

**COUNTY OF SALEM,
STATE OF NEW JERSEY**

**FINANCIAL STATEMENTS AND
SUPPLEMENTAL DATA**

December 31, 2014

COUNTY OF SALEM, STATE OF NEW JERSEY

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DECEMBER 31, 2014

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**COUNTY OF SALEM,
STATE OF NEW JERSEY**

To the Honorable Freeholder Director, Members of the Board of Chosen Freeholders, and Citizens of the County of Salem:

The comprehensive annual financial report of the County of Salem (the "County") for the year ended December 31, 2014, is hereby submitted as mandated by state statute. New Jersey statutes require that the County annually issue a report on its financial position and activity and that this report be audited by an independent Registered Municipal Accountant. Responsibility for both the accuracy of the data and the completeness and fairness of the presentation, including all disclosures, rests with management. To the best of our knowledge and belief, the enclosed data is accurate in all material respects. All disclosures necessary to enable the reader to gain an understanding of the County's activities have been included.

The comprehensive annual financial report is presented in four sections: introductory, financial, statistical, and general comments and recommendations. The financial section includes the general purpose financial statements and individual fund and account group financial statements and schedules, as well as the independent auditors' report on these financial statements and schedules. The statistical section, which is unaudited, includes selected financial and demographic information, generally presented on a multi-year basis.

The financial reporting entity (the "government") includes all the funds and account groups of the County. Component units, as defined by the Governmental Accounting Standards Board, are not presented, as the State of New Jersey does not require that component units be considered for reporting purposes. The government provides a full range of services, including sanitation services; the maintenance and construction of roads and related infrastructure; and recreation.

INDEPENDENT AUDITORS' REPORTS

INDEPENDENT AUDITORS' REPORT

To the Honorable Freeholder Director and
Members of the Board of Chosen
Freeholders of the County of Salem,
State of New Jersey

Report on the Financial Statements

We have audited the accompanying financial statements – regulatory basis of the County of Salem, State of New Jersey (the "County"), as of and for the year ended December 31, 2014, and the related notes to financial statements, which collectively comprise the County'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 financial reporting provisions of the Division of Local Government Services, Department of Community Affairs, State of New Jersey; this includes the design, implementation and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditors' 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 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 from 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 auditors' 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.

INDEPENDENT AUDITORS' REPORT (CONTINUED)

Auditors' Responsibility (Continued)

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 opinion.

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

As described in Note A, these financial statements are prepared on the basis of the financial reporting provisions of 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 comply with the requirements of the Division of Local Government Services, Department of Community Affairs, State of New Jersey.

The effects on the financial statements of the variances between the regulatory basis of accounting described in Note A 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 the County as of December 31, 2014, or the changes in financial position for the year then ended.

Opinion on Regulatory Basis of Accounting

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective fund balance of various funds of the County as of December 31, 2014, and the respective changes in fund balance thereof for the year then ended, in accordance with the financial reporting provisions set forth by the Division of Local Government Services, Department of Community Affairs, State of New Jersey.

Report on Summarized Comparative Information

We have previously audited the County's 2013 financial statements, and we expressed an unmodified audit opinion on those audited financial statements in our report dated June 25, 2014, in accordance with the financial reporting provisions described in Note A. In our opinion, the summarized comparative information presented herein as of and for the year ended December 31, 2013, is consistent, in all material respects, with the audited financial statements from which it has been derived.

INDEPENDENT AUDITORS' REPORT (CONTINUED)

Report on Supplementary and Other Information

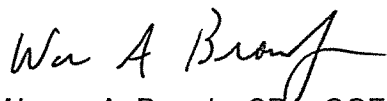
Our audit was conducted for the purpose of forming an opinion on the financial statements that collectively comprise the County's basic financial statements. The supplemental schedules as required by the Division of Local Government Services, Department of Community Affairs State of New Jersey are presented for purposes of additional analysis are not a required part of the basic financial statements.

These schedules are the responsibility of management and were derived from and relate directly to, the underlying accounting and other records used to prepare the basic financial statements. These schedules have 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 schedules are fairly stated, in all material respects, in relation to the basic financial statements as a whole, on the basis of accounting described in Note A.

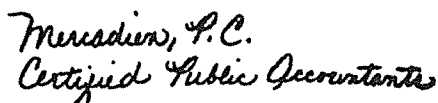
The introduction section, general comments, schedule of current year findings and recommendations, summary schedule of prior year findings, and statistical section as listed in the table of contents have not been subjected to the auditing procedures applied in the audit of the basic financial statements, and accordingly, we do not express an opinion or provide any assurance on them.

Other Reporting by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated August 4, 2015 on our consideration of the County'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's internal control over financial reporting and compliance.



Warren A. Broudy, CPA, CGFM, PSA, CGMA
Registered Municipal Accountant
License No. 554



MERCADIEN, P.C.
CERTIFIED PUBLIC ACCOUNTANTS

August 4, 2015

INDEPENDENT AUDITORS' 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

To the Honorable Freeholder Director and
Members of the Board of Chosen
Freeholders of the County of Salem,
State of New Jersey

We have audited, 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 requirements prescribed by the Division of Local Government Services, Department of Community Affairs, State of New Jersey, the financial statements, of the County of Salem (the "County"), as of and for the year ended December 31, 2014, and the related notes to the financial statements, which collectively comprise the County's basic financial statements, and have issued our report thereon dated August 4, 2015, in which we expressed an adverse opinion on the conformity of the financial statements with accounting principles generally accepted in the United States of America due to differences between those principles and accounting practices prescribed by the Division of Local Government Services, Department of Community Affairs, State of New Jersey.

Internal Control Over Financial Reporting

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

**INDEPENDENT AUDITORS' 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
(CONTINUED)**

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the County's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards* and which are described in the accompanying Schedule of Findings and Questioned Costs as Finding 2014-001.

County's Response to Finding

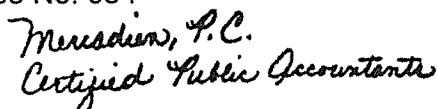
The County's response to the findings identified in our audit is described in the accompanying Schedule of Current Year Findings and Recommendations. The County's response was not subject to the auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on it.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the County'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 County's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.



Warren A. Broudy, CPA, CGFM, PSA, CGMA
Registered Municipal Accountant
License No. 554



MERCADIEN, P.C.
CERTIFIED PUBLIC ACCOUNTANTS

August 4, 2015

COUNTY OF SALEM, STATE OF NEW JERSEY

CURRENT FUND STATEMENT OF ASSETS, LIABILITIES, RESERVES AND FUND BALANCE December 31, 2014 (With Comparative Totals for 2013)

A

Assets	Reference	2014	2013	Liabilities, Reserves and Fund Balance	Reference	2014	2013
Current Fund				Current Fund			
Cash	A-4	\$ 10,929,951.98	\$ 14,508,586.33	Appropriation Reserves	A-3	\$ 971,224.27	\$ 2,844,366.65
Due from State of NJ - Special Election Reimb.		1,257.00	260,000.00	Reserve for Encumbrances	A-3	1,337,083.90	1,489,209.51
				Accounts Payable		21,575.09	51,089.33
				Due Open Space Trust		2,863.18	4,470.84
				Due to Capital Fund	C-2	5,841.07	-
				Due Federal and State Grant Fund		977,032.71	1,590,475.51
				Reserve for Special Emergency - Hurricane Sandy		33,160.38	34,405.38
				Reserve for Reconstruction of Various County Roads		128,803.35	128,803.35
				Reserve for Payment of Debt - 2011 Storms		692,452.18	1,150,302.18
				Reserve for Type 1 School - Debt Payment		16,007.87	16,007.87
				Reserve for Payment of Debt		120,696.26	2,378.46
				Res. for Repair and Reconstruction of Roads, Bridges & Railroads	A-11	327,256.78	327,256.78
				Reserve for JACC/CAP	A-10	69,220.00	136,460.00
						4,703,220.04	7,775,225.86
Receivables with Full Reserves:							
Taxes Receivable	A-6	48,818.47	37,466.25				
Revenue Accounts Receivable	A-7	7,722,225.40	4,663,919.34				
Due from Capital Fund	C-2	-	162,008.91				
Due from Trust Fund	B	75,578.28	-				
Total Receivables with Full Reserves		7,846,622.15	4,863,394.50				
Deferred Charges							
Def. Chg. - Over expenditure of Appropriation Reserves	A-9	73,214.17	-				
Def. Chg. - Over expenditure	A-3	478,418.34	-				
Special Emergency	A-12	149,373.76	320,000.00				
Total Deferred Charges		701,006.27	320,000.00				
				Reserve for Receivables		7,846,622.15	4,863,394.50
				Fund Balance	A-1	6,928,995.21	7,313,360.47
Total Current Fund		19,478,837.40	19,951,980.83	Total Current Fund		19,478,837.40	19,951,980.83
Federal and State Grant Fund				Federal and State Grant Fund			
Grants Receivable	A-13	25,260,996.61	25,127,280.98	Reserve for Encumbrances		5,598,189.63	3,632,449.87
Due from Current Fund		977,032.71	1,590,475.51	Reserve for Appropriated Grants	A-14	20,496,762.89	22,941,739.48
Total Federal and State Grant Fund		26,238,029.32	26,717,756.49	Reserve for Unappropriated Grants	A-15	143,076.61	143,567.14
Total Assets		\$ 45,716,866.72	\$ 46,669,737.32	Total Federal and State Grant Fund		26,238,029.32	26,717,756.49
				Total Assets		\$ 45,716,866.72	\$ 46,669,737.32

See notes to financial statements.

COUNTY OF SALEM, STATE OF NEW JERSEY

A-1

CURRENT FUND

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE -

Year Ended December 31, 2014

(With Comparative Totals for 2013)

	Reference	2014	2013
Revenue and Other Income Realized			
Fund Balance Utilized		\$ 2,884,897.66	\$ 2,495,801.44
Miscellaneous Revenue Anticipated	A-2	32,977,714.72	34,636,012.12
Receipts from Current Taxes	A-6	50,310,876.86	51,356,241.49
Non-Budget Revenues	A-2	845,641.24	777,449.57
Other Credits to Income:			
Added and Omitted Taxes	A-6	131,247.50	61,801.72
Unexpended Balance of Appropriation Reserves	A-9	382,696.66	3,033,047.47
Cancellation of Grants		682,483.25	-
Reimbursement for Grant Expenditures paid by Current Fund in Prior Years	A-4	32,757.06	1,304,966.54
Interfunds Returned		173,281.02	28,716.54
Total Income		<u>88,421,595.97</u>	<u>93,694,036.89</u>
Expenditures:			
Budget Appropriations:			
Operations:			
Salaries and Wages	A-3	28,831,782.26	26,497,453.00
Other Expenses	A-3	46,436,199.93	51,042,799.80
Capital Improvements	A-3	1,935.11	1,258.32
Debt Service	A-3	4,910,699.61	4,924,983.72
Deferred Charges and Statutory Expenditures	A-3	6,029,763.91	5,952,069.13
Judgments	A-3	102,330.59	100,000.00
Interfunds Advanced		86,770.50	-
Over expenditure of Prior Year Reserve		73,214.17	-
Total Expenditures		<u>86,472,696.08</u>	<u>88,518,563.97</u>
Excess in Revenues		1,948,899.89	5,175,472.92
Adjustments to Income before Fund Balance:			
Expenditures included above which are by Statute, Deferred			
Charges to the Budget of the Succeeding Year			
Over expenditures of Budget Appropriation		478,418.34	-
Over expenditure of Prior Year Appropriation Reserves		73,214.17	-
Statutory Excess to Fund Balance		2,500,532.40	5,175,472.92
Fund Balance - January 1	A	<u>7,313,360.47</u>	<u>5,036,504.05</u>
Adjust Prior Year Appropriation Reserve		-	402,815.06
Decreased by:			
Utilized as Revenue		2,884,897.66	2,495,801.44
Fund Balance - December 31	A	<u>\$ 6,928,995.21</u>	<u>\$ 7,313,360.47</u>

See notes to financial statements.

COUNTY OF SALEM, STATE OF NEW JERSEY

CURRENT FUND STATEMENT OF REVENUES Year Ended December 31, 2014

A-2

	Adopted Budget	Anticipated Special 40A: 4-87	Budget after Modification	Realized	Excess (Deficit)
Surplus Anticipated	\$ 2,884,897.66	\$ -	\$ 2,884,897.66	\$ 2,884,897.66	\$ -
Miscellaneous Revenues:					
Local Revenues:					
County Clerk	470,000.00	-	470,000.00	453,959.59	(16,040.41)
Surrogate	99,000.00	-	99,000.00	44,745.03	(54,254.97)
Sheriff	52,000.00	-	52,000.00	52,000.00	-
Interest on Investments and Deposits	51,000.00	-	51,000.00	41,276.98	(9,723.02)
Constitutional Officers Salary Reimbursement	96,200.00	-	96,200.00	96,200.00	-
Refunds - Public Health Department	30,000.00	-	30,000.00	37,566.20	7,566.20
Planning Board - Development Review Fees	5,000.00	-	5,000.00	8,761.88	3,761.88
Due from Lower Alloways Creek Township	2,195,000.00	-	2,195,000.00	2,195,000.00	-
Bail Forfeiture	19,000.00	-	19,000.00	69,062.50	50,062.50
County Dispatch Service:					
Elmer Borough	10,700.00	-	10,700.00	10,700.00	-
Woodstown Borough	32,500.00	-	32,500.00	32,000.00	(500.00)
City of Salem	129,010.00	-	129,010.00	129,009.00	(1.00)
LAC Township	39,795.30	-	39,795.30	39,795.30	-
Home Detention	47,000.00	-	47,000.00	53,060.52	6,060.52
Jail Miscellaneous	100,000.00	-	100,000.00	154,865.71	54,865.71
Inmate Health/Reimbursement to Salem County	5,000.00	-	5,000.00	6,515.18	1,515.18
Jail Telephone	150,000.00	-	150,000.00	128,120.65	(21,879.35)
Unification Reimbursement	154,000.00	-	154,000.00	166,090.22	12,090.22
Fire School	12,000.00	-	12,000.00	20,775.00	8,775.00
Revolving Loan Fund	20,000.00	-	20,000.00	-	(20,000.00)
Meals on Wheels Rent	6,000.00	-	6,000.00	6,000.00	-
Pollution Control - Treasurer	6,000.00	-	6,000.00	-	(6,000.00)
Railroad Operator Fees	30,000.00	-	30,000.00	7,500.00	(22,500.00)
State Aid:					
State Aid - County College Bonds (NUSA 19A-64A-22.6)208751	305,663.00	-	305,663.00	76,068.75	(229,594.25)
Public Health Priority Funding - 1977	79,000.00	-	79,000.00	48,591.25	(30,408.75)
Debt Service - State Aid (Type I) - Special Services School District	292,000.00	-	292,000.00	294,498.00	2,498.00
State Assumption of Costs of County Social & Welfare Service & Psychiatric Facilities					
Social and Welfare Service (c.66, P.L. 1990):					
Division of Youth and Family Services	1,125,309.00	-	1,125,309.00	-	(1,125,309.00)
Supplemental Social Security Income	153,896.00	-	153,896.00	167,874.00	13,978.00
Psychiatric Facilities (C.73, P.L. 1990):					
Maintenance of Patients in State Institution for Mental Diseases	601,279.00	-	601,279.00	601,279.00	-
Maintenance of Patients in State Institutions for Mentally Retarded	2,805,843.00	-	2,805,843.00	2,805,843.00	-
Maintenance of Patients DDD	18,883.00	-	18,883.00	-	(18,883.00)
Board of County Patients in State and Other Institutions	30,000.00	-	30,000.00	31,297.50	1,297.50

COUNTY OF SALEM, STATE OF NEW JERSEY

CURRENT FUND

STATEMENT OF REVENUES (CONTINUED)

Year Ended December 31, 2014

A-2

	Adopted Budget	Anticipated Special 40A: 4-87	Budget after Modification	Realized	Excess (Deficit)
Special Items of General Revenue Anticipated with Prior Written Consent of Director of					
Local Government Services - Public and Private Revenues Offset with Appropriations					
Area Plan Grant	848,457.00	11,358.00	859,815.00	859,815.00	-
Alcohol and Drug Abuse Services: #03-539-ADA-00-Comprehensive Program	238,539.00	-	238,539.00	238,539.00	-
Alliance to Prevent Alcoholism and Drug Abuse	63,882.00	137,801.00	201,683.00	201,683.00	-
Senior Citizen and Disabled Resident Transportation Program	380,000.00	83,874.82	463,874.82	463,874.82	-
PASP - Personal Assistance Services Program	-	11,114.10	11,114.10	11,114.10	-
Prosecutor's Insurance Fund	138,540.00	-	138,540.00	138,540.00	-
Local Art Program	45,041.00	-	45,041.00	45,041.00	-
Prosecutor Victim Witness Advocacy	-	108,082.00	108,082.00	108,082.00	-
Juvenile Justice Commission State/Community Partnership	195,784.00	-	195,784.00	195,784.00	-
Juvenile Justice Commission Family Court Services	100,261.00	-	100,261.00	100,261.00	-
JABG	3,817.00	-	3,817.00	3,817.00	-
WIA Adult	-	551,510.00	551,510.00	551,510.00	-
WIA	-	65,000.00	65,000.00	65,000.00	-
Mental Health Administration	12,000.00	-	12,000.00	12,000.00	-
Medical Reserve Support	3,500.00	-	3,500.00	3,500.00	-
Cancer Education & Early Detection	-	148,000.00	148,000.00	148,000.00	-
Willow Grove Dam	-	4,063,080.49	4,063,080.49	4,063,080.49	-
Senior Citizen Farmers Market	-	20,000.00	20,000.00	20,000.00	-
Section 5311 Grant	-	245,589.00	245,589.00	245,589.00	-

COUNTY OF SALEM, STATE OF NEW JERSEY

CURRENT FUND

STATEMENT OF REVENUES (CONTINUED)

Year Ended December 31, 2014

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	Adopted Budget	Anticipated Special 40A: 4-87	Budget after Modification	Realized	Excess (Deficit)
Multi-Jurisdictional County Gang, Gun and Narcotics Task Forces	-	118,723.00	118,723.00	118,723.00	-
Shortline Track Rehabilitation	-	1,891,127.25	1,891,127.25	1,891,127.25	-
Emergency Services FY 13 - Radio Emergency Response Plan (RERP)	-	306,656.65	306,656.65	306,656.65	-
NJ OEM TLD	-	7,500.00	7,500.00	7,500.00	-
Bullet Proof Vest Partnership	2,340.00	-	2,340.00	2,340.00	-
MIPPA	40,000.00	-	40,000.00	40,000.00	-
Chronic Disease Self Management	12,000.00	-	12,000.00	12,000.00	-
New Freedom Transportation (5317)	17,666.00	15,950.00	33,616.00	33,616.00	-
Homeland Security	-	100,000.00	100,000.00	100,000.00	-
FFY IV-D	91,373.00	-	91,373.00	91,373.00	-
Cohansey Friesburg	-	102,767.00	102,767.00	102,767.00	-
Woodstown Road	-	100,045.00	100,045.00	100,045.00	-
Commissioners Pike	-	844,385.00	844,385.00	844,385.00	-
Elmer Shirley Road	-	1,000,000.00	1,000,000.00	1,000,000.00	-
HAVA 261 Grant	-	22,244.70	22,244.70	22,244.70	-
State Health Insurance Assistance Program (SHIP)	-	10,000.00	10,000.00	10,000.00	-
Healthy Communities Initiative	-	10,000.00	10,000.00	10,000.00	-
County Environmental Health Act	-	136,160.00	136,160.00	136,160.00	-
Special Child Health and Early Intervention	-	39,895.00	39,895.00	39,895.00	-
Prosecutor Body Armor	-	2,102.68	4,771.82	4,771.82	-
Sheriff Body Armor	2,669.14	18,045.08	38,866.47	38,866.47	-
Work First New Jersey TANF	20,821.39	795,170.00	795,170.00	795,170.00	-
Work First New Jersey TANF - Case Management	-	60,000.00	60,000.00	60,000.00	-
Work First New Jersey Needs Based	-	60,000.00	60,000.00	60,000.00	-
Work First New Jersey Youth Symposium	-	1,953.00	1,953.00	1,953.00	-
Crop Insurance	-	178,665.20	178,665.20	178,665.20	-
Are You Talking to Me	50,000.00	-	50,000.00	50,000.00	-
JAG Megans Law	-	3,705.00	3,705.00	3,705.00	-
Subregional Transportation Planning	-	46,400.00	46,400.00	46,400.00	-
Historical Commission Grant	-	7,351.00	7,351.00	7,351.00	-
Public Health Preparedness and Response to Bioterrorism	-	258,371.00	258,371.00	258,371.00	-
Hazardous Materials Response	-	21,500.00	21,500.00	21,500.00	-
Its All About You	-	3,015.00	3,015.00	3,015.00	-
Local Arts	-	46,843.00	46,843.00	46,843.00	-
NJDHSS - Right to Know Program	-	8,786.00	8,786.00	8,786.00	-
Veterans Transportation Grant	-	13,000.00	13,000.00	13,000.00	-
Special Items of General Revenue Anticipated with Prior Written Consent of Director of	-	-	-	-	-
Local Government Services - Other Special Items	-	-	-	-	-
Salem County Area Office of Aging	58,000.00	-	58,000.00	58,000.00	-
Reserve for JACC/CAP	130,000.00	-	130,000.00	130,000.00	-

COUNTY OF SALEM, STATE OF NEW JERSEY

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CURRENT FUND
STATEMENT OF REVENUES (CONTINUED)
Year Ended December 31, 2014

	Adopted Budget	Anticipated Special 40A: 4-87	Budget after Modification	Realized	Excess (Deficit)
Salem County Community Bus Service - NJ Transit Contract	1,390,000.00	-	1,390,000.00	1,232,281.06	(157,718.94)
County Welfare Office - Social Services	100,000.00	-	100,000.00	126,537.23	26,537.23
Rent - Agriculture Building	92,925.00	-	92,925.00	92,925.00	-
Bd. Federal Inmates in County Jail	150,000.00	-	150,000.00	337,491.87	187,491.87
Female Inmates in County Jail	1,576,000.00	-	1,576,000.00	-	(1,576,000.00)
Male Inmates in County Jail	6,924,000.00	-	6,924,000.00	7,981,631.05	1,057,631.05
Gloucester County Alternative Youth Shelter Beds	50,000.00	-	50,000.00	49,222.25	(777.75)
NEXTEL-Communication Tower	36,000.00	-	36,000.00	30,500.00	(5,500.00)
County Clerk Additional Fees	125,000.00	-	125,000.00	-	(125,000.00)
Sheriff Additional Fees	10,000.00	-	10,000.00	30,020.21	20,020.21
Board of Elections	9,000.00	-	9,000.00	-	(9,000.00)
Title Section M-D Reimbursement for State of NJ	320,000.00	-	320,000.00	463,325.29	143,325.29
Reserve for Debt Service	457,850.00	-	457,850.00	457,850.00	-
Salem County Improvement Authority	267,015.00	-	267,015.00	267,015.00	-
Total Miscellaneous Revenues	23,133,558.83	11,675,769.97	34,809,328.80	32,977,714.72	(1,831,614.08)
Amount to be Raised by Taxation - County Purpose Tax	50,310,876.86	-	50,310,876.86	50,310,876.86	-
Budget Totals	76,329,333.35	11,675,769.97	88,005,103.32	86,173,489.24	(1,831,614.08)
Miscellaneous Revenue Not Anticipated	-	-	-	845,641.24	845,641.24
Total Revenues	\$ 76,329,333.35	\$ 11,675,769.97	\$ 88,005,103.32	\$ 87,019,130.48	\$ (985,972.84)
	A-3	A-13, A-14			

Reference

See notes to financial statements.

COUNTY OF SALEM, STATE OF NEW JERSEY

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CURRENT FUND

STATEMENT OF MISCELLANEOUS REVENUES NOT ANTICIPATED

Year Ended December 31, 2014

Miscellaneous	\$	77,477.20
Constitutional Board of Appeal Fees		300.00
Board of State Prisoners		8,601.00
Prosecutor - Discovery		142.65
Prosecutor - Restitution		5,405.93
Landscaping/Pavings		32,234.15
Prosecutor - County Fines		160.50
Vending Services		3,861.00
OPRA fees		35.95
Garnishees		780.92
Lease		13,948.04
Board Elections/Copies & Supplies		35.35
Prior Year Police Dispatching		4,500.00
Commodity Resale		77,362.10
Election Reimbursement		47,643.25
Veterans Cemetery Plot Allowance		28,158.00
FEMA Reimbursements		544,995.20
	\$	845,641.24
<u>Reference</u>		A-1, A-2, A-4

COUNTY OF SALEM, STATE OF NEW JERSEY

CURRENT FUND STATEMENT OF EXPENDITURES Year Ended December 31, 2014

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	Budget	Budget After Modification	Expended	Encumbered	Paid or Charged	Cancelled	Reserved	Over-Expenditure
ADMINISTRATIVE AND EXECUTIVE								
Board of Chosen Freeholders								
Salaries and Wages	\$ 110,000.00	\$ 90,500.00	\$ 90,297.55	\$ -	\$ 90,297.55	\$ -	\$ 202.45	\$ -
Other Expenses	20,000.00	20,000.00	19,411.48	-	19,411.48	-	588.52	-
Purchase Department and Inventory Control								
Salaries and Wages	87,500.00	84,500.00	82,758.28	-	82,758.28	-	1,741.72	-
Other Expenses	6,150.00	6,150.00	6,071.43	-	6,071.43	-	78.57	-
Clerk of the Board								
Salaries and Wages	280,000.00	300,000.00	298,010.92	-	298,010.92	-	1,989.08	-
Other Expenses	15,000.00	15,000.00	10,620.15	293.88	10,914.03	-	4,085.97	-
Personnel/HR								
Salaries and Wages	210,000.00	235,000.00	233,594.47	-	233,594.47	-	1,405.53	-
Screening & Compliances Test of Employees	25,000.00	25,000.00	22,932.00	-	22,932.00	-	2,068.00	-
Other Expenses	150,000.00	195,000.00	190,097.18	1,478.03	191,575.21	-	3,424.79	-
County Clerk								
Salaries and Wages	438,500.00	412,500.00	403,810.38	-	403,810.38	-	8,689.62	-
Other Expenses	34,700.00	35,700.00	33,825.64	50.51	33,876.15	-	1,823.85	-
School Board Elections	17,500.00	-	-	-	-	-	-	-
Election Costs	90,000.00	90,000.00	89,516.65	412.20	89,928.85	-	71.15	-
Grant Management								
Other Expenses	21,000.00	21,000.00	4,448.75	-	4,448.75	-	16,551.25	-
Board of Elections								
Salaries and Wages	216,000.00	238,000.00	236,495.12	-	236,495.12	-	1,504.88	-
Other Expenses	125,500.00	175,500.00	147,128.46	28,222.03	175,350.49	-	149.51	-
Department of Finance								
County Treasurer's Office								
Salaries and Wages	216,500.00	209,000.00	202,679.57	-	202,679.57	-	6,320.43	-
Other Expenses	18,500.00	18,500.00	18,241.11	-	18,241.11	-	258.89	-
Bond Costs	30,000.00	30,000.00	27,898.25	-	27,898.25	-	2,101.75	-
County Auditor	150,000.00	150,000.00	145,650.00	-	145,650.00	-	4,350.00	-
Information Technology Center								
Salaries and Wages	178,000.00	127,000.00	113,875.80	-	113,875.80	-	13,124.20	-
Other Expenses	225,000.00	251,000.00	221,746.54	2,915.00	224,661.54	-	26,338.46	-
County Adjuster's Office								
Other Expenses	17,500.00	5,500.00	2,367.06	2,000.00	4,367.06	-	1,132.94	-

COUNTY OF SALEM, STATE OF NEW JERSEY

CURRENT FUND

STATEMENT OF EXPENDITURES (CONTINUED)

Year Ended December 31, 2014

A-3

	Budget	Budget After Modification	Expended	Encumbered	Paid or Charged	Cancelled	Reserved	Over-Expenditure
Board of Taxation								
Salaries and Wages	123,000.00	123,000.00	122,113.84	-	122,113.84	-	886.16	-
Other Expenses	5,750.00	5,750.00	4,999.14	259.84	5,258.78	-	491.22	-
County Counsel								
Other Expenses	78,000.00	78,000.00	74,493.25	506.75	75,000.00	-	3,000.00	-
County Surrogate								
Salaries and Wages	292,000.00	292,500.00	291,211.63	-	291,211.63	-	1,288.37	-
Other Expenses	10,050.00	10,050.00	7,277.75	2,191.20	9,468.95	-	581.05	-
Agricultural Development Board								
Other Expenses	1,000.00	1,000.00	1,000.00	-	1,000.00	-	-	-
Engineer								
Salaries and Wages	298,000.00	298,000.00	294,044.58	-	294,044.58	-	3,955.42	-
Other Expenses	295,000.00	295,000.00	223,809.47	50,843.24	274,452.71	-	20,547.29	-
Economic Development Office								
Other Expenses	4,500.00	500.00	450.00	-	450.00	-	50.00	-
Labor Counsel								
Other Expenses	100,000.00	90,000.00	83,239.13	-	83,239.13	-	6,760.87	-
Special Counsel/Consulting								
Other Expenses	150,000.00	145,000.00	135,320.84	9,287.50	144,608.34	-	391.66	-
Cultural and Heritage Commission								
Salaries and Wages	35,000.00	38,000.00	37,858.43	-	37,858.43	-	141.57	-
Other Expenses	9,500.00	9,500.00	8,213.51	287.45	8,500.96	-	999.04	-
TOTAL GENERAL GOVERNMENT	4,084,150.00	4,121,150.00	3,885,508.36	98,547.43	3,984,055.79	-	137,094.21	-
LAND USE ADMINISTRATION								
County Planning Board								
Salaries and Wages	90,000.00	85,000.00	80,420.08	-	80,420.08	-	4,579.92	-
Other Expenses	5,300.00	3,300.00	2,112.84	-	2,112.84	-	1,187.16	-
TOTAL LAND USE ADMINISTRATION	95,300.00	88,300.00	82,532.92	-	82,532.92	-	5,767.08	-
CODE ENFORCEMENT AND ADMINISTRATION								
Weights and Measures								
Salaries and Wages	88,000.00	86,000.00	84,639.36	-	84,639.36	-	1,360.64	-
Other Expenses	500.00	500.00	144.32	-	144.32	-	355.68	-
TOTAL CODE ENFORCEMENT	88,500.00	86,500.00	84,783.68	-	84,783.68	-	1,716.32	-

COUNTY OF SALEM, STATE OF NEW JERSEY

CURRENT FUND
STATEMENT OF EXPENDITURES (CONTINUED)
Year Ended December 31, 2014

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	Budget	Budget After Modification	Expended	Encumbered	Paid or Charged	Cancelled	Reserved	Over-Expenditure
INSURANCE								
Workmen's Compensation	520,000.00	420,000.00	402,324.98	-	402,324.98	-	17,675.02	-
Other Insurance Premiums	75,000.00	75,000.00	71,197.04	-	71,197.04	-	3,802.96	-
Self-Insurance AI/GL	1,300,000.00	1,270,000.00	1,264,470.74	-	1,264,470.74	-	5,529.26	-
Group Insurance Dental	160,000.00	160,000.00	127,611.68	11,629.66	139,241.34	-	20,758.66	-
Group Insurance Hospitalization	8,035,000.00	8,035,000.00	7,637,322.93	258,848.73	7,896,171.66	-	138,828.34	-
Post Retirement Health Benefits	240,000.00	240,000.00	236,017.85	-	236,017.85	-	3,982.15	-
Unemp. Ins. (NJS 43:21-3 et seq.)	21,000.00	21,000.00	21,000.00	-	21,000.00	-	-	-
State Disability Insurance	95,000.00	95,000.00	84,259.30	-	84,259.30	-	10,740.70	-
TOTAL INSURANCE	10,446,000.00	10,316,000.00	9,844,204.52	270,478.39	10,114,682.91	-	201,317.09	-
PUBLIC SAFETY FUNCTIONS								
Safety Committee	1,750.00	1,750.00	660.49	915.00	1,575.49	-	174.51	-
Department of Emergency Services								
Salaries and Wages	340,000.00	335,000.00	329,314.64	-	329,314.64	-	5,685.36	-
Other Expenses:								
Fire School	54,100.00	54,950.00	48,060.19	6,852.75	54,912.94	-	37.06	-
Operations and Training	2,000.00	2,000.00	2,000.00	-	2,000.00	-	-	-
Miscellaneous Other Expenses	24,300.00	24,300.00	22,188.78	1,412.29	23,601.07	-	698.93	-
Hazardous Materials Response Team	40,000.00	38,000.00	32,557.10	5,235.85	37,792.95	-	207.05	-
"9-1-1"								
Salaries and Wages	1,585,000.00	1,656,000.00	1,655,181.66	-	1,655,181.66	-	818.34	-
Other Expenses	86,000.00	92,000.00	84,502.42	7,474.89	91,977.31	-	22.69	-
Fire Marshal								
Other Expenses	7,000.00	7,000.00	2,568.57	4,272.27	6,838.84	-	161.16	-
Sheriff's Office								
Salaries and Wages	2,965,000.00	2,855,000.00	2,793,468.58	-	2,793,468.58	-	61,531.42	-
Other Expenses	200,000.00	194,000.00	160,042.56	23,565.20	183,607.76	-	10,392.24	-
Jail								
Salaries and Wages	12,500,000.00	13,318,031.57	13,621,056.26	-	13,621,056.26	-	-	303,024.69
Other Expenses	1,300,000.00	1,455,875.00	1,156,572.24	298,982.30	1,455,554.54	-	320.46	-
Bail Forfeitures	3,000.00	7,375.00	7,375.00	-	7,375.00	-	-	-
Inmate Medical	770,000.00	770,000.00	665,424.35	103,615.65	769,040.00	-	960.00	-
Alternative Youth Shelter								
Contractual- Ranch Hope	540,000.00	540,000.00	495,000.00	-	495,000.00	-	45,000.00	-
Prosecutor's Office								
Salaries and Wages	3,900,000.00	3,750,000.00	3,668,405.73	-	3,668,405.73	-	81,594.27	-
Other Expenses	475,000.00	500,000.00	449,133.52	43,564.21	492,697.73	-	7,302.27	-
County Medical Examiner								
Other Expenses	180,000.00	180,000.00	178,878.40	-	178,878.40	-	1,121.60	-
Juvenile Detention and Domestic Relations Ct.								
Other Expenses	675,000.00	550,000.00	442,721.17	93,402.64	536,123.81	-	13,876.19	-
TOTAL PUBLIC SAFETY FUNCTIONS	25,648,150.00	26,331,281.57	25,815,109.66	589,293.05	26,404,402.71	-	229,903.55	303,024.69

COUNTY OF SALEM, STATE OF NEW JERSEY

CURRENT FUND
STATEMENT OF EXPENDITURES (CONTINUED)
Year Ended December 31, 2014

A-3

	Budget	Budget After Modification	Expended	Encumbered	Paid or Charged	Cancelled	Reserved	Over-Expenditure
PUBLIC WORKS FUNCTIONS								
Street and Road Maintenance								
Roads and Bridges								
Salaries and Wages	1,485,000.00	1,495,000.00	1,492,804.80		1,492,804.80	-	2,195.20	-
Other Expenses	240,000.00	240,000.00	184,098.52	6,054.89	190,153.41	-	49,846.59	-
Facilities Management								
Salaries and Wages	850,000.00	850,000.00	842,347.95		842,347.95	-	7,652.05	-
Other Expenses	330,000.00	330,000.00	253,224.71	43,905.97	307,130.68	-	22,869.32	-
Alterations & Renovations	150,000.00	150,000.00	106,765.99	43,234.01	150,000.00	-	-	-
Snow Removal	465,000.00	507,000.00	403,947.82	102,600.89	506,548.71	-	451.29	-
Mosquito Extermination Commission	150,000.00	125,000.00	116,695.32	5,319.43	122,014.75	-	2,985.25	-
Railroad	125,000.00	43,400.00	38,665.21	3,110.00	41,775.21	-	1,624.79	-
Vehicle Maintenance	310,000.00	310,000.00	285,240.36	42,274.42	307,514.78	-	2,485.22	-
TOTAL PUBLIC WORKS FUNCTIONS	4,105,000.00	4,050,400.00	3,713,790.68	245,499.61	3,960,290.29	-	90,109.71	-
HEALTH AND HUMAN SERVICES								
War Veterans Burial and Grave Decorations								
Other Expenses	11,000.00	11,000.00	8,736.66	1,839.00	10,575.66	-	424.34	-
Office on the Disabled								
Salaries and Wages	53,000.00	43,000.00	41,065.40	-	41,065.40	-	1,934.60	-
Other Expenses	9,700.00	9,700.00	1,823.61	1,347.24	3,170.85	-	6,529.15	-
Salem Area Office on Aging	110,000.00	110,000.00	108,960.40	-	108,960.40	-	1,039.60	-
Office on Aging Medical Transportation	25,000.00	19,000.00	14,423.24	3,250.00	17,673.24	-	1,326.76	-
JACC/CAP	588,032.63	50,001.06	39,696.29	-	39,696.29	-	10,304.77	-
County Welfare Board								
Administration	2,058,266.00	2,058,266.00	2,161,297.57	-	2,161,297.57	-	-	103,031.57
Services	165,321.00	165,321.00	165,321.00	-	165,321.00	-	-	-
Local Temporary Assistance	92,103.00	92,103.00	92,103.00	-	92,103.00	-	-	-
Assistance to Supplemental Security Income								
Receipts-State Share	153,896.00	153,896.00	153,896.00	-	153,896.00	-	-	-
Alcohol Treatment/County Contributions	15,000.00	15,000.00	11,659.00	341.00	12,000.00	-	3,000.00	-
County Health Service - Interlocal Agreement (40/8A-1 et seq)								
Salaries and Wages	570,000.00	570,000.00	550,475.52	-	550,475.52	-	19,524.48	-
Other Expense:								
Nursing Services	38,750.00	38,750.00	34,166.69	1,660.87	35,827.56	-	2,922.44	-
Administrative	83,080.00	50,080.00	44,139.92	4,653.67	48,793.59	-	1,286.41	-
Environmental	11,350.00	11,350.00	10,515.55	282.94	10,798.49	-	551.51	-
Cumberland County- Priority Health Funding								
Salaries and Wages	67,100.00	67,100.00	63,090.09	-	63,090.09	-	4,009.91	-
Commission on Women								
Other Expenses	1,500.00	1,500.00	1,425.00	62.00	1,487.00	-	13.00	-

COUNTY OF SALEM, STATE OF NEW JERSEY

A-3

CURRENT FUND
STATEMENT OF EXPENDITURES (CONTINUED)
Year Ended December 31, 2014

	Budget	Budget After Modification	Expended	Encumbered	Paid or Charged	Cancelled	Reserved	Over-Expenditure
Maintenance of Patients in State Institutions								
Mental Diseases								
State Share	601,279.00	601,279.00	601,279.00	-	601,279.00	-	-	-
Local Share	217,458.00	217,458.00	217,458.00	-	217,458.00	-	-	-
Maintenance of Patients in State Institutions for Mentally Retarded								
State Share	2,805,843.00	2,805,843.00	2,805,843.00	-	2,805,843.00	-	-	-
Mental Health Board								
Other Expenses	500.00	500.00	0.50	-	0.50	-	499.50	-
Community Health Law Project	25,000.00	-	-	-	-	-	-	-
New Jersey Division of Youth and Family Services								
State Share	1,125,309.00	1,125,309.00	-	-	-	1,125,309.00	-	-
TOTAL HEALTH AND HUMAN SERVICES	8,828,487.63	8,216,456.06	7,127,375.44	13,436.72	7,140,812.16	1,125,309.00	53,366.47	103,031.57
PARKS AND RECREATION								
Parks and Playgrounds	450.00	450.00	450.00	-	450.00	-	-	-
Other Expenses	450.00	450.00	450.00	-	450.00	-	-	-
TOTAL PARKS AND RECREATION								
EDUCATION FUNCTIONS								
Free Library Services to the Aging	77,500.00	77,500.00	77,500.00	-	77,500.00	-	-	-
Other Expenses								
Education Programs for Employees								
Salaries and Wages	7,626.00	7,626.00	7,509.16	-	7,509.16	-	116.84	-
Salem County Community College	2,841,310.00	2,841,310.00	2,841,310.00	-	2,841,310.00	-	-	-
Reimbursements for Residents Attending								
Out of County Two Year Colleges								
(N.J.S.18A:64A-23)	125,000.00	125,000.00	118,688.40	4,660.25	123,348.65	-	1,651.35	-
County Extension Service-Farm and Home Demonstrations								
Demonstrations								
Salaries and Wages	180,000.00	180,000.00	152,019.77	-	152,019.77	-	27,980.23	-
Other Expenses	33,150.00	25,650.00	16,674.14	501.99	17,176.13	-	8,473.87	-
Salem County Vocational Tech School	1,828,758.00	1,828,758.00	1,828,758.00	-	1,828,758.00	-	-	-
Office of County Superintendent of Schools								
Salaries and Wages	134,000.00	134,000.00	127,253.53	-	127,253.53	-	6,746.47	-
Other Expenses	5,000.00	5,000.00	3,050.27	760.83	3,811.10	-	1,188.90	-
County Special Services School District								
Annual Appropriations	153,000.00	153,000.00	153,000.00	-	153,000.00	-	-	-
TOTAL EDUCATION FUNCTIONS	5,185,344.00	5,177,844.00	5,125,763.27	5,923.07	5,131,686.34	-	46,157.66	-

COUNTY OF SALEM, STATE OF NEW JERSEY

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CURRENT FUND
STATEMENT OF EXPENDITURES (CONTINUED)
Year Ended December 31, 2014

	Budget	Budget After Modification	Expended	Encumbered	Paid or Charged	Cancelled	Reserved	Over-Expenditure
UNCLASSIFIED								
Veteran's Service Bureau								
Salaries and Wages	36,000.00	37,000.00	36,927.55	-	36,927.55	-	72.45	-
Other Expenses	1,200.00	1,200.00	1,087.79	100.00	1,187.79	-	12.21	-
County Transportation								
Other Expenses	20,000.00	20,000.00	20,000.00	-	20,000.00	-	-	-
Community Bus Service								
Salaries and Wages	600,000.00	612,000.00	604,418.70	-	604,418.70	-	7,581.30	-
Other Expenses	180,000.00	190,000.00	185,909.83	2,694.64	188,604.47	-	1,395.53	-
Utilities	2,250,000.00	2,250,000.00	2,053,955.17	109,662.95	2,163,618.12	-	86,381.88	-
City of Salem - In lieu of Taxes (Pilot Program)	26,192.80	26,192.80	-	-	-	-	26,192.80	-
TOTAL UNCLASSIFIED	3,113,392.80	3,136,392.80	2,902,299.04	112,457.59	3,014,756.63	-	121,636.17	-
SUBTOTAL OPERATIONS	61,594,774.43	61,524,774.43	58,581,817.57	1,336,635.86	59,918,453.43	1,125,309.00	887,068.26	406,056.26
PUBLIC AND PRIVATE PROGRAMS OFFSET BY REVENUES								
Area Plan Grant	848,457.00	859,815.00	859,815.00	-	859,815.00	-	-	-
Alcohol and Drug Abuse Services								
State Share	238,539.00	238,539.00	238,539.00	-	238,539.00	-	-	-
Local Share	18,159.00	18,159.00	18,159.00	-	18,159.00	-	-	-
Alliance to Prevent Alcohol and Drug Abuse	63,882.00	201,683.00	201,683.00	-	201,683.00	-	-	-
Senior Citizen and Disabled Residents								
Transportation Assistance Act	380,000.00	463,874.82	463,874.82	-	463,874.82	-	-	-
PASP- Personal Assistance Services Program		11,114.10	11,114.10	-	11,114.10	-	-	-
Prosecutor Insurance Fraud Reimbursement	138,540.00	138,540.00	138,540.00	-	138,540.00	-	-	-
NJ State Council Local Arts	45,041.00	91,884.00	91,884.00	-	91,884.00	-	-	-
Matching Funds for Grants	463,410.00	463,410.00	463,227.25	-	463,227.25	-	182.75	-
Juvenile Justice Commission-Community Partners	195,784.00	195,784.00	195,784.00	-	195,784.00	-	-	-
Juvenile Justice Commission-Family Court Services	100,261.00	100,261.00	100,261.00	-	100,261.00	-	-	-
Juvenile Justice Commission-Accountability Block Grant								
State share	3,817.00	3,817.00	3,817.00	-	3,817.00	-	-	-
Local Share	424.00	424.00	424.00	-	424.00	-	-	-

COUNTY OF SALEM, STATE OF NEW JERSEY

A-3

CURRENT FUND
STATEMENT OF EXPENDITURES (CONTINUED)
Year Ended December 31, 2014

	Budget	Budget After Modification	Expended	Encumbered	Paid or Charged	Cancelled	Reserved	Over-Expenditure
County Environmental Health Act (CEHA) State share	-	129,000.00	129,000.00	-	129,000.00	-	-	-
County Environmental Health Act (CEHA) State share	-	7,160.00	7,160.00	-	7,160.00	-	-	-
Historical Commission Grant	-	7,351.00	7,351.00	-	7,351.00	-	-	-
Medical Reserve Support	3,500.00	3,500.00	3,500.00	-	3,500.00	-	-	-
Multi-Jurisdictional Narcotics Task Force Grant	-	118,723.00	118,723.00	-	118,723.00	-	-	-
Subregional Transportation Planning Program	-	46,400.00	46,400.00	-	46,400.00	-	-	-
Body Armor Fund - Prosecutor's Office	2,689.14	2,689.14	2,689.14	-	2,689.14	-	-	-
Body Armor Fund - Prosecutor's Office	-	2,102.68	2,102.68	-	2,102.68	-	-	-
Body Armor Fund - Sheriff's Office	20,821.39	20,821.39	20,821.39	-	20,821.39	-	-	-
Body Armor Fund - Sheriff's Office	-	18,045.08	18,045.08	-	18,045.08	-	-	-
Are You Talking to Me	50,000.00	50,000.00	50,000.00	-	50,000.00	-	-	-
Crop Insurance Education	-	178,665.20	178,665.20	-	178,665.20	-	-	-
Hazardous Materials Response Training	-	21,500.00	21,500.00	-	21,500.00	-	-	-
Victim Witness Advocacy	-	-	-	-	-	-	-	-
State share	-	108,082.00	108,082.00	-	108,082.00	-	-	-
Veterans Transportation Program	-	13,000.00	13,000.00	-	13,000.00	-	-	-
Special Child Health and Early Intervention	-	-	-	-	-	-	-	-
State share	-	39,895.00	39,895.00	-	39,895.00	-	-	-
WIA	-	65,000.00	65,000.00	-	65,000.00	-	-	-
Work First New Jersey-TANF	-	795,170.00	795,170.00	-	795,170.00	-	-	-
Workforce Investment Act-Adult	-	551,510.00	551,510.00	-	551,510.00	-	-	-
Work First New Jersey- TANF Needs Based	-	60,000.00	60,000.00	-	60,000.00	-	-	-
Work First New Jersey- Youth Symposium	-	1,953.00	1,953.00	-	1,953.00	-	-	-
Public Health Preparedness & Response to Bioterrorism (HIPER)	-	258,371.00	258,371.00	-	258,371.00	-	-	-
State Health Insurance Assistance Program (SHIP)	-	10,000.00	10,000.00	-	10,000.00	-	-	-
Title IV-D	91,373.00	91,373.00	91,373.00	-	91,373.00	-	-	-
Cancer Education & Early Detection Program	-	-	-	-	-	-	-	-
State share	-	148,000.00	148,000.00	-	148,000.00	-	-	-
Senior Farmers' Market Nutrition Program	-	20,000.00	20,000.00	-	20,000.00	-	-	-
FTA Small Urban & Rural Area Public Transportation (5311)	-	-	-	-	-	-	-	-
State share	-	245,589.00	245,589.00	-	245,589.00	-	-	-
Short Line Running Track Rehab Phase VI	-	-	-	-	-	-	-	-
State share	-	1,891,127.25	1,891,127.25	-	1,891,127.25	-	-	-

COUNTY OF SALEM, STATE OF NEW JERSEY

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CURRENT FUND STATEMENT OF EXPENDITURES (CONTINUED) Year Ended December 31, 2014

	Budget	Budget After Modification	Expended	Encumbered	Paid or Charged	Cancelled	Reserved	Over-Expenditure
NJ Department of Transportation- Cohansey Friesburg	-	102,767.00	102,767.00	-	102,767.00	-	-	-
NJ Department of Transportation- Woodstown Road	-	100,045.00	100,045.00	-	100,045.00	-	-	-
NJ Department of Transportation- Comm Pike	-	844,385.00	844,385.00	-	844,385.00	-	-	-
NJ Department of Transportation- Elmer Shirley Road	-	1,000,000.00	1,000,000.00	-	1,000,000.00	-	-	-
Willow Grove Dam Bridge	-	-	-	-	-	-	-	-
State Share	-	4,063,080.49	4,063,080.49	-	4,063,080.49	-	-	-
MIPPA Outreach & Enrollment	40,000.00	40,000.00	40,000.00	-	40,000.00	-	-	-
NJ Department of Health- Right to Know Project	-	8,786.00	8,786.00	-	8,786.00	-	-	-
HAVA Section 261	-	22,244.70	22,244.70	-	22,244.70	-	-	-
Work First New Jersey	-	60,000.00	60,000.00	-	60,000.00	-	-	-
Mental Health Administration	12,000.00	12,000.00	12,000.00	-	12,000.00	-	-	-
ARRA- Chronic Disease Self Management	12,000.00	12,000.00	12,000.00	-	12,000.00	-	-	-
New Freedom Transportation	-	-	-	-	-	-	-	-
State Share	17,666.00	17,666.00	17,666.00	-	17,666.00	-	-	-
Local Share	15,667.00	15,667.00	15,667.00	-	15,667.00	-	-	-
Bulletproof Vest Partnership	-	-	-	-	-	-	-	-
State Share	2,340.00	2,340.00	2,340.00	-	2,340.00	-	-	-
Local Share	2,340.00	2,340.00	2,340.00	-	2,340.00	-	-	-
Section 5317	-	-	-	-	-	-	-	-
State Share	-	15,950.00	15,950.00	-	15,950.00	-	-	-
Its All About You	-	-	-	-	-	-	-	-
State Share	-	3,015.00	3,015.00	-	3,015.00	-	-	-
NJOEM TLD	-	7,500.00	7,500.00	-	7,500.00	-	-	-
Emergency Services - RERP	-	306,656.65	306,656.65	-	306,656.65	-	-	-
Healthy Communities Initiative	-	10,000.00	10,000.00	-	10,000.00	-	-	-
JAG Megan's Law	-	3,705.00	3,705.00	-	3,705.00	-	-	-
Homeland Security Grant	-	100,000.00	100,000.00	-	100,000.00	-	-	-
TOTAL PUBLIC AND PRIVATE	2,766,690.53	14,442,460.50	14,442,277.75	-	14,442,277.75	-	182.75	-
PROGRAMS OFFSET BY REVENUES	20,000.00	20,000.00	-	-	-	-	20,000.00	-
Contingent	64,381,464.96	75,987,234.93	73,024,095.32	1,336,635.86	74,360,731.18	1,125,309.00	907,251.01	406,056.26
TOTAL OPERATIONS INCLUDING CONTINGENT								
Detail:								
Salaries and Wages	27,935,226.00	28,528,757.57	28,557,149.35	-	28,557,149.35	-	274,632.91	303,024.69
Other Expenses (Including Contingent)	36,446,238.96	47,458,477.36	44,466,945.97	1,336,635.86	45,803,581.83	1,125,309.00	632,618.10	103,031.57

COUNTY OF SALEM, STATE OF NEW JERSEY

CURRENT FUND
STATEMENT OF EXPENDITURES (CONTINUED)
Year Ended December 31, 2014

A-3

	Budget	Budget After Modification	Expended	Encumbered	Paid or Charged	Cancelled	Reserved	Over-Expenditure
Capital Improvements								
Interest Earned on N.J. Department of Transportation Grant Funds - (County Aid Improvement Program): Reconstruction of Various County Roads	1,935.11	1,935.11	-	-	-	-	1,935.11	-
Total Capital Improvements	1,935.11	1,935.11	-	-	-	-	1,935.11	-
County Debt Service								
Payment of Bond Principal								
County College Bonds	515,000.00	515,000.00	232,500.00	-	232,500.00	282,500.00	-	-
Vocational School Bonds	118,900.00	118,900.00	118,900.00	-	118,900.00	-	-	-
Other Bonds	1,679,700.00	1,679,700.00	1,679,700.00	-	1,679,700.00	-	-	-
Payment of Bond Anticipation Notes	290,000.00	290,000.00	-	-	-	290,000.00	-	-
Interest on Bonds								
County College Bonds	107,138.00	107,138.00	46,806.27	-	46,806.27	60,331.73	-	-
Vocational School Bonds	37,591.25	37,591.25	37,591.24	-	37,591.24	0.01	-	-
Other Bonds	829,577.20	829,577.20	829,577.12	-	829,577.12	0.08	-	-
Interest on Notes								
Other	167,850.00	167,850.00	167,849.98	-	167,849.98	0.02	-	-
Salem County Improvement Authority - Lease Payments								
County Jail	1,797,775.00	1,797,775.00	1,797,775.00	-	1,797,775.00	-	-	-
Total County Debt Service	5,543,531.45	5,543,531.45	4,910,699.61	-	4,910,699.61	632,831.84	-	-
Deferred Charges and Statutory Expenditures - County								
Prior Year Bills	3,580.88	3,580.88	3,580.88	-	3,580.88	-	-	-
Special Emergency Authorizations - 5 Years (N.J.S.A. 40A:55 & 4)	170,626.24	170,626.24	170,626.24	-	170,626.24	-	-	-
Statutory Expenditures:								
Contribution to:								
Public Employee's Retirement System	1,575,998.00	1,575,998.00	1,327,908.65	448.04	1,328,356.69	200,000.00	47,641.31	-
Social Security System (O.A.S.I.)	2,079,434.71	2,149,434.71	2,221,796.79	-	2,221,796.79	-	-	72,362.08
Police and Fireman's Retirement System	2,422,762.00	2,422,762.00	2,243,365.16	-	2,243,365.16	165,000.00	14,396.84	-
Total Deferred Charges and Statutory Expenditures - County	6,252,401.83	6,322,401.83	5,967,277.72	448.04	5,967,725.76	365,000.00	62,038.15	72,362.08
Judgments	150,000.00	150,000.00	102,330.59	-	102,330.59	47,669.41	-	-
Total General Appropriations	\$76,329,333.35	\$88,005,103.32	\$84,004,403.24	\$ 1,337,083.90	\$85,341,487.14	\$ 2,170,810.25	\$ 971,224.27	\$ 478,418.34
				A			A	A
Original Budget		\$76,329,333.35						
Appropriated by N.J.S.A. 40A-87	A-14	11,675,769.97						
		\$88,005,103.32						

Reference

See notes to financial statements.

COUNTY OF SALEM, STATE OF NEW JERSEY

B

TRUST FUNDS STATEMENT OF ASSETS, LIABILITIES AND RESERVES

		December 31,	
	Reference	2014	2013
<u>ASSETS</u>			
Trust Other Funds:			
Cash - Treasurer	B-4	\$ 3,316,921.62	\$ 3,384,223.94
Mortgages Receivable	B-5	683,857.82	726,711.06
Audio Visual Commission Receivable		10,231.48	10,231.48
		<u>4,011,010.92</u>	<u>4,121,166.48</u>
Open Space and Farmland Preservation Trust:			
Cash - Treasurer	B-4	3,262,874.03	3,608,973.75
Investments		497,650.76	497,650.76
Due from Current Fund		2,863.18	4,470.84
Taxes Receivable	B-6	1,046.21	825.59
		<u>3,764,434.18</u>	<u>4,111,920.94</u>
Total Trust Funds		<u>\$ 7,775,445.10</u>	<u>\$ 8,233,087.42</u>
<u>LIABILITIES AND RESERVES</u>			
Trust Other Funds:			
Reserve for:			
911		\$ 262.45	\$ 262.45
Accumulated Absences Trust		400,837.61	517,186.51
B.F. Goodrich		16,417.42	16,392.82
Commodities Resale Program		100,633.52	59,340.22
County Auction		30,685.86	22,869.23
County Clerk		273,573.03	309,670.77
Engineering Escrow		20,851.75	18,351.75
Environmental Enforcement		582,394.89	636,511.18
Hospitalization		57,569.46	1,165.23
Housing Revitalization		73,850.00	77,091.00
Motor Vehicle Fines		33,819.18	445,581.84
Net Payroll Account		95,869.93	825.64
Parvin Bequest		49,420.75	32,619.08
Payroll Agency		290,689.43	302,453.91
Performance Bond - J Dare Development		13,090.00	13,090.00
Performance Bond - Woods Laurel Hills		3,375.00	3,375.00
Prosecutor's Office:			
Asset Maintenance Account		7,823.05	9,613.81
Auto Law Enforcement Trust Account		6,193.75	5,676.57
County Law Enforcement Trust Account		73,313.08	102,163.89
Federal County Law Enforcement Trust Account		91,432.63	48,878.64
Municipal Law Enforcement Trust Account		43,584.66	55,366.28
Seized Assets Trust Account		77,484.32	78,869.60
Revolving Loan		1,037,822.37	951,089.58
Road Opening Deposits		12,329.44	9,983.44
SCAPG - Nutrition Program		130,300.18	51,637.79
SCAPG - Parvin		46,207.27	30,720.63
Self Insurance		0.09	90,121.80
Sheriff's Office		50,376.62	45,722.80
Surrogate Fees		45,456.43	42,524.46
Tax Appeals Filing Fees		39,409.05	37,960.55
Unemployment Claims		43.68	43.56
Weights & Measures		84,868.41	71,807.69
Worker's Compensation		113,267.33	18.76
	B	<u>3,903,252.64</u>	<u>4,088,986.48</u>
Due to Current Fund	A	75,578.28	-
Due to Capital Fund	C	<u>32,180.00</u>	<u>32,180.00</u>
Open Space and Farmland Preservation Trust			
Reserve for Future Use	B-7	<u>3,764,434.18</u>	<u>4,111,920.94</u>
		<u>3,764,434.18</u>	<u>4,111,920.94</u>
Total Trust Funds		<u>\$ 7,775,445.10</u>	<u>\$ 8,233,087.42</u>

See notes to financial statements.

COUNTY OF SALEM, STATE OF NEW JERSEY

B-1

TRUST FUNDS

OPEN SPACE AND FARMLAND PRESERVATION

STATEMENT OF REVENUES AND OTHER CREDITS TO INCOME

Year Ended December 31, 2014

	Anticipated Budget	Realized	Excess (Deficit)
Amount to be Raised by Taxation	\$ 1,068,914.69	\$ 1,065,310.89	\$ (3,603.80)
Reserve for Open Space Trust	176,366.86	176,366.86	-
Miscellaneous	-	5,609.51	5,609.51
Total Open Space Revenues	<u>\$ 1,245,281.55</u>	<u>\$ 1,247,287.26</u>	<u>\$ 2,005.71</u>
Reference	B-2		

Analysis of Realized Revenues

Amount to be Raised by Taxation:

Accrued Revenue:

Open Space Tax Levy

\$ 1,062,250.49

Added and Omitted Tax Levy

3,060.40

\$ 1,065,310.89

Miscellaneous:

Receipts:

Interest on Deposits

5,609.51

\$ 5,609.51

COUNTY OF SALEM, STATE OF NEW JERSEY

B-2

TRUST FUND

OPEN SPACE AND FARMLAND PRESERVATION

STATEMENT OF EXPENDITURES AND OTHER CHARGES TO INCOME

Year Ended December 31, 2014

	<u>Appropriations</u>		<u>Paid or Charged</u>	<u>Reserve</u>	<u>Balance Cancelled</u>
	<u>Original Budget</u>	<u>Budget After Modification</u>			
Debt Service:					
Payment of Bond Principal	\$ 476,400.00	\$ 476,400.00	\$ 476,400.00	\$ -	\$ -
Interest on Bonds	318,881.55	318,881.55	318,881.55	-	-
Acquisition of Farmland	450,000.00	450,000.00	72,347.80	377,652.20	-
	<u>\$ 1,245,281.55</u>	<u>\$ 1,245,281.55</u>	<u>\$ 867,629.35</u>	<u>\$ 377,652.20</u>	<u>\$ -</u>
<u>Reference</u>	B-1	B-1			

See notes to financial statements.

COUNTY OF SALEM, STATE OF NEW JERSEY

C

GENERAL CAPITAL FUND

STATEMENT OF ASSETS, LIABILITIES, RESERVES AND FUND BALANCE

		December 31,	
	Reference	2014	2013
<u>ASSETS</u>			
Cash	C-1	\$ 10,935,394.53	\$ 15,490,515.11
Dam Restoration Loan Receivable	C-1	1,300,000.00	1,300,000.00
Due from Trust Fund	B, C-1	32,180.00	32,180.00
Due from Current Fund	C-2	5,841.07	-
Deferred Charges to Future Taxation:			
Funded	C-3	33,994,000.00	34,334,000.00
Unfunded	C-4	14,089,364.00	13,965,000.00
		<u>\$ 60,356,779.60</u>	<u>\$ 65,121,695.11</u>
<u>LIABILITIES, RESERVES AND FUND BALANCE</u>			
Overdraft - Bond Funds Held by Trustee	C-1	\$ 12,490.51	\$ 12,490.51
Serial Bonds Payable	C-6	32,694,000.00	33,034,000.00
Bond Anticipation Notes Payable	C-4, C-10	8,590,000.00	11,615,000.00
Improvement Authorizations:			
Funded	C-5	7,322,681.46	8,755,212.97
Unfunded	C-5	8,083,229.79	8,827,679.78
Contracts Payable	C-7	2,110,442.63	1,207,809.28
Dam Restoration Loan Payable	C-9	1,300,000.00	1,300,000.00
Reserve for Payment of Debt	C-9	5,036.20	5,036.20
Due to Current Fund	C-2	-	162,008.91
Capital Improvement Fund	C-8	3,936.73	3,936.73
General Capital Fund		234,962.28	198,520.73
		<u>\$ 60,356,779.60</u>	<u>\$ 65,121,695.11</u>

There were Bonds and Notes authorized, but not issued in the amount of \$5,499,364.00 and \$2,350,000.00 for the years ended December 31, 2014 and 2013, respectively (C-11).

COUNTY OF SALEM, STATE OF NEW JERSEY

G

GENERAL FIXED ASSETS ACCOUNT GROUP

ASSETS	Balance December 31, 2013	Additions	Deletions	Balance December 31, 2014
General Fixed Assets				
Land, Buildings and Improvements	\$ 22,012,599.65	\$ 98,331.71	\$ -	\$ 22,110,931.36
Equipment and Vehicles	13,592,852.00	812,211.62	1,126,873.89	13,278,189.73
	<u>\$ 35,605,451.65</u>	<u>\$ 910,543.33</u>	<u>\$ 1,126,873.89</u>	<u>\$ 35,389,121.09</u>
LIABILITIES				
Investment in General Fixed Assets	<u>\$ 35,605,451.65</u>	<u>\$ 910,543.33</u>	<u>\$ 1,126,873.89</u>	<u>\$ 35,389,121.09</u>

See notes to financial statements.

COUNTY OF SALEM, STATE OF NEW JERSEY

NOTES TO FINANCIAL STATEMENTS

A. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Description of Financial Reporting Entity

The County of Salem (the "County") was incorporated on February 13, 1798. It is located in the southwest corner of New Jersey and covers approximately 350 square miles. The County of Gloucester is on the County's northern side and the County of Cumberland forms the eastern and southeastern border of the County.

The County's geographic makeup consists of State Parks, Fish and Wildlife Management Areas, Government Facilities and meadows or low-lying areas. Forty-eight percent is devoted to agriculture, thirteen percent is developed for residential use (approximately 9,000 acres), and commercial and industrial use (approximately 6,500 acres). The New Jersey Turnpike travels through the County.

In the County there are fifteen political subdivisions, consisting of one city, eleven counties and three boroughs. The population of the County according to the official 2010 census is 65,774.

The County government operates under a seven member Board of Chosen Freeholders, elected at-large by the voters of the County. A Freeholder, under old English rule, was a person who owned property outright, free of debt, and therefore was deemed to be a leading citizen, eligible for membership on the governing body. Under the present form of government, the property rule as a qualification for holding office has been abolished. Each member is elected to a term of three years. A director and deputy director are selected from their membership at the first meeting of each year. The Freeholders have both administrative and policy-making powers.

Component Units

The financial statements of the component units of the County are not presented in accordance with Governmental Accounting Standards Board Statement ("GASBS") No. 14. If the provisions of GASBS No. 14 had been complied with, the financial statements of the following component units would have been either blended or discretely presented with the financial statements of the County, the primary government:

Salem County Improvement Authority
199 East Broadway
Salem, NJ 08079

Salem Community College
460 Hollywood Avenue
Carneys Point, NJ 08069

Salem County Vocational-
Schools
Salem-Woodstown Road
New Jersey 08098

Special Services School Technical
District of the County of Salem
328-B North Broadway Woodstown,
Pennsville, New Jersey 08070

Pollution Control Financing Authority
94 Market Street
Salem, NJ 08079

Annual financial reports may be inspected directly at the offices of these component units during regular business hours.

COUNTY OF SALEM, STATE OF NEW JERSEY

NOTES TO FINANCIAL STATEMENTS

A. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Basis of Accounting, Measurement Focus and Basis of Presentation

The financial statements of the County contain all funds and account groups in accordance with the "Requirements of Audit" as promulgated by the State of New Jersey, Department of Community Affairs, Division of Local Government Services. The principles and practices established by the Requirements of Audit 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. Generally, the financial statements are presented using the flow of current financial resources measurement focus and modified accrual basis of accounting with minor exceptions as mandated by these "Requirements". In addition, the prescribed accounting principles previously referred to differ in certain respects from accounting principles generally accepted in the United States of America applicable to local government units. The more significant differences are explained in this Note.

In accordance with the "Requirements of Audit," the County accounts for its financial transactions through the use of separate funds, which are described as follows:

Current Fund - The Current Fund accounts for resources and expenditures for governmental operations of a general nature, including federal and state grant funds.

Trust Funds - The various Trust Funds account for receipts, custodianship and disbursement of funds in accordance with the purpose for which each reserve was created.

General Capital Fund - The General Capital Fund accounts for receipt and disbursement of funds for the acquisition of general capital facilities, other than those acquired in the Current Fund.

Budgets and Budgetary Accounting

The County of Salem must adopt an annual budget in accordance with N.J.S.A. 40A:4 et seq. N.J.S.A. 40A:4-5 requires the governing body to introduce and approve the annual county budget no later than January 26 of each year. At introduction, the governing body shall fix the time and place for a public hearing on the budget and must advertise the time and place at least ten days prior to the hearing in a newspaper published and circulating in the county. The public hearing must not be held less than twenty-eight days after the date the budget was introduced. After the hearing has been held, the governing body may, by majority vote, adopt the budget or may amend the budget in accordance with N.J.S.A. 40A:4-9.

An extension of the regulatory dates for introduction, approval and adoption of the County budget may be granted by the Director of the Division of Local Government Services, with the permission of Local Finance Board.

Budgets are adopted on the same basis of accounting utilized for the preparation of the County's financial statements.

COUNTY OF SALEM, STATE OF NEW JERSEY

NOTES TO FINANCIAL STATEMENTS

A. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Interfunds

Interfund receivables and payables that arise from transactions between funds are recorded by all funds affected by such transactions in the period in which the transaction is executed. 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.

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 statements of assets, liabilities, reserves and fund balance.

General Fixed Assets

Accounting for Governmental Fixed Assets, as required by N.J.A.C. 5:30-5.6, differs in certain respects from accounting principles generally accepted in the United States of America. In accordance with the regulations, all local units, including municipalities, must maintain a general fixed assets reporting system that establishes and maintains a physical inventory of nonexpendable, tangible property as defined and limited by the U.S. Office of Management and Budget Circular A-87 (Attachment B, Section 19), except that the useful life of such property is at least five years. The County has adopted a capitalization threshold of \$5,000, the maximum amount allowed by the Circular. Generally, assets are valued at historical cost; however, assets acquired prior to December 31, 1985, are valued at actual historical cost or estimated historical cost. No depreciation of general fixed assets is recorded. Donated general fixed assets are recorded at their estimated fair market value on the acquisition date. Interest costs relative to the acquisition of general fixed assets are recorded as expenditures when paid. Public domain ("infrastructure") general fixed assets consisting of certain improvements such as roads, bridges, curbs and gutters, streets and sidewalks, and drainage systems are not capitalized. Expenditures for construction in progress are recorded in the Capital Funds until such time as the construction is completed and put into operation. The County is required to maintain a subsidiary ledger detailing fixed assets records to control additions, retirements and transfers of fixed assets.

The regulations require that general fixed assets, whether constructed or acquired through purchase, grant or gift be included in the aforementioned inventory. In addition, property management standards must be maintained that includes accurate records indicating asset description, source, ownership, acquisition cost and date, the percentage of federal participation (if any), and the location, use and condition of the asset. Periodically, physical inventories must be taken and reconciled with these records. Lastly, all fixed assets must be adequately controlled to safeguard against loss, damage or theft.

Deferred Charges

The recognition of certain expenditures in the current fund is deferred to future periods. These expenditures, or deferred charges, are generally over expenditures of legally adopted budget appropriations or emergency appropriations made in accordance with N.J.S.A. 40A:4-46 et seq. Deferred charges are subsequently raised as items of appropriation in budgets of succeeding years.

COUNTY OF SALEM, STATE OF NEW JERSEY

NOTES TO FINANCIAL STATEMENTS

A. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Fund Balance

Fund Balance included in the current fund represents amounts available for anticipation as revenue in future year's budgets, with certain restrictions.

Revenues

Revenues are recorded when received in cash except for certain amounts which are due from other governmental units. Revenue from federal and state grants are realized when anticipated as such in the County's budget. Receivables for property taxes are recorded with offsetting reserves on the statement of assets, liabilities, reserves and fund balance 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.

County Taxes

Every municipality is responsible for levying, collecting and remitting county taxes for the County. Property tax revenues are collected in quarterly installments due February 1, May 1, August 1 and November 1 and are due and payable to the County of Salem by February 15, May 15, August 15 and November 15. Operations for every municipality are charged for the amount due the County for the year, based upon the ratables required to be certified to the County Board of Taxation by January 10 of the current year. In addition, operations for every municipality are charged for the County share of Added and Omitted Taxes certified to the County Board of Taxation by October 10 of the current year and due to be paid to the County by February 15 of the following year.

Expenditures

Expenditures are recorded on the "budgetary" basis of accounting. Generally, expenditures are recorded when paid. However, for charges to amounts appropriated for "other expenses," an amount is encumbered through the issuance of a numerically controlled purchase order or when a contract is executed in accordance with N.J.A.C. 5:30-5.2. When encumbered charges are paid, the amount encumbered is simultaneously liquidated in its original amount. Encumbrances are offset by an account entitled reserve for encumbrances. The reserve is classified as a cash liability under New Jersey municipal accounting. At December 31, this reserve represents the portion of appropriation reserves that has been encumbered and is subject to the same provisions as appropriation reserves.

Appropriations for principal payments on outstanding general capital bonds and notes are provided on the cash basis; interest on general capital indebtedness is also on the cash basis.

Appropriation Reserves

Appropriation reserves covering unexpended appropriation balances are automatically created at year-end and recorded as liabilities, except for amounts which may be cancelled 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.

Long-Term Debt

Long-Term Debt, relative to the acquisition of capital assets, is recorded as a liability in the General Capital Fund.

COUNTY OF SALEM, STATE OF NEW JERSEY

NOTES TO FINANCIAL STATEMENTS

A. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Compensated Absences and Postemployment Benefits

Compensated absences for vacation, sick leave and other compensated absences are recorded and provided for in the annual budget in the year in which they are paid, on a pay-as-you-go basis. Likewise, no accrual is made for post-employment benefits, if any, which are also funded on a pay-as-you-go basis. (See Notes E and F.)

Cash and Cash Equivalents and Investments

Cash and cash equivalents and investments include amounts on deposit, petty cash, change funds and short-term investments with original maturities of three months or less. Investments are recorded at cost.

New Jersey municipal and county units are required by N.J.S.A. 40A:5-14 to deposit public funds in a bank or trust company having its place of business in the State of New Jersey and organized under the laws of the United States or of the State of New Jersey or in the New Jersey Cash Management Fund. N.J.S.A. 40A:5-15.1 provides a list of investments which may be purchased by New Jersey municipal units. In addition, other state statutes permit investments in obligations issued by local authorities and other state agencies.

N.J.S.A. 17:9-41 et seq. establishes the requirements for the security of deposits of governmental units. The statute requires that no governmental unit shall deposit public funds in a public depository unless such funds are secured in accordance with the Governmental Unit Deposit Protection Act ("GUDPA"), a multiple financial institutional collateral pool, which was enacted in 1970 to protect governmental units from a loss of funds on deposit with a failed banking institution in New Jersey. Public depositories include state or federally chartered banks, savings banks or associations located in or having a branch office in the State of New Jersey, the deposits of which are federally insured.

The market value of the collateral must equal five percent of the average daily balance of public funds; and, if the public funds deposited exceed 75 percent of the capital funds of the depository, the depository must provide collateral having a market value equal to 100 percent of the amount exceeding 75 percent.

All collateral must be deposited with the Federal Reserve Bank, the Federal Home Loan Bank Board or a banking institution that is a member of the Federal Reserve System and has capital funds of not less than \$25,000,000.

As of December 31, 2014, the County's bank balances of \$30,924,156.59 were exposed to custodial credit risk as follows:

Insured	\$	250,000.00
Uninsured and Uncollateralized		654,954.50
Uninsured and Collateralized with Securities Held by Pledging Financial Institutions		30,019,202.09
Total	\$	<u>30,924,156.59</u>

Deposits

Custodial credit risk for deposits is the risk that in the event of a bank failure, the County's deposits may not be returned or the County will not be able to recover collateral securities in the possession of an outside party. The County's policy requires deposits to be secured by collateral valued at market or par, whichever is lower, less the amount covered by the Federal Deposit Insurance Corporation ("FDIC"). The Board of Chosen Freeholders approves and

COUNTY OF SALEM, STATE OF NEW JERSEY

NOTES TO FINANCIAL STATEMENTS

A. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Deposits (Continued)

designates the authorized depository institution based on evaluation of solicited responses and certifications provided by financial institutions.

Concentration of Credit Risk – This is the risk associated with the amount of investments the County has with any one issuer that exceeds five percent or more of its total investments. Investments issued or explicitly guaranteed by the U.S. Government and the New Jersey Cash Management Fund are excluded from this requirement. None of the investments held by the County are exposed to this risk.

Credit Risk – This is the risk that an issuer or other counterparty to an investment will not fulfill its obligations. In general, the County does not have an investment policy regarding Credit Risk, however, the County had no investments that were subject to credit risks as of December 31, 2014. The New Jersey Cash Management Fund is not rated.

Interest Rate Risk – This is the risk that changes in interest rates will adversely affect the fair value of an investment. The County has a formal policy that limits investment maturities as a means of managing its exposure to fair value losses arising from interest rate fluctuations. However, its practice is to hold investments to maturity.

Investments

New Jersey statutes permit the County to purchase the following types of securities:

- Bonds or other obligations of the United States or obligations guaranteed by the United States.
- Bonds of any Federal Intermediate Credit Bank, Federal Home Loan Bank, Federal National Mortgage Association or United States Bank for Cooperatives that have a maturity date not greater than twelve months from the date of purchase.
- Bonds or other obligations of the County or bonds or other obligations of school districts that are a part of the County or are located within the County.
- Bonds or other obligations having a maturity date of not more than twelve months from the date of purchase that are approved by the New Jersey Department of Treasury, Division of Investments.

B. FUND BALANCES APPROPRIATED

The following schedule details the amount of current fund balances available at the end of the current year and four previous years and the amounts utilized in the subsequent year's budgets. The County replenished some of its current fund balance utilized in the 2014 budget.

Year	Balance Dec. 31	Utilized in Budget of Succeeding Year	Percentage of Fund Balance Used
2014	\$ 6,928,995.21	\$ 4,415,185.61	63.72%
2013	7,313,360.47	2,884,897.66	39.45%
2012	5,036,504.05	2,495,801.44	49.55%
2011	7,980,717.97	5,298,160.95	64.33%
2010	11,935,195.90	7,788,347.40	65.26%

COUNTY OF SALEM, STATE OF NEW JERSEY

NOTES TO FINANCIAL STATEMENTS

C. PENSION PLANS

The County of Salem contributes to two cost-sharing multiple-employer defined benefit pension plans, the Public Employees' Retirement System ("PERS") and the Police and Firemen's Retirement System ("PFRS"), which are administered by the New Jersey Division of Pensions and Benefits. In addition, several County employees participate in the Defined Contribution Retirement Program ("DCRP"), which is a defined contribution pension plan and is also administered by the New Jersey Division of Pensions and Benefits. Each plan has a board of trustees that is primarily responsible for its administration. The division issues a publicly available financial report that includes financial statements and required supplementary information. That report may be obtained by writing to:

State of New Jersey
Division of Pensions and Benefits
P.O. Box 295
Trenton, New Jersey 08625-0295

Public Employees' Retirement System - The PERS was established in 1955. The PERS provides retirement, death and disability, and medical benefits to qualified members. Vesting and benefit provisions are established by N.J.S.A. 43:15A and 43:3B.

The contribution requirements of plan members are determined by state statute. In accordance with Chapter 62, P.L. 1994, plan members enrolled in the PERS were required to contribute 5% of their annual covered salary. Effective July 1, 2008, however, in accordance with Chapter 92, P.L. 2007 and Chapter 103, P.L. 2007, plan members are required to contribute 5.5% of their annual covered salary. For employees enrolled in the retirement system prior to July 1, 2008, the increase is effective with the payroll period that begins immediately after July 1, 2008. Pursuant to the provisions of Chapter 78, P.L. 2011, the active member contribution rate will be increased to 6.5% plus an additional 1.0% phased-in over seven years beginning in the first year. The phase-in of the additional incremental member contribution amount will take place in July of each subsequent year. The State Treasurer has the right under the current law to make temporary reductions in member rates based on the existence of surplus pension assets in the retirement system; however, the statute also requires the return to the normal rate when such surplus pension assets no longer exist.

The County is billed annually for its normal contribution plus any accrued liability. These contributions, equal to the required contributions, were as follows:

Year	Total Liability	Paid by County
2014	\$1,375,998.00	\$1,375,998.00
2013	1,478,192.00	1,478,192.00
2012	1,479,493.00	1,479,493.00

Police and Firemen's Retirement System - The PFRS was established in 1944. The PFRS provides retirement, death and disability, and medical benefits to qualified members. Vesting and benefit provisions are established by N.J.S.A. 43:16A and 43:3B.

COUNTY OF SALEM, STATE OF NEW JERSEY

NOTES TO FINANCIAL STATEMENTS

C. PENSION PLANS (CONTINUED)

The contribution requirements of plan members are determined by state statute. In accordance with Chapter 204, P.L. 1989, plan members enrolled in the PFRS are required to contribute 8.5% of their annual covered salary. Pursuant to the provisions of Chapter 78, P.L. 2011, the active member contribution rate was increased to 10% in October, 2011. The State Treasurer has the right under the current law to make temporary reductions in member rates based on the existence of surplus pension assets in the retirement system; however, statute also requires the return to the normal rate when such surplus pension assets no longer exist.

The County is billed annually for its normal contribution plus any accrued liability. These contributions, equal to the required contributions, were as follows:

Year	Total Liability	Paid by County
2014	\$2,257,762.00	\$2,257,762.00
2013	2,406,311.00	2,406,311.00
2012	2,336,634.00	2,336,634.00

Defined Contribution Retirement Program - The DCRP is a cost-sharing multiple-employer defined contribution pension fund which was established in 2007, under the provisions of Chapter 92, P.L. 2007 and Chapter 103, P.L. 2007 (N.J.S.A. 43:15C-1 et. seq.) and expanded under the provisions of Chapter 89, P.L. 2008 and Chapter 1, P.L. 2010. The DCRP provides eligible members, and their beneficiaries, with a tax-sheltered, defined contribution retirement benefit, along with life insurance and disability coverage. Vesting and benefit provisions are established by N.J.S.A. 43:15C-1 et. seq.

The contribution requirements of plan members are determined by state statute. In accordance with Chapter 92, P.L. 2007 and Chapter 103, P.L. 2007, plan members are required to contribute 5.5% of their annual covered salary. In addition to the employee contributions, the County's contribution amounts for each pay period are transmitted to the trustee no later than the fifth business day after the date on which the employee is paid for that pay period.

The County's contributions were as follows:

Fiscal Year	Total Liability	Paid by County
2014	\$ -	\$ -
2013	-	-
2012	-	-

Related Party Investments - The Division of Pensions and Benefits does not invest in securities issued by the County.

D. POSTEMPLOYMENT HEALTHCARE BENEFITS PLAN

Plan Description - The County 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 N.J.S.A. 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.

COUNTY OF SALEM, STATE OF NEW JERSEY

NOTES TO FINANCIAL STATEMENTS

D. POSTEMPLOYMENT HEALTHCARE BENEFITS PLAN (CONTINUED)

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. The County provides post employment health care benefits, at its cost, to various classes of employees (non union and collective bargaining units) and their spouses or surviving spouses as well as dependents. The health care benefits will be in a form consistent with that provided to all active employees of the County subject to the requirements as illustrated in Article 33 of the Personnel Agreement regarding retiree benefits. The entitlement at the minimum requires that all qualified County employees be retired through the New Jersey Division of Pensions and Benefits under the PFRS or the PERS and shall meet at least one of the following requirements: retirement on a disability pension; Retirement with 25 years or more of service credit in a state or locally-administered retirement system and at least 15 years of service with the County; retirement at age 62 or older with at least 15 years of service with the County, or retirement with 25 years or more of service credit in a state or locally-administered retirement system, provided the retiring employee was on the employment rolls of the County as of August 1, 1991.

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 issues 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/.

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.

The State's contribution rate is based on the *annual required contribution* ("ARC"), an amount actuarially determined in accordance with the parameters of GASB Statement 45. The ARC represents a level of funding that, if paid on an ongoing basis, is projected to cover normal cost each year and amortize any unfunded actuarial liabilities (or funding excess) of the plan over a period not to exceed thirty years.

Contributions to pay for the health premiums of participating retirees in the SHBP are billed to the County on a monthly basis. The County funds these benefits on a pay-as-you-go basis.

The County contributions to SHBP for the years ended December 31, 2013, 2012 and 2011, were \$1,386,204.11, \$1,822,749.75 and \$1,555,270.69, respectively, which equaled the required contributions for each year. There were approximately 154, 154 and 145 retired participants eligible at December 31, 2013, 2012 and 2011, respectively.

Starting October 1, 2013, post-retirement healthcare benefits were provided through a private plan with Amerihealth HMO, Inc. See Note E for more details.

COUNTY OF SALEM, STATE OF NEW JERSEY

NOTES TO FINANCIAL STATEMENTS

E. GASB STATEMENT 45 FOR ACCOUNTING AND FINANCIAL REPORTING BY EMPLOYERS FOR POST-EMPLOYMENT BENEFITS OTHER THAN PENSIONS

The County provides post-retirement medical health insurance benefits and prescription benefits, provided the employee qualifies for and has retired through the New Jersey Division of Pensions and Benefits under the Police and Fireman's Retirement System ("PFRS") or the Public Employees Retirement System ("PERS") and meets at least one of the following requirements:

- (a) Retirement on a disability pension; or
- (b) Retirement with 25 years or more of service credit in a state or locally-administered retirement system and at least 15 years of service with the County of Salem; or
- (c) Retirement at age 62 or older with at least 15 years of service with the County of Salem; or Adopted 1/17/07; Revised 7/17/13 V-3
- (d) Retirement with 25 years or more of service credit in a state or locally-administered retirement system, provided the retiring employee was employed by Salem County as of August 1, 1991.

The required disclosure information from the plan document and the December 31, 2014, actuarial valuation is as follows:

Plan Description

- The County currently maintains an unfunded single-employer post-employment benefits plan (the "Plan") other than for pensions.
- The Plan provides eligible retirees and their dependents with prescription drug benefits.
- The Plan does not issue stand-alone financial statements and is not included in the report of another entity.

Funding Policy

- It is the County's policy at this time to fund the Plan on a pay as you go basis.

Other Required Disclosures

- The annual required contribution and OPEB cost for 2013 was \$7,736,186, assuming a 30-year amortization of the actuarial accrued liability.
- During the year ended December 31, 2014, the County paid \$2,449,345.55 to the Plan, which represents the amount of benefits paid during the period.
- The unfunded actuarial and accrued liability, which includes retirees and active employees, totaled \$99,557,544 as of December 31, 2014. The Township's next required actuarial valuation will be calculated as of December 31, 2016.
- The actuarial valuation date was December 31, 2014.

E. GASB STATEMENT 45 FOR ACCOUNTING AND FINANCIAL REPORTING BY EMPLOYERS FOR POST-EMPLOYMENT BENEFITS OTHER THAN PENSIONS (CONTINUED)

Actuarial Assumptions and Methods

- An assumed discount rate of 4.5% was used for purposes of developing the liabilities and annual required contribution on the basis that the Plan would not be funded.
- Health care cost trend rates were as follows:
 - Prescription ranged from 8.00% in 2014 to 5% in years 2020 and later.
 - These actuarial valuations involve estimates of the value of reported amounts and assumptions about the probability of events far into the future. Actuarially determined amounts are subject to continual revision as actual results are compared to past expectations and new estimates are made about the future. Actuarial methods and assumptions used include techniques that are designed to reduce short-term volatility in actuarial accrued liabilities.
 - These calculations are based on the types of benefits provided under the terms of the substantive plan at the time of each valuation.
 - The actuarial cost method used was the entry age method.
 - The unfunded actuarial accrued liability was amortized as a level percentage of payroll using projected salary increases of 3.00%.

F. COMPENSATED ABSENCES

Under the existing policies of the County, upon retirement, employees accruing days will be compensated for one-half of their accumulated sick days up to a maximum of \$15,000 and all of their accumulated vacation days. A maximum of ten vacation days may be carried over at the end of the year unless approval to carryover more is granted.

The County has established a Compensated Absences Trust Fund to set aside funds for future payments of compensated absences. At December 31, 2014, the balance of the fund was \$400,837.61. It is estimated that, at December 31, 2014, accrued benefits for compensated absences for all eligible employees who have accumulated time are valued at \$2,070,375.35. Of this balance, \$826,573.54 is vested and \$1,243,801.81 is unvested portion of the compensated absences.

G. DEFERRED COMPENSATION SALARY ACCOUNT

The County offers its employees a Deferred Compensation Plan in accordance with Internal Revenue Code Section 457 which has been approved by the Director of the Division of Local Government Services. The Plan, available to all full time employees at their option, permits employees to defer a portion of their salary to future years. The deferred compensation is not available to participants until termination, retirement, death or unforeseeable emergency.

Amounts deferred under Section 457 plans must be held in trust for the exclusive benefit of participating employees and not be accessible by the County or its creditors. Since the County does not have a fiduciary relationship with the plan, the balances and activities of the plan are not reported in the County's financial statements.

COUNTY OF SALEM, STATE OF NEW JERSEY

NOTES TO FINANCIAL STATEMENTS

H. LEASE OBLIGATIONS

At December 31, 2014, the County had various lease agreements in effect for the County Jail, office space and numerous copiers.

Future minimum lease payments (principal and interest) under capital lease agreements for the County Jail are as follows:

Year	Amount
2015	\$ 1,764,252.50
2016	1,759,075.00
2017	1,759,902.50
2018	1,912,375.00
2019	1,906,500.00
	<u>\$ 9,102,105.00</u>

I. CAPITAL DEBT

Summary of Debt

	December 31,		
	2014	2013	2012
Issued			
General:			
Bonds and Notes	\$ 32,694,000.00	\$ 33,034,000.00	\$ 35,719,000.00
Bonds Guaranteed by the County	20,641,410.06	22,982,135.57	23,704,000.00
Bond Anticipation Notes	8,590,000.00	11,615,000.00	11,640,000.00
Loan Payable	1,300,000.00	1,300,000.00	1,300,000.00
Authorized but not Issued			
General:			
Bonds and Notes	5,499,364.00	2,350,000.00	2,350,000.00
Gross Debt	68,724,774.06	71,281,135.57	74,713,000.00
Deductions	25,296,446.26	25,284,271.77	26,344,036.20
Net Debt	<u>\$ 43,428,327.80</u>	<u>\$ 45,996,863.80</u>	<u>\$ 48,368,963.80</u>

Summary of Regulatory 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 indicated a regulatory net debt of 0.827%.

	Gross Debt	Deductions	Net Debt
General	<u>\$ 68,724,774.06</u>	<u>\$ 25,296,446.26</u>	<u>\$ 43,428,327.80</u>

Net Debt \$43,428,327.80 divided by the average Equalized Valuation Basis per N.J.S.A.40A:2-2 as amended, \$5,251,254,991.67 equals 0.827%. A revised Annual Debt Statement should be filed by the Chief Financial Officer.

COUNTY OF SALEM, STATE OF NEW JERSEY

NOTES TO FINANCIAL STATEMENTS

I. CAPITAL DEBT (CONTINUED)

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

2% of Equalized Valuation Basis (County)	\$ 105,025,099.83
Net Debt	43,428,327.80
Remaining Borrowing Power	<u>\$ 61,596,772.03</u>

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

Year	Principal	Interest	Total
2015	\$ 2,995,000.00	\$ 1,255,389.21	\$ 4,250,389.21
2016	3,110,000.00	1,130,098.76	4,240,098.76
2017	2,790,000.00	1,014,836.26	3,804,836.26
2018	2,900,000.00	911,855.01	3,811,855.01
2019	2,550,000.00	807,261.26	3,357,261.26
2020-2024	10,855,000.00	2,812,759.39	13,667,759.39
2025-2029	7,494,000.00	770,200.00	8,264,200.00
	<u>\$ 32,694,000.00</u>	<u>\$ 8,702,399.89</u>	<u>\$ 41,396,399.89</u>

Schedule of Annual General Debt Service for the Principal and Interest for Loans Outstanding

Year	Principal	Interest	Total
2015	\$ 31,204.79	\$ 13,000.00	\$ 44,204.79
2016	63,348.83	25,060.73	88,409.56
2017	64,622.15	23,787.42	88,409.57
2018	65,921.05	22,488.52	88,409.57
2019	67,246.06	21,163.50	88,409.56
2020-2024	357,056.66	84,991.22	442,047.87
2025-2029	394,412.67	47,635.19	442,047.87
2030-2033	256,187.79	9,040.94	265,228.73
	<u>\$ 1,300,000.00</u>	<u>\$ 247,167.52</u>	<u>\$ 1,547,167.52</u>

J. BOND ANTICIPATION NOTES

The County issues bond anticipation notes to temporarily finance various capital projects prior to the issuance of serial bonds. The terms of the notes cannot exceed one year, but the notes may be renewed from time to time for a period not exceeding one year. All such notes must be paid not later than the tenth anniversary of the original note. The State of New Jersey ("State") also prescribes that, on or before the third anniversary of the date of the original note, a payment of at least equal to the first legally payable installment of the bonds, in anticipation of which such notes were issued, be paid or retired. A second legal installment must be paid if the notes are to be renewed beyond the fourth anniversary of the date of the original issue. At December 31, 2014, the County had bond anticipation notes totaling \$8,590,000.00.

COUNTY OF SALEM, STATE OF NEW JERSEY

NOTES TO FINANCIAL STATEMENTS

K. DEFERRED CHARGES TO BE RAISED IN SUCCEEDING BUDGETS

Certain expenditures are required to be deferred to budgets of succeeding years. At December 31, 2014, the following deferred charges are shown on the statement of assets, liabilities, reserves and fund balance of the current fund:

	Balance December 31, 2014	2015 Budget Appropriation	Balance to Succeeding Budgets
Over expenditure of Appropriation Reserve	\$ 73,214.17	\$ 73,214.17	\$ -
Over expenditure of Budget Appropriation	478,418.34	478,418.34	
Special Emergency	149,373.76	80,699.65	68,674.11
Total	<u>\$ 701,006.27</u>	<u>\$ 632,332.16</u>	<u>\$ 68,674.11</u>

L. NEW JERSEY UNEMPLOYMENT COMPENSATION INSURANCE

The County has elected to fund its New Jersey Unemployment Compensation Insurance under the "Benefit Reimbursement Method." Under this plan, the County is required to reimburse the New Jersey Unemployment Trust Fund for benefits paid to its former employees and charged to its account with the State. The County is billed quarterly for amounts due to the State. The following is a summary of County contributions, reimbursements to the State for benefits paid, and the ending balance of the County's trust fund for the current and previous two years:

Year	County Contributions	Amount Reimbursed	Ending Balance
2014	\$ 95,145.62	\$ 95,145.50	\$ 43.68
2013	19,850.00	216,398.58	43.56
2012	-	178,983.35	196,504.51

M. OPEN SPACE, RECREATION, FARMLAND AND HISTORIC PRESERVATION TRUST

On November 5, 2002, pursuant to P.L. 1997, c. 24 (N.J.S.A. 40:12-15.1 et seq.), the voters of the County authorized the establishment of the Salem County Open Space, Recreation, Farmland and Historic Preservation Trust Fund effective January 1, 2005, for the purpose of raising revenue for the acquisition of lands and interests in lands for the conservation of farmland and open space. The County proposed to levy a tax not to exceed two cents per one hundred dollars of equalized valuation. Amounts raised by taxation are apportioned by the County Board of Taxation among the municipalities in accordance with N.J.S.A. 54:4-9 and are assessed, levied and collected in the same manner and at the same time as other County taxes. Future increases in the tax rate or to extend the authorization must be authorized by referendum. All revenue received is accounted for in a Trust Fund dedicated by rider (N.J.S.A. 40A:4-39) for the purpose stated. Interest earned on the investment of these funds is credited to the Salem County Open Space, Recreation, Farmland and Historic Preservation Trust Fund.

N. RISK MANAGEMENT

The County has adopted a plan of self-insurance for workers' compensation, automobile, police professional liability, and general liability insurance. Joint Insurance Fund Policy cover individual claims in excess of \$250,000 for automobile, general liability claims, and workers' compensation claims.

COUNTY OF SALEM, STATE OF NEW JERSEY

NOTES TO FINANCIAL STATEMENTS

N. RISK MANAGEMENT (CONTINUED)

At December 31, 2014, the estimated payable for the workers' compensation insurance was \$381,002.00, the amount that the records of the administrator of the plan show as the estimated maximum amount of potential claims reported. Such liability at this time is not known.

The estimated payable for the general liability/police professional insurance was \$49,501.00, the amount that the records of the administrator of the plan show as the estimated maximum amount of potential claims reported, at December 31, 2014. Such liability at this time is not known.

The estimated payable for the auto liability insurance was \$0, the amount that the records of the administrator of the plan show as the estimated maximum amount of potential claims reported, at December 31, 2014. Such liability at this time is not known.

The estimated payable for workers' compensation, auto liability and general liability police professional insurance do not include any provision for claims incurred but not reported.

Any additional funds required for claims in excess of the amounts reserved and recorded in trust funds below as a liability will be paid and charged to the 2014 or future budgets. At December 31, 2014, the balances of the plans were as follows:

Insurance Plan	Amount
Reserve for Workers' Compensation - Trust Fund	\$ 113,267.33
Reserve for Self Insurance - Trust Fund	0.09
Hospitalization - Trust Fund	57,569.46

O. SERVICE AGREEMENT

Salem County Improvement Authority – Solid Waste Landfill Division - In 1984, a service agreement was enacted between the County and the Salem County Utilities Authority. In 2009, the Salem County Utilities Authority was dissolved and all of its rights and obligations were transferred to the Salem County Improvement Authority. Section 301 of the 1984 agreement provides "Charges may and shall at all times be such that the receipts of the Authority shall be sufficient to pay or provide for expenses of the operation, repair and maintenance of the system including insurance, renewals and replacements and the cost of all enlargements and alterations of the system not otherwise provided for to pay the principal of and interest on any and all bonds or other obligations of the Authority as the same become due, and to repay to the County any advances made by the County to meet any deficits of the Authority by any participant or any other municipality, authority, county, person, partnership, firm, public or private corporation, or from any other cause, and to provide and maintain such reserves or sinking funds for any of the foregoing purpose as may be required by the terms of any contract or other obligation of the Authority."

Section 401 provided "On or before January 15th next following the close of each fiscal year, the Authority shall make and deliver to the Board of Chosen Freeholders of the County, a certificate, signed by its Chairman or Vice-Chairman and its Registered Municipal Accountant, stating the receipts and expenses to the Authority for the current fiscal year and the estimated receipts and expenses to the Authority for the current fiscal year, and deficiency advances (if any) payable by the County to the Authority, for or with respect to the preceding and current fiscal year. Such

COUNTY OF SALEM, STATE OF NEW JERSEY

NOTES TO FINANCIAL STATEMENTS

O. SERVICE AGREEMENT (CONTINUED)

deficiency advances shall be a sum of money equal to the excess (if any) of the expenses of the Authority for a fiscal year over the receipts of the Authority's such fiscal year."

Section 402 provides "On or before May 1st of each fiscal year, the County will pay to the Authority the deficiency advances (if any) stated in the certificate delivered to the Board of Chosen Freeholders pursuant to Section 401 of this Article."

In 1984, prior year advances to the Authority of \$215,000.00 was repaid to the County of Salem. Subsequent to 1984 through December 31, 2014, the Authority has not requested any advances resulting from deficiencies or for any other purpose.

P. LITIGATION

The County is a defendant in several legal proceedings that are in various stages of litigation. It is believed that the outcome, or exposure to the County, from such litigation is either unknown or potential losses, if any, would not be material to the financial statements.

Q. SUBSEQUENT EVENTS

Subsequent events were evaluated through August 4, 2015, which is the date that the financial statements were available to be issued.

In April 2015, the County issued \$3,885,000, Special Services School Refunding Bonds, Series 2015 to advance refund \$3,615,000, Special Services School Bonds, Series 2008, with interest rates ranging between 1% - 4%.

In June 2015, the County issued \$8,275,000 Bond Anticipation Notes ("BANS") consisting of \$7,900,000 Tax-Exempt BANS and \$375,000 Federally Taxable BANS.

SUPPLEMENTAL SCHEDULES

CURRENT AND GRANT FUNDS

COUNTY OF SALEM, STATE OF NEW JERSEY

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CURRENT FUND
STATEMENT OF CURRENT CASH
Year Ended December 31, 2014

	Reference		
Balance - December 31, 2013	A		\$ 14,508,586.33
Increased by Receipts:			
County Taxes Receivable	A-1, A-6	\$ 50,310,796.86	
Revenue Accounts Receivable	A-7	18,447,404.22	
Miscellaneous Revenue Not Anticipated	A-2A	845,641.24	
Collection of Added and Omitted Taxes	A-6	131,327.50	
Interfunds Returned		168,723.32	
Due from State of NJ - Special Election		258,743.00	
Reimbursement for Grant Expenditures paid		187,330.35	
by Current Fund in Prior Years	A-1	32,757.06	
Reserve for JACC/CAP	A-10	62,760.00	
Reserve for Payment of Debt		118,320.80	
Federal and State Grants Receivable		9,889,521.14	
Federal and State Grants Unappropriated	A-15	23,000.00	
			<u>80,476,325.49</u>
			94,984,911.82
Decreased by Disbursements:			
2014 Budget Appropriations		69,391,499.25	
2013 Appropriation Reserve	A-9	4,024,093.67	
Interfunds Advanced		262,315.83	
Accounts Payable		32,508.04	
Reserve for Federal and State Grants - Appropriated		10,343,298.05	
Reserve for Special Emergency - Hurricane Sandy		1,245.00	
			<u>84,054,959.84</u>
Balance - December 31, 2014	A		<u>\$ 10,929,951.98</u>

COUNTY OF SALEM, STATE OF NEW JERSEY

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CURRENT FUND
SCHEDULE OF TAXES LEVIED AND COLLECTED
Year Ended December 31, 2014

	Balance December 31, 2013	2014 Tax Levy	Added/Omitted County Tax Levy	Received	Balance December 31, 2014
Alloway Township	\$ 3,062.01	\$ 2,708,616.81	\$ 8,689.62	\$ 2,711,678.82	\$ 8,689.62
Carneys Point Township	15,263.93	6,461,981.13	30,603.20	6,477,245.06	30,603.20
Elmer Borough	600.89	1,012,739.44	2,192.39	1,013,340.33	2,192.39
Elsinboro Borough	-	1,010,780.01	2,413.19	1,013,113.20	80.00
Lower Alloways Creek Township	-	2,859,146.82	5,681.98	2,864,828.80	-
Mannington Township	-	1,904,092.99	1,817.85	1,905,910.84	-
Oldmans Township	-	2,275,508.80	40,316.22	2,315,825.02	-
Penns Grove Borough	-	1,485,520.99	3,171.94	1,488,692.93	-
Pennsville Township	-	11,099,870.92	5,428.24	11,105,299.16	-
Pilesgrove Township	12,004.38	4,131,424.22	6,142.78	4,149,571.38	-
Pittsgrove Township	6,535.04	6,007,967.23	7,253.26	6,014,502.27	7,253.26
Quinton Township	-	1,846,478.15	3,391.52	1,849,869.67	-
Salem City	-	2,074,982.82	16,028.60	2,091,011.42	-
Upper Pittsgrove Township	-	2,843,382.78	7,399.84	2,850,782.62	-
Woodstown Borough	-	2,588,383.75	2,069.09	2,590,452.84	-
	<u>\$ 37,466.25</u>	<u>\$ 50,310,876.86</u>	<u>\$ 142,599.72</u>	<u>\$ 50,442,124.36</u>	<u>\$ 48,818.47</u>
Reference	A				A
		County Taxes		\$ 50,310,876.86	A-1, A-4
		County Added and Omitted Taxes		131,247.50	A-4
				<u>\$ 50,442,124.36</u>	

COUNTY OF SALEM, STATE OF NEW JERSEY

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CURRENT FUND STATEMENT OF REVENUE-ACCOUNTS RECEIVABLE Year Ended December 31, 2014

	Balance Dec. 31, 2014	Accrued	Collected	Balance Dec. 31, 2014
Miscellaneous Revenues:				
Local Revenues:				
County Clerk	\$ 77,405.42	\$ 470,000.00	\$ 453,959.59	\$ 93,445.83
Surrogate	104,170.89	99,000.00	44,745.03	158,425.86
Sheriff	-	52,000.00	52,000.00	-
Interest on Investments and Deposits	22,815.58	51,000.00	41,276.98	32,538.60
Constitutional Officers Salary Reimbursement	-	96,200.00	96,200.00	-
Refunds - Public Health Department	699.00	30,000.00	37,566.20	-
Planning Board - Development Review Fees	2,057.00	5,000.00	8,761.88	-
Due from Lower Alloways Creek Township	-	2,195,000.00	2,195,000.00	-
Board of State and Federal Prisoners in County Jail	1,405.00	-	-	1,405.00
Bail Forfeiture	10,160.44	19,000.00	69,062.50	-
Home Detention	-	47,000.00	53,060.52	-
Jail Miscellaneous	-	100,000.00	154,865.71	-
Dispatch	-	-	-	-
Elmer Borough	-	10,700.00	10,700.00	-
Woodstown Borough	-	32,500.00	32,000.00	500.00
City of Salem	-	129,010.00	129,009.00	1.00
LAC Township	-	39,795.30	39,795.30	-
Inmate Health/Reimbursement to Salem County	982.56	5,000.00	6,515.18	-
Jail Telephone	-	150,000.00	128,120.65	21,879.35
Unification Reimbursement	25,699.80	154,000.00	166,090.22	13,609.58
Fire School	-	12,000.00	20,775.00	-
Revolving Loan Fund	9,690.00	20,000.00	-	29,690.00
Meals on Wheels Rent	500.00	6,000.00	6,000.00	500.00
Pollution Control - Treasurer	-	6,000.00	-	6,000.00
Reserve for Motor Vehicle Fines	575,000.00	-	-	575,000.00
Railroad Operator Fees	-	30,000.00	7,500.00	22,500.00
Lease of Farmland	6,496.00	-	-	6,496.00
State Aid:				
State Aid - County College Bonds (NJSA 18A:64A-22.6)208751	253,852.01	305,663.00	76,068.75	483,446.26
Public Health Priority Funding - 1977	-	79,000.00	48,591.25	30,408.75
Debt Service - State Aid (Type I) - Vocational Education Bonds	85,639.50	-	-	85,639.50
Debt Service - State Aid (Type I) - Special Services School District	-	292,000.00	294,498.00	-
State Assumption of Costs of County Social & Welfare Service & Psychiatric Facilities				
Social and Welfare Service (c.66,P.L. 1990):				
Division of Youth and Family Services	988,191.00	1,125,309.00	-	2,113,500.00
Supplemental Social Security Income	79,318.00	153,896.00	167,874.00	65,340.00
Psychiatric Facilities (C.73,P.L. 1990):				
Maintenance of Patients in State Institution for Mental Diseases	-	601,279.00	601,279.00	-
Maintenance of Patients in State Institutions for Mentally Retarded	-	2,805,843.00	2,805,843.00	-
Board of County Patients in State and Other Institutions	-	30,000.00	31,297.50	-
Division of Developmental Disabilities (DDD)	-	-	-	-
Revenue Assessment Program	17,631.00	18,883.00	-	36,514.00
Special Items of General Revenue Anticipated with Prior Written Consent of Director of				
Local Government Services - Other Special Items				
Salem County Area Office of Aging	-	58,000.00	58,000.00	-
Added and Omitted Assessments	154,874.39	-	-	154,874.39
Reserve for JACC/CAP	-	130,000.00	130,000.00	-
Salem County Home - Medicaid Reimbursement	132,175.01	-	-	132,175.01
Salem County Community Bus Service - NJ Transit Contract	182,632.79	1,390,000.00	1,232,281.06	340,351.73
County Welfare Office - Social Services	-	100,000.00	126,537.23	-
Rent - Agriculture Building	7,075.00	92,925.00	92,925.00	7,075.00
Bd. Federal Inmates in County Jail	1,586,194.45	150,000.00	337,491.87	1,398,702.58
Female Inmates in County Jail	-	1,576,000.00	-	1,576,000.00
Male Inmates in County Jail	-	6,924,000.00	7,981,631.05	-
Gloucester County Alternative Youth Shelter Beds	111,796.00	50,000.00	49,222.25	112,573.75
NEXTEL-Communication Tower	-	36,000.00	30,500.00	5,500.00
County Clerk Additional Fees	-	125,000.00	-	125,000.00
Sheriff Additional Fees	-	10,000.00	30,020.21	-
Reserve for Payment of Type I School Debt	12,121.00	-	-	12,121.00
Board of Elections	45,337.50	9,000.00	-	54,337.50
Title Section M-D Reimbursement for State of NJ	170,000.00	320,000.00	463,325.29	26,674.71
Reserve for Debt Service	-	457,850.00	457,850.00	-
Salem County Improvement Authority	-	267,015.00	267,015.00	-
	<u>\$ 4,663,919.34</u>	<u>\$20,866,868.30</u>	<u>\$19,035,254.22</u>	<u>\$ 7,722,225.40</u>
Reference	A			A

Cash Received			
Miscellaneous Revenues Anticipated	A-4	\$18,447,404.22	
Reserve for Debt Service		457,850.00	
Reserve for JACC/CAP		130,000.00	
		<u>\$19,035,254.22</u>	

COUNTY OF SALEM, STATE OF NEW JERSEY

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CURRENT FUND STATEMENT OF 2013 APPROPRIATION RESERVES Year Ended December 31, 2014

(A) Operations - within "CAPS"	Encumbrances Dec. 31, 2013	Reserve Dec. 31, 2013	Appropriated		Balance after Transfer	Paid or Charged	Balance Lapsed	Over-Expenditure
			To	From				
General Government								
Board of Chosen Freeholders								
Salaries and Wages	\$ -	\$ 3,663.12	\$ 2,825.00	\$ -	\$ 6,488.12	\$ 6,464.03	\$ 24.09	\$ -
Other Expenses	923.92	600.37	-	-	1,524.29	1,212.47	311.82	-
Purchase Department and Inventory Control								
Salaries and Wages	-	5,193.63	-	1,100.00	4,093.63	4,066.25	27.38	-
Other Expenses	435.12	222.00	300.00	-	957.12	936.15	20.97	-
Clerk of the Board								
Salaries and Wages	-	13,986.34	-	1,100.00	12,886.34	12,838.07	48.27	-
Other Expenses	126.00	46.93	-	-	172.93	158.55	14.38	-
Personnel/ HR								
Salaries and Wages	-	11,127.22	50.00	-	11,177.22	11,168.67	8.55	-
Screening & Compliance Test for Employees	145.30	744.40	-	-	889.70	145.30	744.40	-
Other Expenses	17,231.99	411.40	15,000.00	-	32,643.39	31,412.40	1,230.99	-
Public Information Office								
Salaries and Wages	-	1,543.20	-	400.00	1,143.20	1,115.34	27.86	-
County Clerk								
Salaries and Wages	-	23,137.12	-	2,105.00	21,032.12	21,002.95	29.17	-
Other Expenses	805.17	173.91	1,285.00	-	2,264.08	2,239.17	24.91	-
School Board Elections								
Election Costs	45.55	9,665.75	-	9,500.00	211.30	45.55	165.75	-
Grant Management								
Other Expenses	-	11,566.25	-	-	11,566.25	5,070.00	6,496.25	-
Board of Elections								
Salaries and Wages	-	9,372.84	625.00	-	9,997.84	9,996.50	1.14	-
Other Expenses	36,894.84	14,134.70	-	-	51,029.54	37,301.35	13,728.19	-
Department of Finance								
County Treasurer's Office								
Salaries and Wages	-	10,764.36	-	1,500.00	9,264.36	9,172.17	92.19	-
Other Expenses	756.01	2,941.41	-	1,000.00	2,697.42	2,170.98	526.44	-
Bond Cost	-	647.80	-	-	647.80	-	647.80	-
County Auditor	-	1,084.70	9,400.00	-	10,484.70	10,400.00	84.70	-
Information Technology Center								
Salaries and Wages	-	11,196.38	-	3,000.00	8,196.38	8,189.09	7.29	-
Other Expenses	69,739.67	1,716.99	1,000.00	-	72,456.66	72,447.84	10.82	-
County Adjuster's Office								
Salaries and Wages	-	367.95	-	325.00	42.95	-	42.95	-
Other Expenses	481.75	1,342.13	1,000.00	-	2,823.88	2,052.00	771.88	-
Board of Taxation								
Salaries and Wages	-	5,859.52	-	-	5,859.52	5,852.87	6.65	-
Other Expenses	830.76	1,127.30	-	750.00	1,008.06	762.74	245.32	-
County Counsel								
Other Expenses	-	-	3,750.00	-	3,750.00	3,391.33	358.67	-
Labor Counsel								
Other Expenses	-	7,865.71	-	-	7,865.71	7,865.71	-	-
Special Counsel								
Other Expenses	3,586.78	16,345.57	380.00	-	20,312.35	20,297.35	15.00	-
County Surrogate								
Salaries & Wages	-	15,188.74	-	1,100.00	14,088.74	13,994.99	93.75	-
Other Expenses	1,579.11	723.12	-	-	2,302.23	1,716.73	585.50	-
Engineer								
Salaries & Wages	-	18,244.43	-	4,650.00	13,594.43	13,540.16	54.27	-
Other Expenses	110,655.58	6,634.31	-	74,900.00	42,389.89	42,371.16	18.73	-
Culture and Heritage Commission								
Other Expenses	157.21	-	-	-	157.21	127.00	30.21	-
Land Use Administration								
County Planning Board (R.S 40:27-3)								
Salaries & Wages	-	6,576.70	-	-	6,576.70	6,494.34	82.36	-
Other Expenses	802.56	717.19	-	500.00	1,019.75	948.88	70.87	-
Code Enforcement and Administration								
Weights and Measures								
Salaries and Wages	-	6,517.70	-	1,400.00	5,117.70	5,041.69	76.01	-
Other Expenses	1.50	114.91	-	-	116.41	2.50	113.91	-
Insurance								
Other Insurance Premiums	-	426.30	-	-	426.30	-	426.30	-
Group Insurance Dental	-	23,517.87	-	-	23,517.87	-	23,517.87	-
Group Insurance Hospitalization	255.38	191,380.96	133,915.00	-	325,551.34	325,063.05	488.29	-
Post Retirement Health Benefits	-	6,096.40	-	-	6,096.40	-	6,096.40	-
NJ Disability Insurance	-	23,996.49	-	23,900.00	96.49	-	96.49	-
Workers Compensation Insurance	-	20,568.74	-	20,000.00	568.74	-	568.74	-
Unemployment Compensation Insurance	-	-	31,000.00	-	31,000.00	30,319.43	680.57	-
Ancillary Insurance/Joint Insurance Fund	-	4,609.74	-	-	4,609.74	-	4,609.74	-

COUNTY OF SALEM, STATE OF NEW JERSEY

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CURRENT FUND
STATEMENT OF 2013 APPROPRIATION RESERVES (CONTINUED)
Year Ended December 31, 2014

	Encumbrances Dec. 31, 2013	Reserve Dec. 31, 2013	Appropriated		Balance after Transfer	Paid or Charged	Balance Lapsed	Over-Expenditure
			To	From				
Public Safety Functions								
Safety Committee								
Other Expenses	462.00	23.75	-	-	485.75	462.00	23.75	-
"9-1-1"								
Salaries & Wages	-	113,650.09	-	8,350.00	105,300.09	80,240.03	25,060.06	-
Other Expenses	18,163.92	17,040.22	-	5,500.00	29,704.14	29,351.84	352.30	-
Department of Emergency Services								
Salaries & Wages	-	20,533.60	-	4,650.00	15,883.60	15,833.82	49.78	-
Other Expenses	13,078.43	13.41	-	-	13,091.84	12,605.70	486.14	-
Fire School	57.37	185.66	-	-	243.03	126.74	116.29	-
Operations and Training	4,182.70	775.11	-	500.00	4,457.81	4,194.10	263.71	-
Miscellaneous Other Expenses								
Fire Marshal								
Other Expenses	3,484.13	332.75	-	-	3,816.88	3,484.63	332.25	-
Sheriff's Office								
Salaries and Wages	-	112,295.35	16,150.00	-	128,445.35	128,412.64	32.71	-
Other Expenses	24,040.26	5,679.93	-	-	29,720.19	24,512.31	5,207.88	-
Jail								
Salaries and Wages	-	521,731.73	301,500.00	-	823,231.73	823,038.83	192.80	-
Other Expenses	134,129.87	8,889.68	68,000.00	-	211,019.35	192,659.24	18,360.11	-
Bail Forfeitures								
Inmate Medical	180,207.54	4,446.28	-	45,000.00	139,653.82	135,224.58	4,429.24	-
Out of County Inmates	272,006.89	52,153.27	-	-	324,160.16	322,831.76	1,328.40	-
Alternative Youth Shelter	-	0.73	-	-	0.73	-	0.73	-
Prosecutor's Office								
Salaries & Wages	-	205,690.63	-	20,500.00	185,190.63	184,788.78	401.85	-
Other Expenses	199,492.17	24,118.27	-	12,000.00	211,610.44	211,497.10	113.34	-
Juvenile Detention and Domestic Relations Court								
Other Expenses	45,233.14	139,568.36	-	91,250.00	93,551.50	93,093.52	457.98	-
Public Works Functions								
Street and Road Maintenance								
Roads and Bridges								
Salaries and Wages	-	92,138.64	-	25,500.00	66,638.64	66,498.59	140.05	-
Other Expenses Including Snow Removal	22,775.21	2,855.82	-	-	25,631.03	24,674.35	956.68	-
Facilities Management								
Salaries and Wages	-	33,400.00	5,400.00	-	38,800.00	38,782.92	17.08	-
Other Expenses	31,817.43	21,073.97	-	5,000.00	47,891.40	41,832.34	5,959.06	-
Alterations & Renovations	42,074.07	21,708.17	-	15,000.00	48,782.24	45,073.73	3,708.51	-
Mosquito Extermination Commission (R.S. 26:9-13 et seq)	34,309.46	7,236.17	-	6,500.00	35,045.63	28,911.15	6,134.48	-
Railroad	67,276.84	106.80	-	7,700.00	59,683.64	52,326.22	7,357.42	-
Vehicle Maintenance	25,846.38	341.32	-	-	25,987.70	19,976.09	6,011.61	-
Health and Human Services								
War Veterans Burial And Grave Decorations								
Other Expenses	1,975.17	-	-	-	1,975.17	1,953.00	22.17	-
Office on the Disabled								
Salaries & Wages	-	7,671.46	-	2,000.00	5,671.46	5,651.86	19.60	-
Other Expenses	153.00	3,173.55	-	2,500.00	826.55	234.65	591.90	-
Salem Area Office on Aging								
Other Expenses	-	4,841.43	-	-	4,841.43	4,841.43	-	-
Medical Transportation	7,246.90	-	-	2,000.00	5,246.90	4,983.86	263.04	-
Alcohol Treatment/County Contribution	4,000.00	-	-	-	4,000.00	4,000.00	-	-
County Health Service-Interlocal Agreement (40:8A-1 et seq)								
Salaries and Wages	-	38,094.22	-	9,500.00	28,594.22	21,572.47	7,021.75	-
Other Expenses								
Nursing Services	2,371.90	1,392.53	-	1,400.00	2,364.43	2,033.49	330.94	-
Administrative	3,326.05	1,384.25	-	1,100.00	3,610.30	3,359.61	250.69	-
Environmental	1,428.24	470.62	-	500.00	1,398.86	1,236.86	162.00	-
Cumberland County Priority Health Funding								
Salaries & Wages	-	2,248.64	-	400.00	1,848.64	1,758.12	90.52	-
Commission On Women								
Other Expenses	-	400.00	-	-	400.00	-	400.00	-
Mental Health Board (R.S. 30:9A-3)								
Other Expenses	-	516.39	-	-	516.39	-	516.39	-
Community Health Law Project	-	25,000.00	-	-	25,000.00	25,000.00	-	-
JACC/CAP REAPPROPRIATED	-	195.00	-	-	195.00	-	195.00	-
JACC/CAP 2010	2,615.94	1,392.34	-	-	4,008.28	2,034.87	1,973.41	-
JACC/CAP 2011	-	127,045.00	-	125,000.00	2,045.00	-	2,045.00	-
JACC/CAP 2012	-	133,610.00	-	130,000.00	3,610.00	-	3,610.00	-
Educational Functions								
Educational Program for Employees								
Salaries and Wages	-	379.82	-	-	379.82	379.73	0.09	-
Reimbursements for Residents Attending Out-of-County								
Two Year Colleges	3,361.92	35,661.79	-	-	39,023.71	38,301.54	722.17	-
County Extension Service - Farm and Home Demonstrations								
Salaries and Wages	-	10,068.05	-	1,500.00	8,568.05	8,536.64	31.41	-
Other Expenses	310.09	231.03	-	-	541.12	380.24	160.88	-
Office of County Superintendent of Schools								
Salaries and Wages	-	6,238.37	-	-	6,238.37	6,188.01	50.36	-
Other Expenses	741.35	776.06	-	-	1,517.41	890.00	627.41	-

COUNTY OF SALEM, STATE OF NEW JERSEY

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CURRENT FUND
STATEMENT OF 2013 APPROPRIATION RESERVES (CONTINUED)
Year Ended December 31, 2014

	Encumbrances Dec. 31, 2013	Reserve Dec. 31, 2013	Appropriated		Balance after Transfer	Paid or Charged	Balance Lapsed	Over-Expenditure
			To	From				
<u>Unclassified</u>								
Veterans Service Bureau								
Salaries & Wages	-	2,407.04	-	900.00	1,507.04	1,401.66	105.38	-
Other Expenses	0.99	0.30	-	-	1.29	0.99	0.30	-
Community Bus Service								
Salaries and Wages	-	33,611.53	-	4,600.00	29,011.53	28,908.98	102.55	-
Other Expenses	1,859.36	997.42	6,500.00	-	9,356.78	9,342.63	14.15	-
Utilities	95,648.91	275,920.00	-	-	371,768.91	355,519.88	16,249.03	-
Retroactive Salary Payments	-	-	-	-	-	73,214.17	-	73,214.17
<u>State and Federal Programs Off-Set by Revenues</u>								
Matching Funds for Grants	-	105,440.75	-	-	105,440.75	27,021.00	78,419.75	-
Contingent	-	15,000.00	-	-	15,000.00	4,260.00	10,740.00	-
<u>Deferred Charges and Statutory Expenditures - County</u>								
Prior Year Bills	277.88	-	-	-	277.88	277.88	-	-
Contribution to:								
Public Employees' Retirement System	-	82,803.56	-	-	82,803.56	-	82,803.56	-
Police and Firemen's Retirement System	-	24,361.16	-	-	24,361.16	-	24,361.16	-
Social Security System (O.A.S.)	-	4,882.23	78,000.00	-	82,882.23	82,882.23	-	-
Total General Appropriations	\$ 1,489,209.51	\$ 2,844,366.65	\$ 676,080.00	\$ 676,080.00	\$ 4,333,576.16	\$ 4,024,093.67	\$ 382,696.66	\$ 73,214.17
Reference	A	A				A-4	A-1	A, A-1

COUNTY OF SALEM, STATE OF NEW JERSEY

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CURRENT FUND
STATEMENT OF RESERVE FOR JACC/CAP
Year Ended December 31, 2014

Balance December 31, 2013	<u>Reference</u> A	\$	136,460.00
Increased by:			
Receipts	A-4		<u>62,760.00</u>
			199,220.00
Decreased by:			
Realized as Revenue in 2014 Budget	A-2		<u>130,000.00</u>
Balance December 31, 2014	A	\$	<u><u>69,220.00</u></u>

COUNTY OF SALEM, STATE OF NEW JERSEY

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CURRENT FUND

STATEMENT OF RESERVE FOR REPAIR AND RECONSTRUCTION OF ROADS, BRIDGES AND
RAILROADS

Year Ended December 31, 2014

	<u>Reference</u>	
Balance December 31, 2013	A	<u>\$ 327,256.78</u>
Balance December 31, 2014	A	<u><u>\$ 327,256.78</u></u>

COUNTY OF SALEM, STATE OF NEW JERSEY

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CURRENT FUND
STATEMENT OF DEFERRED CHARGES
N.J.S. 40A:4-54 SPECIAL EMERGENCY
Year Ended December 31, 2014

<u>Date</u> <u>Authorized</u>	<u>Purpose</u>	<u>Balance</u> <u>Dec. 31, 2013</u>	<u>2014 Budget</u> <u>Appropriation</u>	<u>Balance</u> <u>Dec. 31, 2014</u>
12/5/2012	Repair and Reconstruction of Roads, Bridges and Railroads	\$ 320,000.00	\$ 170,626.24	\$ 149,373.76
		<u>\$ 320,000.00</u>	<u>\$ 170,626.24</u>	<u>\$ 149,373.76</u>
	<u>Reference</u>	<u>A</u>		<u>A</u>

COUNTY OF SALEM, STATE OF NEW JERSEY

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FEDERAL AND STATE GRANT FUND STATEMENT OF FEDERAL AND STATE GRANTS RECEIVABLE Year Ended December 31, 2014

	Balance 12/31/2013	Budget	Anticipated as Revenue in 2014 By 40A-4-87	Received	Cancelled/Adj. by Resolution	Balance 12/31/2014
Federal Grants:						
Area Plan Grant	\$ 735,315.20	\$ 848,457.00	\$ 11,358.00	\$ 905,567.00	\$ 204,006.20	\$ 485,557.00
Public Health Preparedness and Response to Bioterrorism	482,019.18	-	258,371.00	298,935.00	229,986.18	211,469.00
Public Health Preparedness Hurricane Sandy	25,000.00	-	-	18,619.00	6,381.00	-
Welfare to Work	43,531.24	-	-	-	43,531.24	-
2013 Multijurisdictional Narcotics Task Force Grant	96,280.15	-	-	98,251.15	9.00	-
2014 Multijurisdictional Narcotics Task Force Grant	-	-	118,723.00	47,238.25	-	71,484.75
State of New Jersey - Department of Military and Veterans Affairs	-	-	-	-	-	-
Veterans Transportation Program	9,751.00	-	-	9,751.00	-	-
2014 State of New Jersey - Department of Military and Veterans Affairs	-	-	13,000.00	3,249.00	7,100.00	9,751.00
Veterans Transportation Program	7,100.00	-	-	-	-	-
US Department of Agriculture - Rural Development	44,560.00	-	-	6,323.83	-	38,236.17
USDA Rural Development - Rural Enterprises Grant	214,010.48	-	-	130,152.80	38,294.11	45,563.77
WIA Adult	246,290.57	-	-	111,657.42	52,175.12	82,458.03
WIA Youth	224,501.84	-	-	115,265.95	11,837.16	97,398.73
WIA Dislocated Worker Program	-	-	65,000.00	-	-	65,000.00
WIA Operator Salary	88,955.00	-	-	-	-	88,955.00
Small Cities Block Grant	150,000.00	-	-	133,900.00	-	16,100.00
Small Cities Housing Rehabilitation	100,000.00	-	-	100,000.00	-	-
Small Cities Ballingers Mill Dam	209,540.46	-	100,000.00	149,895.86	-	159,644.60
State Homeland Security Grant Program	485,967.00	-	-	-	-	485,967.00
SJTPO - Salem Hancock's Bridge Road, Phase I (CR 658)	25,568.06	-	-	22,857.01	-	2,711.05
SJTPO - Salem Hancock's Bridge Road (CR 658) PE	1,552,295.00	-	-	5,000.00	-	1,547,295.00
SJTPO - Salem Hancock's Bridge Road (CR 658) Phase II	-	-	1,000,000.00	-	-	1,000,000.00
2014 Elmer Shirley Road	-	-	844,385.00	-	-	844,385.00
2014 Commissioners Pike Pks IV	-	-	102,767.00	-	-	102,767.00
2014 Cohansey Friesburg Road	-	-	100,045.00	-	-	100,045.00
2014 Woodstown Road	-	-	-	-	-	-
New Jersey DOT - Pennsville-Auburn Road, County Road #551, Phase II	283,625.46	-	-	-	-	283,625.46
2009 New Jersey DOT - Pennsville-Auburn Road, County Road #551, Phase III	588,038.64	-	-	-	-	588,038.64
NJ DOT - Hammersville- Pecks Corner Rd CR 667, Phase II Project (ARRA)	286,085.03	-	-	-	-	286,085.03
Salem County Driver Safety and Education	29,027.41	-	-	-	29,027.41	-
SJTPO - Salem County Roadway Striping Program, Phase II	243,830.00	-	-	-	-	243,830.00
SJTPO - Salem County Safety Projects in Penn Grove Township	86,595.80	-	-	4,250.00	-	82,335.80
Federal Aid - Commissioner's Pike, CR #581, Phase III	100,567.00	-	-	9,263.56	-	91,303.44
Federal Aid - Commissioner's Pike, CR #581, Phase IV	1,658,312.00	-	-	727,366.29	-	930,945.71
CDBG Greenville Bridge	38,126.00	-	-	-	-	38,126.00
HAVA Section 261	716.80	-	22,244.70	11,839.15	-	11,122.35
Chronic Disease Self Management (ARRA)	2,946.00	12,000.00	-	12,000.00	2,946.00	-
2013 MIPPA	-	40,000.00	-	40,000.00	-	-
2013 Medical Reserve Support	1,459.60	3,500.00	-	3,500.00	-	-
2006 Sobriety Checkpoint and Saturation Patrol Project Grant	27,013.36	-	-	-	1,459.60	-
2012 Local Shuttle	66,268.80	-	-	-	27,013.36	-
Subregional Transportation Planning Program	168,665.20	-	48,400.00	13,292.41	52,976.39	46,400.00
Crop Insurance Education	-	-	-	168,665.20	-	-
2014 Crop Insurance	-	-	178,665.20	-	-	178,665.20
Tiger III	3,000,000.00	-	-	-	-	3,000,000.00
Almond Rd CR 540 Phase II	627,513.00	-	-	100,000.00	-	527,513.00
2013 Almond Rd CR 540 Phase II	1,390,227.32	-	-	300,000.00	-	1,090,227.32

COUNTY OF SALEM, STATE OF NEW JERSEY

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FEDERAL AND STATE GRANT FUND
STATEMENT OF FEDERAL AND STATE GRANTS RECEIVABLE (CONTINUED)
Year Ended December 31, 2014

	Balance	Anticipated as Revenue in 2014		Received	Cancelled/Adj. by Resolution	Balance 12/31/2014
	12/31/2013	Budget	By 40A-4-87			
State Grants:						
State Aid - Alcoholic Treatment Program						
#05-580-ADA-00	393.44	-	-	-	393.44	-
#06-539-ADA-00	1.29	-	-	-	1.29	-
#07-539-ADA-00	11.03	-	-	-	11.03	-
#08-539-ADA-00	7.06	-	-	-	7.06	-
#09-539-ADA-00	20,537.00	-	-	-	20,537.00	-
#11-539-ADA-01	29,847.00	-	-	-	29,847.00	-
#13-539-ADA-01	229,941.00	-	-	185,698.00	-	44,243.00
#14-539-ADA-01	-	238,539.00	-	161,334.96	-	77,204.04
New Jersey Department of Health						
#96-259-SCH	9,734.00	-	-	-	9,734.00	-
#97-136-SCH	453.00	-	-	-	453.00	-
#98-170-SCH	488.44	-	-	-	488.44	-
New Jersey Department of Health - Right to Know Project	4,946.50	-	8,786.00	8,786.00	(1,643.00)	6,589.50
Wastewater Management Plan	244,000.00	-	-	2,780.00	-	241,220.00
SCBG - ADA Grant Agreement #08-2115-00 Johnson Building	73,618.00	-	-	-	-	73,618.00
Short Line Track Rehabilitation	27,000.00	-	-	-	27,000.00	-
1983 Bridge Bond Act - Chestnut Street Bridge #704	12,367.48	-	-	-	12,367.48	-
Reconstruction of Pennsville - Auburn Road						
Phase I	20,965.11	-	-	-	20,965.11	-
Phase II	105,295.59	-	-	-	105,295.59	-
School Based Youth Services Program	5,505.76	-	-	-	5,505.76	-
New Jersey Department of Transportation - Fiscal Year 1988 -						
Federal Aid Urban System - Substitution Program - Reconstruction of Quinton - Elmer Road	1,118.42	-	-	-	-	1,118.42
New Jersey Department of Transportation Reconstruction of Quinton - Alloway Road	3,668.34	-	-	-	3,668.34	-
2012 N.J. Transit Corp - Section 5311 Grant	63,484.88	-	-	41,691.25	21,793.63	-
County Environmental Health Act (CEHA)	163,588.04	-	7,160.00	87,436.00	76,152.04	7,160.00
2013 CEHA Core	-	-	129,000.00	55,880.00	-	73,120.00
Healthy Communities Initiative	27,500.00	-	10,000.00	17,500.00	20,000.00	-
N.J. Department of Transportation - Capital Transportation Program Fiscal Year 1994-1997	8,029.67	-	-	-	-	8,029.67
N.J. Transit Department of Transportation Salem County Short Line Track Rehabilitation	3,927.50	-	1,891,127.25	-	3,927.50	1,891,127.25
Senior Citizen and Disabled Residents Transportation Assistance Act	835,613.60	380,000.00	83,874.82	289,707.04	751,805.95	257,975.43
FTA Small Urban & Rural Area Public Transportation (5311)	388,030.41	-	245,589.00	83,359.85	156,228.41	394,031.15
Alliance to Prevent Alcoholism & Drug Abuse	192,038.62	63,882.00	137,801.00	32,697.14	109,321.05	251,703.43

COUNTY OF SALEM, STATE OF NEW JERSEY

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FEDERAL AND STATE GRANT FUND STATEMENT OF FEDERAL AND STATE GRANTS RECEIVABLE (CONTINUED) Year Ended December 31, 2014

	Balance	Anticipated as Revenue in 2014		Received	Cancelled/Adj. by Resolution	Balance 12/31/2014
	12/31/2013	Budget	By 40A-4-87			
N.J. Transportation Trust Fund Authority Act	50,000.00	-	-	-	-	50,000.00
Reconstruction of Quinton - Elmer Road Section III	0.50	-	-	-	0.50	-
Salem County Airport Feasibility Study	250,000.00	-	-	-	-	250,000.00
Old Salem Courthouse - Phase II	250,000.00	-	-	-	-	250,000.00
Replacement of Websters Mill Bridge	6,000.00	-	-	-	6,000.00	-
SJTPO - Reconstruction of Kelly's Saw Mill Bridge	2,500.98	-	-	-	2,500.98	-
Recreational Opportunities for Individuals with Disabilities	875.00	-	-	-	875.00	-
1996 Recreation Opportunities for Individuals with Disabilities GA#96-0173-00 (Reserve for 1997)						
N.J. Department of Health and Senior Services	36,554.00	-	-	-	36,554.00	-
Early Intervention Program 00-265-EIP-00	30.00	-	-	-	30.00	-
Early Intervention Program 06-161-EIP-00	9,983.00	-	-	-	-	9,983.00
EIP COLA Funds	20,407.00	-	-	-	-	20,407.00
Early Intervention Program	31,596.00	-	-	-	31,596.00	-
Early Intervention Program 09-161-EIP-00	61,088.00	-	-	-	61,088.00	-
Early Intervention Program - Case Management	39,000.00	-	-	29,774.00	9,226.00	-
Special Child Health and Early Intervention	-	-	39,895.00	6,385.00	-	-
2014 Special Child Health Case Management	-	-	21,500.00	-	-	-
2014 Hazmat	-	-	-	35,000.00	-	33,510.00
2014 Are you talking to me	-	50,000.00	-	-	-	21,500.00
Mental Health Administration	36,000.00	12,000.00	-	-	-	15,000.00
Juvenile Justice Commission - Family Court Services	100,860.50	100,261.00	-	104,761.45	-	48,000.00
Juvenile Justice Commission - State/Community Partnership	285,000.68	195,784.00	-	285,031.13	-	96,360.05
Juvenile Justice Commission - Accountability Block Grant (JAIBG)	16,421.14	3,817.00	-	3,836.72	(0.50)	215,753.55
2013 Juvenile Assistance Grant Program - Megan's Law	899.50	-	-	899.50	-	16,401.92
2014 Juvenile Assistance Grant Program - Megan's Law	-	-	3,705.00	2,778.75	-	926.25
DCJ - Victims Witness Advocacy	27,498.00	-	108,082.00	27,498.00	-	108,082.00
State of New Jersey, Division of Alcoholism, Drug Abuse and Addiction Services	10,718.00	-	-	-	10,718.00	-
2001 Division of Highway Traffic Safety - Vehicular Homicide/Serious Injury Unit	2,058.02	-	-	-	2,058.02	-
Division of Highway Traffic Safety - Salem Comprehensive Child Passenger Safety Program	3,645.97	-	-	(26,786.98)	30,432.95	-
Community Traffic Safety Program	26,786.98	-	-	26,786.98	-	-
2009 Highway Traffic Safety	28,896.49	-	-	-	28,896.49	-
Salem County Safe Roadways Grant	40,300.00	-	-	31,119.34	450.00	8,730.66
2005 County Mental Health Planning Development & Admin	1,585.09	-	-	-	-	1,585.09
Prosecutors Insurance Fraud Reimbursement Program	52,347.83	138,540.00	-	119,705.62	23,777.66	47,404.55
2014 NJ Historical Commission	-	-	7,351.00	7,351.00	-	-
Local Arts Program	11,112.00	45,041.00	46,843.00	63,959.00	-	34,561.00
SCIA - Nursing Home Division Support	112,986.00	-	-	-	112,986.00	-

COUNTY OF SALEM, STATE OF NEW JERSEY

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FEDERAL AND STATE GRANT FUND
STATEMENT OF FEDERAL AND STATE GRANTS RECEIVABLE (CONTINUED)
Year Ended December 31, 2014

	Balance 12/31/2013	Anticipated as Revenue in 2014		Received	Cancelled/Adj. by Resolution	Balance 12/31/2014
		Budget	By 40A:4-87			
State Health Insurance Assistance Program (SHIP)	20,500.00	-	29,500.00	9,600.00	10,900.00	29,500.00
Sobriety Checkpoint and DWI Education	2,214.24	-	-	-	2,214.24	-
NJ TTFA - Local Bridges, Future Needs - Kings Highway, County Road #620	1,380,831.22	-	-	565,596.93	-	815,234.29
State Aid Highway Project - 2013 County Aid Improvement Program	1,807,000.00	-	-	1,807,000.00	-	-
2014 Co Aid Improvement (Willow Grove Dam)	-	-	4,063,080.49	-	-	4,063,080.49
State Railplan	1,483,872.75	-	-	920,070.54	-	563,802.21
Emergency Housing Repair Fund	4,995.00	-	-	-	-	4,995.00
Cancer Education/Early Detection	197,718.00	-	148,000.00	98,160.00	106,337.00	141,221.00
2014 One Stop	-	-	1,408,633.00	362,515.45	-	1,046,117.55
FY 2000 TANF	6,469.65	-	-	-	6,469.65	-
FY 2001 TANF	38,634.75	-	-	-	38,634.75	-
FY 2003 TANF	2,011.12	-	-	-	2,011.12	-
Work First New Jersey TANF	494,168.37	-	40,000.00	234,302.24	64,741.10	235,125.03
2013 Work First New Jersey TANF - Work Verification	9,289.00	-	-	9,289.00	-	-
2013 Work First New Jersey TANF - Case Management	51,410.00	-	-	51,410.00	-	-
FY 2000 General Assistance	3,971.51	-	-	-	3,971.51	-
FY 2001 General Assistance	2,719.99	-	-	-	2,719.99	-
FY 2003 General Assistance	302.20	-	-	-	302.20	-
Program Year 2003 General Assistance	1,517.88	-	-	-	1,517.88	-
General Assistance/Food Stamps Work Activities	4,238.83	-	-	4,238.83	-	-
2013 Work First New Jersey GAINSNAP	121,786.66	-	20,000.00	65,418.90	5,294.26	71,073.50
2013 Work First New Jersey GAINSNAP - Case Management	16,291.00	-	-	16,291.00	-	-
FY 2000 ABAWD & Food Stamp	3,963.21	-	-	-	3,963.21	-
FY 2001 ABAWD & Food Stamp	4,414.65	-	-	-	4,414.65	-
Work First New Jersey CAVP & EEI	22,752.68	-	-	-	5,904.68	16,848.00
Dept. of Law and Public Safety, Div. of State Police - Emergency Services - (RERP)	489,847.52	-	306,656.65	198,563.30	235,913.98	362,026.89
2014 NJOEM TLDs	-	-	7,500.00	-	-	7,500.00
E - Public Health 1/01-6/01 - LINCIS IT Development	398.00	-	-	-	398.00	-
Salem County Waste Management Program	45,000.00	-	-	41,539.14	-	3,460.86
Mannington Township Waste Management Program Chapter	30,000.00	-	-	30,000.00	-	-
Diversity Partner Coalition OP-03-45-0203	7,236.89	-	-	-	7,236.89	-
TASE - Tobacco Age-of-Sale Enforcement Program	18,360.00	-	-	-	18,360.00	-
SCIA - Administrative/Economic Development Division	211,175.00	-	-	-	-	211,175.00

COUNTY OF SALEM, STATE OF NEW JERSEY

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FEDERAL AND STATE GRANT FUND STATEMENT OF FEDERAL AND STATE GRANTS RECEIVABLE (CONTINUED) Year Ended December 31, 2014

	Balance 12/31/2013	Anticipated as Revenue in 2014		Received	Cancelled/Adj. by Resolution	Balance 12/31/2014
		Budget	By 40A-4-87			
Workforce Development Partnership Program	27,350.81	-	-	10,687.00	8,650.81	8,013.00
PASP - Personal Attendant Services	139,389.50	-	11,114.10	10,187.93	139,389.50	926.17
2008 Safe Roadways Project Grant	5,309.20	-	-	-	5,309.20	-
Public Archives & Records Infrastructure Support (PARIS) Grant	127,733.16	-	-	-	127,733.16	-
Railroad Improvement Project	450,957.15	-	-	-	450,957.15	-
Railroad Replacement Project, Phase IV	26,450.00	-	-	-	26,450.00	-
2011 Comprehensive Cancer Control Plan	24,039.00	-	-	-	24,039.00	-
NJ State Police 911 Coordinator	2,272.73	-	-	-	-	2,272.73
2008 Sharing Available Resources Efficiently (SHARE)	2,125.00	-	-	-	2,125.00	-
Emergency Management Performance Grant (EMPG)	283.48	-	-	-	283.48	-
Title V Delinquency Prevention Program	13,869.00	-	-	-	13,869.00	-
2013 NJ Department of Human Services FFY 2010 IV-D	85,667.35	-	-	-	85,667.35	-
2014 IV-D	-	91,373.00	-	8,481.10	-	82,891.90
PSFASC Wastewater Management Plan	152,968.60	-	-	58,586.63	-	94,381.97
Special Child and Adult Health Services	3.00	-	-	-	3.00	-
Bulletproof Vest Partnership	7,410.00	2,340.00	-	-	-	9,750.00
Sheriff Body Armor	-	20,821.39	-	20,821.39	-	-
2014 Sheriff Body Armor	-	-	18,045.08	18,045.08	-	-
Prosecutor Body Armor	-	2,669.14	-	2,669.14	-	-
2014 Prosecutor Body Armor	-	-	2,102.68	2,102.68	-	-
New Freedom Transportation (5317)	45,922.68	17,666.00	15,950.00	33,290.82	28,121.45	18,126.41
Senior Farmers Market Nutrition	-	-	500.00	500.00	-	-
Its All About You	-	-	3,015.00	3,015.00	-	-
HSGP	120,823.74	-	-	120,820.14	-	3.60
2012 Prosecutor SART/SANE	19,682.00	-	-	-	19,682.00	-
EMAA	65,000.00	-	-	-	-	-
	<u>\$ 25,127,280.98</u>	<u>\$ 2,266,690.53</u>	<u>\$ 11,675,769.97</u>	<u>\$ 9,913,011.67</u>	<u>\$ 3,895,733.20</u>	<u>\$ 25,260,996.61</u>
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COUNTY OF SALEM, STATE OF NEW JERSEY

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FEDERAL AND STATE GRANT FUND STATEMENT OF RESERVES FOR FEDERAL AND STATE GRANT FUND-APPROPRIATED Year Ended December 31, 2014

	Balance 12/31/2013	2014 Appropriations		County Match	Liquidation of PY Encumbrance	Paid or Charged	Cancelled/ by Resolution	Balance 12/31/2014
		Budget	By 40A-4-87					
Federal Grants:								
Area Plan Grant	\$ 262,110.85	\$ 848,457.00	\$ 11,358.00	\$ -	\$ 136,555.25	\$ 919,890.46	\$ 209,212.71	\$ 129,377.93
Public Health Preparedness and Response for Bioterrorism	327,686.70	-	258,371.00	-	549.79	209,108.46	218,633.35	158,865.68
Public Health Preparedness and Response - Hurricane Sandy	25,000.00	-	-	-	-	18,619.24	6,380.76	-
Welfare to Work	101,845.19	-	-	-	-	-	101,845.19	-
Multijurisdictional Narcotics Task Force	52,588.04	-	228,805.00	-	25,808.00	237,307.63	-	67,873.41
2005 Division of Criminal Justice - Victim/Witness	-	-	-	-	-	-	-	-
Victims of Crime Act	112,570.20	-	-	-	-	-	112,570.20	-
Victims of Crime Act - Victim Assistance Grant Program	5,874.37	-	-	-	-	-	5,874.37	-
2013 State of New Jersey - Department of Military and Veterans Transportation Program	7,565.00	-	-	-	-	7,565.00	-	-
2014 State of New Jersey - Department of Military and Veterans Transportation Program	-	-	13,000.00	-	-	5,435.00	-	7,565.00
USDA Rural Development - Railroad Improvements	29,787.00	-	-	-	-	-	-	-
USDA Rural Development - Rural Business Enterprises Grant	99,000.00	-	-	-	-	99,000.00	-	-
USDA Rural Development - Rural Business Grant	44,560.00	-	-	-	-	39,789.81	-	4,770.19
WIA Operator Salary	-	-	65,000.00	-	-	32,232.46	-	32,767.54
WIA Adult	220,059.84	-	-	-	4,884.79	156,067.51	44,343.47	24,533.65
WIA Youth	267,065.57	-	-	-	4,070.72	149,779.20	72,950.12	48,408.97
WIA Dislocated Worker	234,942.89	-	-	-	6,086.00	173,214.90	24,182.21	43,631.78
2013 CDBG Disaster Recovery	337,412.00	-	-	-	-	308,909.75	-	28,502.25
Small Cities Block Grant	106,751.76	-	-	-	-	-	-	106,751.76
Small Cities Ballingers Mill Dam	8,000.00	-	-	-	132,000.00	140,000.00	-	-
Small Cities Housing Rehab	158,021.25	-	-	-	-	144,155.00	-	13,866.25
State Homeland Security Grant Program	93,475.10	-	100,000.00	-	111,943.38	242,481.76	-	62,936.72
2008 Stormwater Regulation	2,972.63	-	-	-	-	-	-	2,972.63
SJTPO - Salem Hancock's Bridge Road, County Road #658	-	-	-	-	-	-	-	-
2010 SJTPO - Salem Hancock's Bridge Road, Phase I (CR 658)	201,703.32	-	-	-	119,306.93	119,306.93	-	201,703.32
SJTPO - Salem Hancock's Bridge Road, Phase I (CR 658)	-	-	-	-	40,572.48	-	-	40,572.48
SJTPO - Salem Hancock's Bridge Road, Phase II (CR 658)	1,552,295.00	-	-	-	-	-	-	-
New Jersey DOT - Repairing of the Oldmans Creek Trestle	20,950.00	-	-	-	-	1,107,044.27	-	445,250.73
SJTPO - Pennsville-Auburn Road, County Road #551, Phase II	286,673.85	-	-	-	-	-	20,950.00	286,673.85
2014 Commissioners Pike	-	-	844,385.00	-	-	-	-	844,385.00
2014 Elmer-Shirley Road	-	-	1,000,000.00	-	-	-	-	1,000,000.00
2014 Cotansey Friesburg Road	-	-	102,767.00	-	-	-	-	102,767.00
2014 Woodstown Road	-	-	100,045.00	-	-	-	-	100,045.00
New Jersey DOT - Pennsville Auburn Road Resurfacing, County Road #551, Phase III	588,038.64	-	-	-	-	-	-	588,038.64
Railroad Replacement Project, Phase IV	26,450.00	-	-	-	-	-	26,450.00	-
N.J. Department of Transportation	-	-	-	-	-	-	-	-
Harmersville- Pecks Road Cr 667, Phase II (ARRA)	286,085.03	-	-	-	-	-	-	286,085.03
SJTPO - Salem County Roadway Striping Program, Phase II	243,830.00	-	-	-	-	-	-	243,830.00
SJTPO - Salem County Safety Projects in Penn Grove Township	65,685.80	-	-	-	-	-	-	65,685.80
2013 Federal Aid - Commissioner's Pike, CR #581, Phase III	669,854.35	-	-	-	988,457.65	1,091,024.93	-	567,287.07
2013 Federal Aid - Commissioner's Pike, CR #581, Phase IV	99,251.84	-	-	-	-	-	-	99,251.84
2012 Local Shuttle	27,012.42	-	-	-	-	-	27,012.42	-
Subregional Transportation Planning Program	237,172.00	-	46,400.00	11,600.00	-	16,615.52	220,556.48	58,000.00
2009 Wastewater Management Plan (ARRA)	907.76	-	-	-	-	-	-	907.76
2012 Almond Road Phase I	203,900.03	-	-	-	55,552.46	64,375.26	-	195,077.23
2010 Salem County Driver Safety & Education	27,877.80	-	-	-	-	-	27,877.80	-
2013 Almond Road Phase II	423,908.00	-	-	-	285,624.02	285,362.52	-	404,169.50
Tiger III	3,000,000.00	-	-	-	-	-	-	3,000,000.00
FEWA - Emergency Management Grant	6,126.89	-	-	-	-	-	6,126.89	-

COUNTY OF SALEM, STATE OF NEW JERSEY

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FEDERAL AND STATE GRANT FUND
STATEMENT OF RESERVES FOR FEDERAL AND STATE GRANT FUND-APPROPRIATED (CONTINUED)
Year Ended December 31, 2014

	Balance 12/31/2013	2014 Appropriations		County Match	Liquidation of PY Encumbrance	Paid or Charged	Cancelled/ by Resolution	Balance 12/31/2014
		Budget	By 40A-4-87					
State Grants:								
Alcoholic Treatment Program:								
#09-539-ADA-00	30,167.98	-	-	-	-	-	30,167.98	-
#11-582-ADA-00	29,917.00	-	-	-	-	-	29,917.00	-
#13-582-ADA-00	48,403.44	-	-	-	-	-	-	10,389.68
#14-582-ADA-00	-	238,539.00	-	18,159.00	15,448.00	53,481.76	-	27,076.43
New Jersey Department of Public Health - Right to Know Project	13,654.44	-	8,786.00	-	-	229,621.57	-	6,402.46
2012 Wastewater Management Plan	244,000.00	-	-	-	-	11,950.55	4,087.43	105,000.00
2009 PSFASC Wastewater Management Plan	1,413.37	-	-	-	-	139,000.00	-	1,413.37
2009 PSFASC Wastewater Management Plan	-	-	-	-	-	34,466.34	-	-
2013 PSFASC Wastewater Management Plan	-	-	-	-	-	45,191.10	-	-
SCBG - ADA Grant Agreement #08-2115-00 Johnson Building	95,801.33	-	-	-	-	-	-	4,808.90
Short Line Track Rehabilitation	17,591.00	-	1,891,127.25	210,125.25	-	1,228,873.88	17,591.00	95,801.33
2012 N.J. Transit Corp - Section 5311 Grant	32,788.54	-	-	-	-	-	32,788.54	872,378.62
N.J. Department of Environmental Protection								
County Environmental Health Act (CEHA)	128,902.68	-	136,160.00	133,000.00	925.99	175,606.47	103,983.90	119,398.30
Senior Citizen and Disabled Residents Transportation Assistance Act	726,673.63	380,000.00	83,874.82	-	32,695.70	330,258.79	708,416.72	184,572.64
FTA Small Urban & Rural Area Public Transportation (5311)	486,849.29	-	245,589.00	77,302.00	18,100.00	153,314.91	217,287.29	457,238.09
Alliance to Prevent Alcoholism & Drug Abuse	109,588.76	63,882.00	137,801.00	-	-	77,003.61	109,520.52	124,747.63
Early Intervention Program 05-161-EIP-00	37.39	-	-	-	-	-	37.39	-
Early Intervention Program 08-161-EIP-00	1,009.63	-	-	-	-	-	1,009.63	-
Early Intervention Program 09-161-EIP-00	13,884.37	-	-	-	-	-	13,884.37	-
Early Intervention Program - Case Management	80,938.45	-	-	-	-	-	80,938.45	-
Special Child Health and Early Intervention	38,897.77	-	39,895.00	6,500.00	2,605.36	46,110.64	17,547.49	24,240.00
2013 Mental Health Administration	2,500.00	-	-	-	-	2,491.00	9.00	-
2014 Mental Health Administration	-	12,000.00	-	18,000.00	-	6,009.00	-	23,991.00
2014 HAVA	-	-	22,244.70	-	-	22,244.70	-	-
2014 Are You Talking to Me	-	50,000.00	-	-	-	12,781.41	-	-
Juvenile Justice Commission - Family Court Services	55,172.31	100,261.00	-	-	18,650.00	119,670.70	-	37,218.59
Juvenile Justice Commission - State/Community Partnership	203,394.75	195,784.00	-	-	19,202.57	208,973.99	-	54,412.61
Juvenile Justice Commission - Accountability Block Grant (JAIBG)	3,237.92	3,817.00	-	424.00	3,630.00	4,962.00	-	209,407.33
2013 Juvenile Assistance Grant Program - Megan's Law	899.50	-	-	-	-	899.50	-	6,146.92
2014 Juvenile Assistance Grant Program - Megan's Law	-	-	3,705.00	-	-	3,705.00	-	-
Reflections on Justice Grant	250.00	-	-	-	-	-	250.00	-
Local Law Enforcement Block Grant Program - Megan's Law	4,888.04	-	-	-	-	-	4,888.04	-
2001 Vehicular Homicide/Serious Injury Unit	20,453.21	-	-	-	-	-	20,453.21	-

COUNTY OF SALEM, STATE OF NEW JERSEY

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FEDERAL AND STATE GRANT FUND STATEMENT OF RESERVES FOR FEDERAL AND STATE GRANT FUND-APPROPRIATED (CONTINUED) Year Ended December 31, 2014

	Balance 12/31/2013	2014 Appropriations Budget	By 40A:4-87	County Match	Liquidation of PY Encumbrance	Paid or Charged	Cancelled/ by Resolution	Balance 12/31/2014
Division of Highway Traffic Safety - Salem Comprehensive Child Passenger Safety Program	21,505.99	-	-	-	-	-	21,505.99	-
2011 Salem County Waste Management Program	8,413.56	-	-	-	12,287.99	20,701.55	-	-
Community Traffic Safety Program	40,433.03	-	-	-	-	-	40,433.03	-
2011 Drunk Driving Enforcement Fund	3,500.00	-	-	-	-	-	3,500.00	-
Salem County Safe Roadways Grant	40,050.00	-	-	-	-	31,249.34	200.00	8,600.66
County Mental Health Planning Development & Admin	5,421.94	-	-	-	-	-	5,421.94	-
Prosecutor Insurance Fraud Reimbursement	27,063.24	138,540.00	-	-	-	130,904.22	21,143.79	13,555.23
2010 Prosecutor Victim and Witness Advocacy	16,772.50	-	-	-	-	16,772.50	-	-
Dept. of Veterans Affairs - War Veterans Cemetery & Park Grant	4,849.45	-	-	-	-	3,209.60	-	1,439.85
Local Arts Program	66,293.61	45,041.00	46,843.00	-	-	45,041.25	55,033.36	58,103.00
NJ Dept. of Health & Senior Services	3,608.69	-	-	-	-	-	-	-
State Health Insurance Assistance Program (SHIP)	125.25	-	29,500.00	-	2,431.26	19,753.83	42.51	15,743.61
MPPA Outreach & Enrollment	-	40,000.00	-	-	-	-	125.25	-
2013 MPPA Outreach & Enrollment	29,186.28	-	-	-	-	40,000.00	-	6,943.75
Healthy Communities Initiative	11,448.75	-	-	-	3,433.25	14,833.87	-	48.13
2013 Healthy Communities	-	-	10,000.00	-	-	8,672.69	-	1,327.31
2012 Body Armor Sheriff	-	-	-	-	87.84	87.84	-	-
2013 Body Armor Sheriff	-	20,821.39	-	-	-	14,903.00	-	5,918.39
2014 Body Armor Sheriff	-	-	-	-	-	-	-	18,045.08
2013 Chronic Disease	-	12,000.00	18,045.08	-	-	12,000.00	-	2,102.68
2014 Body Armor Fund (Prosecutor)	-	-	2,102.68	-	-	-	-	-
2012 Body Armor Fund (Prosecutor)	847.31	-	-	-	-	847.31	-	-
2013 Body Armor	2,052.24	2,669.14	-	-	-	2,669.14	-	-
2007 COPS in Shops	4,115.34	3,500.00	-	-	-	-	2,052.24	-
Medical Reserve Support	29.60	-	-	-	-	425.00	-	7,190.34
Project Lifesaver	-	-	-	-	-	-	29.60	-
State Aid Highway Projects:	-	-	-	-	-	-	-	-
2008 County Aid Improvement Program	73,517.12	-	-	-	12,413.17	12,413.17	-	73,517.12
2009 County Aid Improvement Program	1,101,317.98	-	-	-	-	-	-	1,101,317.98
2011 County Aid Improvement Program	1,823,000.00	-	-	-	214,930.32	214,930.32	-	1,823,000.00
2012 County Aid Improvement Program	1,807,000.00	-	-	-	-	-	-	1,807,000.00
2013 County Aid Improvement Program	-	-	-	-	-	-	-	-
2014 County Aid Improvement Program (Willow Grove)	-	-	4,063,080.49	-	-	2,985,285.77	-	4,077,794.72
Local Bridges, Future Needs - Kings Highway, CR #620	137,060.64	-	-	-	29,121.51	29,121.51	-	137,060.64
2012 Local Bridges, Future Needs - Palantine Lake	1,000,000.00	-	-	-	-	760,129.25	-	239,870.75
New Jersey History	5,121.20	-	-	-	-	-	5,121.20	-

COUNTY OF SALEM, STATE OF NEW JERSEY

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FEDERAL AND STATE GRANT FUND STATEMENT OF RESERVES FOR FEDERAL AND STATE GRANT FUND-APPROPRIATED (CONTINUED) Year Ended December 31, 2014

	Balance 12/31/2013	2014 Appropriations		County Match	Liquidation of		Paid or Charged	Cancelled/ by Resolution	Balance 12/31/2014
		Budget	By 40A-4-87		PY	Encumbrance			
Oldmans Township Economic Development Project	9,734.11	-	-	-	-	-	-	-	9,734.11
Cancer Education/Early Detection	215,572.29	-	-	-	-	-	-	-	130,584.66
2014 WIAW/FNJ	-	-	148,000.00	3,400.00	-	6,311.30	104,152.69	138,546.24	765,404.47
FY 2002/2003 TANF	49,532.91	-	1,408,633.00	-	-	-	643,228.53	-	-
Work First New Jersey TANF	487,613.19	-	-	-	-	-	-	49,532.91	-
2013 Work First New Jersey TANF - Work Verification	9,289.00	-	40,000.00	-	-	-	471,930.28	58,185.92	-
2007 Work First New Jersey TANF - Work Activities	6,555.38	-	-	-	-	1,324.00	10,613.00	-	64,434.52
2013 Work First New Jersey TANF - Case Management	51,413.00	-	-	-	-	-	-	6,555.38	-
FY 2002/2003 General Assistance	12,374.84	-	-	-	-	7,349.00	58,762.00	-	-
2012 Work First New Jersey TANF	6,155.63	-	-	-	-	-	-	12,374.84	-
2013 Work First New Jersey TANF - Case Management	-	-	-	-	-	-	-	5,154.63	-
2012 Work First New Jersey TANF - Work Verification	119,869.86	-	20,000.00	-	-	-	1,001.00	-	0.58
2013 Work First New Jersey TANF - Work Verification	16,288.00	-	-	-	-	-	19,999.42	-	13,989.29
2013 Work First New Jersey TANF - Work Activities	22,752.68	-	-	-	-	5,489.56	111,230.50	139.63	-
2013 Work First New Jersey TANF - Case Management	7,008.94	-	-	-	-	2,327.00	18,615.00	-	15,382.00
FY 2002/2003 ABAWD & Food Stamp	452,525.21	-	-	-	-	-	1,466.00	5,904.88	-
Dept. of Law and Public Safety, Div. of State Police - Emergency Services - RERP	-	-	306,656.65	-	-	41,422.44	224,919.30	7,008.94	330,434.89
NJOEM TLD's	-	-	7,500.00	-	-	-	7,500.00	245,250.11	-
TASE - Tobacco Age Sale Enforcement	22,150.03	-	-	-	-	-	-	22,150.03	-
State Homeland Security Grant Program - Explosive Detecting Canine Initiative	117.28	-	-	-	-	-	-	117.28	-
PASP - Personal Attendant Services	187,027.54	-	11,114.10	-	-	-	11,087.20	187,054.44	-
2006 PASP - Personal Attendant Services - Supplemental Funding	28.92	-	-	-	-	-	-	28.92	-
Old Salem Courthouse Phase II	-	-	-	-	-	-	-	-	-
2008 Safe Roadways Project Grant	5,095.30	-	-	-	-	-	-	-	-
Public Archives & Records Infrastructure Support (PARIS) Grant	112,416.66	-	-	-	-	-	-	5,095.30	-
Railroad Improvement Project	384,795.17	-	-	-	-	-	-	112,416.66	-
State Rail Plan	559,939.90	-	-	-	-	-	-	384,795.17	-
2006 Salem County Railroad Improvements, Phase II	1,898.80	-	-	-	-	1,088,807.60	1,088,807.60	-	559,939.90
Comprehensive Cancer Control Plan	24,158.89	-	-	-	-	-	-	1,898.80	-
NJ State Police - 911 Coordinator	3,448.74	-	-	-	-	-	-	24,158.89	-
OETS - Enhanced 911	4,188.72	-	-	-	-	-	-	3,448.74	-
2006 Office of Emergency Telecommunications Services (OETS)	79.39	-	-	-	-	-	-	4,188.72	-
	6,450.47	-	-	-	-	-	-	79.39	-
	-	-	-	-	-	-	-	6,450.47	-

COUNTY OF SALEM, STATE OF NEW JERSEY

A-14

FEDERAL AND STATE GRANT FUND STATEMENT OF RESERVES FOR FEDERAL AND STATE GRANT FUND-APPROPRIATED (CONTINUED) Year Ended December 31, 2014

	Balance 12/31/2013	2014 Appropriations Budget	By 40A-4-87	County Match	Liquidation of PY Encumbrance	Paid or Charged	Cancelled/ by Resolution	Balance 12/31/2014
County Disaster Liaison	2,532.00	-	-	-	-	-	2,532.00	-
Historical Commission Grant	12,277.36	-	7,351.00	-	-	6,851.00	4,926.36	7,851.00
Sharing Available Resources Efficiently (SHARE)	1,737.00	-	-	-	-	-	1,737.00	-
Emergency Management Performance Grant (EMPG)	154,704.60	-	-	-	-	-	89,704.60	65,000.00
Title V Delinquency Prevention Program	32,619.50	-	-	-	-	-	8,869.50	23,750.00
NJ Department of Human Services FFY 2010 M-D	111,918.04	-	-	-	-	-	111,918.04	-
NJ Department of Human Services FFY 2010 V	-	91,373.00	-	-	-	-	-	91,373.00
NJ Department of Human Services FFY 2014 M-D	23.04	-	-	-	-	-	23.04	-
K-9 Unit Program	(1,408.00)	-	500.00	-	-	500.00	(1,409.00)	-
Senior Farmers' Market Nutrition Program	19,890.56	-	-	-	500.00	13,461.00	1,190.56	5,739.00
WDP Staff & Fringe	211,175.00	-	-	-	-	-	-	211,175.00
Salem Co. Imp Authority - Admin/Economic Development Plan	112,986.00	-	-	-	-	-	112,986.00	-
Salem Co. Imp Authority - Nursing Home Division Support	2,854.83	-	-	-	-	-	-	2,854.83
Salem Co. Imp Authority - Nursing Home - Residential Ramp Installation	27,076.10	-	-	-	-	-	27,076.10	-
1997 State Planning Act of 1985 Cross - Acceptance II	1,669.74	-	-	-	-	-	1,669.74	-
2002 Reserve for Terrorism Exercise	14,527.15	-	-	-	-	-	-	14,527.15
Right to Farm Activities Grant	213.69	-	-	-	-	-	213.69	-
2004 Emergency Services Grant	16,312.69	2,340.00	-	2,340.00	847.31	-	-	17,160.00
2011 Bulletproof Vest Partnership	-	-	-	-	-	-	-	4,680.00
2012 Bulletproof Vest Partnership	38,008.88	17,666.00	21,500.00	18,967.00	8,525.00	21,499.51	23,556.80	0.49
2013 Hazmat	4,000.00	-	15,950.00	-	-	63,687.80	-	11,872.28
New Freedom Transportation (5317)	160,849.20	-	-	-	-	160,849.20	-	4,000.00
2012 Capacity Building Award	-	-	178,665.20	-	-	60,343.84	-	-
Crop Insurance Education	-	-	-	-	-	670.80	-	118,321.36
2014 Crop Insurance Education	849.61	-	-	-	-	-	-	-
Improved Pregnancy Outcomes Program	-	-	3,015.00	-	-	-	-	3,015.00
Its All About You	125,000.00	-	-	-	-	-	-	-
2012EMAA	-	-	-	-	-	235.79	125,000.00	(235.79)
PLUG	-	-	-	-	-	-	-	-
2012 Prosecutor SART/ISANE	24,603.00	-	-	-	-	-	24,603.00	-
	\$ 22,941,739.46	\$ 2,266,690.53	\$ 11,675,769.97	\$ 499,817.25	\$ 3,591,685.51	\$ 15,941,487.68	\$ 4,537,452.17	\$ 20,496,762.89
	A	A-13	A-13		A		A	A

COUNTY OF SALEM, STATE OF NEW JERSEY

A-15

FEDERAL AND STATE GRANT FUND

STATEMENT OF RESERVES FOR FEDERAL AND STATE GRANT FUNDS – UNAPPROPRIATED
Year Ended December 31, 2014

	Balance December 31, 2013	Received	2014 Budget Revenue Realized	Balance December 31, 2014
Senior Citizen and Disabled Resident				
Transportation Program - Additional Funds	\$ 9,864.40	\$ -	\$ -	\$ 9,864.40
Subregional Transportation Planning Program - FY 2006	32,639.40	-	-	32,639.40
Body Armor - Sheriff	20,821.39	-	20,821.39	-
Body Armor - Prosecutor	2,669.14	-	2,669.14	-
Farmland Preservation Program	27,572.81	-	-	27,572.81
EMAA	50,000.00	-	-	50,000.00
EMPG	-	23,000.00	-	23,000.00
Mental Health Association	-	-	-	-
	<u>\$ 143,567.14</u>	<u>\$ 23,000.00</u>	<u>\$ 23,490.53</u>	<u>\$ 143,076.61</u>
<u>Reference</u>	A	A-4		A

TRUST FUNDS

COUNTY OF SALEM, STATE OF NEW JERSEY

B-3

TRUST FUNDS
STATEMENT OF RESERVE FOR TRUST FUNDS
Year Ended December 31, 2014

	Balance December 31, 2013	Receipts	Disbursements	Balance December 31, 2014
Reserve for:				
911	\$ 262.45	\$ -	\$ -	\$ 262.45
Accumulated Absence Trust	517,186.51	714.94	117,063.84	400,837.61
B.F. Goodrich	16,392.82	26.69	2.09	16,417.42
Commodities Resale Program	59,340.22	304,204.39	262,911.09	100,633.52
County Auction	22,869.23	10,407.56	2,590.93	30,685.86
County Clerk	309,670.77	43,206.57	79,304.31	273,573.03
Document Preservation Fees	-	247,275.06	247,275.06	-
Engineering Escrow	18,351.75	2,500.00	-	20,851.75
Environmental Enforcement	636,511.18	92,660.65	146,776.94	582,394.89
Hospitalization	1,165.23	4,285,717.59	4,229,313.36	57,569.46
Housing Revitalization	77,091.00	16,605.91	19,846.91	73,850.00
Motor Vehicle Fines	445,581.84	248,553.17	660,315.83	33,819.18
Net Payroll Account	825.64	19,259,370.64	19,164,326.35	95,869.93
Parvin Bequest	32,619.08	16,875.97	74.30	49,420.75
Payroll Agency	302,453.91	20,263,691.75	20,275,456.23	290,689.43
Performance Bond - J Dare Development	13,090.00	-	-	13,090.00
Performance Bond - Woods Laurel Hills	3,375.00	-	-	3,375.00
Prosecutor's Office:				
Asset Maintenance Account	9,613.81	286.24	2,077.00	7,823.05
Auto Law Enforcement Trust Account	5,676.57	517.18	-	6,193.75
County Law Enforcement Trust Account	102,163.89	40,192.25	69,043.06	73,313.08
Federal County Law Enforcement Trust Account	48,878.64	58,184.63	15,630.64	91,432.63
Municipal Law Enforcement Trust Account	55,366.28	10,005.41	21,787.03	43,584.66
Seized Assets Trust Account	78,869.60	39,035.56	40,420.84	77,484.32
Really Transfer Fees	-	592,684.50	592,684.50	-
Revolving Loan	951,089.58	117,682.79	30,950.00	1,037,822.37
Road Opening Deposits	9,983.44	2,346.00	-	12,329.44
SCAPG - Nutrition Program	51,637.79	85,891.58	7,229.19	130,300.18
SCAPG - Parvin	30,720.63	16,168.99	682.35	46,207.27
Self Insurance	90,121.80	1,062.23	91,183.94	0.09
Sheriff's Trust	45,722.80	4,660.47	6.65	50,376.62
Surrogate Fees	42,524.46	7,900.47	4,968.50	45,456.43
Tax Appeals Filing Fees	37,960.55	10,287.15	8,838.65	39,409.05
Unemployment Claims	43.56	95,145.62	95,145.50	43.68
Weights & Measures	71,807.69	14,003.57	942.85	84,868.41
Worker's Compensation	18.76	191,989.09	78,740.52	113,267.33
	<u>\$ 4,088,986.48</u>	<u>\$ 46,079,854.62</u>	<u>\$ 46,265,588.46</u>	<u>\$ 3,903,252.64</u>
Reference	B			B

COUNTY OF SALEM, STATE OF NEW JERSEY

B-4

TRUST FUNDS
STATEMENT OF CASH
PER N.J.S.40A:5-5-TREASURER
Year Ended December 31, 2014

	<u>Trust Other Fund</u>	<u>Open Space and Farmland Preservation</u>
Balance - December 31, 2013	\$ 3,384,223.94	\$ 3,608,973.75
Increased by Receipts:		
Mortgage Accounts Receivable	\$ 175,853.24	\$ -
Open Space Tax Levy	-	1,062,250.49
Added & Omitted Taxes	-	2,839.78
Due to Current Fund	75,578.28	80.00
Interest Earned on Investments	2,286.71	5,609.51
Reserve for Trust Funds	<u>46,079,854.62</u>	<u>2,078,848.12</u>
	<u>46,333,572.85</u>	<u>3,149,627.90</u>
	49,717,796.79	6,758,601.65
Decreased by Disbursements:		
Principal and Interests on Open Space Debt	-	795,281.56
Due Current Fund - Interest Earned on Deposits	2,286.71	-
Mortgage Disbursement	133,000.00	-
Reserve for Trust Funds	<u>46,265,588.46</u>	<u>2,700,446.06</u>
	<u>46,400,875.17</u>	<u>3,495,727.62</u>
Balance - December 31, 2014	<u>\$ 3,316,921.62</u>	<u>\$ 3,262,874.03</u>
<u>Reference</u>	B	B

COUNTY OF SALEM, STATE OF NEW JERSEY

B-5

TRUST FUNDS
STATEMENT OF MORTGAGES RECEIVABLE
Year Ended December 31, 2014

	<u>Reference</u>	
Balance - December 31, 2013	B	\$ 726,711.06
Increased by:		
Loan Issuance		<u>133,000.00</u>
		859,711.06
Decreased by:		
Receipts		<u>175,853.24</u>
Balance - December 31, 2014	B	<u><u>\$ 683,857.82</u></u>

COUNTY OF SALEM, STATE OF NEW JERSEY

B-6

TRUST FUNDS
OPEN SPACE AND FARMLAND PRESERVATION
STATEMENT OF TAXES RECEIVABLE
Year Ended December 31, 2014

	<u>Reference</u>		
Balance - December 31, 2013	B	\$	825.59
Increased by:			
2014 Tax Levy:			
Open Space		\$	1,062,250.49
Added and Omitted			<u>3,060.40</u>
			1,065,310.89
			<u>1,066,136.48</u>
Decreased by:			
Received:			
Open Space			1,062,250.49
Added and Omitted			<u>2,839.78</u>
			1,065,090.27
Balance - December 31, 2014	B	\$	<u><u>1,046.21</u></u>

COUNTY OF SALEM, STATE OF NEW JERSEY

B-7

TRUST FUNDS
OPEN SPACE AND FARMLAND PRESERVATION
STATEMENT OF RESERVE FOR FUTURE USE
Year Ended December 31, 2014

	<u>Reference</u>	
Balance - December 31, 2013	B	\$ 4,111,920.94
Increased by:		
2014 Tax Levy		\$ 1,062,250.49
2014 Added and Omitted Tax Levy		3,060.40
Settlement Receipts		2,078,848.12
Interest on Deposits		<u>5,609.51</u>
		3,149,768.52
		7,261,689.46
Decreased by:		
Reserve Disbursements		2,701,973.72
Principal and Interests on Open Space Debt		<u>795,281.56</u>
		3,497,255.28
Balance - December 31, 2014	B	<u>\$ 3,764,434.18</u>
<u>Analysis of Balance:</u>		
Cash		\$ 3,262,874.03
Investments		497,650.76
Due from Current Fund		2,863.18
Taxes Receivable		<u>1,046.21</u>
Reserve for Future Use	B	<u>\$ 3,764,434.18</u>

CAPITAL FUND

COUNTY OF SALEM, STATE OF NEW JERSEY

C-1

CAPITAL FUND ANALYSIS OF CASH Year Ended December 31, 2014

	Reference	Balance December 31, 2014
Capital Improvement Fund	C	\$ 3,936.73
Capital Fund	C	234,962.28
Due to Current Fund	C	(5,841.07)
Due from Trust Fund	C	(32,180.00)
Reserve for Payment of Debt	C	5,036.20
Contracts Payable	C	2,110,442.63
Overdraft - Bond Funds Held by Trustee	C	12,490.51
Dam Restoration Loan Receivable	C	(1,300,000.00)
Improvement Authorizations:		
96-01 Acq. of Various Pieces of Equip. and Constr. of Var. Cap. Improv.		163,284.78
99-01 Renovation of Salem County Emergency Operations Center		880.50
04-03 Acquisition of Easement and/or Development Rights to Various Parcels of Real Property		694,533.19
04-04 Creation of a Revolving Loan Fund for Town Center Revitalization Projects		274,380.00
06-05 Reserve for Reconstruction of Various County Roads		62.60
07-07 Constr. of Improvs. to the Camp Karney Dam Struct. and Spillway		1,111,849.00
08-03 Reserve for Interest Earned for County Aid Improvement Program Reconstruction of Various County Roads		183,338.40
08-06 Acquisition of Various Pieces of Equipment and Construction of Various Improvements		1,843,722.30
09-02 Reconstruction and Maintenance of Various County Roads, Bridges and Dams		42,593.99
10-02 Reconstruction and Maintenance of Various County Roads, Bridges and Dams		277,559.88
10-08 Acquisition of Various Pieces of Equipment and Construction of Various Improvements		65,363.94
11-02 Reconstruction and Maintenance of Various County Roads, Bridges and Dams		53,118.26
11-03 Interest Earned for County Aid Improvement Grant		7,591.87
11-04 Repair and Reconstruction of Roads, Bridges and Railroads Damaged by Floods		2,309,485.79
12-02 Various Improvements to Roadways, Bridges, Railroads and Other Public Property Damaged by Hurricane Irene		327,256.78
12-04 Recon./Maint. Of Various County Roads, Bridges, Dams/Engineer		59,892.13
12-05 Internet County Aid Improvement Grant		3,028.36
13-02 Interest County Aid Improvement		1,258.32
13-03 Various Improvements		33,883.09
13-05 Vo. Tech. Water Tower Repairs		1,017.50
13-04 Information Technology Upgrade		151,116.09
13-06 Various Improvements to Salem Community College		1,200,000.00
13-07 Various Improvements to Salem Community College		1,101,330.48
		<u>\$ 10,935,394.53</u>
	Reference	C

COUNTY OF SALEM, STATE OF NEW JERSEY

C-2

CAPITAL FUND
STATEMENT OF DUE FROM (TO) CURRENT FUND
Year Ended December 31, 2014

	<u>Reference</u>	
Balance December 31, 2013	C	\$ (162,008.91)
Increased by:		
Disbursed to Current Fund:		
Due Current Fund		167,849.98
Balance December 31, 2014	C	<u>\$ 5,841.07</u>

COUNTY OF SALEM, STATE OF NEW JERSEY

C-3

CAPITAL FUND

STATEMENT OF DEFERRED CHARGES TO FUTURE TAXATION - FUNDED Year Ended December 31, 2014

Balance - December 31, 2013	C		\$ 34,334,000.00
Increased by:			
Issuance of Governmental Obligation Bonds	C-6		<u>7,465,000.00</u>
			41,799,000.00
Decreased by:			
Payment of Bond Principal:			
2014 Budget Appropriations	C-6	\$ 2,056,100.00	
Open Space Trust Fund	C-6	476,400.00	
State of New Jersey	C-6	257,500.00	
Refunded Bonds	C-6	<u>5,015,000.00</u>	
			7,805,000.00
Balance - December 31, 2014	C		<u><u>\$ 33,994,000.00</u></u>

C-4

STATEMENT OF DEFERRED CHARGES TO FUTURE TAXATION - UNFUNDED

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COUNTY OF SALEM, STATE OF NEW JERSEY
CAPITAL FUND
SCHEDULE OF IMPROVEMENT AUTHORIZATIONS
Year Ended December 31, 2014

C-5

Ordinance	Date	Amount	December 31, 2013		2014	Liquidation of Prior Year Contracts Pay.	Paid or Charged	Cancelled	December 31, 2014	
			Funded	Unfunded	Authorizations				Funded	Unfunded
96-01 Acquisition of Various Piece of Equipment and Construction of Various Capital Improvements	7/17/1996	\$ 2,500,000.00	\$ 165,564.78	\$ -	\$ -	\$ 58,889.50	\$ 51,189.50	\$ -	\$ 163,284.78	\$ -
99-01 Renovation of Salem County Emergency Operations Center	2/3/1999	810,000.00	880.50	-	-	-	-	-	880.50	-
04-03 Acquisition of Easement and/or Development Rights to Various Parcels of Real Property	8/19/2004	9,000,000.00	730,385.73	-	-	-	35,852.54	-	694,533.19	-
04-04 Creation of a Revolving Loan Fund for Town Center Revitalization Projects	8/18/2004	3,000,000.00	-	2,624,380.00	-	-	-	-	-	2,624,380.00
08-05 Reserve for Reconstruction of Various County Roads	11/15/2008	1,400,000.00	-	62.60	-	-	-	-	62.60	-
07-07 Construction of Improvements to the Camp Kamey Dam Structure and Spillway	7/18/2007	1,300,000.00	1,111,849.00	-	-	55,652.25	-	-	-	-
07-09 Alterations, Improvements and Relocation of County Buildings and Offices	9/19/2007	100,000.00	3,500.00	-	-	3,500.00	-	-	1,111,849.00	-
07-11 Bathmatic Study for Avis Mill Pond	9/19/2007	37,000.00	750.00	-	-	750.00	-	-	-	-
08-03 Reserve for Interest Earned for County Aid Improvement Program	5/21/2008	404,253.85	183,338.40	-	-	166,171.32	-	-	183,338.40	-
08-04 Reconstruction of Various County Roads	-	-	-	-	-	147.53	-	-	-	-
08-05 Acquisition of Various Pieces of Equipment and Construction of Various Improvements	8/20/2008	9,850,000.00	1,945,023.29	-	-	103,332.18	204,633.17	-	1,843,722.30	-
09-02 Reconstruction and Maintenance of Various County Roads, Bridges and Dams	10/7/2009	2,892,000.00	296,990.21	-	-	-	254,396.22	-	42,593.99	-
10-02 Reconstruction and Maintenance of Various County Roads, Bridges and Dams	5/19/2010	1,700,000.00	559,993.10	-	-	144,379.86	426,813.08	-	277,559.88	-
10-08 Acquisition of Various Pieces of Equipment and Construction of Various Improvements	11/17/2010	6,750,000.00	712,310.72	-	-	54,396.48	701,343.26	-	65,363.94	-
11-02 Reconstruction and Maintenance of Various County Roads, Bridges and Dams	5/4/2011	1,200,000.00	64,746.05	-	-	253,695.68	265,323.47	-	53,116.26	-
11-03 Interest Earned for County Aid Improvement Grant	5/4/2011	7,591.87	7,591.87	-	-	-	-	-	7,591.87	-
11-04 Repair and Reconstruction of Roads, Bridges and Railroads Damaged by Floods	12/7/2011	8,200,000.00	-	6,203,299.76	-	7,280.81	901,094.80	3,000,000.00	-	2,309,485.79
12-02 Various Improvements to Roadways, Bridges, Railroads and Other Public Property Damaged by Hurricane Irene	5/14/2012	3,400,000.00	327,256.78	-	-	-	-	-	327,256.78	-
12-04 Recon/Maint. Of Various County Roads, Bridges, Dams/Engineer	7/18/2012	430,000.00	36,099.51	-	-	173,335.62	149,543.00	-	59,892.13	-
12-05 Internet County Aid Improvement Grant	7/18/2012	3,028.36	3,028.36	-	-	-	-	-	3,028.36	-
13-02 Interest County Aid Improvement	7/17/2013	1,256.32	1,256.32	-	-	-	-	-	1,256.32	-
13-03 Various Improvements	7/17/2013	1,000,000.00	694,563.75	-	-	190,528.05	851,208.71	-	33,893.09	-
13-04 Vo. Tech. Water Tower Repairs	9/18/2013	160,000.00	160,000.00	-	-	-	158,982.50	-	1,017.50	-
13-05 Information Technology Upgrade	12/4/2013	1,750,000.00	1,750,000.00	-	-	-	1,598,893.91	-	151,116.09	-
13-06 Improvements to the STEM Building and Various Improvements to Salem Community College	12/4/2013	1,200,000.00	-	-	1,200,000.00	-	-	-	1,200,000.00	-
13-07 Various Improvements to Salem Community College	12/4/2013	1,500,000.00	-	-	1,500,000.00	-	398,669.52	-	1,101,330.48	-
14-03 Various Improvements to Salem County Vocational Technical High School	12/3/2014	3,148,364.00	-	-	3,148,364.00	-	-	-	-	-
		Reference	\$ 8,755,212.97	\$ 8,827,679.76	\$ 5,649,364.00	\$ 1,207,808.28	\$ 6,234,154.78	\$ 3,000,000.00	\$ 7,322,681.46	\$ 3,149,364.00
			C	C	C	C-7			C	C

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COUNTY OF SALEM, STATE OF NEW JERSEY

CAPITAL FUND STATEMENT OF SERIAL BONDS Year Ended December 31, 2014

C-6

Purpose	Date of Issue	Original Issue	Maturities of Bonds Outstanding December 31, 2014		Interest Rate	Balance December 31, 2013	Issued	Paid by Budget Appropriation	Balance December 31, 2014
			Date	Amount					
General Obligation Refunding Bonds	4-15-04	\$ 5,565,000.00	04-01-2015	\$ 330,000.00	4.000%	\$ 970,000.00	\$ -	\$ 315,000.00	\$ 655,000.00
			04-01-2016	325,000.00	4.000%				
General Obligation Bonds, Series 2005	10-1-05	8,300,000.00	10-15-2015	390,000.00	3.850%	5,760,000.00		5,390,000.00	390,000.00
County College Bonds, Series 2006	7/15/06	1,800,000.00	07-15-2015	215,000.00	4.750%	645,000.00		205,000.00	440,000.00
			07-15-2016	225,000.00	4.750%				
General Obligation Refunding Bonds, Series 2007	3/29/07	3,100,000.00	07-15-2015	305,000.00	5.000%				
			07-15-2016	315,000.00	5.000%				
			07-15-2017	330,000.00	5.000%				
			07-15-2018	355,000.00	5.000%				
			07-15-2019	385,000.00	5.000%	1,965,000.00		295,000.00	1,670,000.00
Vocational School Refunding Bonds, Series 2007	3/29/07	1,185,000.00	07-15-2015	110,000.00	5.000%				
			07-15-2016	115,000.00	5.000%				
			07-15-2017	125,000.00	5.000%				
			07-15-2018	130,000.00	5.000%				
			07-15-2019	135,000.00	5.000%	730,000.00		115,000.00	615,000.00
Governmental Loan Revenue Bonds, Series 2008A	5/29/08	3,600,000.00	04-15-2015	380,000.00	3.750%				
			04-15-2016	400,000.00	3.750%				
			04-15-2017	410,000.00	3.750%				
			04-15-2018	430,000.00	3.750%	1,980,000.00		360,000.00	1,620,000.00
Special Services School Bonds, Series 2008	10/30/08	6,000,000.00	10-01-2015	250,000.00	4.000%				
			10-01-2016	260,000.00	4.000%				
			10-01-2017	270,000.00	5.000%				
			10-01-2018	285,000.00	5.000%				
			10-01-2019	295,000.00	5.000%				
			10-01-2020	310,000.00	5.000%				
			10-01-2021	325,000.00	5.000%				
			10-01-2022	340,000.00	5.000%				
			10-01-2023	355,000.00	5.000%				
			10-01-2024	370,000.00	5.000%				
			10-01-2025	385,000.00	5.000%				
			10-01-2026	405,000.00	5.000%				
			10-01-2027	415,000.00	5.000%	4,920,000.00		240,000.00	4,680,000.00
			10-01-2028	415,000.00	5.000%				

COUNTY OF SALEM, STATE OF NEW JERSEY

C-6

CAPITAL FUND
STATEMENT OF SERIAL BONDS (CONTINUED)
Year Ended December 31, 2014

Purpose	Date of Issue	Original Issue	Maturities of			Interest Rate	Balance December 31, 2013	Issued	Paid by Budget Appropriation	Balance December 31, 2014
			Bonds Outstanding	Date	Amount					
Governmental Loan Revenue Bonds, Series 2009	3/18/2009	9,854,000.00		03-15-2015	400,000.00	3.250%				
				03-15-2016	415,000.00	5.000%				
				03-15-2017	425,000.00	5.000%				
				03-15-2018	440,000.00	5.000%				
				03-15-2019	455,000.00	5.000%				
				03-15-2020	475,000.00	4.000%				
				03-15-2021	495,000.00	4.000%				
				03-15-2022	515,000.00	4.000%				
				03-15-2023	540,000.00	4.250%				
				03-15-2024	565,000.00	4.250%				
				03-15-2025	590,000.00	4.800%				
				03-15-2026	620,000.00	4.800%				
				03-15-2027	655,000.00	4.500%				
				03-15-2028	685,000.00	5.000%				
				03-15-2029	714,000.00	5.000%	8,379,000.00		390,000.00	7,989,000.00
Governmental Obligation Bonds, Series 2011	5/18/2011	6,300,000.00		05-01-2015	370,000.00	2.000%				
				05-01-2016	380,000.00	2.000%				
				05-01-2017	395,000.00	2.000%				
				05-01-2018	405,000.00	2.250%				
				05-01-2019	420,000.00	2.500%				
				05-01-2020	435,000.00	2.750%				
				05-01-2021	455,000.00	3.000%				
				05-01-2022	475,000.00	3.000%				
				05-01-2023	495,000.00	3.250%				
				05-01-2024	500,000.00	3.500%				
				05-01-2025	500,000.00	4.000%				
				05-01-2026	500,000.00	4.000%	5,695,000.00		365,000.00	5,330,000.00
County College Bonds, Series 2012	3/15/2012	2,100,000.00		03-15-2015	130,000.00	2.000%				
				03-15-2016	150,000.00	2.000%				
				03-15-2017	260,000.00	2.000%				
				03-15-2018	260,000.00	2.000%				
				03-15-2019	260,000.00	2.000%				
				03-15-2020	260,000.00	2.130%				
				03-15-2021	260,000.00	2.750%	1,970,000.00		130,000.00	1,840,000.00

COUNTY OF SALEM, STATE OF NEW JERSEY

C-6

CAPITAL FUND
STATEMENT OF SERIAL BONDS (CONTINUED)
Year Ended December 31, 2014

Purpose	Date of Issue	Original Issue	Bonds Outstanding		Interest Rate	Balance December 31, 2013	Issued	Paid by Budget Appropriation	Balance December 31, 2014			
			Date	Amount								
County College Bonds, Series 2014	6/27/2014	2,700,000.00	03-15-2015	110,000.00	2.000%							
			03-15-2016	130,000.00	2.000%							
			03-15-2017	160,000.00	2.000%							
			03-15-2018	160,000.00	2.000%							
			03-15-2019	165,000.00	2.000%							
			03-15-2020	175,000.00	2.000%							
			03-15-2021	175,000.00	2.130%							
			03-15-2022	180,000.00	2.500%							
			03-15-2023	180,000.00	3.000%							
			03-15-2024	195,000.00	3.000%							
			03-15-2025	200,000.00	3.000%							
			03-15-2026	210,000.00	3.000%							
			03-15-2027	220,000.00	3.000%							
			03-15-2028	220,000.00	3.130%							
			03-15-2029	220,000.00	3.250%		2,700,000.00	-	2,700,000.00			
County College Bonds, Series 2014	6/27/2014	4,765,000.00	04-01-2015	5,000.00	2.000%							
			04-01-2016	395,000.00	4.000%							
			04-01-2017	415,000.00	3.000%							
			04-01-2018	435,000.00	4.000%							
			04-01-2019	455,000.00	3.000%							
			04-01-2020	470,000.00	3.000%							
			04-01-2021	490,000.00	3.000%							
			04-01-2022	505,000.00	3.000%							
			04-01-2023	520,000.00	3.000%							
			04-01-2024	535,000.00	5.000%							
			04-01-2025	540,000.00	5.000%							
								</				

COUNTY OF SALEM, STATE OF NEW JERSEY

C-7

CAPITAL FUND
STATEMENT OF CONTRACTS PAYABLE
Year Ended December 31, 2014

Balance December 31, 2013	<u>Reference</u> C, C-5	\$ 1,207,809.28
Increased by:		
Charges to Improvement Authorizations	C	<u>2,110,442.63</u>
		3,318,251.91
Decreased by:		
Liquidation of Prior Year Contracts	C, C-5	<u>1,207,809.28</u>
Balance December 31, 2014	C	<u>\$ 2,110,442.63</u>

COUNTY OF SALEM, STATE OF NEW JERSEY

C-8

CAPITAL FUND
STATEMENT OF CAPITAL IMPROVEMENT FUND
Year Ended December 31, 2014

	<u>Reference</u>	
Balance December 31, 2013	C	\$ <u>3,936.73</u>
Balance December 31, 2014	C	\$ <u><u>3,936.73</u></u>

COUNTY OF SALEM, STATE OF NEW JERSEY

C-9

CAPITAL FUND STATEMENT OF NEW JERSEY DAM RESTORATION LOAN Year Ended December 31, 2014

Ordinance Number	Improvement Description	Date of Issue	Amount of Original Loan	Outstanding Loan Maturities		Interest Rate	Balance December 31, 2014
				Year	Amount		
07-07	Construction of Improvements to the Camp Kamey Dam Structure and Spillway, together with the acquisition of all materials and equipment and completion of all work necessary therefor and related thereto.	07-18-07	\$ 1,300,000.00	2015	\$ 31,204.79		
				2016	63,348.83		
				2017	64,622.15		
				2018	65,921.05		
				2019	67,246.06		
				2020-2024	357,056.66		
				2025-2029	394,412.67		
				2030	256,187.79		
						2.0%	\$ 1,300,000.00
							\$ 1,300,000.00
						Reference	C

COUNTY OF SALEM, STATE OF NEW JERSEY

C-10

CAPITAL FUND
STATEMENT OF BOND ANTICIPATION NOTES
Year Ended December 31, 2014

Ordinance Number	Improvement Description	Date of Original Issue	Date of Issue	Maturity Date	Interest Rate	Balance December 31, 2013	Increased	Decreased	Balance December 31, 2014
04-04	Creation of a Revolving Loan Fund for Town Center Revitalization Projects	08/27/08	08/22/14	08/21/15	1.37%	\$ 425,000.00	\$ -	\$ 25,000.00	\$ 400,000.00
11-04	Repair and Reconstruction of Roads, Bridges and Railroads Damaged by Floods	06/29/12	06/29/14	06/28/15	1.50%	11,190,000.00	-	3,000,000.00	8,190,000.00
Reference						\$ 11,615,000.00	\$ -	\$ 3,025,000.00	\$ 8,590,000.00
						C	C-4	A-3	C, C-4

COUNTY OF SALEM, STATE OF NEW JERSEY

C-11

CAPITAL FUND
STATEMENT OF BONDS AND NOTES AUTHORIZED BUT NOT ISSUED
Year Ended December 31, 2014

<u>Ordinance Number</u>	<u>Improvement Description</u>	<u>Balance December. 31, 2013</u>	<u>2014 Authorizations</u>	<u>BANs Issued</u>	<u>Balance December. 31, 2014</u>
04-04	Creation of a Revolving Loan Fund for Town Center Revitalization Projects	\$ 2,350,000.00	\$ -	-	\$ 2,350,000.00
14-03	Various Improvements to Salem County Vocational Technical High School	-	3,149,364.00	-	3,149,364.00
	<u>Reference</u>	<u>\$ 2,350,000.00</u>	<u>\$ 3,149,364.00</u>	<u>-</u>	<u>\$ 5,499,364.00</u>
		<u>C</u>			<u>C</u>

OUTSIDE OFFICES

COUNTY OF SALEM, STATE OF NEW JERSEY

D

COUNTY CLERK
STATEMENT OF ASSETS, LIABILITIES AND RESERVES
December 31, 2014

ASSETS	Reference	December 31,	
		2014	2013
Cash	D-1	\$ 153,706.25	\$ 162,665.79
		<u>\$ 153,706.25</u>	<u>\$ 162,665.79</u>
LIABILITIES AND RESERVES			
Reserve for Trust Fund		\$ 2,658.50	\$ 2,730.10
Due to State of New Jersey		13,613.60	14,874.60
Due to County Treasurer		137,434.15	145,061.09
		<u>\$ 153,706.25</u>	<u>\$ 162,665.79</u>

COUNTY OF SALEM, STATE OF NEW JERSEY

D-1

COUNTY CLERK STATEMENT OF CASH Year Ended December 31, 2014

	<u>Reference</u>	
Balance - December 31, 2013	D	\$ 162,665.79
Increased by Receipts:		
County Recording Fees	\$ 686,443.85	
Realty Transfer Tax Fees	110,710.00	
State Trade Names	885.00	
Trust	22,646.00	
Copies	9,914.60	
Search	400.00	
Notary	380.00	
Photos	3,240.00	
Preservation Fund	246,085.71	
Tax Relief	164,051.14	
Interest Earned on Deposits	129.16	
State Millionaire Realty Transfer Fees	125,960.00	
Miscellaneous	1,880.00	
		<u>1,372,725.46</u>
		1,535,391.25
Decreased by Disbursements:		
Interest Paid to County Treasurer's Office	134.15	
Turned over to Treasurer:		
Current Fund Anticipated Revenue	288,345.40	
Trust Fund	36,955.60	
State Realty Tax Fees	384,248.70	
Preservation Fund	247,275.06	
Public Health Priority Fund	48,591.25	
Extraordinary Aid Fund	78,205.80	
State Trade Names	879.00	
County Tax Relief	164,850.04	
Miscellaneous	132,200.00	
		<u>1,381,685.00</u>
Balance - December 31, 2014	D	<u>\$ 153,706.25</u>

COUNTY OF SALEM, STATE OF NEW JERSEY

E

SURROGATE'S OFFICE

STATEMENT OF ASSETS, LIABILITIES AND RESERVES – REGULATORY BASIS

December 31, 2014

ASSETS	Reference	December 31,	
		2014	2013
Cash	E-1	\$ 53,167.40	\$ 11,030.44
Investments - Probate Division:			
Savings and Loan Association	E-2	2,963,289.21	3,285,959.59
Certificates of Deposit	E-3	307,100.00	277,034.63
		<u>\$ 3,323,556.61</u>	<u>\$ 3,574,024.66</u>
LIABILITIES AND RESERVES			
Salem County Court Probate Division		\$ 3,270,389.21	\$ 3,562,994.22
Attorney's Deposits		5,287.93	3,352.93
Due to County Treasurer		47,879.47	7,677.51
		<u>\$ 3,323,556.61</u>	<u>\$ 3,574,024.66</u>

COUNTY OF SALEM, STATE OF NEW JERSEY

E-1

SURROGATE'S OFFICE
STATEMENT OF CASH
Year Ended December 31, 2014

	<u>Reference</u>	
Balance - December 31, 2013	E	\$ 11,030.44
Increased by Receipts:		
Wills	\$ 51,209.00	
Letters of Administration	9,073.00	
Guardianship	988.00	
Affidavits	5,524.00	
Research	1,935.00	
Superior Court Fees	22,105.27	
Miscellaneous	4,185.16	
Interest Earned on Deposits	39.21	
		<u>95,058.64</u>
		106,089.08
Decreased by Disbursements:		
State Superior Court Payments	37.66	
Turned over to Treasurer:		
Current Fund Anticipated Revenue	44,745.03	
Trust Fund	7,828.00	
Refunds	310.99	
		<u>52,921.68</u>
Balance - December 31, 2014	E	<u>\$ 53,167.40</u>

COUNTY OF SALEM, STATE OF NEW JERSEY

E-2

SURROGATE'S OFFICE
STATEMENT OF INVESTMENT - SAVINGS AND LOAN ASSOCIATION
Year Ended December 31, 2014

	<u>Reference</u>	
Balance - December 31, 2013	E	\$ 3,285,959.59
Increased by Receipts		
Monthly Deposits	\$	30,394.06
Purchase of Savings Certificates		182,071.06
Interest Earned on Deposits		<u>16,187.45</u>
		<u>228,652.57</u>
		3,514,612.16
Decreased by Disbursements:		
Monthly Withdrawals		12,482.11
Income Tax Withholdings		161.81
Redemption of Savings Certificates		<u>538,679.03</u>
		<u>551,322.95</u>
Balance - December 31, 2014	E	<u><u>\$ 2,963,289.21</u></u>

COUNTY OF SALEM, STATE OF NEW JERSEY

E-3

SURROGATE'S OFFICE
STATEMENT OF INVESTMENT - CERTIFICATE OF DEPOSIT
Year Ended December 31, 2014

Balance - December 31, 2013	<u>Reference</u> E	\$ 277,034.63
Increased by Receipts		
Issuance of Savings Certificates	\$ 50,065.37	
Interest Earned on Deposits	<u>3,742.11</u>	
		<u>53,807.48</u>
		330,842.11
Decreased by Disbursements		
Redemption of Savings Certificates	20,000.00	
Interest Transferred to Minor's Account	<u>3,742.11</u>	
		<u>23,742.11</u>
Balance - December 31, 2014	E	<u>\$ 307,100.00</u>

COUNTY OF SALEM, STATE OF NEW JERSEY

F

SHERIFF'S OFFICE
STATEMENT OF ASSETS, LIABILITIES AND RESERVES
December 31, 2014

ASSETS	<u>Reference</u>	December 31,	
		2014	2013
Cash	F-1	\$ 58,189.59	\$ 37,583.27
		<u>\$ 58,189.59</u>	<u>\$ 37,583.27</u>
LIABILITIES AND RESERVES			
Fees and Executions		\$ 58,071.39	\$ 37,465.07
Due to County Treasurer	F-2	118.20	118.20
		<u>\$ 58,189.59</u>	<u>\$ 37,583.27</u>

COUNTY OF SALEM, STATE OF NEW JERSEY

F-1

SHERIFF'S OFFICE
STATEMENT OF CASH
Year Ended December 31, 2014

	<u>Reference</u>	
Balance - December 31, 2013	F	\$ 37,583.27
Increased by Receipts:		
Sales and Executions	\$ 453,611.31	
County Fees	78,517.31	
Sheriff's Trust	4,940.00	
Miscellaneous	4,365.34	
Interest Earned on Deposits	<u>82.86</u>	
		<u>541,516.82</u>
		579,100.09
Decreased by Disbursements:		
Interest Paid to County Treasurer's Office	82.86	
Turned over to Treasurer:		
Current Fund Anticipated Revenue	78,517.31	
Trust Fund	4,940.00	
Refunds	204,439.45	
Advertising	90,542.07	
Deed	11,850.00	
Garnishments	125,254.85	
Miscellaneous	<u>5,283.96</u>	
		<u>520,910.50</u>
Balance - December 31, 2014	F	<u>\$ 58,189.59</u>

COUNTY OF SALEM, STATE OF NEW JERSEY

F-2

SHERIFF'S OFFICE

SCHEDULE OF SHERIFF'S FEES DUE TO COUNTY TREASURER'S OFFICE

Year Ended December 31, 2014

	<u>Reference</u>	
Balance - December 31, 2013	F	\$ 118.20
Increased by Receipts:		
Fees Collected	\$ 78,517.31	
Trust Fund	4,940.00	
Interest Earned on Deposits	<u>82.86</u>	
		<u>83,540.17</u>
		83,658.37
Decreased by Disbursements:		
Interest Paid to County Treasurer's Office	82.86	
Turned over to Treasurer:		
Current Fund Anticipated Revenue	78,517.31	
Trust Fund	<u>4,940.00</u>	
		<u>83,540.17</u>
Balance - December 31, 2014	F	<u>\$ 118.20</u>

COUNTY OF SALEM, STATE OF NEW JERSEY

JAIL PRISONER'S WELFARE FUND
STATEMENT OF CASH
Year Ended December 31, 2014

H

	Balance December 31, 2013	Receipts		Disbursements		Balance December 31, 2014
		Interest	Other	County Treasurer	Other	
Warden:						
Inmate Account	\$ 29,059.47	\$ 46.89	\$ 501,099.27	\$ -	\$ 496,657.27	\$ 33,548.36
Welfare Account	86,072.54	128.06	234,710.41	-	240,127.65	80,783.36
Bail Account	1.16	25.36	810,951.78	-	810,945.79	32.51
Miscellaneous	1,030.87	-	380,679.26	370,590.64	10,703.05	416.44
Home Detention	990.16	0.38	57,680.00	-	57,620.52	1,050.02
	<u>117,154.20</u>	<u>200.69</u>	<u>1,985,120.72</u>	<u>370,590.64</u>	<u>1,616,054.28</u>	<u>115,830.69</u>
Work Release	<u>107.24</u>	<u>0.12</u>				<u>107.36</u>
	<u>\$ 117,261.44</u>	<u>\$ 200.81</u>	<u>\$ 1,985,120.72</u>	<u>\$ 370,590.64</u>	<u>\$ 1,616,054.28</u>	<u>\$ 115,938.05</u>
Total Receipts and Disbursements			<u>\$ 1,985,321.53</u>		<u>\$ 1,986,644.92</u>	

COUNTY OF SALEM, STATE OF NEW JERSEY

MOSQUITO EXTERMINATION COMMISSION
STATEMENT OF CASH
Year Ended December 31, 2014

Balance - December 31, 2012		\$	6,609.83
Increased by Receipts:			
County of Salem	\$	8,078.78	
Interest Earned on Deposits		<u>30.57</u>	
			<u>8,109.35</u>
			14,719.18
Decreased by Disbursements:			
County of Salem - Account Closed			<u>14,719.18</u>
Balance - December 31, 2013		<u>\$</u>	<u>-</u>

COUNTY OF SALEM, STATE OF NEW JERSEY

GENERAL COMMENTS

Year Ended December 31, 2014

Contracts and Agreements Required to be Advertised for N.J.S. 40A:11-4

Local units and the board of education that have appointed a Qualified Purchasing Agent pursuant to N.J.S.A. 40A:11-9(b) and take advantage of a higher bid threshold pursuant to N.J.S.A. 40A:11-3(a) and 18A:18A-3(a), have their maximum bid threshold increased from \$29,000 to \$36,000. Where the higher bid threshold is authorized, appropriate action should be taken to adjust the locally set amount.

Contracts exceeding the new threshold are subject to the appropriate requirements of the Local Public Contracts Law and the Public School Contracts Law. As a result of the change in bid threshold, the 15% threshold for the informal receipt of quotations thresholds of N.J.S.A. 40A:11-6.1(a) and 18A:18A-37(a) also changes. The following table summarizes the new bid and quotation thresholds.

	<u>Bid Threshold</u>	<u>Quotation Threshold</u>
Base amount	\$17,500	\$2,625
With qualified purchasing agent	\$36,000	\$5,400

It is also noted that, as an alternative to public advertising, the County uses state contracts.

The minutes indicate that resolutions were adopted and advertised authorizing the awarding of contracts or agreements for "Professional Services" per N.J.S. 40A:11-5.

Any interpretation as to possible violation of the N.J.S. 40A:11-4 and N.J.A.C. 5:30-14 would be in the province of the County solicitor.

The County does not have a Qualified Purchasing Agent.

Collection of Interest on Delinquent Taxes

Pursuant to R.S. 54:4-74, County taxes are due and payable in quarterly installments on the 15th day of February, May, August and November. R.S. 54:4-76 provides that interest at the rate of 6% per annum shall be due and payable by any municipality for nonpayment of taxes on or before the due date. A review of the Treasurer's records revealed that compliance with the aforementioned law and regulations was noted for items tested.

Investment of Available Funds

The County had most of its available funds invested in interest-bearing investments or cash and cash equivalents during 2014. Earnings from interest on cash equivalents, investments and deposits are shown as revenue in the various accounts and funds of the County for 2014.

The County has adopted a formal cash management plan policy in compliance with N.J.S.A. 40 A:5-14 of the Local Fiscal Affairs Law, which requires that every local unit shall adopt a "Cash Management Plan" and shall deposit in interest-bearing accounts all available public funds pursuant to the plan.

COUNTY OF SALEM, STATE OF NEW JERSEY

SCHEDULE OF CURRENT YEAR FINDINGS AND RECOMMENDATIONS
Year Ended December 31, 2014

Finding 2014-001

Criteria

Management is responsible for monitoring budget to actual expenditures to avoid over expenditures.

Condition

An over expenditure of current year appropriations and prior year appropriation reserves in the amounts of \$478,418.34 and \$73,214.17, respectively.

Cause

An override of internal control resulted in over expenditures.

Effect

Noncompliance with State of New Jersey rules and regulations.

Recommendation

We recommend that the County CFO continue to monitor its budget versus actual expenditures to avoid over expenditures in the future.

Management Response

Management agrees with the finding and has implemented policy and procedures to avoid future budget over expenditures.

COUNTY OF SALEM, STATE OF NEW JERSEY

SUMMARY SCHEDULE OF PRIOR YEAR FINDINGS
Year Ended December 31, 2013

None reported.

STATISTICAL SECTION

COUNTY OF SALEM, STATE OF NEW JERSEY

OFFICIALS IN OFFICE

Board of Chosen Freeholders

Julie A. Acton	Freeholder Director
Ben H. Laury	Freeholder Deputy Director
Bruce L. Bobbitt	Freeholder
Dale A. Cross	Freeholder
Beth E. Timberman	Freeholder
Robert J. Vanderslice	Freeholder
Lee R. Ware	Freeholder
Kevin Crouch	Clerk of the Board of Freeholders

Officials

Michael M. Mulligan, Esq.	County Counsel
Katie Coleman, CFO, Treasurer	County Treasurer/Business Administrator

County Auditor

Mercadien, P.C., Certified Public Accountants
Hamilton, New Jersey

Bond Counsel

Archer & Greiner P.C.
Red Bank, New Jersey

COUNTY OF SALEM, STATE OF NEW JERSEY

SCHEDULE OF TAX RATE, TAX LEVY AND TAX COLLECTIONS

Comparative Schedule of Tax Rates

	2014	2013	2012	2011	2010
County Tax Rate	\$ 0.947	\$ 0.946	\$ 0.922	\$ 0.875	\$ 0.862
County Open Space Tax Rate	0.020	0.020	0.020	0.020	0.020

Assessed Valuation

2014	\$ 5,339,001,530
2013	5,453,646,338
2012	5,585,235,635
2011	5,731,852,668
2010	5,862,256,364

Comparison of Tax Levies and Collections

Year	Tax Levy	Collections	Percentage of Collections
2014	\$50,310,876.86	\$50,310,876.86	100.00%
2013	51,356,241.49	51,356,241.49	100.00%
2012	51,356,241.49	51,356,241.49	100.00%
2011	50,007,795.56	50,007,795.56	100.00%
2010	50,047,770.51	50,047,770.51	100.00%