301.61	24,698.39			
New Jersey Governor's Council on Alcohol & Drug Abuse								
Municipal Alliance	33,047.22	391,915.00	2.12	108,288.51	285,159.46			31,516.37
New Jersey Juvenile Justice Commission								
Family Court Program		141,848.00		115,008.22	26,839.78			
State/Community Partnership Program	207.27	279,282.00	1,933.15	184,730.23	95,549.26			1,142.93

SCHEDULE OF RESERVE FOR STATE GRANTS - APPROPRIATED

GRANTOR AGENCY Pass Thru Agency	Balance Dec. 31, 2014	Transferred from 2015 Budget Appropriation	Encumbrance Canceled	Paid	Encumbered	Prior Year Adjustment	Canceled	Balance Dec. 31, 2015
New Jersey Department of Labor								
Work First New Jersey	386,102.85	797,212.00		668,555.76	145,268.36		67,946.39	301,544.34
Workforce Development Partnership		144,932.00						144,932.00
Workforce Learning Link		56,000.00		32,731.06	23,268.94			
NJ Department of Transportation								
Gloucester County Bridge Rehab Project	1,000,000.00	1,000,000.00		1,423,548.18	576,451.82			
New Jersey Department of Military & Veterans Affairs								
Veterans Transportation	15,799.91	30,000.00		30,799.91				15,000.00
	<u>\$ 2,007,251.41</u>	<u>\$ 6,189,309.00</u>	<u>\$ 39,317.84</u>	<u>\$ 4,884,982.00</u>	<u>\$ 1,843,053.28</u>	<u>\$ 3,450.94</u>	<u>\$ 220,369.16</u>	<u>\$ 1,290,924.75</u>
Ref.	A	A-3	A-17	A-4	A-17	A-1	A-1	A

SCHEDULE OF 2014 APPROPRIATION RESERVES

	Balance Dec. 31, 2014	Budget Transfers	Encumbrances Canceled	Reimbursements	Balance After Transfers and Cancellations	Paid or Charged	Balance Lapsed
Salaries and Wages							
Administrator	\$ 20,350.35				\$ 20,350.35	\$ 16,123.09	\$ 4,227.26
Board of Chosen Freeholders	22,007.32				22,007.32	6,324.19	15,683.13
County Clerk	18,700.69				18,700.69	17,487.63	1,213.06
Superintendent of Elections	10,261.77				10,261.77	7,083.53	3,178.24
Financial Administration	9,932.55				9,932.55	8,126.22	1,806.33
Purchasing	5,064.68				5,064.68	4,424.19	640.49
Information Technology	5,326.87	\$ 7,000.00		\$ 16,945.14	29,272.01	12,744.35	16,527.66
Board of Taxation	19,712.46				19,712.46	1,410.98	18,301.48
County Assessor	42,483.36				42,483.36	12,516.08	29,967.28
County Counsel	16,202.03				16,202.03	14,686.00	1,516.03
County Adjuster's Office	1,399.01				1,399.01	1,325.90	73.11
Surrogate	6,833.48				6,833.48	6,346.83	486.65
Engineering	13,972.99			5,634.20	19,607.19	12,491.82	7,115.37
Economic Development	3,336.85				3,336.85	2,275.79	1,061.06
Planning Board	3,290.51	(10,000.00)		23,613.97	16,904.48	4,498.46	12,406.02
Construction Board of Appeals	3,716.70				3,716.70	458.96	3,257.74
Consumer Protection	4,702.48				4,702.48	3,088.93	1,613.55
Emergency Response Center	118,391.02	80,000.00			198,391.02	188,380.42	10,010.60
Medical Examiner	26,876.38				26,876.38	9,946.70	16,929.68
Sheriff	4.30	7,500.00		147,682.16	155,186.46	131,423.47	23,762.99
Prosecutor	114,407.34	(60,000.00)		1,339.84	55,747.18	33,004.27	22,742.91
Corrections	50,603.30				50,603.30	50,438.39	164.91
Roads and Bridges	86,014.68	(35,000.00)		151.90	51,166.58	42,717.13	8,449.45
Buildings & Grounds	57,947.23				57,947.23	32,977.84	24,969.39
Fleet Management	14,161.79	(7,000.00)		153.90	7,315.69	978.73	6,336.96
Health	67,470.06	(14,500.00)		1,461.79	54,431.85	34,682.47	19,749.38
Education & Disability Services	19,857.45				19,857.45	2,390.64	17,466.81
Senior Services	19,696.37				19,696.37	5,893.70	13,802.67
Human Services	25,474.88				25,474.88	18,401.26	7,073.62
Veterans Affairs	35,970.80	(30,000.00)			5,970.80	3,187.51	2,783.29
Animal Shelter	38,427.66				38,427.66	17,165.33	21,262.33
Division of Social Services	156,712.19				156,712.19		156,712.19
Park & Recreation	21,486.82	(8,000.00)			13,486.82	10,457.27	3,029.55
Golf Course	25,187.50	(20,000.00)			5,187.50	2,948.86	2,238.64
Superintendent of Schools	4,624.42				4,624.42	3,742.05	882.37
County Extension Services	13,123.28				13,123.28	3,549.21	9,574.07

SCHEDULE OF 2014 APPROPRIATION RESERVES

	Balance Dec. 31, 2014	Budget Transfers	Encumbrances Canceled	Reimbursements	Balance After Transfers and Cancellations	Paid or Charged	Balance Lapsed
Other Expenses							
Administrator	32,471.02		\$ 152.10		32,623.12	15,826.69	16,796.43
Board of Chosen Freeholders	6,107.13				6,107.13	125.00	5,982.13
Clerk of the Board	2,971.93		59.00		3,030.93	653.83	2,377.10
County Clerk	37,410.68		30.00		37,440.68	847.16	36,593.52
Superintendent of Elections	33,516.32			2,752.75	36,269.07	23,875.40	12,393.67
Financial Administration	42,309.35				42,309.35	23,500.00	18,809.35
Purchasing	811.62				811.62		811.62
Information Technology	88,519.55				88,519.55	5,228.35	83,291.20
Board of Taxation	1,500.00				1,500.00		1,500.00
County Assessor	76,888.62		65.59		76,954.21	10,373.63	66,580.58
County Counsel	54,306.60		173.00	39.00	54,518.60	45,846.69	8,671.91
County Adjuster's Office	1,373.04		602.06		1,975.10		1,975.10
Surrogate	142.62				142.62		142.62
Engineering	3,040.37		22.00		3,062.37	305.73	2,756.64
Economic Development	2,995.65				2,995.65	496.31	2,499.34
Planning Board	1,580.52		343.70		1,924.22		1,924.22
Construction Board of Appeals	1,005.29				1,005.29	101.13	904.16
Consumer Protection	1,094.45				1,094.45		1,094.45
Liability Insurance	53,697.17				53,697.17	381.00	53,316.17
Workmen's Compensation Insurance	41,412.21			1,652.00	43,064.21	11,604.66	31,459.55
Group Insurance Plan for Employees	2,415,180.81		2,412.70		2,417,593.51	2,322,391.63	95,201.88
Emergency Response Center	57,118.25		20,956.85	64.10	78,139.20	23,922.07	54,217.13
Medical Examiner	18,515.89		7,827.78		26,343.67	9,286.07	17,057.60
Sheriff	473.26		508.83		982.09	560.97	421.12
Prosecutor	24,718.44		415.31		25,133.75	8,615.37	16,518.38
Corrections	193,504.98	555,000.00	3,435.20	1,480.00	753,420.18	689,062.57	64,357.61
Roads and Bridges	17,828.08		3,425.91	185.88	21,439.87	6,545.76	14,894.11
Buildings & Grounds	49,683.12		3,259.57		52,942.69	23,339.35	29,603.34

SCHEDULE OF 2014 APPROPRIATION RESERVES

	Balance Dec. 31, 2014	Budget Transfers	Encumbrances Canceled	Reimbursements	Balance After Transfers and Cancellations	Paid or Charged	Balance Lapsed
Fleet Management	8,076.53		2,998.26	215.49	11,290.28	9,138.20	2,152.08
Health	21,744.79		902.26	274.80	22,921.85	461.14	22,460.71
Education & Disability Services	733.81		1,405.71	5.64	2,145.16		2,145.16
Senior Services	5,536.27				5,536.27	5,536.27	
Human Services	65,793.01		486.56		66,279.57	4,286.61	61,992.96
Veterans Affairs	5,388.50				5,388.50		5,388.50
Commission on Women	964.50				964.50		964.50
Animal Shelter	6,390.07				6,390.07	4,124.97	2,265.10
Social Services Training and Services	481,663.16		5,856.39	18,257.80	505,777.35	35,001.31	470,776.04
Social Services Assistance for Dependent Children	1.00				1.00		1.00
Maintenance of Patients in State - Mental Center	78,379.88				78,379.88		78,379.88
Park & Recreation	22,221.06		890.96		23,112.02	11,330.41	11,781.61
Golf Course	2,839.82		5,037.13		7,876.95	397.94	7,479.01
Reimbursement for Residents Attending Out of County Two-Year School	73,102.50			36.12	73,138.62	48,472.36	24,666.26
Reimbursement for Residents Attending Vocational School	24,000.00				24,000.00		24,000.00
Superintendent of Schools	3,172.84				3,172.84	98.82	3,074.02
County Extension Services	14,786.77				14,786.77	197.24	14,589.53
Prior Year Bills	123,507.79				123,507.79		123,507.79
Electricity	237,299.78				237,299.78	182,661.80	54,637.98
Street Lighting	13,024.61				13,024.61	5,593.92	7,430.69
Water	38,321.30				38,321.30	35,680.42	2,640.88
Natural Gas	74,725.82				74,725.82	65,393.00	9,332.82
Heating Oil	4,543.02				4,543.02	352.52	4,190.50
Telephone	117,588.60			4,383.48	121,972.08	23,342.52	98,629.56
Sewer	20,314.95				20,314.95	20,294.79	20.16
Gasoline	73,671.27		19,464.91	50,083.83	143,220.01	19,818.30	123,401.71
Contractual Obligation-Logan Township	56,338.33				56,338.33		56,338.33
Contingent	91,907.88		6,565.00		98,472.88	31,705.47	66,767.41
Public Employees Retirement System	1,011,915.67				1,011,915.67	57,949.38	953,966.29
Social Security	492,146.15	(465,000.00)			27,146.15	20,497.67	6,648.48
Police & Fire Retirement System	189,271.04				189,271.04		189,271.04
Capital Purchases	51,722.42		0.26	6,630.62	58,353.30	131.60	58,221.70
	<u>\$ 7,775,001.68</u>		<u>\$ 87,297.04</u>	<u>\$ 283,044.41</u>	<u>\$ 8,145,343.13</u>	<u>\$ 4,529,054.23</u>	<u>\$ 3,616,288.90</u>
Ref.	A		A-16	A-4		A-4	A-1

SCHEDULE OF ENCUMBRANCES PAYABLE

	Ref.		
Balance December 31, 2014	A		\$ 2,347,144.10
Increased by:			
Charges to 2015 Appropriations	A-3		2,108,961.64
			<u>4,456,105.74</u>
Decreased by:			
Payments	A-4	\$ 2,259,602.36	
Local Grants Canceled	A-9	245.00	
Canceled to Appropriation Reserves	A-15	87,297.04	
			<u>2,347,144.40</u>
Balance December 31, 2015	A		<u><u>\$ 2,108,961.34</u></u>

SCHEDULE OF GRANT ENCUMBRANCES PAYABLE

	Ref.		
Balance December 31, 2014	A		\$ 2,605,420.28
Increased by:			
Charges to Federal Grants - Appropriated	A-13	\$ 3,156,319.88	
Charges to State Grants - Appropriated	A-14	1,843,053.28	
			<u>4,999,373.16</u>
			7,604,793.44
Decreased by:			
Payments	A-4	2,257,644.49	
Canceled:			
Federal Grants - Appropriated	A-13	159,625.86	
State Grants - Appropriated	A-14	39,317.84	
			<u>2,456,588.19</u>
Balance December 31, 2015	A		<u><u>\$ 5,148,205.25</u></u>

SCHEDULE OF SPECIAL EMERGENCY APPROPRIATIONS

<u>Date</u>	<u>Purpose</u>	<u>Amount Authorized</u>	<u>Balance Dec. 31, 2014</u>	<u>Reduced</u>	<u>Balance Dec. 31, 2015</u>
2/17/10	Revaluation of Properties	\$ 3,695,265.00	\$ 739,053.00	\$ 739,053.00	
1/19/11	Revaluation of Properties	1,963,600.00	785,440.00	392,720.00	\$ 392,720.00
1/18/12	Office of the Assessor	2,187,620.00	1,312,572.00	437,524.00	875,048.00
			<u>\$ 2,837,065.00</u>	<u>\$ 1,569,297.00</u>	<u>\$ 1,267,768.00</u>
	Ref.		A	A-3	A

TRUST FUND

SCHEDULE OF TRUST FUND CASH - TREASURER

Balance December 31, 2014	Ref. B		\$ 14,622,394.43
Increased by Receipts:			
Interest		\$ 13,571.97	
Due from Federal Government	B-2	1,886,025.77	
Environmental Quality Enforcement	B-4	56,700.00	
County Clerk Improvement Fund	B-5	103,353.00	
Road Permits	B-6	183,707.00	
Weights and Measures	B-7	31,088.00	
Bequests	B-8	2,637.05	
Motor Vehicle Fines	B-9	1,495,190.70	
Fair Share Developers Escrow	B-10	322,779.40	
Unemployment Insurance	B-11	557,725.49	
Tax Appeals	B-12	34,515.00	
Surrogate's Improvement Fund	B-13	30,625.00	
Federal Forfeited Funds	B-14	103,074.26	
Forfeited Funds	B-15	31,239.18	
Seized Assets	B-16	208,016.75	
Community Development Block Grant	B-18	115,536.63	
Farmland Preservation	B-20	12,206,437.05	
Sheriff Improvement Account	B-21	38,674.00	
Accumulated Absence	B-22	100,000.00	
Solid Waste Fees	B-23	109,347.36	
Snow Removal/Salt Regionalization	B-25	440,977.17	
Parks and Recreation Donations	B-26	17,827.71	
Animal Shelter Donations	B-27	155,927.67	
Health and Senior Services Donations	B-28	81,048.69	
Human Services Transportation Donations	B-29	2,018.00	
Veterans Affairs Donations	B-30	6,100.00	
Disability Services Donations	B-31	110.00	
Emergency Response, EMS Donations	B-32	765.00	
			<u>18,335,017.85</u>
			<u>32,957,412.28</u>

SCHEDULE OF TRUST FUND CASH - TREASURER

	Ref.		
Decreased by Disbursements:			
Due Current Fund		8,518.53	
Encumbrances Payable	B-3	3,417,513.41	
Environmental Quality Enforcement	B-4	36,872.38	
County Clerk Improvement Fund	B-5	190,930.40	
Road Permits	B-6	23,015.00	
Weights and Measures	B-7	55,890.75	
Motor Vehicle Fines	B-9	1,814,987.70	
Unemployment Insurance	B-11	541,542.38	
Tax Appeals	B-12	25,880.02	
Surrogate's Improvement Fund	B-13	18,929.53	
Federal Forfeited Funds	B-14	61,857.67	
Forfeited Funds	B-15	115,156.58	
Seized Assets	B-16	93,699.06	
Asset Maintenance Account	B-17	1,066.27	
Community Development Block Grant	B-18	620,991.10	
Workmen's Compensation	B-19	124,586.76	
Farmland Preservation	B-20	8,878,803.44	
Sheriff Improvement Account	B-21	6,065.74	
Accumulated Absences	B-22	80,374.74	
Solid Waste Fee	B-23	83,827.55	
Snow Removal/Salt Regionalization	B-25	599,060.63	
Parks and Recreation Donations	B-26	12,825.00	
Animal Shelter Donations	B-27	397,131.42	
Senior Services Donations	B-28	51,839.36	
Human Services Transportation Donations	B-29	128.59	
Veterans Affairs Donations	B-30	11,161.00	
Disability Services Donations	B-31	325.00	
		<u>325.00</u>	17,272,980.01
Balance December 31, 2015	B		<u>\$ 15,684,432.27</u>

EXHIBIT B-2

SCHEDULE OF DUE FROM FEDERAL GOVERNMENT

Balance December 31, 2014	Ref. B		\$ 2,791,329.44
Decreased by:			
Grant Receipts:			
Community Development Block Grant	B-1	\$ 1,393,157.61	
Community Development Block Grant-Home	B-1	<u>492,868.16</u>	
			<u>1,886,025.77</u>
Balance December 31, 2015	B		<u><u>\$ 905,303.67</u></u>

EXHIBIT B-3

SCHEDULE OF ENCUMBRANCES PAYABLE

Balance December 31, 2014	Ref. B		\$ 5,670,008.42
Increased by:			
Charges			<u>1,168,162.00</u>
			6,838,170.42
Decreased by:			
Disbursements	B-1	\$ 3,417,513.41	
Canceled		<u>1,837,589.98</u>	
			<u>5,255,103.39</u>
Balance December 31, 2015	B		<u><u>\$ 1,583,067.03</u></u>

EXHIBIT B-4

SCHEDULE OF RESERVE FOR ENVIRONMENTAL QUALITY
AND ENFORCEMENT FUND

Balance December 31, 2014	Ref. B		\$ 34,319.18
Increased by:			
Cash Receipts	B-1	\$ 56,700.00	
Encumbrances Canceled	B-3	<u>80.64</u>	
			<u>56,780.64</u>
			91,099.82
Decreased by:			
Cash Disbursements	B-1	36,872.38	
Encumbrances Payable	B-3	<u>1,695.08</u>	
			<u>38,567.46</u>
Balance December 31, 2015	B		<u><u>\$ 52,532.36</u></u>

EXHIBIT B-5

SCHEDULE OF RESERVE FOR COUNTY CLERK'S IMPROVEMENT FUND

Balance December 31, 2014	Ref. B		\$ 425,689.12
Increased by:			
Cash Receipts	B-1	\$ 103,353.00	
Interest	B-1	<u>12,868.07</u>	
			<u>116,221.07</u>
			541,910.19
Decreased by:			
Cash Disbursements	B-1	190,930.40	
Encumbered	B-3	<u>15,310.03</u>	
			<u>206,240.43</u>
Balance December 31, 2015	B		<u><u>\$ 335,669.76</u></u>

EXHIBIT B-6

SCHEDULE OF RESERVE FOR ROAD PERMIT FUNDS

Balance December 31, 2014	Ref. B		\$ 497,804.11
Increased by:			
Cash Receipts	B-1		183,707.00
			<u>681,511.11</u>
Decreased by:			
Cash Disbursements	B-1	\$ 23,015.00	
Encumbered	B-3	<u>87,558.00</u>	
			<u>110,573.00</u>
Balance December 31, 2015	B		<u><u>\$ 570,938.11</u></u>

EXHIBIT B-7

SCHEDULE OF RESERVE FOR WEIGHTS AND MEASURES

Balance December 31, 2014	Ref. B		\$ 56,521.39
Increased by:			
Cash Receipts	B-1		31,088.00
			<u>87,609.39</u>
Decreased by:			
Revenue Anticipated in Budget	B-1	\$ 55,000.00	
Cash Disbursements	B-1	<u>890.75</u>	
			<u>55,890.75</u>
Balance December 31, 2015	B		<u><u>\$ 31,718.64</u></u>

EXHIBIT B-8

SCHEDULE OF RESERVE FOR BEQUESTS

Balance December 31, 2014	Ref. B	\$ 8,842.66
Increased by:		
Funding Provided by Grant	B-1	<u>2,637.05</u>
		11,479.71
Decreased by:		
Transfer to Student Summit Donations	B-34	<u>11,479.71</u>
Balance December 31, 2015	B	<u><u>\$ 0.00</u></u>

EXHIBIT B-9

SCHEDULE OF RESERVE FOR MOTOR VEHICLE FINES

Balance December 31, 2014	Ref. B	\$ 1,955,256.11
Increased by:		
Fines Collected	B-1	<u>1,495,190.70</u>
		3,450,446.81
Decreased by:		
Revenue Anticipated in Budget	B-1	\$ 1,800,000.00
Cash Disbursements	B-1	<u>14,987.70</u>
		<u>1,814,987.70</u>
Balance December 31, 2015	B	<u><u>\$ 1,635,459.11</u></u>

EXHIBIT B-10

SCHEDULE OF RESERVE FOR FAIR SHARE/DEVELOPERS ESCROW

Balance December 31, 2014	Ref. B	\$ 1,467,836.79
Increased by:		
Fees Collected	B-1	<u>322,779.40</u>
Balance December 31, 2015	B	<u><u>\$ 1,790,616.19</u></u>

EXHIBIT B-11

SCHEDULE OF RESERVE FOR UNEMPLOYMENT COMPENSATION INSURANCE

Balance December 31, 2014	Ref. B	\$ 75,503.62
Increased by:		
Employer Contribution	B-1	\$ 200,000.00
Unemployment Withholding	B-1	342,672.30
Employees Reimbursement	B-1	<u>15,053.19</u>
		<u>557,725.49</u>
		633,229.11
Decreased by:		
Cash Disbursements	B-1	<u>541,542.38</u>
Balance December 31, 2015	B	<u><u>\$ 91,686.73</u></u>

EXHIBIT B-12

SCHEDULE OF RESERVE FOR COUNTY BOARD OF TAXATION FILING FEES

Balance December 31, 2014	Ref. B		\$ 58,068.00
Increased by:			
Fees Collected	B-1	\$ 34,515.00	
Encumbrances Canceled	B-3	<u>10,000.00</u>	
			<u>44,515.00</u>
			102,583.00
Decreased by:			
Cash Disbursements	B-1	25,880.02	
Encumbered	B-3	<u>10,554.90</u>	
			<u>36,434.92</u>
Balance December 31, 2015	B		<u>\$ 66,148.08</u>

EXHIBIT B-13

SCHEDULE OF RESERVE FOR SURROGATE'S IMPROVEMENT FUND

Balance December 31, 2014	Ref. B		\$ 94,458.31
Increased by:			
Fees Collected	B-1	\$ 30,625.00	
Encumbrances Canceled	B-3	<u>104.56</u>	
			<u>30,729.56</u>
			125,187.87
Decreased by:			
Cash Disbursements	B-1	18,929.53	
Encumbered	B-3	<u>22,127.14</u>	
			<u>41,056.67</u>
Balance December 31, 2015	B		<u>\$ 84,131.20</u>

EXHIBIT B-14

SCHEDULE OF RESERVE FOR FEDERAL FORFEITED FUNDS

Balance December 31, 2014	Ref. B		\$ 40,407.83
Increased by:			
Cash Receipts	B-1	\$ 103,074.26	
Interest	B-1	210.75	
		<u> </u>	103,285.01
Decreased by:			<u>143,692.84</u>
Cash Disbursements	B-1	61,857.67	
Encumbered	B-3	6,674.83	
		<u> </u>	68,532.50
Balance December 31, 2015	B		<u><u>\$ 75,160.34</u></u>

EXHIBIT B-15

SCHEDULE OF RESERVE FOR FORFEITED FUNDS

Balance December 31, 2014	Ref. B		\$ 152,568.94
Increased by:			
Cash Receipts	B-1	\$ 31,239.18	
Interest	B-1	288.70	
Encumbrance Canceled	B-3	278.02	
Transferred from Seized Assets	B-16	45,372.00	
		<u> </u>	77,177.90
			<u>229,746.84</u>
Decreased by:			
Cash Disbursements	B-1		<u>115,156.58</u>
Balance December 31, 2015	B		<u><u>\$ 114,590.26</u></u>

SCHEDULE OF RESERVE FOR SEIZED ASSETS

Balance December 31, 2014	Ref. B		\$ 48,664.53
Increased by:			
Cash Receipts	B-1	\$ 208,016.75	
Encumbrance Canceled	B-3	235.00	
Interest	B-1	<u>204.45</u>	
			<u>208,456.20</u>
			<u>257,120.73</u>
Decreased by:			
Cash Disbursements	B-1	93,699.06	
Transferred to Forfeited Funds	B-15	<u>45,372.00</u>	
			<u>139,071.06</u>
Balance December 31, 2015	B		<u><u>\$ 118,049.67</u></u>

SCHEDULE OF RESERVE FOR ASSET MAINTENANCE ACCOUNT

Balance December 31, 2014	Ref. B		\$ 1,638.60
Decreased by:			
Cash Disbursements	B-1		<u>1,066.27</u>
Balance December 31, 2015	B		<u><u>\$ 572.33</u></u>

SCHEDULE OF RESERVE FOR COMMUNITY DEVELOPMENT BLOCK GRANT

	Balance Dec. 31, 2014	Receipts	Encumbrance Canceled	Disbursed	Balance Dec. 31, 2015
Government Service Administration					
CDBG 2011	\$ 1,410.57			\$ 1,410.57	
CDBG 2012			\$ 49.10	49.10	
CDBG 2013	33,392.82		70,334.99	76,765.88	\$ 26,961.93
CDBG 2014	425,915.10	\$ 31,855.80	77,912.50	376,953.11	158,730.29
Washington Township 2012	7,091.11			7,091.11	
Washington Township 2013	11,413.53			11,413.53	
Home					
2012	3,717.94				3,717.94
2013	90,314.63			10,000.00	80,314.63
2014	368,286.76	83,680.83		361,785.80	90,181.79
	<u>\$ 941,542.46</u>	<u>\$ 115,536.63</u>	<u>\$ 148,296.59</u>	<u>\$ 845,469.10</u>	<u>\$ 359,906.58</u>
Ref.	B	B-1	B-3		B
			Ref.		
		Disbursed	B-1	\$ 620,991.10	
		Encumbered	B-3	224,478.00	
				<u>\$ 845,469.10</u>	

EXHIBIT B-19

SCHEDULE OF RESERVE FOR WORKMEN'S COMPENSATION INSURANCE FUND

Balance December 31, 2014	Ref. B	\$ 124,586.76
Decreased by:		
Cash Disbursements	B-1	<u>124,586.76</u>
Balance December 31, 2015	B	<u><u>\$ 0.00</u></u>

EXHIBIT B-20

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

Balance December 31, 2014	Ref. B	\$ 5,062,933.16
Increased by:		
Tax Levy	B-1	\$ 10,553,923.23
State Aid	B-1	1,652,513.82
Encumbrances Canceled	B-3	<u>1,678,441.54</u>
		<u>13,884,878.59</u>
		18,947,811.75
Decreased by:		
Cash Disbursements	B-1	6,390,028.44
Reserve for Debt Service	B-1	2,488,775.00
Encumbered	B-3	<u>627,780.93</u>
		<u>9,506,584.37</u>
Balance December 31, 2015	B	<u><u>\$ 9,441,227.38</u></u>

EXHIBIT B-21

SCHEDULE OF RESERVE FOR SHERIFF'S IMPROVEMENT FUND

Balance December 31, 2014	Ref. B		\$ 8,181.17
Increased by:			
Cash Receipts	B-1	\$ 18,674.00	
Reimbursement	B-1	20,000.00	
Encumbrances Canceled	B-3	<u>106.68</u>	
			<u>38,780.68</u>
			46,961.85
Decreased by:			
Cash Disbursements	B-1	6,065.74	
Encumbered	B-3	<u>950.00</u>	
			<u>7,015.74</u>
Balance December 31, 2015	B		<u><u>\$ 39,946.11</u></u>

EXHIBIT B-22

SCHEDULE OF RESERVE FOR ACCUMULATED ABSENCES

Balance December 31, 2014	Ref. B		\$ 7,236.32
Increased by:			
Budget Appropriation	B-1		<u>100,000.00</u>
			107,236.32
Decreased by:			
Cash Disbursements	B-1		<u>80,374.74</u>
Balance December 31, 2015	B		<u><u>\$ 26,861.58</u></u>

EXHIBIT B-23

SCHEDULE OF RESERVE FOR SOLID WASTE MANAGEMENT

Balance December 31, 2014	Ref. B	\$ 10,131.19
Increased by:		
Cash Receipts	B-1	<u>109,347.36</u>
		119,478.55
Decreased by:		
Cash Disbursements	B-1	<u>83,827.55</u>
Balance December 31, 2015	B	<u><u>\$ 35,651.00</u></u>

EXHIBIT B-24

SCHEDULE OF RESERVE FOR UNIFORM FIRE SAFETY ACT PENALTY

	Ref.	
Balance December 31, 2014	B	<u>\$ 3,900.00</u>
Balance December 31, 2015	B	<u><u>\$ 3,900.00</u></u>

EXHIBIT B-25

SCHEDULE OF RESERVE FOR SNOW REMOVAL/SALT REGIONALIZATION

Balance December 31, 2014	Ref. B		\$ 292,238.66
Increased by:			
Cash Receipts	B-1		<u>440,977.17</u>
			733,215.83
Decreased by:			
Cash Disbursements	B-1	\$ 599,060.63	
Encumbrances	B-3	<u>129,554.52</u>	
			<u>728,615.15</u>
Balance December 31, 2015	B		<u><u>\$ 4,600.68</u></u>

EXHIBIT B-26

SCHEDULE OF RESERVE FOR PARKS AND RECREATION DONATIONS

Balance December 31, 2014	Ref. B		\$ 2,560.30
Increased by:			
Cash Receipts	B-1		<u>17,827.71</u>
			20,388.01
Decreased by:			
Cash Disbursements	B-1	\$ 12,825.00	
Encumbrances		<u>271.10</u>	
			<u>13,096.10</u>
Balance December 31, 2015	B		<u><u>\$ 7,291.91</u></u>

EXHIBIT B-27

SCHEDULE OF RESERVE FOR ANIMAL SHELTER DONATIONS

Balance December 31, 2014	Ref. B		\$ 311,440.22
Increased by:			
Cash Receipts	B-1	\$ 155,927.67	
Encumbrances Canceled	B-3	16.95	
		<u> </u>	<u>155,944.62</u>
			467,384.84
Decreased by:			
Cash Disbursements	B-1	397,131.42	
Encumbered	B-3	24,268.26	
		<u> </u>	<u>421,399.68</u>
Balance December 31, 2015	B		<u><u>\$ 45,985.16</u></u>

EXHIBIT B-28

SCHEDULE OF RESERVE FOR HEALTH AND SENIOR SERVICES DONATIONS

Balance December 31, 2014	Ref. B		\$ 24,977.81
Increased by:			
Cash Receipts	B-1		81,048.69
			<u>106,026.50</u>
Decreased by:			
Cash Disbursements	B-1	\$ 51,839.36	
Encumbered	B-3	16,372.35	
		<u> </u>	<u>68,211.71</u>
Balance December 31, 2015	B		<u><u>\$ 37,814.79</u></u>

EXHIBIT B-29

SCHEDULE OF RESERVE FOR HUMAN SERVICES TRANSPORTATION DONATIONS

Balance December 31, 2014	Ref. B		\$ 8,086.83
Increased by:			
Cash Receipts	B-1		<u>2,018.00</u>
			10,104.83
Decreased by:			
Cash Disbursements	B-1		<u>128.59</u>
Balance December 31, 2015	B		<u><u>\$ 9,976.24</u></u>

EXHIBIT B-30

SCHEDULE OF RESERVE FOR VETERANS AFFAIRS DONATIONS

Balance December 31, 2014	Ref. B		\$ 12,145.11
Increased by:			
Cash Receipts	B-1	\$ 6,100.00	
Encumbrances Canceled	B-3	<u>30.00</u>	
			<u>6,130.00</u>
			18,275.11
Decreased by:			
Cash Disbursements	B-1	11,161.00	
Encumbered	B-3	<u>456.86</u>	
			<u>11,617.86</u>
Balance December 31, 2015	B		<u><u>\$ 6,657.25</u></u>

EXHIBIT B-31

SCHEDULE OF RESERVE FOR DISABILITY SERVICES DONATIONS

Balance December 31, 2014	Ref. B		\$ 5,510.69
Increased by:			
Cash Receipts	B-1		<u>110.00</u>
			5,620.69
Decreased by:			
Cash Disbursements	B-1	\$ 325.00	
Encumbered	B-3	<u>110.00</u>	
			<u>435.00</u>
Balance December 31, 2015	B		<u><u>\$ 5,185.69</u></u>

EXHIBIT B-32

SCHEDULE OF RESERVE FOR EMERGENCY RESPONSE, EMS DONATIONS

Balance December 31, 2014	Ref. B		\$ 1,140.86
Increased by:			
Cash Receipts	B-1		<u>765.00</u>
Balance December 31, 2015	B		<u><u>\$ 1,905.86</u></u>

EXHIBIT B-33

SCHEDULE OF RESERVE FOR SHERIFF'S FORFEITED FUNDS

Balance December 31, 2014	Ref. B	<u>\$ 1,006.19</u>
Balance December 31, 2015	B	<u><u>\$ 1,006.19</u></u>

EXHIBIT B-34

SCHEDULE OF RESERVE FOR STUDENT SUMMIT DONATIONS

Increased by:	Ref.	
Transfer from Bequests	B-8	<u>\$ 11,479.71</u>
Balance December 31, 2015	B	<u><u>\$ 11,479.71</u></u>

GENERAL CAPITAL FUND

SCHEDULE OF GENERAL CAPITAL CASH - TREASURER

Balance December 31, 2014	Ref. C		\$ 25,435,148.71
Increased by:			
Interest on Restricted Funds	C-11	\$ 4,204.94	
Grants Receivable	C-4	11,052,591.16	
General Obligation Bonds	C-13	7,501,000.00	
Traffic Light	C-16	1,573.66	
Reserve for Debt Service	C-12	2,190,256.15	
Improvement Authorizations - Refunds	C-9	356,108.79	
Budget Appropriation:			
Capital Improvement Fund	C-8	<u>200,000.00</u>	
			<u>21,305,734.70</u>
			<u>46,740,883.41</u>
Decreased by:			
Interest on Restricted Funds	C-11	4,204.94	
Improvement Authorizations	C-9	11,994,250.78	
Contracts Payable	C-10	16,906,894.79	
Reserve for Traffic Light	C-15	1,573.66	
Reserve for Debt Service	C-12	<u>1,707,698.00</u>	
			<u>30,614,622.17</u>
Balance December 31, 2015	C		<u><u>\$ 16,126,261.24</u></u>

SCHEDULE OF GENERAL CAPITAL FUND CASH

	Receipts			Disbursements			Balance Dec. 31, 2015	
	Balance Dec. 31, 2014	Budget Appropriation	Serial Bonds	Miscellaneous	Improvement Authorizations	Miscellaneous		Transfers To/(From)
Fund Balance	\$ 4,756.39						\$ 4,756.39	
Reserve for Debt Service	3,858,491.48			\$ 2,190,256.15		\$ 1,707,698.00	4,341,049.63	
Capital Improvement Fund	98,541.31	\$ 200,000.00				\$ (228,031.00)	70,510.31	
Contracts Payable	20,536,875.83					16,906,894.79	5,869,333.32	
Grants Receivable	(17,558,913.51)			11,052,591.16		(8,507,483.19)	(15,013,805.54)	
Escrow Receivable	(1,573.66)			1,573.66				
Reserves for:								
Interest on Restricted Funds				4,204.94		4,204.94		
Traffic Light	1,573.66					1,573.66		
Date of								
<u>Ordinance</u>	<u>Improvement Description</u>							
01/20/03	Acquisition, Construction, Repair, and Installation of Various Capital Improvements	217,601.88			\$ 24,963.14		192,638.74	
04/04/07	Acquisition, Construction, Repair, and Installation of Various Capital Improvements	38,822.42		6,028.54	1,576.52		43,274.44	
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	153,242.44			28,542.71	(27,667.44)	97,032.29	
1/15/09	Farmland Preservation/Open Space	(100,000.00)		100,000.00				
5/6/09	Acquisition, Construction, Repair, and Installation of Various Capital Improvements	373,581.94		38,421.46	68,016.06	201.00	344,188.34	
5/5/10	Renovations Various County Buildings and Other Capital Projects	20,274.79				(15,537.58)	4,737.21	
8/18/10	Acquisition and Renovation of the 5 Points Probation Building	(500.00)					(500.00)	
3/16/11	Acquisition, Construction, Repair, and Installation of Various Capital Improvements	136,227.06		3,752.13	18,909.99	(3,985.00)	117,084.20	
12/21/11	Various Capital Improvements, Acquisition of Various Capital Equipment and Real Property for the Gloucester County College	(400.00)		26,561.12	18,245.00		7,916.12	
12/21/11	Construction of Various Emergency Bridge and Roadway Improvements and Repairs	107,627.11			52,400.00		55,227.11	
4/26/12	Acquisition, Construction, Repair, and Installation of Various Capital Improvements	163,829.52		2,424.68	8,568.94	9,551.00	167,236.26	
4/26/12	Building Renovations at the Gloucester County College	26,961.12			26,961.12			
4/24/13	Acquisition, Construction, Repair, and Installation of Various Capital Improvements	6,174,908.04			1,128,104.54	(68,185.45)	4,978,618.05	
7/10/13	Building Renovations at the Gloucester County College	3,125,341.24			2,784,557.35		340,783.89	
3/19/14	Building Renovations at the Gloucester County College	3,462,507.37			2,887,283.91		575,223.46	
3/19/14	Acquisition, Construction, Repair, and Installation of Various Capital Improvements	4,617,904.55		109,746.13	2,572,059.33	(845,901.26)	1,309,690.09	
4/15/15	Acquisition, Construction, Repair, and Installation of Various Capital Improvements		\$ 4,301,000.00	69,174.73	1,932,909.47	7,447,686.64	9,884,951.90	
4/15/15	Various Capital Improvements, Acquisition of Various Capital Equipment and Real Property for the Gloucester County College			3,200,000.00	441,152.70		2,758,847.30	
		<u>\$ 25,435,148.71</u>	<u>\$ 200,000.00</u>	<u>\$ 7,501,000.00</u>	<u>\$ 13,604,734.70</u>	<u>\$ 11,994,250.78</u>	<u>\$ 18,620,371.39</u>	<u>\$ 16,126,261.24</u>
Ref.	C	C-8	C-13	C-2	C-9	C-2	C	

SCHEDULE OF GRANTS RECEIVABLE

	Balance Dec. 31, 2014	2015 Award	Receipts	Canceled	Balance Dec. 31, 2015
ISTEA 2009	\$ 304,871.12		\$ 176,877.41		\$ 127,993.71
ISTEA 2010	19,720.96		3,933.38	\$ 15,787.58	
ISTEA 2011	3,984,354.49		3,729,007.10		255,347.39
ISTEA 2012	289,192.99		88,463.76	200,729.23	
ISTEA 2013	10,460,818.95		4,368,452.20		6,092,366.75
ISTEA 2014	1,500,000.00		240,744.50		1,259,255.50
ISTEA 2015		\$ 5,050,000.00			5,050,000.00
Transportation Trust	999,955.00	3,674,000.00	2,445,112.81		2,228,842.19
	<u>\$ 17,558,913.51</u>	<u>\$ 8,724,000.00</u>	<u>\$ 11,052,591.16</u>	<u>\$ 216,516.81</u>	<u>\$ 15,013,805.54</u>
Ref.	C	C-9	C-2	C-9	C

SCHEDULE OF DEFERRED CHARGES TO FUTURE TAXATION - FUNDED

Balance December 31, 2014	Ref. C		\$ 258,284,977.87
Increased by:			
2015 County College Bonds	C-13	\$ 3,200,000.00	
2015 General Obligation Bonds	C-13	4,301,000.00	
Refunding Loan	C-20	<u>645,000.00</u>	
			<u>8,146,000.00</u>
			<u>266,430,977.87</u>
Decreased by Payments for:			
Budget Appropriations	C-13	16,163,500.00	
State of New Jersey	C-7	1,600,000.00	
Budget Appropriations	C-17	555,072.11	
Budget Appropriations	C-19	9,227.87	
Budget Appropriations	C-20	<u>1,960,000.00</u>	
			<u>20,287,799.98</u>
Balance December 31, 2015	C		<u><u>\$ 246,143,177.89</u></u>

SCHEDULE OF DEFERRED CHARGES TO FUTURE TAXATION - UNFUNDED

Date of Ordinance	Improvement Description	Balance Dec. 31, 2014	2015 Authorization	Funded	Canceled	Analysis of Balances December 31, 2015		
						Balance Dec. 31, 2015	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			
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			
12/21/11	Construction of Various Emergency Bridge and Roadway Improvements and Repairs	60,773.86			60,773.86			
4/24/13	Acquisitions, Construction, Repair, and Installation of Various Capital Improvements	550.00			550.00			
7/10/13	Various Capital Improvements, Acquisition of Various Capital Equipment and Real Property for The Gloucester County College	505.00			505.00			
4/15/15	Acquisitions, Construction, Repair, and Installation of Various Capital Improvements		\$ 4,301,000.00	\$ 4,301,000.00				
4/15/15	Various Capital Improvements, Acquisition of Various Capital Equipment and Real Property for The Gloucester County College		3,200,000.00	3,200,000.00				
		<u>\$ 191,261.13</u>	<u>\$ 7,501,000.00</u>	<u>\$ 7,501,000.00</u>	<u>\$ 162,228.86</u>	<u>\$ 29,032.27</u>	<u>\$ 23,032.27</u>	<u>\$ 6,000.00</u>
Ref.		C	C-9	C-13	C-9	C	C-3	C-9

EXHIBIT C-7

SCHEDULE OF DEFERRED CHARGES - STATE OF NEW JERSEY

	Ref.		
Balance December 31, 2014	C	\$	7,324,400.00
Increase by:			
2015 College Bonds	C-5		<u>1,600,000.00</u>
			8,924,400.00
Decreased by:			
Serial Bonds Paid by State School Building Aid Fund	C-13		1,057,500.00
Canceled	C-9		<u>400.00</u>
Balance December 31, 2015	C	\$	<u><u>7,866,500.00</u></u>

EXHIBIT C-8

SCHEDULE OF CAPITAL IMPROVEMENT FUND

	Ref.		
Balance December 31, 2014	C	\$	98,541.31
Increased by:			
2015 Budget Appropriation	C-2		<u>200,000.00</u>
			298,541.31
Decreased by:			
Appropriations to Finance Improvement Authorizations	C-9		<u>228,031.00</u>
Balance December 31, 2015	C	\$	<u><u>70,510.31</u></u>

SCHEDULE OF IMPROVEMENT AUTHORIZATIONS

Improvement Description	Ordinance		Balance December 31, 2014		2015 Authorizations	Paid or Charged	Encumbered	Refund	Authorization Canceled	Contract Payable Canceled	Balance December 31, 2015	
	Date	Amount	Funded	Unfunded							Funded	Unfunded
Acquisition, Construction, Repair, and Installation of Various Capital Improvements	1/20/03	19,000,000.00	\$ 217,601.88			\$ 24,963.14					\$ 192,638.74	
Acquisition, Construction, Repair, and Installation of Various Capital Improvements	4/4/07	17,962,480.00	38,822.42			1,576.52		\$ 6,028.54				43,274.44
Acquisition, Construction, Repair, and Installation of Various Capital Improvements	4/2/08	38,836,823.00	153,242.44	\$ 6,000.00		28,542.71	\$ 30,182.75			\$ 2,515.31	97,032.29	\$ 6,000.00
Farmland Preservation/Open Space	1/15/09	38,000,000.00						100,000.00	\$ 100,000.00			
Acquisition, Construction, Repair, and Installation of Various Capital Improvements	5/6/09	27,538,000.00	373,581.94			68,016.06		38,421.46		201.00	344,188.34	
Renovations Various County Buildings and Other Capital Projects	5/5/10	16,602,345.00	20,274.79						15,787.58	250.00	4,737.21	
Acquisition, Construction, Repair, and Installation of Various Capital Improvements	3/16/11	12,345,850.00	136,227.06			18,909.99	3,985.00	3,752.13			117,084.20	
Various Capital Improvements, Acquisition of Various Capital Equipment and Real Property for the Gloucester County College	12/21/11	7,551,800.00		400.00		18,245.00		26,561.12	800.00		7,916.12	
Construction of Various Emergency Bridge and Roadway Improvements and Repairs	12/21/11	2,500,000.00	107,627.11	60,773.86		52,400.00			60,773.86		55,227.11	
Acquisition, Construction, Repair, and Installation of Various Capital Improvements	4/26/12	9,042,346.00	163,829.52			8,568.94		2,424.68	200,729.23	210,280.23	167,236.26	
Building Renovations at the Gloucester County College	4/26/12	1,200,000.00	26,961.12			26,961.12					0.00	
Acquisition, Construction, Repair, and Installation of Various Capital Improvements	4/24/13	34,457,700.00	6,174,908.04	550.00		1,128,104.54	277,631.86		550.00	209,446.41	4,978,618.05	
Building Renovations at the Gloucester County College	7/10/13	4,997,505.00	3,125,341.24	505.00		2,784,557.35			505.00		340,783.89	
Building Renovations at the Gloucester County College	3/19/14	4,250,000.00	3,462,507.37			2,887,283.91					575,223.46	
Acquisition, Construction, Repair, and Installation of Various Capital Improvements	3/19/14	4,594,000.00	4,617,904.55			2,572,059.33	849,051.26	109,746.13		3,150.00	1,309,690.09	
Acquisition, Construction, Repair, and Installation of Various Capital Improvements	4/15/15	16,453,031.00			\$ 13,253,031.00	1,932,909.47	1,504,344.36	69,174.73			9,884,951.90	
Building Renovations at the Gloucester County College	4/15/15	3,200,000.00			3,200,000.00	441,152.70					2,758,847.30	
			<u>\$ 18,618,829.48</u>	<u>\$ 68,228.86</u>	<u>\$ 16,453,031.00</u>	<u>\$ 11,994,250.78</u>	<u>\$ 2,665,195.23</u>	<u>\$ 356,108.79</u>	<u>\$ 379,145.67</u>	<u>\$ 425,842.95</u>	<u>\$ 20,877,449.40</u>	<u>\$ 6,000.00</u>
Ref.		C		C		C-2	C-10		C-2		C-10	C
Capital Improvement Fund				Ref.								
Grants				C-8	\$ 228,031.00	Grants Receivable			C-4	\$ 216,516.81		
Deferred Charges to Future Taxation Unfunded				C-4	8,724,000.00	Deferred Charges-Unfunded			C-6	162,228.86		
				C-6	7,501,000.00	Deferred Charges-State of NJ			C-7	400.00		
					<u>\$ 16,453,031.00</u>					<u>\$ 379,145.67</u>		

SCHEDULE OF CONTRACTS PAYABLE

Balance December 31, 2014	Ref. C		\$ 20,536,875.83
Increased by:			
2015 Contracts	C-9		<u>2,665,195.23</u>
			23,202,071.06
Decreased by:			
Disbursed	C-2	\$ 16,906,894.79	
Contracts Canceled	C-9	<u>425,842.95</u>	
			<u>17,332,737.74</u>
Balance December 31, 2015	C		<u><u>\$ 5,869,333.32</u></u>

SCHEDULE OF RESERVE FOR INTEREST ON RESTRICTED FUNDS

Balance December 31, 2014	Ref. C	\$ 0.00
Increased by:		
Interest Earned	C-2	4,204.94
Decreased by:		
Interest Transferred	C-2	<u>4,204.94</u>
Balance December 31, 2015	C	<u>\$ 0.00</u>

SCHEDULE OF RESERVE FOR DEBT SERVICE

Balance December 31, 2014	Ref. C	\$ 3,858,491.48
Increased by:		
Reimbursements	C-2	<u>2,190,256.15</u>
		6,048,747.63
Decreased by:		
Payment to Current Fund as Anticipated Revenue	C-2	<u>1,707,698.00</u>
Balance December 31, 2015	C	<u>\$ 4,341,049.63</u>

SCHEDULE OF GENERAL SERIAL BONDS

Purpose	Date of Issue	Original Issue	Maturities of Bonds Outstanding December 31, 2015		Interest Rate	Balance Dec. 31, 2014	Increased	Decreased	Balance Dec. 31, 2015
			Date	Amount					
1996 County College Bonds (State Share)	8-01-96	\$ 2,000,000.00				\$ 130,000.00		\$ 130,000.00	
General Obligation Refunding Bonds 2003	7-15-03	12,090,000.00				585,000.00		585,000.00	
General Obligation Bonds 2006	8-01-06	24,927,000.00	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%	11,207,000.00		2,060,000.00	\$ 9,147,000.00
General Obligation Refunding Bonds 2007	3-01-07	23,265,000.00	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%	12,160,000.00		1,645,000.00	10,515,000.00
County College Bonds 2009 (County Share)	1-15-09	1,132,500.00	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%	630,000.00		115,000.00	515,000.00
County College Bonds 2009 (State Share)	1/15/09	1,132,500.00	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%	630,000.00		115,000.00	515,000.00
General Obligation Bonds 2009	1/15/09	39,990,000.00	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%	27,855,000.00		2,960,000.00	24,895,000.00
County College Bonds 2009 Series B (County Share)	10/15/09	1,176,500.00	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%	646,500.00		120,000.00	526,500.00

SCHEDULE OF GENERAL SERIAL BONDS

Purpose	Date of Issue	Original Issue	Maturities of Bonds		Interest Rate	Balance Dec. 31, 2014	Increased	Decreased	Balance Dec. 31, 2015
			Outstanding December 31, 2015						
			Date	Amount					
County College Bonds 2009 Series B (State Share)	10/15/09	1,176,500.00	10-15-16	125,000.00	3.00%	646,500.00		120,000.00	526,500.00
			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	10-15-16	1,500,000.00	2.75%	28,800,000.00		1,500,000.00	27,300,000.00
			10-15-17	1,530,000.00	3.00%				
			10-15-18	1,600,000.00	3.00%				
			10-15-19	1,660,000.00	3.00%				
			10-15-20	1,725,000.00	3.00%				
			10-15-21	1,800,000.00	3.00%				
			10-15-22	1,880,000.00	3.00%				
			10-15-23	1,960,000.00	3.50%				
			10-15-24	2,045,000.00	3.50%				
			10-15-25	2,130,000.00	4.00%				
			10-15-26	2,220,000.00	4.00%				
			10-15-27	2,325,000.00	4.00%				
			10-15-28	2,425,000.00	4.00%				
			10-15-29	2,500,000.00	4.00%				
General Obligation Bonds 2010	9/30/10	34,300,000.00	9-15-16	2,150,000.00	2.00%	27,450,000.00		2,100,000.00	25,350,000.00
			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	10-1-16	1,330,000.00	2.00%	14,995,000.00		1,305,000.00	13,690,000.00
			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, 2015		Interest Rate	Balance Dec. 31, 2014	Increased	Decreased	Balance Dec. 31, 2015
			Date	Amount					
General Obligation Bonds 2012	6/20/12	12,986,000.00	3-1-16/18	825,000.00	2.25%	11,750,000.00		750,000.00	11,000,000.00
			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	3-1-16/20	400,000.00	2.00%	3,192,500.00		392,500.00	2,800,000.00
			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	3-1-16/20	400,000.00	2.00%	3,192,500.00		392,500.00	2,800,000.00
			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	3-1-16	1,650,000.00	2.50%	24,130,000.00		1,530,000.00	22,600,000.00
			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%	600,000.00		150,000.00	450,000.00
			3-1-18	150,000.00	2.00%				
County College Bonds 2013 (State Share)	6/28/13	750,000.00	3-1-16/17	150,000.00	1.25%	600,000.00		150,000.00	450,000.00
			3-1-18	150,000.00	2.00%				
General Obligation Bonds 2014	6/11/14	4,974,000.00	3-1-16	475,000.00	1.50%	4,974,000.00		449,000.00	4,525,000.00
			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%				

SCHEDULE OF GENERAL SERIAL BONDS

Purpose	Date of Issue	Original Issue	Maturities of Bonds Outstanding December 31, 2015		Interest Rate	Balance Dec. 31, 2014	Increased	Decreased	Balance Dec. 31, 2015
			Date	Amount					
County College Bonds 2013 (County Share)	6/11/14	2,125,000.00	3-1-16	162,500.00	1.50%	2,125,000.00		150,000.00	1,975,000.00
			3-1-17	175,000.00	2.00%				
			3-1-18	187,500.00	2.00%				
			3-1-19	200,000.00	2.00%				
			3-1-20/21	250,000.00	2.00%				
			3-1-22	250,000.00	2.25%				
			3-1-23/24	25,000.00	2.50%				
County College Bonds 2013 (State Share)	6/11/14	2,125,000.00	3-1-16	162,500.00	1.50%	2,125,000.00		150,000.00	1,975,000.00
			3-1-17	175,000.00	2.00%				
			3-1-18	187,500.00	2.00%				
			3-1-19	200,000.00	2.00%				
			3-1-20/21	250,000.00	2.00%				
			3-1-22	250,000.00	2.25%				
			3-1-23/24	25,000.00	2.50%				
County College Bonds 2014 Building our Future	6/11/14	4,997,000.00	3-1-16	375,000.00	1.50%	4,997,000.00		352,000.00	4,645,000.00
			3-1-17	400,000.00	2.00%				
			3-1-18	420,000.00	2.00%				
			3-1-19	500,000.00	2.00%				
			3-1-20	550,000.00	2.00%				
			3-1-21	555,000.00	2.13%				
			3-1-22	575,000.00	2.25%				
			3-1-23	625,000.00	2.50%				
			3-1-24	645,000.00	2.50%				
			General Obligation Bonds 2015	6/25/15	4,301,000.00				
3-1-17	400,000.00	2.00%							
3-1-18	405,000.00	2.00%							
3-1-19	415,000.00	2.00%							
3-1-20	425,000.00	2.00%							
3-1-21	435,000.00	2.00%							
3-1-22	445,000.00	2.00%							
3-1-23	455,000.00	2.25%							
3-1-24	470,000.00	3.00%							
3-1-25	480,000.00	3.00%							
County College Bonds 2015 (County Share)	6/25/15	1,600,000.00	3-1-16	90,000.00	1.00%		1,600,000.00		1,600,000.00
			3-1-17	92,500.00	2.00%				
			3-1-18/19	95,000.00	2.00%				
			3-1-20	97,500.00	2.00%				
			3-1-21	100,000.00	3.00%				
			3-1-22	102,500.00	3.00%				
			3-1-23	105,000.00	3.00%				
			3-1-24	107,500.00	3.00%				
			3-1-25	110,000.00	3.00%				
			3-1-26	115,000.00	3.00%				
			3-1-27	117,500.00	3.00%				
			3-1-28	120,000.00	3.125%				
			3-1-29	125,000.00	3.25%				
			3-1-30	127,500.00	3.25%				

SCHEDULE OF BONDS AND NOTES AUTHORIZED BUT NOT ISSUED

Date of Ordinance	Improvement Description	Balance Dec. 31, 2014	2015 Authorization	Issued	Canceled	Balance Dec. 31, 2015
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	505.00			505.00	
04/15/15	Various Capital Improvements, Acquisition of Various Capital Equipment for The Gloucester County College		\$ 3,200,000.00	\$ 3,200,000.00		
04/15/15	Acquisition, Construction, Repair, and Installation of Various Capital Improvements		4,301,000.00	4,301,000.00		
		<u>\$ 191,661.13</u>	<u>\$ 7,501,000.00</u>	<u>\$ 7,501,000.00</u>	<u>\$ 162,628.86</u>	<u>\$ 29,032.27</u>
	Ref.		C-9	C-13	C-9	

EXHIBIT C-15

SCHEDULE OF RESERVE FOR TRAFFIC LIGHT ESCROW

Balance December 31, 2014	Ref. C	\$ 1573.66
Decreased by:		
Payments	C-2	<u>1,573.66</u>
Balance December 31, 2015	C	<u><u>\$ 0.00</u></u>

EXHIBIT C-16

SCHEDULE OF TRAFFIC LIGHT ESCROW RECEIVABLE

Balance December 31, 2014	Ref. C	\$ 1573.66
Decreased by:		
Payments Received	C-2	<u>1,573.66</u>
Balance December 31, 2015	C	<u><u>\$ 0.00</u></u>

EXHIBIT C-17

SCHEDULE OF INFRASTRUCTURE LOANS PAYABLE

	Ref.	
Balance December 31, 2014	C	\$ 4,138,750.00
Decreased by:		
Principal Payments	C-5	<u>555,072.11</u>
Balance December 31, 2015	C	<u><u>\$ 3,583,677.89</u></u>

EXHIBIT C-18

SCHEDULE OF OBLIGATIONS UNDER CAPITAL LEASE

	Ref.	
Balance December 31, 2014	C	\$ 51,325,000.00
Decreased by:		
Principal Payments		<u>4,355,000.00</u>
Balance December 31, 2015	C	<u><u>\$ 46,970,000.00</u></u>

SCHEDULE OF GREEN TRUST LOANS PAYABLE

<u>Purpose</u>	<u>Date of Issue</u>	<u>Original Issue</u>	<u>Balance Dec. 31, 2014</u>	<u>Decreased</u>
Scotland Run Boat Ramp	6-23-95	\$ 299,765.06	\$ 9,227.87	\$ 9,227.87
		Ref.	C	C-5

SCHEDULE OF GLOUCESTER COUNTY IMPROVEMENT
AUTHORITY LOAN PAYABLE

Balance December 31, 2014	Ref. C	\$ 78,040,000.00
Increased by:		
Refunding Loan	C-5	<u>645,000.00</u>
		78,685,000.00
Decreased by:		
Principal Payments	C-5	<u>1,960,000.00</u>
Balance December 31, 2015	C	<u><u>\$ 76,725,000.00</u></u>

COUNTY CLERK

COMPARATIVE BALANCE SHEET

	Ref.	Balance Dec. 31, 2015	Balance Dec. 31, 2014
ASSETS			
Cash		<u>\$ 217,230.81</u>	<u>\$ 136,940.94</u>
LIABILITIES, RESERVES, AND FUND BALANCE			
Due Current Fund		\$ 129,697.30	\$ 36,376.00
Reserve for County Clerk Fees	E-2	<u>87,533.51</u>	<u>100,564.84</u>
		<u>\$ 217,230.81</u>	<u>\$ 136,940.84</u>

SCHEDULE OF RESERVE FOR COUNTY CLERK FEES

Balance December 31, 2014	Ref. E-1	\$ 100,564.84
Increased by:		
Cash Deposits		<u>3,683,969.37</u>
		3,784,534.21
Decreased by:		
Payments		<u>3,697,000.70</u>
Balance December 31, 2015	E-1	<u>\$ 87,533.51</u>

PART II
LETTER OF COMMENTS AND RECOMMENDATIONS
YEAR ENDED DECEMBER 31, 2015

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 2014 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