

**COUNTY OF GLOUCESTER  
REPORT OF AUDIT  
YEAR ENDED DECEMBER 31, 2016**

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## PART I

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## INDEPENDENT AUDITOR'S REPORT

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

### ***Report on the Financial Statements***

We have audited the accompanying balance sheets - regulatory basis of the various funds and account group of the County of Gloucester as of December 31, 2016 and 2015, the related statement of operations and changes in fund balance - regulatory basis for the years then ended, and the related statement of revenues - regulatory basis and statement of expenditures - regulatory basis of the various funds for the year ended December 31, 2016, and the related notes to the financial statements, which collectively comprise the County of Gloucester's basic financial statements as listed in the table of contents.

### ***Management's Responsibility for the Financial Statements***

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

### ***Auditor's Responsibility***

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

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

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

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

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

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

***Adverse Opinion on U.S. Generally Accepted Accounting Principles***

In our opinion, because of the significance of the matter discussed in the “Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles” paragraph, the financial statements referred to above do not present fairly, in accordance with accounting principles generally accepted in the United States of America, the financial position of each fund of the County of Gloucester as of December 31, 2016 and 2015, or changes in financial position for the years then ended.

***Opinion on Regulatory Basis of Accounting***

In our opinion, the financial statements referred to above present fairly, in all material respects, the regulatory basis balance sheets and account group as of December 31, 2016 and 2015, the regulatory basis statements of operations for the years then ended and the regulatory basis statements of revenues and expenditures for the year ended December 31, 2016, in accordance with the basis of financial reporting prescribed by the Division of Local Government Services, Department of Community Affairs, State of New Jersey as described in Note 1.

***Other Matters***

*Other Information*

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the County of Gloucester’s basic financial statements. The supplementary information listed in the table of contents and Schedule of Expenditures of Federal Awards, as required by *Audits of States, Local Governments, and Non-Profit Organizations, and/or Title 2, U.S. Code of Federal Regulations (CFR) Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards, Uniform Guidance, and the Schedule of Expenditures of State Financial Assistance as required by NJ OMB 15-08 and the letter of comments and recommendations section are presented for purposes of additional analysis and are not a required part of the basic financial statements.*

The supplemental information listed in the table of contents and the Schedule of Expenditures of Federal Awards, as required by *Audits of States, Local Governments, and Non-Profit Organizations, and/or Title 2, U.S. Code of Federal Regulations (CFR) Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards, Uniform Guidance, and the Schedule of Expenditures of State Financial Assistance as required by NJ OMB 15-08* are the responsibility of management and were derived from and relates directly to the underlying accounting and other records used to prepare the basic financial

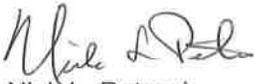
statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the supplemental information listed in the table of contents, Schedule of Expenditures of Federal Awards, as required by *Audits of States, Local Governments, and Non-Profit Organizations*, and/or Title 2, U.S. Code of Federal Regulations (CFR) Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards, Uniform Guidance and the Schedule of Expenditures of State Financial Assistance as required by NJ OMB 15-08 are fairly stated, in all material respects, in relation to the basic financial statements as a whole.

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

***Other Reporting Required by Government Auditing Standards***

In accordance with *Government Auditing Standards*, we have also issued our report dated June 1, 2017, on our consideration of the County of Gloucester's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the County of Gloucester's internal control over financial reporting and compliance.

PETRONI & ASSOCIATES LLC



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

June 1, 2017

## CURRENT FUND

## COMPARATIVE BALANCE SHEET - CURRENT FUND - REGULATORY BASIS

	Ref.	Balance Dec. 31, 2016	Balance Dec. 31, 2015
<b>ASSETS</b>			
Regular Fund			
Cash - Chief Financial Officer	A-4	\$ 42,094,527.07	\$ 28,126,579.32
Change Fund	A-5	1,100.00	1,000.00
		<u>42,095,627.07</u>	<u>28,127,579.32</u>
Accounts Receivable - State			
Receivables and Other Assets with Full Reserves:			
Taxes Receivable - Added & Omitted Taxes	A-7:A-8	960,185.78	1,182,237.92
Revenue Accounts Receivable			1,277,242.73
Due from Federal and State Grant Fund			801,108.94
		<u>960,185.78</u>	<u>3,260,589.59</u>
Deferred Charges:			
Special Emergency Authorization	A-19	437,524.00	1,267,768.00
Emergency Authorization			2,000,000.00
		<u>43,493,336.85</u>	<u>34,655,936.91</u>
Federal and State Grant Fund			
Cash	A-4	627,564.09	
Grants Receivable	A-12:A-13	13,263,773.17	15,103,221.24
		<u>13,891,337.26</u>	<u>15,103,221.24</u>
		<u>\$ 57,384,674.11</u>	<u>\$ 49,759,158.15</u>

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

COMPARATIVE BALANCE SHEET - CURRENT FUND - REGULATORY BASIS

	Ref.	Balance Dec. 31, 2016	Balance Dec. 31, 2015
<b>LIABILITIES, RESERVES, AND FUND BALANCE</b>			
Regular Fund			
Liabilities:			
Appropriation Reserves	A-3:A-16	\$ 14,193,733.92	\$ 10,360,151.27
Encumbrances Payable	A-17	2,188,941.13	2,108,961.34
Payroll Taxes Payable		1,061,260.96	1,156,688.04
Reserve for Local Grants	A-10	4,115.26	2,449.75
		<u>17,448,051.27</u>	<u>13,628,250.40</u>
Reserve for Receivables		960,185.78	3,260,589.59
Fund Balance	A-1	<u>25,085,099.80</u>	<u>17,767,096.92</u>
		<u>43,493,336.85</u>	<u>34,655,936.91</u>
Federal and State Grant Fund			
Reserve for Grants Appropriated	A-14:A-15	10,686,026.74	9,153,907.05
Encumbrances Payable	A-18	3,205,310.52	5,148,205.25
Due to Current Fund			801,108.94
		<u>13,891,337.26</u>	<u>15,103,221.24</u>
		<u>\$ 57,384,674.11</u>	<u>\$ 49,759,158.15</u>

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

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

	Ref.	Year 2016	Year 2015
<b>Revenue and Other Income Realized</b>			
Fund Balance Utilized	A-2	\$ 6,750,000.00	\$ 11,857,550.00
Miscellaneous Revenue Anticipated	A-2	57,591,714.10	53,257,834.94
Receipts from Current Taxes	A-2	161,000,000.00	155,800,000.00
Non-Budget Revenue	A-2	4,765,080.33	5,702,527.36
Other Credits to Income:			
Unexpended Balance of Appropriation Reserves	A-16	6,020,897.55	3,616,288.90
Grant Reserve - Canceled	A-14:A-15	1,046,004.93	509,506.57
Interfunds Returned		801,108.94	3,247.38
<b>Total Income</b>		<b>237,974,805.85</b>	<b>230,746,955.15</b>
<b>Expenditures</b>			
Budget and Emergency Appropriations:			
Operations:			
Salaries and Wages	A-3	76,200,891.00	76,070,172.00
Other Expenses	A-3	95,350,061.00	94,601,749.00
Capital Improvements	A-3	587,566.00	375,000.00
Debt Service	A-3	32,585,572.77	31,822,219.64
Deferred Charges and Statutory Expenditures	A-3	18,136,707.27	17,136,323.00
Grant Receivable Canceled	A-12:A-13	1,046,004.93	509,506.57
Prior Year Adjustments to Grant Reserves	A-14:A-15		3,451.15
Interfunds Created			5,180.28
<b>Total Expenditures</b>		<b>223,906,802.97</b>	<b>220,523,601.64</b>
Excess in Revenue		14,068,002.88	10,223,353.51
Adjustments to Income Before Fund Balance:			
Expenditures Included Above Which are by Statute			
Deferred Charges to Budget of Succeeding Year			2,000,000.00
Statutory Excess to Fund Balance		14,068,002.88	12,223,353.51
<b>Fund Balance</b>			
Balance January 1	A	17,767,096.92	17,401,293.41
		31,835,099.80	29,624,646.92
Decreased by:			
Utilization as Anticipated Revenue	A-1	6,750,000.00	11,857,550.00
Balance December 31	A	<b>\$ 25,085,099.80</b>	<b>\$ 17,767,096.92</b>

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

## STATEMENT OF REVENUES - CURRENT FUND - REGULATORY BASIS

	Ref.	Anticipated		Realized	Excess or (Deficit)
		Budget 2016	Special NJSA 40A:4-87		
Fund Balance Anticipated	A-1	\$ 6,750,000.00		\$ 6,750,000.00	
Miscellaneous Revenues:					
County Clerk	A-11	2,516,880.00		2,785,503.60	\$ 268,623.60
Surrogate	A-11	144,250.00		131,586.13	(12,663.87)
Sheriff	A-11	261,480.00		406,396.29	144,916.29
Motor Vehicle Fines	A-11	1,800,000.00		1,800,000.00	
Interest on Investments and Deposits	A-11	59,460.00		72,505.73	13,045.73
Title IV D Incentive Program	A-11	2,040,000.00		2,495,918.01	455,918.01
County Golf Course	A-11	1,324,550.00		1,321,334.68	(3,215.32)
Emergency Medical Services	A-11	4,370,135.00		4,689,673.28	319,538.28
Interlocal Services Agreement Salem/Camden Counties	A-11	1,332,950.00		1,214,058.90	(118,891.10)
Soil Safe Inc. Impact Fee	A-11	266,975.00		235,837.34	(31,137.66)
Added and Omitted Taxes	A-11	1,105,269.00		1,106,692.08	1,423.08
FEMA Reimbursements	A-11	985,668.00		1,302,406.09	316,738.09
Vacant Property Register	A-11	98,700.00		424,600.00	325,900.00
Reimbursement - Library	A-11	285,246.00		285,246.00	
County College Bonds (NJSA 18A:64A-22.6)	A-11	1,226,875.00		1,226,874.07	(0.93)
Reimbursement of Mandated Election Costs	A-11	210,001.00		224,750.00	14,749.00
Reimbursement of Regional Assessor Pilot	A-11	3,700,000.00		3,700,000.00	
Supplemental Social Security Income	A-11	451,674.00		470,908.00	19,234.00
New Jersey Department of Health and Senior Services					
Alcohol and Drug Abuse	A-13	556,421.00		556,421.00	
Area Planning Grant	A-12:A-13	1,501,153.00	\$ 7,611.00	1,508,764.00	
Local Core Capacity Infrastructure for Bio-Terrorism	A-12		272,522.00	272,522.00	
PEER Grouping	A-13		58,461.00	58,461.00	
Right-to-Know	A-13		10,798.00	10,798.00	
Special Child Health Case Management	A-12:A-13		175,130.00	175,130.00	
U.S. Department of Agriculture					
Senior Farmer's Market Nutrition Program	A-12		1,500.00	1,500.00	
WIC Program	A-12		834,353.00	834,353.00	
Housing Preservation Grant	A-12		26,021.00	26,021.00	
New Jersey Department of Children and Families					
Prevention Planning	A-13		300,000.00	300,000.00	

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

STATEMENT OF REVENUES - CURRENT FUND - REGULATORY BASIS

	Ref.	Anticipated		Realized	Excess or (Deficit)
		Budget 2016	Special NJSA 40A:4-87		
<b>New Jersey Department of Human Services</b>					
County Interagency Coordinating Grant	A-13	38,442.00		38,442.00	
Abused and Missing Children	A-12:A-13	3,234.00		3,234.00	
Mental Health Administration	A-13		12,000.00	12,000.00	
Human Services Planning Grant	A-12:A-13	62,770.00		62,770.00	
Personal Attendant Services Program	A-13	43,500.00		43,500.00	
Social Services for the Homeless	A-12:A-13		282,143.00	282,143.00	
Social Services for the Homeless - SSBG	A-13	44,500.00	6,076.00	50,576.00	
Social Services for the Homeless - TANF	A-13		69,359.00	69,359.00	
Social Services for the Homeless - ICM	A-13		115,500.00	115,500.00	
Prevention of Teen Pregnancy	A-12:A-13	1,000.00		1,000.00	
Title XX Transportation	A-13	60,733.00		60,733.00	
<b>New Jersey Department of Law and Public Safety</b>					
Body Armor Replacement - Sheriff	A-13		7,878.00	7,878.00	
Body Armor Replacement - Prosecutor	A-13		3,547.00	3,547.00	
Body Armor Replacement - Corrections	A-13		4,349.00	4,349.00	
Sexual Assault Nurse Examiner	A-12		87,832.00	87,832.00	
Megan's Law	A-12		7,764.00	7,764.00	
Insurance Fraud Reimbursement Program	A-13	131,405.00		131,405.00	
LED-Mental Health Diversionary Program	A-13	150,000.00		150,000.00	
Juvenile Detention Alternative Initiative	A-13	123,633.00		123,633.00	
<b>New Jersey Department of Labor</b>					
Work First New Jersey	A-12:A-13		1,817,414.00	1,817,414.00	
Workforce Innovations Opportunities Act	A-12		2,359,231.00	2,359,231.00	
Workforce Learning Link	A-13		50,000.00	50,000.00	
Smart Steps Program	A-13		2,408.00	2,408.00	

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

STATEMENT OF REVENUES - CURRENT FUND - REGULATORY BASIS

	Ref.	Anticipated		Realized	Excess or (Deficit)
		Budget 2016	Special NJSA 40A:4-87		
New Jersey Department of Environmental Protection					
Clean Communities	A-13		164,944.00	164,944.00	
County Environmental Health Act	A-12:A-13		164,075.00	164,075.00	
Mosquito ID & Control Activities	A-12		30,325.00	30,325.00	
New Jersey Division of Highway Traffic Safety					
Child Passenger Safety Seat Program	A-12		17,000.00	17,000.00	
DUI Sobriety Checkpoint & Saturation	A-12		130,000.00	130,000.00	
Click It or Ticket	A-12		40,000.00	40,000.00	
Comprehensive Traffic Safety Program	A-12		88,900.00	88,900.00	
Governor's Council on Alcoholism and Drug Abuse					
Municipal Alliance	A-13		391,915.00	391,915.00	
New Jersey Transit Corporation					
Senior Citizens and Disabled Residents Transportation	A-13	508,829.00		508,829.00	
Job Access & Reverse Commute	A-12:A-13		180,000.00	180,000.00	
New Jersey Department of Military and Veterans Affairs					
Veterans Transportation	A-13		30,000.00	30,000.00	
Delaware Valley Regional Planning Commission					
Transportation Planning and Implementation	A-12		38,680.00	38,680.00	
Region Wide Transportation System GIS Program	A-12		30,000.00	30,000.00	
Supportive Regional Highway Planning	A-12		39,100.00	39,100.00	
New Jersey Juvenile Justice Commission					
Family Court Program	A-13	141,848.00		141,848.00	
State/Community Partnership Program	A-13	279,282.00		279,282.00	
New Jersey Office of Homeland Security & Preparedness					
Homeland Security	A-12		206,435.00	206,435.00	

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

STATEMENT OF REVENUES - CURRENT FUND - REGULATORY BASIS

	Ref.	Anticipated		Realized	Excess or (Deficit)
		Budget 2016	Special NJSA 40A:4-87		
New Jersey Department of Transportation					
Washington Township & Monroe Bikeway Project	A-13		1,500,000.00	1,500,000.00	
Woodbury Glassboro Road	A-12		76,855.00	76,855.00	
Culvert Repair and Replacement	A-13		350,000.00	350,000.00	
U.S. Department of Housing & Urban Development					
Community Development Block Grant	A-12		1,238,553.00	1,238,553.00	
Home Investment Partnership	A-12		453,719.00	453,719.00	
U.S. Secret Service					
Electronic Crimes	A-12	10,000.00		10,000.00	
Prevent Child Abuse NJ	A-9		3,000.00	3,000.00	
FM Global Fire Prevention	A-9		1,725.00	1,725.00	
Reserve for Debt Service - Capital	A-11	2,334,872.00		2,334,872.00	
Weights and Measures Trust Fund	A-11	55,000.00		55,000.00	
Open Space and Farmland Preservation Trust Fund	A-11	1,973,690.00		1,973,690.00	
Increased Row Officer Fees Under Chapter 370 of the Laws of 2001 - Surrogate	A-11	107,485.00		126,105.87	18,620.87
Increased Row Officer Fees Under Chapter 370 of the Laws of 2001 - County Clerk	A-11	1,515,660.00		1,635,240.80	119,580.80
Increased Row Officer Fees Under Chapter 370 of the Laws of 2001 - Sheriff	A-11	309,950.00		430,180.24	120,230.24
Social Services Administrative	A-11	11,700,000.00		11,798,461.99	98,461.99
Total Miscellaneous Revenues		43,833,520.00	11,687,123.00	57,591,714.10	2,071,071.10
Amount to be Raised by Taxation	A-6:A-11	161,000,000.00		161,000,000.00	
Budget Totals		211,583,520.00	11,687,123.00	225,341,714.10	\$ 2,071,071.10
Non-Budget Revenue	A-2			4,765,080.33	
		<u>\$ 211,583,520.00</u>	<u>\$ 11,687,123.00</u>	<u>\$ 230,106,794.43</u>	
	Ref.	A-3	A-3		

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

STATEMENT OF REVENUES - CURRENT FUND - REGULATORY BASIS

**Analysis of Non-Budget Revenue**

Miscellaneous Revenue Not Anticipated:	Ref.	
Animal Shelter	A-11	\$ 67,816.79
ARDC	A-11	47,600.00
Auction	A-11	204,127.50
Bail Forfeitures	A-11	48,459.79
County Assessor	A-11	631,883.37
County Share of Authority Surplus	A-11	1,079,409.00
Emergency Response	A-11	232,777.56
Environmental Fees	A-11	153,790.00
Fire Marshall Fees	A-11	49,379.20
Indirect Cost	A-11	240,208.29
Interlocal Agreement - GCIA	A-11	100,464.56
LIHEAP/Universal Service Fund	A-11	14,765.00
Miscellaneous Fees and Permits	A-11	379,803.44
Refund of Prior Years' Expenditures	A-11	1,163,114.56
Rental & Maintenance Charges	A-11	39,768.50
Sales and Commissions	A-11	11,727.96
Serv-A-Tray	A-11	81,461.47
State Aid Debt Service	A-11	47,340.00
Health Officer Agreement	A-11	26,127.34
Veterans Internment Allowance	A-11	145,056.00
	A-2	<u>\$ 4,765,080.33</u>

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

## STATEMENT OF EXPENDITURES - CURRENT FUND - REGULATORY BASIS

	Appropriations		Expended			
	Budget	Budget After Modifications	Paid or Charged	Encumbered	Reserved	Canceled
<b>OPERATIONS</b>						
<b>GENERAL GOVERNMENT FUNCTIONS</b>						
Administrator's Office						
Salaries & Wages	\$ 1,191,894.00	\$ 1,191,894.00	\$ 1,089,157.85		\$ 102,736.15	
Other Expenses	127,650.00	127,650.00	87,640.48	\$ 9,139.93	30,869.59	
Board of Chosen Freeholders						
Salaries & Wages	546,787.00	546,787.00	529,683.69		17,103.31	
Other Expenses	38,700.00	38,700.00	30,474.57	2,938.59	5,286.84	
Advertising						
Other Expenses	3,000.00	3,000.00	2,806.21	67.80	125.99	
County Clerk						
Salaries & Wages	1,686,967.00	1,686,967.00	1,572,528.68		114,438.32	
Other Expenses	627,779.00	627,779.00	376,088.23	44,605.20	207,085.57	
Superintendent of Elections						
Salaries and Wages	721,941.00	721,941.00	621,795.19		100,145.81	
Other Expenses	687,625.00	687,625.00	587,692.99	12,366.97	87,565.04	
Financial Administration						
Salaries & Wages	693,810.00	693,810.00	678,549.47		15,260.53	
Other Expenses	63,831.00	63,831.00	28,505.83	659.73	34,665.44	
Purchasing Department						
Salaries & Wages	404,712.00	404,712.00	362,040.80		42,671.20	
Other Expenses	26,126.00	26,126.00	21,090.57	1,493.56	3,541.87	
Audit Services						
Other Expenses	105,000.00	105,000.00			105,000.00	
Information Technology						
Salaries & Wages	1,197,154.00	1,197,154.00	998,706.97		198,447.03	
Other Expenses	715,472.00	715,472.00	591,681.22	50,600.20	73,190.58	
Board of Taxation						
Salaries and Wages	67,080.00	62,580.00	56,568.80		6,011.20	
Other Expenses	1,500.00	1,500.00			1,500.00	
County Assessor						
Salaries and Wages	1,228,075.00	1,228,075.00	1,147,644.50		80,430.50	
Other Expenses	825,118.00	825,118.00	452,693.01	146,177.03	226,247.96	
County Counsel						
Salaries & Wages	1,071,981.00	1,071,981.00	1,000,786.94		71,194.06	
Other Expenses	428,125.00	428,125.00	303,712.97	35,587.42	88,824.61	
County Adjuster						
Salaries & Wages	166,014.00	166,014.00	164,435.14		1,578.86	
Other Expenses	5,400.00	5,400.00	4,546.42	556.22	297.36	

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

STATEMENT OF EXPENDITURES - CURRENT FUND - REGULATORY BASIS

	Appropriations		Expended			Canceled
	Budget	Budget After Modifications	Paid or Charged	Encumbered	Reserved	
Surrogate						
Salaries and Wages	587,712.00	587,712.00	566,084.93		21,627.07	
Other Expenses	38,388.00	38,388.00	29,658.24	8,700.00	29.76	
Engineering						
Salaries and Wages	1,346,600.00	1,346,600.00	1,136,322.31		210,277.69	
Other Expenses	48,600.00	48,600.00	43,515.32	1,053.49	4,031.19	
Economic Development						
Salaries & Wages	151,606.00	151,606.00	107,853.58		43,752.42	
Other Expenses	71,250.00	71,250.00	57,846.07	1,432.54	11,971.39	
Historical Society						
Other Expenses	15,000.00	15,000.00	15,000.00			
<b>LAND USE ADMINISTRATION</b>						
County Planning Board (NJSA 40:55 D-1)						
Salaries and Wages	240,240.00	240,240.00	202,747.22		37,492.78	
Other Expenses	96,478.00	96,478.00	52,817.20	14,193.78	29,467.02	
Construction Board of Appeals (NJSA 52:27 D-127)						
Salaries and Wages	47,510.00	47,510.00	42,780.05		4,729.95	
Other Expenses	1,375.00	1,375.00	705.00		670.00	
<b>CODE ENFORCEMENT &amp; ADMINISTRATION</b>						
Consumer Protection						
Salaries & Wages	335,287.00	335,287.00	323,428.15		11,858.85	
Other Expenses	9,221.00	9,221.00	7,296.92	65.00	1,859.08	
<b>INSURANCE</b>						
Liability Insurance	2,435,000.00	2,435,000.00	2,372,508.89	10,610.00	51,881.11	
Workmen's Compensation Insurance	1,635,000.00	1,635,000.00	1,482,633.75	5,022.50	147,343.75	
Group Insurance Plans for Employees	23,500,000.00	23,500,000.00	20,447,341.69	10,699.80	3,041,958.51	
Unemployment Compensation Insurance	175,000.00	175,000.00	175,000.00			
<b>PUBLIC SAFETY FUNCTIONS</b>						
Emergency Response						
Salaries & Wages	17,822,816.00	17,822,816.00	17,489,973.38		332,842.62	
Other Expenses	1,020,740.00	1,020,740.00	856,565.77	93,480.01	70,694.22	
County Medical Examiner						
Salaries and Wages	992,420.00	992,420.00	886,491.83		105,928.17	
Other Expenses	144,009.00	144,009.00	98,241.11	17,904.96	27,862.93	
Sheriff's Department						
Salaries and Wages	8,341,776.00	8,341,776.00	8,158,759.42		183,016.58	
Other Expenses	170,415.00	170,415.00	87,422.85	76,558.37	6,433.78	
Prosecutor's Office						
Salaries & Wages	7,994,032.00	7,994,032.00	7,855,395.01		138,636.99	
Other Expenses	320,715.00	320,715.00	270,256.14	25,095.47	25,363.39	
Department of Corrections						
Salaries and Wages	5,312,582.00	5,312,582.00	5,040,029.26		272,552.74	
Other Expenses	13,356,447.00	13,356,447.00	9,742,603.28	23,504.16	3,590,339.56	

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

## STATEMENT OF EXPENDITURES - CURRENT FUND - REGULATORY BASIS

	Appropriations		Expended			Canceled
	Budget	Budget After Modifications	Paid or Charged	Encumbered	Reserved	
<b>PUBLIC WORKS FUNCTIONS</b>						
Roads and Bridges						
Salaries and Wages	2,815,300.00	2,815,300.00	2,688,309.20		126,990.80	
Other Expenses	442,837.00	442,837.00	318,575.38	105,972.25	18,289.37	
Buildings and Grounds						
Salaries & Wages	3,216,787.00	3,216,787.00	3,018,101.05		198,685.95	
Other Expenses	916,383.00	916,383.00	795,464.77	74,825.17	46,093.06	
Fleet Management						
Salaries & Wages	490,602.00	490,602.00	459,337.99		31,264.01	
Other Expenses	867,500.00	867,500.00	396,072.76	452,292.60	19,134.64	
<b>HEALTH AND HUMAN SERVICES FUNCTIONS</b>						
County Health Services - Interlocal Agreements (40:8A-1, et seq.)						
Salaries and Wages	2,203,404.00	2,203,404.00	1,982,720.41		220,683.59	
Other Expenses	90,200.00	90,200.00	55,865.29	6,022.16	28,312.55	
Education & Disability Services						
Salaries and Wages	261,000.00	281,000.00	262,776.00		18,224.00	
Other Expenses	6,075.00	6,075.00	3,258.32	809.31	2,007.37	
Senior Services						
Salaries and Wages	619,287.00	649,287.00	570,361.14		78,925.86	
Other Expenses	249,000.00	249,000.00	223,082.30	20,063.44	5,854.26	
Human Services						
Salaries and Wages	835,001.00	785,001.00	643,044.67		141,956.33	
Other Expenses	222,225.00	222,225.00	165,179.78	24,295.74	32,749.48	
Veterans Affairs						
Salaries and Wages	316,450.00	316,450.00	297,374.76		19,075.24	
Other Expenses	26,850.00	26,850.00	25,421.71		1,428.29	
Commission on Women						
Other Expenses	2,600.00	2,600.00	2,043.31	321.00	235.69	
Animal Shelter						
Salaries and Wages	1,628,203.00	1,628,203.00	1,584,317.80		43,885.20	
Other Expenses	224,557.00	224,557.00	194,006.23	12,244.22	18,306.55	
Division of Social Services						
Salaries & Wages	9,545,479.00	9,545,479.00	8,960,414.83		585,064.17	
Other Expenses	7,322,000.00	7,322,000.00	6,430,111.58	33,445.42	858,443.00	
Assistance for Dependent Children - Local Share	210,001.00	210,001.00	210,001.00			
Supplemental Social Security Income	451,674.00	451,674.00	451,674.00			
Maintenance of Patients in State Institutions						
Other Expenses	629,063.00	629,063.00	601,239.06		27,823.94	

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

STATEMENT OF EXPENDITURES - CURRENT FUND - REGULATORY BASIS

	Appropriations		Expended			
	Budget	Budget After Modifications	Paid or Charged	Encumbered	Reserved	Canceled
Cerebral Palsy Clinic						
Other Expenses	15,000.00	15,000.00	11,250.00	3,750.00		
Family Support Center - Contractual						
Other Expenses	82,460.00	82,460.00	61,845.12	20,614.88		
Mental Health Programs						
Other Expenses	213,500.00	213,500.00	106,750.00	106,750.00		
Gloucester County ARC						
Other Expenses	22,000.00	22,000.00	16,500.00	5,500.00		
Aid to Occupational Center						
Other Expenses	25,000.00	25,000.00	18,750.00	6,250.00		
Juveniles in Need of Supervision						
Other Expenses	161,130.00	161,130.00	120,847.50	40,282.50		
Support of Non-Profit Child Care Centers						
Other Expenses	39,882.00	39,882.00	34,132.00	5,750.00		
<b>PARKS AND RECREATION FUNCTIONS</b>						
Parks and Recreation						
Salaries and Wages	960,425.00	960,425.00	867,296.26		93,128.74	
Other Expenses	192,497.00	192,497.00	175,272.95	3,638.65	13,585.40	
County Golf Course						
Salaries and Wages	335,117.00	335,117.00	319,357.78		15,759.22	
Other Expenses	184,616.00	184,616.00	156,304.89	25,497.08	2,814.03	
<b>EDUCATIONAL FUNCTIONS</b>						
Gloucester County College						
Other Expenses	7,754,944.00	7,754,944.00	7,754,944.00			
Reimbursement for Residents Attending Out-of-County Two-Year Colleges	200,000.00	200,000.00	152,095.51		47,904.49	
Gloucester County Vocational School	8,000,000.00	8,000,000.00	8,000,000.00			
Reimbursement for Residents Attending Out-of-County Vocational Schools	25,000.00	25,000.00	12,000.00		13,000.00	
Special Services School District						
Other Expenses	563,078.00	563,078.00	563,078.00			
Superintendent of Schools						
Salaries and Wages	271,031.00	271,031.00	222,030.55		49,000.45	
Other Expenses	8,740.00	8,740.00	667.40	5,559.84	2,512.76	
Extension Services						
Salaries and Wages	253,809.00	258,309.00	252,281.72		6,027.28	
Other Expenses	106,994.00	106,994.00	61,652.08	44,968.63	373.29	
4-H Fair Association						
Other Expenses	4,500.00	4,500.00	4,500.00			

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STATEMENT OF EXPENDITURES - CURRENT FUND - REGULATORY BASIS

	Appropriations		Expended			Canceled
	Budget	Budget After Modifications	Paid or Charged	Encumbered	Reserved	
<b>UTILITIES EXPENSES AND BULK PURCHASES</b>						
Electricity	1,680,000.00	1,680,000.00	1,378,118.12	65,023.06	236,858.82	
Street Lighting	30,500.00	30,500.00	20,214.45	677.93	9,607.62	
Water	72,000.00	72,000.00	44,884.05	916.02	26,199.93	
Natural Gas	349,000.00	349,000.00	180,007.94	5,519.12	163,472.94	
Heating Oil	20,000.00	20,000.00	4,591.76	925.56	14,482.68	
Telephone	520,000.00	520,000.00	340,018.82	57,721.40	122,259.78	
Sewer	68,000.00	68,000.00	48,616.64	282.23	19,101.13	
Gasoline & Diesel	550,000.00	550,000.00	353,272.60	66,267.55	130,459.85	
<b>LANDFILL/SOLID WASTE DISPOSAL</b>						
Contractual Obligations-Logan Township	183,000.00	183,000.00	80,509.16	45,293.71	57,197.13	
<b>UNCLASSIFIED</b>						
Matching Funds for Grants						
State and Federal Programs	100,000.00	100,000.00	80,418.00			\$ 19,582.00
Proposed Salary and Wage Adjustment	200,000.00	200,000.00			200,000.00	
Reserve for Sick Leave	100,000.00	100,000.00	100,000.00			
<b>Total Operations</b>	<b>155,726,661.00</b>	<b>155,726,661.00</b>	<b>140,139,068.54</b>	<b>1,833,992.20</b>	<b>13,734,018.26</b>	<b>19,582.00</b>
<b>PUBLIC AND PRIVATE PROGRAMS</b>						
<b>OFF-SET BY REVENUES</b>						
New Jersey Department of Health and Senior Services						
Right-to-Know		10,798.00	10,798.00			
Area Planning Grant	1,501,153.00	1,508,764.00	1,508,764.00			
Special Child Health Case Management		175,130.00	175,130.00			
Alcohol and Drug Abuse	556,421.00	556,421.00	556,421.00			
Local Core Capacity Infrastructure for Bio-Terrorism		272,522.00	272,522.00			
PEER Grouping		58,461.00	58,461.00			
U.S. Department of Agriculture						
WIC Program		834,353.00	834,353.00			
Senior Farmer's Market Nutrition Program		1,500.00	1,500.00			
Housing Preservation Grant		26,021.00	26,021.00			
New Jersey Department of Labor						
Workforce Learning Link		50,000.00	50,000.00			
Workforce Innovations Opportunities Act		2,359,231.00	2,359,231.00			
Work First New Jersey		1,817,414.00	1,817,414.00			
Smart Steps Program		2,408.00	2,408.00			

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

STATEMENT OF EXPENDITURES - CURRENT FUND - REGULATORY BASIS

	Appropriations		Expended			
	Budget	Budget After Modifications	Paid or Charged	Encumbered	Reserved	Canceled
New Jersey Department of Environmental Protection						
County Environmental Health Act		164,075.00	164,075.00			
Clean Communities		164,944.00	164,944.00			
Mosquito ID & Control Activities		30,325.00	30,325.00			
New Jersey Department of Human Services						
Title XX Transportation	60,733.00	60,733.00	60,733.00			
Human Services Planning Grant	62,770.00	62,770.00	62,770.00			
Abused and Missing Children	3,234.00	3,234.00	3,234.00			
Mental Health Administration		12,000.00	12,000.00			
Social Services for the Homeless		282,143.00	282,143.00			
Social Services for the Homeless - SSBG	44,500.00	50,576.00	50,576.00			
Social Services for the Homeless - TANF		69,359.00	69,359.00			
Social Services for the Homeless - KCM		115,500.00	115,500.00			
County Interagency Coordinating Grant	38,442.00	38,442.00	38,442.00			
Personal Attendant Services Program	43,500.00	43,500.00	43,500.00			
Prevention of Teen Pregnancy	1,000.00	1,000.00	1,000.00			
Prevention Services		300,000.00	300,000.00			
U.S. Secret Service						
Electronic Crimes	10,000.00	10,000.00	10,000.00			
New Jersey Transit Program						
Senior Citizens and Disabled Residents Transportation	508,829.00	508,829.00	508,829.00			
Job Access & Reverse Commute		180,000.00	180,000.00			
New Jersey Department of Law and Public Safety						
Megan's Law		7,764.00	7,764.00			
Body Armor Replacement - Sheriff		7,878.00	7,878.00			
Body Armor Replacement - Prosecutor		3,547.00	3,547.00			
Body Armor Replacement - Corrections		4,349.00	4,349.00			
Sexual Assault Nurse Examiner Program		87,832.00	87,832.00			
Insurance Fraud Reimbursement Program	131,405.00	131,405.00	131,405.00			
Juvenile Detention Alternative Initiative	123,633.00	123,633.00	123,633.00			
LED-Mental Health Diversionary Program	150,000.00	150,000.00	150,000.00			
New Jersey Office of Homeland Security & Preparedness						
Homeland Security		206,435.00	206,435.00			
Prevent Child Abuse NJ		3,000.00	3,000.00			
FM Global Fire Prevention		1,725.00	1,725.00			

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

STATEMENT OF EXPENDITURES - CURRENT FUND - REGULATORY BASIS

	Appropriations		Expended			
	Budget	Budget After Modifications	Paid or Charged	Encumbered	Reserved	Canceled
Governor's Council on Alcoholism and Drug Abuse						
Municipal Alliance		391,915.00	391,915.00			
New Jersey Juvenile Justice Commission						
Family Court Program	141,848.00	141,848.00	141,848.00			
State/Community Partnership Program	279,282.00	279,282.00	279,282.00			
New Jersey Department of Transportation						
Woodbury-Glassboro Road		76,855.00	76,855.00			
Washington Township & Monroe Bikeway Project		350,000.00	350,000.00			
Gloucester County Guiderail Replacement Project		1,500,000.00	1,500,000.00			
New Jersey Department of Military and Veterans Affairs						
Veterans Transportation		30,000.00	30,000.00			
U.S. Department of Housing & Urban Development						
Home Investment Partnership Program		453,719.00	453,719.00			
Community Development Block Grant		1,238,553.00	1,238,553.00			
New Jersey Division of Highway Traffic Safety						
Child Passenger Safety Seat Program		17,000.00	17,000.00			
Click It or Ticket		40,000.00	40,000.00			
Comprehensive Traffic Safety Program		88,900.00	88,900.00			
DUI Sobriety Checkpoint & Saturation		130,000.00	130,000.00			
Delaware Valley Regional Planning Commission						
Transportation Planning and Implementation		38,680.00	38,680.00			
Region Wide Transportation System GIS Program		30,000.00	30,000.00			
Supportive Regional Highway Program		39,100.00	39,100.00			
Total Public and Private Programs Offset by Revenue	3,656,750.00	15,343,873.00	15,343,873.00			
Contingent	500,000.00	500,000.00	36,105.00	205,547.86	258,347.14	
Total Operations Including Contingent	159,883,411.00	171,570,534.00	155,519,046.54	2,039,540.06	13,992,365.40	19,582.00
Detail:						
Salaries and Wages	76,200,891.00	76,200,891.00	72,259,487.33		3,941,403.67	
Other Expenses	83,682,520.00	95,369,643.00	83,259,559.21	2,039,540.06	10,050,961.73	19,582.00

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

STATEMENT OF EXPENDITURES - CURRENT FUND - REGULATORY BASIS

	Appropriations		Expended			Canceled
	Budget	Budget After Modifications	Paid or Charged	Encumbered	Reserved	
<b>CAPITAL IMPROVEMENTS</b>						
Capital Improvement Fund	225,000.00	225,000.00	225,000.00			
Capital Furnishings and Equipment	362,566.00	362,566.00	207,885.99	149,401.07	5,278.94	
Total Capital Improvements	587,566.00	587,566.00	432,885.99	149,401.07	5,278.94	
<b>COUNTY DEBT SERVICE</b>						
Payment of Bond Principal						
State Aid - County College Bonds	1,047,500.00	1,047,500.00	1,047,500.00			
Other Bonds	15,123,500.00	15,123,500.00	15,123,500.00			
Interest on Bonds						
State Aid - County College Bonds	179,375.00	179,375.00	179,374.06			0.94
Other Bonds	4,033,598.00	4,033,598.00	4,033,597.86			0.14
Green Trust Loan Program:						
Loan Repayments for Principal and Interest						
Justice Complex Loan - Principal	2,060,000.00	2,060,000.00	2,060,000.00			
Justice Complex Loan - Interest	3,623,068.00	3,623,068.00	3,232,812.11			390,255.89
Capital Lease Obligations - Principal	4,385,000.00	4,385,000.00	4,385,000.00			
Capital Lease Obligations - Interest	1,877,931.00	1,877,931.00	1,877,926.67			4.33
Infrastructure Loan - Principal and Interest	645,863.00	645,863.00	645,862.07			0.93
Total County Debt Service	32,975,835.00	32,975,835.00	32,585,572.77			390,262.23

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

STATEMENT OF EXPENDITURES - CURRENT FUND - REGULATORY BASIS

	Appropriations		Expended			
	Budget	Budget After Modifications	Paid or Charged	Encumbered	Reserved	Canceled
<b>DEFERRED CHARGES AND STATUTORY EXPENDITURES</b>						
Deferred Charges						
Emergency Authorization	2,000,000.00	2,000,000.00	2,000,000.00			
Special Emergency Appropriations	830,244.00	830,244.00	830,244.00			
Deferred Charges to Future Taxation - Unfunded:						
Ordinance 41300	22,533.00	22,533.00	22,532.27			0.73
Ordinance 41983	6,000.00	6,000.00	6,000.00			
Ordinance 44873	500.00	500.00	500.00			
Prior Year Bills	23,122.00	23,122.00	4,689.22		18,432.78	
Statutory Expenditures						
Contributions to:						
Public Employees' Retirement System	6,507,270.00	6,505,068.58	6,499,295.69		5,772.89	
Deferred Contribution Retirement System	50,000.00	52,201.42	52,201.42			
Social Security System	5,337,852.00	5,337,852.00	5,165,968.09		171,883.91	
Police & Fire Retirement System	3,359,187.00	3,359,187.00	3,359,187.00			
Total Deferred Charges and Statutory Expenditures	18,136,708.00	18,136,708.00	17,940,617.69		196,089.58	0.73
<b>TOTAL GENERAL APPROPRIATIONS</b>	<b>\$ 211,583,520.00</b>	<b>\$ 223,270,643.00</b>	<b>\$ 206,478,122.99</b>	<b>\$ 2,188,941.13</b>	<b>\$ 14,193,733.92</b>	<b>\$ 409,844.96</b>
Ref.	A-2			A-17	A	
Appropriation by 40A:4-87	Ref. A-2	\$ 11,687,123.00				
Budget	A-3	211,583,520.00				
		<u>\$ 223,270,643.00</u>				
Reserve for Federal Grants Appropriated	A-14		\$ 8,170,815.00			
Reserve for State Grants Appropriated	A-15		7,248,751.00			
Reserve for Local Grants Appropriated	A-10		4,725.00			
Emergency Appropriation			2,000,000.00			
Special Emergency Appropriations	A-19		830,244.00			
Disbursed	A-4		188,223,587.99			
			<u>\$ 206,478,122.99</u>			

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

## TRUST FUND

## EXHIBIT B

## COMPARATIVE BALANCE SHEET - TRUST FUND - REGULATORY BASIS

	Ref.	Balance Dec. 31, 2016	Balance Dec. 31, 2015
<b>ASSETS</b>			
Cash - Chief Financial Officer	B-1	\$ 16,427,229.37	\$ 15,684,432.27
Due from Federal Government	B-2	132,508.80	905,303.67
		<u>\$ 16,559,738.17</u>	<u>\$ 16,589,735.94</u>
<b>LIABILITIES, RESERVES, AND FUND BALANCE</b>			
Encumbrances Payable	B-3	\$ 1,306,746.16	\$ 1,583,067.03
Due to Current Fund			
Reserves for:			
Environmental Quality and Enforcement	B-4	76,425.70	52,532.36
County Clerk's Improvement Fund	B-5	277,609.49	335,669.76
Road Permit Funds	B-6	585,137.11	570,938.11
Weights and Measures	B-7	40,402.67	31,718.64
Motor Vehicle Fines	B-8	1,311,871.67	1,635,459.11
Developers Fair Share Escrow Fund	B-9	424,541.48	1,790,616.19
Unemployment Insurance	B-10	84,713.93	91,686.73
Tax Appeals	B-11	72,228.88	66,148.08
Surrogate's Improvement Fund	B-12	91,596.91	84,131.20
Federal Forfeited Funds	B-13	39,076.28	75,160.34
Forfeited Funds	B-14	58,012.75	114,590.26
Seized Assets	B-15	139,625.49	118,049.67
Asset Maintenance Account	B-16	956.82	572.33
Community Development Block Grant	B-17	48,500.69	359,906.58
Farmland Preservation	B-18	11,622,386.08	9,441,227.38
Sheriff's Improvement Fund	B-19	20,823.39	39,946.11
Accumulated Absence	B-20	63,655.19	26,861.58
Solid Waste Fees	B-21	73,452.46	35,651.00
Uniform Fire Safety	B-22	3,900.00	3,900.00
Snow Removal/Salt Regionalization	B-23		4,600.68
Parks and Recreation Donations	B-24	8,692.60	7,291.91
Animal Shelter Donations	B-25	130,371.98	45,985.16
Health & Senior Services Donations	B-26	38,845.41	37,814.79
Human Services Transportation Donations	B-27	10,034.45	9,976.24
Veterans Affairs Donations	B-28	10,426.90	6,657.25
Disability Services Donations	B-29	5,016.89	5,185.69
Emergency Response/EMS Donations	B-30	2,868.65	1,905.86
Sheriff's Forfeited Fund	B-31	0.04	1,006.19
Student Summit Donations	B-32	11,818.10	11,479.71
		<u>\$ 16,559,738.17</u>	<u>\$ 16,589,735.94</u>

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

**GENERAL CAPITAL FUND**

## EXHIBIT C

## COMPARATIVE BALANCE SHEET - GENERAL CAPITAL FUND - REGULATORY BASIS

	Ref.	Balance Dec. 31, 2016	Balance Dec. 31, 2015
<b>ASSETS</b>			
Cash - Chief Financial Officer	C-2	\$ 17,753,470.78	\$ 16,126,261.24
Grants Receivable	C-4	10,576,367.60	15,013,805.54
Amount to be Provided by Lease Payments	C-16	42,660,000.00	46,970,000.00
Deferred Charges to Future Taxation:			
Funded	C-5	232,030,571.89	246,143,177.89
Unfunded			29,032.27
Deferred Charges - State of New Jersey	C-7	8,319,000.00	7,866,500.00
		<u>\$ 311,339,410.27</u>	<u>\$ 332,148,776.94</u>
<b>LIABILITIES, RESERVES, AND FUND BALANCE</b>			
General Serial Bonds Payable	C-13	\$ 163,498,000.00	\$ 173,701,000.00
Contracts Payable	C-10	8,742,393.43	5,869,333.32
Obligations Under Capital Lease	C-16	42,660,000.00	46,970,000.00
New Jersey Infrastructure Loans Payable	C-15	3,021,571.89	3,583,677.89
Gloucester County Improvement Authority Loan Payable	C-17	73,830,000.00	76,725,000.00
Improvement Authorizations:			
Funded	C-9	14,512,528.68	20,877,449.40
Unfunded			6,000.00
Capital Improvement Fund	C-8	8,923.31	70,510.31
Reserve for Debt Service	C-12	5,061,236.57	4,341,049.63
Fund Balance	C-1	4,756.39	4,756.39
		<u>\$ 311,339,410.27</u>	<u>\$ 332,148,776.94</u>

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

## SCHEDULE OF FUND BALANCE - GENERAL CAPITAL FUND - REGULATORY BASIS

Balance December 31, 2015	Ref. C	<u>\$ 4,756.39</u>
Balance December 31, 2016	C	<u><u>\$ 4,756.39</u></u>

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

## **GENERAL FIXED ASSETS**

## EXHIBIT D

## COMPARATIVE STATEMENT OF GENERAL FIXED ASSETS - REGULATORY BASIS

	Balance Dec. 31, 2016	Balance Dec. 31, 2015
General Fixed Assets:		
Land	\$ 32,501,005.20	\$ 32,519,105.20
Buildings	59,387,584.00	59,485,584.00
Equipment	15,199,821.06	13,833,340.42
Motor Vehicles	15,694,868.11	15,073,487.98
	<u>\$ 122,783,278.37</u>	<u>\$ 120,911,517.60</u>
Investment in General Fixed Assets	<u>\$ 122,783,278.37</u>	<u>\$ 120,911,517.60</u>

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

## **NOTES TO FINANCIAL STATEMENTS**

**COUNTY OF GLOUCESTER  
NOTES TO FINANCIAL STATEMENTS  
YEARS ENDED DECEMBER 31, 2016 AND 2015**

**NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

**A. Reporting Entity**

Except as noted below, the financial statements of the County of Gloucester included every board, body, officer or commission supported and maintained wholly or in part by funds appropriated by the County of Gloucester, as required by NJSA 40A:5-5.

Component units are legally separate organization for which the County is financially accountable. The County is financially accountable for an organization if the County appoints a voting majority of the organization's governing board and (1) the County is able to significantly influence the programs or services performed or provided by the organization; or (2) the County is legally entitled to or can otherwise access the organization's resources; the County is legally obligated or has otherwise assumed the responsibility to finance the deficits of or provided financial support to the organization; or the County is obligated for the debt of the organization. Component units may also include organizations that are fiscally dependent on the County in that the County approves the budget, the issuance of debt or the levying of taxes. The County has component units. They are as follows:

- Gloucester County Improvement Authority
- Gloucester County Utilities Authority
- Rowan College at Gloucester County
- Gloucester County Institute of Technology
- Gloucester County Special Services School District
- Gloucester County Housing Authority
- Gloucester County Insurance Commission
- Gloucester County Library Commission
- Pollution Control Financing Authority of Gloucester County

These component units are not included in the County financial statements. These component units have independent audits of their individual financial statements.

**B. Description of Funds and Account Groups**

The accounting policies of the County of Gloucester conform to the accounting principles applicable to counties, which have been prescribed by the Division of Local Government Services, Department of Community Affairs, State of New Jersey. Such principles and practices are designed primarily for determining compliance with legal provisions and budgetary restrictions and as a means of reporting on the stewardship of public officials with respect to public funds. Under this method of accounting, the County of Gloucester accounts for its transactions through the following separate funds, which differ from the funds required by GAAP.

**Current Fund** - Resources and expenditures for governmental operations of a general nature, including Federal and State Grant Funds.

**Trust Fund** - Receipts, custodianship, and disbursement of funds in accordance with the purpose for which each reserve was created.

**COUNTY OF GLOUCESTER  
NOTES TO FINANCIAL STATEMENTS  
YEARS ENDED DECEMBER 31, 2016 AND 2015**

**NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

**B. Description of Funds and Account Groups (Continued)**

**General Capital Fund** - Receipt and disbursement of funds for the acquisition of general capital facilities, other than those acquired in the Current Fund. In addition, the fund is used to track the status of debt authorized for capital projects.

**Payroll/Payroll Agency Account** - Receipt and disbursement of funds to meet obligations to employees and payroll tax liabilities.

**General Fixed Assets** - To account for fixed assets used in governmental operations (general fixed assets) are accounted for in the General Fixed Assets Account Group, rather than in Governmental Funds.

**C. Basis of Accounting**

The accounting principles and practices prescribed for counties in the State of New Jersey differ in certain respects from accounting principles generally accepted in the United States of America applicable to local governmental units. The more significant policies in New Jersey follow.

A modified accrual basis of accounting is followed with minor exceptions. The more significant accounting principles are as follows:

**Revenues** - are recorded when received in cash except for certain amounts which are due from other governmental units. Receipts from federal and state grants are realized as revenue when anticipated in the County budget. Receivables for property taxes are recorded with offsetting reserves on the balance sheet of the County's Current Fund; accordingly, such amounts are not recorded as revenue until collected. Other amounts that are due the County, which are susceptible to accrual are also recorded as receivables with offsetting reserves and recorded as revenue when received. Fund balance utilized to balance the budget is recorded as revenue and budgeted transfers from other funds are also recorded as revenue when anticipated in the budget. This method of revenue recognition differs from accounting principles generally accepted in the United States of America which recognizes revenue in the accounting period in which it is earned net of allowances for doubtful accounts.

**Expenditures** - are recorded on the "budgetary" basis of accounting. Generally, expenditures are recorded when an amount is encumbered for goods and services through the issuance of a purchase order in conjunction with the encumbrance accounting system. Outstanding encumbrances at December 31 are reported as a cash liability in the financial statements and constitute part of the County's statutory appropriation reserve balance. Appropriation reserves covering unexpended appropriation balances are automatically created at December 31<sup>st</sup> of each year and recorded as liabilities, except for amounts which may be canceled by the governing body. Appropriation reserves are available until lapsed at the close of the succeeding year, to meet specific claims, commitments or contracts incurred during the preceding fiscal year. Lapsed appropriation reserves are recorded as income. Grant appropriations are charged upon budget adoption to create separate spending reserves. Budgeted transfers to other funds are recorded as expenditures when the budget is adopted to the extent permitted or required by law. Appropriations for principal payments on outstanding general capital bonds and notes are provided on the cash basis; interest on general capital indebtedness is on the

**COUNTY OF GLOUCESTER  
NOTES TO FINANCIAL STATEMENTS  
YEARS ENDED DECEMBER 31, 2016 AND 2015**

**NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

**C. Basis of Accounting (Continued)**

**Expenditures (Continued)** - cash basis. This method differs from accounting principles generally accepted in the United States of America which requires that expenditures be recorded when services are rendered or goods are received. Under accounting principles generally accepted in the United States of America appropriation reserves do not exist and encumbrances do not constitute expenditures.

**Interfunds** - Interfund receivables in the Current Fund are recorded with offsetting reserves, which are created by charges to operations. Income is recognized in the year the receivables are liquidated. Interfund receivables in the other funds are not offset by reserves. Under accounting principles generally accepted in the United States of America interfunds are not reserved.

**Inventories of Supplies** - The costs of inventories of supplies for all funds are recorded as expenditures at the time individual items are purchased. The costs of inventories are not included on the various balance sheets. Under accounting principles generally accepted in the United States of America inventory would be recorded as an asset on the balance sheet.

**Insurance** - Cost of insurance for all funds are recorded as expenditures at the time of payment. Insurance costs chargeable to future periods are not carried as prepayments.

**General Fixed Assets** - In accordance with NJAC 5:30-5.6, Accounting for Governmental Fixed Assets, as promulgated by the Division of Local Government Services, which differs in certain respects from generally accepted accounting principles, the County has developed a fixed assets accounting and reporting.

Fixed assets used in Governmental operations (general fixed assets) are accounted for in the General Fixed Assets Account Group. Public domain ("infrastructure") general fixed assets consisting of certain improvements other than buildings, such as roads, bridges, curbs and gutters, streets and sidewalks, and drainage systems are not capitalized.

All fixed assets are recorded at historical cost or estimated historical cost if actual historical cost is not available, in accordance with the State of New Jersey's Administrative Code. However, land and improvements are recorded at its assessed value, which is a departure from the aforementioned directive. The County capitalizes fixed assets with an original cost in excess of \$1,000.00.

No depreciation has been provided for in the financial statements.

Expenditures for construction in progress are recorded in the Capital Fund until such time as the construction is completed and put into operation.

Fixed assets acquired through grants in aid or contributed capital, have not been accounted for separately.

**General Long-Term Debt** - General Long-Term Debt is accounted for in the General Capital Fund. Accounting principles generally accepted in the United States of America require General Long-Term Debt to be accounted for in the General Long-Term Debt Account Group.

**COUNTY OF GLOUCESTER  
NOTES TO FINANCIAL STATEMENTS  
YEARS ENDED DECEMBER 31, 2016 AND 2015**

**NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

**C. Basis of Accounting (Continued)**

**Use of Estimates** - The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America or the regulatory basis of accounting requires management to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results could differ from those estimates.

**D. Comparative Data**

Comparative total data for the prior year has been presented in the accompanying Balance Sheets and Statement of Operations in order to provide an understanding of changes in the County's financial position. However, comparative (i.e., presentation of prior year totals by fund type) data have not been presented in the Statement of Revenues – Regulatory Basis and the Statement of Expenditures – Regulatory Basis since their inclusion would make the statements unduly complex and difficult to read.

**E. Recent Accounting Pronouncements Not Yet Effective**

The GASB has issued the following Statements which will become effective in future fiscal years as shown below:

Statement No. 73, *Accounting and Financial Reporting for Pensions and Related Assets That Are Not within the Scope of GASB Statement No. 68, and Amendments to Certain Provisions of GASB Statements No. 67 and No. 68*. The objective of this Statement is to improve the usefulness of information about pensions included in the general purpose external financial reports of state and local governments for making decisions and assessing accountability. Components of this Statement are effective for periods beginning after June 15, 2016. Management does not expect this Statement will have an impact on the financial statements.

Statement No. 74, *Financial Reporting for Postemployment Benefit Plans Other Than Pension Plans*. The objective of this Statement is to improve the usefulness of information about postemployment benefits other than pensions (other postemployment benefits or OPEB) included in the general purpose external financial reports of state and local governmental OPEB plans for making decisions and assessing accountability. The Statement is effective for periods beginning after June 15, 2016. Management does not expect this Statement will have an impact on the financial statements.

Statement No. 75, *Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions*. The primary objective of this Statement is to improve accounting and financial reporting by state and local governments for postemployment benefits other than pensions. It also improves information provided by state and local governmental employers about financial support for OPEB that is provided by other entities. The Statement is effective for periods beginning after June 15, 2017. Management has not yet determined the impact of this Statement on the financial statements.

Statement No. 80, *Blending Requirements for Certain Component Units – an Amendment of GASB Statement No. 14*. The objective of this Statement is to improve financial reporting by clarifying the financial statement presentation requirements for certain component units. The Statement is effective for periods beginning after June 15, 2016. Management does not expect this Statement will have an impact on the financial statements.

**COUNTY OF GLOUCESTER  
NOTES TO FINANCIAL STATEMENTS  
YEARS ENDED DECEMBER 31, 2016 AND 2015**

**NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

**E. Recent Accounting Pronouncements Not Yet Effective (Continued)**

Statement No. 81, *Irrevocable Split-Interest Agreements*. The objective of this Statement is to improve accounting and financial reporting for certain irrevocable split-interest agreements by providing recognition and measurement guidance or situations in which a government is a beneficiary of the agreement. The Statement is effective for periods beginning after December 15, 2016. Management does not expect this Statement will have an impact on the financial statements.

Statement No. 82, *Pension Issues and Amendments of GASB Statements No. 67, No. 68, and No. 73*. The objective of this Statement is to answer certain issues that have been raised with respect to Statements No. 67, No. 68, and No. 73. The Statement is effective for periods beginning after June 15, 2016. Management does not expect this Statement will have an impact on the financial statements.

In November 2016, the Governmental Accounting Standards Board (GASB) issued Statement No. 83, "Certain Asset Retirement Obligations." This statement, which is effective for fiscal periods beginning after June 15, 2018, will not have any effect on the County's financial reporting.

In January 2017, the Governmental Accounting Standards Board (GASB) issued Statement No. 84, "Fiduciary Activities." This statement, which is effective for fiscal periods beginning after December 31, 2018, will not have any effect on the County's financial reporting.

In March 2017, the Governmental Accounting Standards Board (GASB) issued Statement No. 85, "Omnibus 2017." This statement, which is effective for fiscal periods beginning after June 15, 2017, will not have any effect on the County's financial reporting.

**NOTE 2: BUDGETARY INFORMATION**

The County adopts an annual budget in accordance with NJSA 40A:4, et seq. This budget is required to be a balanced cash basis document. Once approved, the County may make emergency appropriations for a purpose which is not foreseen at the time the budget was adopted per NJSA 40A:4-46 and 54. This type of appropriation shall be made to meet a pressing need for public expenditure to protect or promote the public health, safety or welfare prior to the next succeeding fiscal year. Emergency appropriations, except those classified as a special emergency, must be raised in the budget of the succeeding year. Special emergency appropriations are permitted to be raised in the budgets of the succeeding three or five years. Budget transfers between appropriation accounts are prohibited until the last two months of the year. Budget transfers during the year were not significant. After approval from the Director, the County can also make amendments for any special item of revenue made available by any public or private funding source as per NJSA 40A:4-87. The following budget amendments were approved:

Special Item of Revenue:	
Various Grants	\$ 11,687,123.00

**COUNTY OF GLOUCESTER  
NOTES TO FINANCIAL STATEMENTS  
YEARS ENDED DECEMBER 31, 2016 AND 2015**

**NOTE 3: CASH AND CASH EQUIVALENTS**

**Custodial Credit Risk – Deposits**

Custodial Credit Risk is the risk that in the event of a bank failure, the government’s deposits may not be able to recover the value of its deposits or investments. Deposits are considered to be exposed to custodial credit risk if they are: uncollateralized (securities not pledged to the depositor), collateralized with securities held by the pledging financial institution, or collateralized with securities held by the financial institution’s trust department or agent but not in the government’s name. The County’s policy is based on New Jersey Statutes requiring cash to be deposited only in New Jersey based banking institutions that participate in the New Jersey Governmental Unit Deposit Protection Act (GUDPA) or in qualified investments established in NJSA 40A:5-15.1(a) that are treated as cash equivalents. At December 31, 2016 and 2015, the carrying amount of the County’s deposits was \$76,903,891.31 and \$59,938,272.83, respectively. As of December 31, 2016 and 2015, \$0 of the county’s bank balance of \$78,645,833.65 and \$60,966,247.11, respectively, was exposed to Custodial Credit Risk.

**NOTE 4: INVESTMENTS**

As of December 31, 2016, the County did not have any investments.

**Interest Rate Risk** - The County does not have a formal investment policy that limits investment maturities as a means of managing its exposure to fair value losses arising from increasing interest rates. However, NJSA 40A:5-15.1(a) limits the length of time for most investments to 397 days.

**Credit Risk** - NJSA 40A:5-15.1(a) limits county investments to those specified in the statutes. The type of allowable investments are Bonds or other obligations of the United States or obligations guaranteed by the United States, Bonds or other obligations of the County, having a maturity date not more than 397 days from the date of purchase, approved by the Division of Investment of the Department of Treasury for investment by local units, government money market mutual funds; the State of New Jersey Cash Management Plan; local government investment pools; or repurchase of fully collateralized securities.

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

**NOTE 5: FUND BALANCES APPROPRIATED**

Year	Balance December 31	Utilized in Budget of Succeeding Year
2016	\$ 25,085,099.80	\$ 6,000,000.00
2015	17,767,096.92	6,750,000.00
2014	17,401,293.41	11,857,550.00
2013	30,115,924.50	20,250,698.00
2012	40,267,708.54	26,183,268.00

**COUNTY OF GLOUCESTER  
NOTES TO FINANCIAL STATEMENTS  
YEARS ENDED DECEMBER 31, 2016 AND 2015**

**NOTE 6: ACCUMULATED ABSENCE BENEFITS**

Compensated absences are those absences for which employees will be paid, such as vacation, sick leave, and sabbatical leave. The liability for compensated absences that are attributable to services already rendered and that are not contingent on a specific event that is outside the control of the County and its employees, is accrued as the employees earn the rights to the benefits. Compensated absences that relate to future services, or that are contingent on a specific event that is outside the control of the County and its employees, are accounted for in the period in which such services are rendered or in which such events take place. Employees of the County are entitled to paid vacation and paid sick days depending on job classification, length of service, and other factors. Employees are represented by a number of labor unions, and each contract contains different provisions for such employee-compensated absences.

The total value of compensated absences owed to employees as of December 31, 2016, was \$6,754,077.00. The County has appropriated \$100,000.00 in the 2017 adopted budget to fund a reserve for accumulated absences. The accumulated absence trust has a reserve balance of \$63,655.19.

**NOTE 7: PROPERTY, PLANT, AND EQUIPMENT**

The following is a summary of changes in the General Fixed Assets Account Group for the year ended December 31, 2016:

	Balance Dec. 31, 2015	Additions	Deletions	Balance Dec. 31, 2016
Land	\$ 32,519,105.20		\$ 18,100.00	\$ 32,501,005.20
Buildings	59,485,584.00		98,000.00	59,387,584.00
Equipment	13,833,340.42	\$ 2,196,680.20	830,199.56	15,199,821.06
Motor Vehicles	15,073,487.98	1,100,747.13	479,367.00	15,694,868.11
	<u>\$ 120,911,517.60</u>	<u>\$ 3,297,427.33</u>	<u>\$ 1,425,666.56</u>	<u>\$ 122,783,278.37</u>

**NOTE 8: ECONOMIC DEPENDENCY**

The County of Gloucester is not economically dependent on any one business or industry within the County.

**NOTE 9: PENSION FUNDS**

**Description of Plans** - Substantially all eligible employees of the County are covered by either the Public Employees' Retirement System or Police and Firemen's Retirement System, a cost-sharing, multiple-employer defined benefit pension plan which has been established by state statute and is administered by the New Jersey Division of Pension and Benefits (Division). According to the State of New Jersey Administrative Code, all obligations of the Systems will be assumed by the State of New Jersey should the Systems terminate. The Division issues a publicly available financial report that includes the financial statements and required supplementary information for the retirement systems. The reports may be obtained by writing to the Division of Pensions and Benefits, P.O. Box 295, Trenton, New Jersey 08625-0295 or can be accessed on the internet at: <http://www.state.nj.us/treasury/pensions/actuarial-rpts.shtml>.

**COUNTY OF GLOUCESTER  
NOTES TO FINANCIAL STATEMENTS  
YEARS ENDED DECEMBER 31, 2016 AND 2015**

**NOTE 9: PENSION FUNDS (CONTINUED)**

**Public Employees' Retirement System (PERS)** - The Public Employees' Retirement System (PERS) was established as of January 1, 1955, under the provisions of NJSA 43:15A to provide retirement, death, disability, and medical benefits to certain qualified members. The Public Employees' Retirement System is a cost-sharing, multiple-employer plan. Membership is generally required for substantially all full-time employees of the State or any county, municipality, school district or public agency provided the employee is not a member of another state-administered retirement system or other state or local jurisdiction.

**Police and Firemen's Retirement System (PFRS)** - The Police and Firemen's Retirement System was established in July 1944 under the provisions of NJSA 43:16A to provide coverage to substantially all full-time county or municipal police and fire-fighters and State fire-fighters appointed after June 30, 1944. Plan members and employer contributions may be amended by State of New Jersey legislation.

**Funding Policy** - The contribution policy is set by NJSA 43:15A, Chapter 62, P.L. of 1994, Chapter 115, P.L. of 1997, and NJSA 18:66 and requires contributions by active members and contributing employers. Plan member and employer contributions may be amended by State of New Jersey legislation. The PERS contribution rate increased to 6.5% of base salary effective with the first payroll, to be paid on or after October 1, 2011. Subsequent increases will then be phased in over 7 years (each July 1st) to bring the total pension contribution rate to 7.5% of base salary as of July 1, 2018. The PFRS contribution rate increased to 10% of base salary effective with the first payroll to be paid on or after October 1, 2011. Employers are required to contribute at an actuarially determined rate in PERS and PFRS. The actuarially determined contribution includes funding for, cost-of-living adjustments, noncontributory death benefits, and post-retirement medical premiums.

The County's contributions to PERS for the years ending December 31, 2016, 2015, and 2014, were \$6,499,295.69, \$6,270,286.00, and \$6,074,181.56, respectively, equal to the required contributions for each year. The County's contributions to PFRS for the years ending December 31, 2016, 2015, and 2014, were \$3,359,187.00, \$3,946,939.00, and \$3,846,996.96, respectively, equal to the required contributions for each year.

**Defined Contribution Retirement Program (DCRP)** - The County established Defined Contribution Retirement Program by resolution on June 18, 2008, as required by Chapter 92 of the Laws of 2007 and NJSA 43:15C-1 et seq. DCRP provides for employee contributions of 5.5% of employees' annual base salary. Employers are required to contribute 3% of the employees' base salary. The County's contributions to DCRP for the years ending December 31, 2016, 2015, and 2014, were \$52,201.42, \$47,713.66, and \$48,702.79, respectively, equal to the required contributions for each year.

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

**COUNTY OF GLOUCESTER  
NOTES TO FINANCIAL STATEMENTS  
YEARS ENDED DECEMBER 31, 2016 AND 2015**

**NOTE 9: PENSION FUNDS (CONTINUED)**

**Significant Legislation (Continued)**

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

- New members of the PERS hired on or after June 28, 2011, (Tier 5 members) will need 30 years of creditable service and age 65 for receipt of the early retirement benefit without a reduction of  $\frac{1}{4}$  of 1% for each month that the member is under age 65.
- The eligibility age to qualify for a service retirement in the PERS is increased from age 63 to 65 for Tier 5 members.
- The annual benefit under special retirement for new PFRS members enrolled after June 28, 2011, (Tier 3 members), will be 60% instead of 65% of the member's final compensation plus 1% for each year of creditable service over 25 years but not to exceed 30 years.
- The payment of automatic cost-of-living adjustment (COLA) additional increases to current and future retirees and beneficiaries is suspended until reactivated as permitted by this law.
- New employee contribution requirements towards the cost of employer-provided health benefit coverage. Employees are required to contribute a certain percentage of the cost of coverage. The rate of contribution is determined based on the employee's annual salary and the selected level of coverage. The increased employee contributions will be phased in over a 4-year period for those employed prior to Chapter 78's effective date with a minimum contribution required to be at least 1.5% of salary.
- In addition, this new legislation changes the method for amortizing the pension systems' unfunded accrued liability (from a level percent of pay method to a level dollar of pay).

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

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

**COUNTY OF GLOUCESTER  
NOTES TO FINANCIAL STATEMENTS  
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**NOTE 9: PENSION FUNDS (CONTINUED)**

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

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

**NOTE 10: POST-EMPLOYMENT HEALTHCARE PLAN**

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

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

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

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

**COUNTY OF GLOUCESTER  
NOTES TO FINANCIAL STATEMENTS  
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**NOTE 10: POST-EMPLOYMENT HEALTHCARE PLAN**

**Funding Policy (Continued)** - Contributions to pay for the health premiums of participating retirees in the SHBP are billed to the County of Gloucester on a monthly basis. Plan members receiving benefits are not required to make contributions. The County of Gloucester contribution to SHBP for the year ended December 31, 2016, was \$20,458,041.49, of which \$10,244,983.95 was for retirees, which equaled the required contributions for the year.

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

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

**Public Employee's Retirement System** - At December 31, 2016, the County's proportionate share of net pension liability was \$213,097,122. The net pension liability was measured as of June 30, 2016, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of that date. The County's proportion of the net pension liability was based on a projection of the County's long-term share of contributions to the pension plan relative to the projected contributions of all participating employers, actuarially determined. At June 30, 2016, the County's allocation percentage was 0.7195062772% compared to 0.7568953445% at June 30, 2015.

For the year ended December 31, 2016, the County's pension expense would have been \$24,084,049 if New Jersey municipalities followed GAAP accounting principles. The County's deferred outflows of resources and deferred inflows of resources (which are not recorded) related to PERS are from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Changes of Assumptions	\$ 39,578,911	
Net Difference Between Projected and Actual Earnings on Pension Plan Investments	10,930,181	
Changes in Proportion and Differences Between the County's Contributions and Proportionate Share of Contributions		\$ 5,347,009
Difference Between Expected and Actual Experience	3,104,189	
	\$ 53,613,281	\$ 5,347,009

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

**COUNTY OF GLOUCESTER  
NOTES TO FINANCIAL STATEMENTS  
YEARS ENDED DECEMBER 31, 2016 AND 2015**

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

**Public Employee's Retirement System (Continued)** - If GAAP accounting principles were followed, the other amounts reported as deferred outflows of resources and deferred inflows of resources would have been recognized in pension expense as follows:

Year Ended December 31,	Amount
2017	\$ 11,220,436
2018	11,220,436
2019	13,342,083
2020	10,091,104
2021	2,392,213
	<u>\$ 48,266,272</u>

Additional information – Collective balances at June 30, 2015 and 2016 are as follows:

	June 30, 2015	June 30, 2016
Collective Deferred Outflows of Resources	\$ 2,946,265,815	\$ 7,815,204,785
Collective Deferred Inflows of Resources	360,920,604	
Collective Net Pension Liability	<u>22,447,996,119</u>	<u>29,617,131,759</u>
County's Proportion	0.7568953445%	0.7195062772%

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

**Actuarial Assumptions**

The total pension liability for the June 30, 2016, measurement date was determined by an actuarial valuation as of July 1, 2015, which was rolled forward to June 30, 2016. This actuarial valuation used the following actuarial assumptions, applied to all periods in the measurement:

Inflation Rate	3.08%
Salary Increases:	
Through 2026	1.65 – 4.15% Based on Age
Thereafter	2.65 – 5.15% Based on Age
Investment Rate of Return	7.65%

Pre-retirement mortality rates were based on the RP-2000 Employee Pre-retirement Mortality Tables for male and female active participants. For local employees, mortality tables are setback 2 years for males and 7 years for females. In addition, the table provides for future improvements in mortality from the base year of 2013 using a generational approach based on the plan actuary's modified MP-2014 projection scale. Post-retirement mortality rates were based on the RP-2000 Combined Healthy Male and Female Mortality Tables (set back 1 year

**COUNTY OF GLOUCESTER  
NOTES TO FINANCIAL STATEMENTS  
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**NOTE 11: FINANCIAL INFORMATION RELATED TO GASB 68 & GASB 71 FOR PUBLIC RETIREMENT SYSTEMS (CONTINUED)**

**Actuarial Assumptions (Continued)**

for males and females) for service retirements and beneficiaries of former members and a one-year static projection based on mortality improvement Scale AA. In addition, the tables for service retirements and beneficiaries of former members provide for future improvements in mortality from the base year of 2013 using a generational approach based on the plan actuary's modified MP-2014 projection scale. Disability retirement rates used to value disabled retirees were based on the RP-2000 Disabled Mortality Table (set back 3 years for males and set forward 1 year for females).

The actuarial assumptions used in the July 1, 2015, valuation were based on the results of an actuarial experience study for the period July 1, 2011 to June 30, 2014.

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

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

At December 31, 2016, the County's proportionate share of net pension liability for Sheriff (number 70800) was \$59,908,665. The net pension liability was measured as of June 30, 2016, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of that date. The County's proportion of the net pension liability was based on a projection of the County's long-term share of contributions to the pension plan relative to the projected contributions of all participating employers, actuarially determined. At June 30, 2016, the County's proportion was 0.3136159320% compared to 0.3148993470% at June 30, 2015.

For the year ended December 31, 2016, the County's pension expense would have been \$1,398,488 if New Jersey municipalities followed GAAP accounting principles. The County's deferred outflows of resources and deferred inflows of resources (which are not recorded) related to PFRS are from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Changes of Assumptions	\$ 5,830,257	
Net Difference Between Projected and Actual Earnings on Pension Plan Investments	5,775,476	
Changes in Proportion and Differences Between the County's Contributions and Proportionate Share of Contributions		\$ 6,672,234
Difference Between Expected and Actual Experience		292,840
	<u>\$ 11,605,733</u>	<u>\$ 6,965,074</u>

**COUNTY OF GLOUCESTER  
NOTES TO FINANCIAL STATEMENTS  
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**NOTE 11: FINANCIAL INFORMATION RELATED TO GASB 68 & GASB 71 FOR PUBLIC RETIREMENT SYSTEMS (CONTINUED)**

**Police and Firemen’s Retirement System (Continued)** - Amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions are not recognized in pension expense since New Jersey municipalities do not follow GAAP accounting principles.

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

Year Ended December 31,	Amount
2017	\$ 690,390
2018	690,390
2019	2,039,969
2020	1,077,820
2021	142,090
	<u>\$ 4,640,659</u>

Additional information – Collective balances at June 30, 2015 and 2016, are as follows:

	<u>June 30, 2015</u>	<u>June 30, 2016</u>
Collective Deferred Outflows of Resources	\$ 3,075,206,294	\$ 3,984,339,036
Collective Deferred Inflows of Resources	433,559,708	125,220,083
Collective Net Pension Liability	<u>18,117,234,618</u>	<u>20,706,699,056</u>
County's Proportion	0.3148993470%	0.3136159320%

At December 31, 2016, the County’s proportionate share of net pension liability for Prosecutors (number 70803) was \$17,526,316. The net pension liability was measured as of June 30, 2016, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of that date. The County’s proportion of the net pension liability was based on a projection of the County’s long-term share of contributions to the pension plan relative to the projected contributions of all participating employers, actuarially determined. At June 30, 2016, the County’s proportion was 0.0917485289% compared to 0.0983606040% at June 30, 2015.

For the year ended December 31, 2016, the County’s pension expense would have been \$2,540,184 if New Jersey municipalities followed GAAP accounting principles. The County’s deferred outflows of resources and deferred inflows of resources (which are not recorded) related to PFRS are from the following sources:

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

**Police and Firemen's Retirement System (Continued)**

	Deferred Outflows of Resources	Deferred Inflows of Resources
Changes of Assumptions	\$ 1,686,602	
Net Difference Between Projected and Actual Earnings on Pension Plan Investments	1,598,842	
Changes in Proportion and Differences Between the County's Contributions and Proportionate Share of Contributions		\$ 506,264
Difference Between Expected and Actual Experience		83,693
	\$ 3,285,444	\$ 589,957

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

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

Year Ended December 31,	Amount
2017	\$ 714,313
2018	714,314
2019	500,835
2020	945,169
2021	(179,144)
	\$ 2,695,487

Additional information – Collective balances at June 30, 2015 and 2016, are as follows:

	June 30, 2015	June 30, 2016
Collective Deferred Outflows of Resources	\$ 3,075,206,294	\$ 3,984,339,036
Collective Deferred Inflows of Resources	433,559,708	125,220,083
Collective Net Pension Liability	18,117,234,618	20,706,699,056
County's Proportion	0.0983606040%	0.0917485289%

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

**Contributions**

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

**Actuarial Assumptions**

The total pension liability for the June 30, 2016, measurement date was determined by an actuarial valuation as of July 1, 2015, which was rolled forward to June 30, 2016. This actuarial valuation used the following actuarial assumptions:

Inflation Rate	3.08%
Salary Increases:	
Through 2026	2.10 – 8.98% Based on Age
Thereafter	3.10 – 9.98% Based on Age
Investment Rate of Return	7.65%

Pre-retirement mortality rates were based on the RP-2000 Pre-retirement mortality tables projected thirteen years using Projection Scale BB and then projected on a generational basis using the plan actuary's modified 2014 projection scales. Post-retirement mortality rates for male service retirements and beneficiaries are based the RP-2000 Combined Healthy Mortality Tables projected one year using Projection Scale AA and two years using the plan actuary's modified 2014 projection scales, which was further projected on a generational basis using the plan actuary's modified 2014 projection scales. Post-retirement mortality rates for female service retirements and beneficiaries were based the RP-2000 Combined Healthy Mortality Tables projected thirteen years using Projection Scale BB and then two years using the plan actuary's modified 2014 projection scales, which was further projected on a generational basis using the plan actuary's modified 2014 projection scales. Disability mortality rates were based on special mortality tables used for the period after disability retirement.

The actuarial assumptions used in the July 1, 2015, valuation were based on the results of an actuarial experience study for the period July 1, 2010 to June 30, 2013.

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

A special funding situation exists for the Local employers of the Police and Fire Retirement System of New Jersey. The State of New Jersey, as a non-employer, is required to pay the additional costs incurred by Local employers under Chapter 8, P.L. 2000, Chapter 318, P.L. 2001, Chapter 86, P.L. 2001, Chapter 511, P.L. 1991, Chapter 109, P.L. 1979, Chapter 247, P.L. 1993, and Chapter 201, P.L. 2001. The June 30, 2016 and June 30, 2015, special funding situation net pension liability amounts of \$5,030,842 and \$4,599,799 for Sheriff and \$1,471,776 and \$1,436,773 for Prosecutors are the accumulated differences between the annual actuarially determined State obligation under the special funding situation and the actual State contribution through the valuation date.

**COUNTY OF GLOUCESTER  
NOTES TO FINANCIAL STATEMENTS  
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**NOTE 12: DEFERRED COMPENSATION PLAN**

The County offers its employees a deferred compensation plan created in accordance with Internal Revenue Code Section 457. The plan, available to all County employees, permits them to defer a portion of their salary and avoid paying taxes on the deferred portion until the withdrawal date. The deferred compensation is not available to the employees until termination, retirement, death, or unforeseeable emergency. The administrators of the plans are Lincoln Financial Group and MetLife.

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

**NOTE 13: CONTINGENCIES**

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

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

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

**NOTE 14: RISK MANAGEMENT**

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

The Gloucester County Insurance Fund Commissioners retain the services of an actuary to establish the amount of reserves deemed necessary to pay claims. The estimated liability is established by the third party administrator, for claims incurred and reported for the Self-Insurance Fund. The County of Gloucester's 2016 assessment for property and casualty insurance and workman's compensation insurance was \$3,512,678.42.

**COUNTY OF GLOUCESTER  
NOTES TO FINANCIAL STATEMENTS  
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**NOTE 15: LONG-TERM DEBT**

**Summary of County Debt Service**

Long-Term Debt as of December 31, 2016, consisted of the following:

	Year 2016	Year 2015	Year 2014
Bonds, Notes, and Loans Issued	\$ 240,349,571.89	\$ 254,009,677.89	\$ 265,608,977.87
Bonds and Notes Authorized But Not Issued		29,032.27	191,661.13
Net Bonds, Notes, and Loans Issued and Authorized But Not Issued	<u>\$ 240,349,571.89</u>	<u>\$ 254,038,710.16</u>	<u>\$ 265,800,639.00</u>

	Balance 12/31/2015	Increased	Retired/ Reduction	Balance 12/31/2016	Due Within One Year
Issued					
General:					
Serial Bonds Payable	\$ 173,701,000.00	\$ 8,445,000.00	\$ 18,648,000.00	\$ 163,498,000.00	\$ 18,755,000.00
NJ Infrastructure Loans Payable	3,583,677.89		562,106.00	3,021,571.89	579,362.32
Gloucester County Improvement Authority Loan Payable	76,725,000.00		2,895,000.00	73,830,000.00	2,170,000.00
	<u>\$ 254,009,677.89</u>	<u>\$ 8,445,000.00</u>	<u>\$ 22,105,106.00</u>	<u>\$ 240,349,571.89</u>	<u>\$ 21,504,362.32</u>
Authorized But Not Issued					
General:					
Bonds	<u>\$ 29,032.27</u>	<u>\$ 8,445,143.00</u>	<u>\$ 8,474,032.27</u>	<u>\$ 143.00</u>	

\$23,265,000.00 General Obligation Refunding Bonds dated March 1, 2007, payable in annual installments through July 2021. Interest is paid semiannually at a rate of 4.00% per annum. The balance remaining at December 31, 2016, was \$8,855,000.00.

\$1,132,500.00 County College Bonds - County Share dated January 15, 2009, payable in annual installments through January 2019. Interest is paid semiannually at a rate of 2.00% - 3.00% per annum. The balance remaining at December 31, 2016, was \$395,000.00.

\$1,132,500.00 County College Bonds - State Share dated January 15, 2009, payable in annual installments through January 2019. Interest is paid semiannually at a rate of 2.00% - 3.00% per annum. The balance remaining at December 31, 2016, was \$395,000.00.

**COUNTY OF GLOUCESTER  
NOTES TO FINANCIAL STATEMENTS  
YEARS ENDED DECEMBER 31, 2016 AND 2015**

**NOTE 15: LONG-TERM DEBT (CONTINUED)**

**Summary of County Debt Service (Continued)**

\$39,990,000.00 General Obligation Bonds dated January 15, 2009, payable in annual installments through October 2017. Interest is paid semiannually at a rate of 2.50% per annum. The balance remaining at December 31, 2016, was \$3,240,000.00.

\$1,176,500.00 County College Bonds - County Share dated October 15, 2009, payable in annual installments through October 2019. Interest is paid semiannually at a rate of 3.00% per annum. The balance remaining at December 31, 2016, was \$401,500.00.

\$1,176,500.00 County College Bonds - State Share dated October 15, 2009, payable in annual installments through October 2019. Interest is paid semiannually at a rate of 3.00% per annum. The balance remaining at December 31, 2016, was \$401,500.00.

\$36,000,000.00 General Obligation Bonds dated October 15, 2009, payable in annual installments through October 2029. Interest is paid semiannually at a rate of 2.75% - 4.00% per annum. The balance remaining at December 31, 2016, was \$25,800,000.00.

\$34,300,000.00 General Obligation Bonds dated September 30, 2010, payable in annual installments through September 2025. Interest is paid semiannually at a rate of 2.00% - 3.00% per annum. The balance remaining at December 31, 2016, was \$23,200,000.00.

\$6,495,000.00 General Obligation Refunding Bonds dated October 1, 2011, payable in annual installments through October 2024. Interest is paid semiannually at a rate of 2.00% - 5.00% per annum. The balance remaining at December 31, 2016, was \$12,360,000.00.

\$12,986,000.00 General Obligation Bonds dated June 28, 2012, payable in annual installments through March 2027. Interest is paid semiannually at a rate of 2.25% - 3.00% per annum. The balance remaining at December 31, 2016, was \$10,175,000.00.

\$3,775,500.00 County College Bonds County Share dated June 28, 2012, payable in annual installments through March 2022. Interest is paid semiannually at a rate of 2.00% - 2.50% per annum. The balance remaining at December 31, 2016, was \$2,400,000.00.

\$3,775,500.00 County College Bonds State Share dated June 28, 2012, payable in annual installments through March 2022. Interest is paid semiannually at a rate of 2.00% - 2.50% per annum. The balance remaining at December 31, 2016, was \$2,400,000.00.

\$25,580,000.00 General Obligation Refunding Bonds dated June 28, 2013, payable in annual installments through March 2028. Interest is paid semiannually at a rate of 2.50% - 3.00% per annum. The balance remaining at December 31, 2016, was \$20,950,000.00.

\$750,000.00 County College Bonds - County Share dated June 28, 2013, payable in annual installments through March 2018. Interest is paid semiannually at a rate of 1.25% - 2.00% per annum. The balance remaining at December 31, 2016, was \$300,000.00.

\$750,000.00 County College Bonds - State Share dated June 28, 2013, payable in annual installments through March 2018. Interest is paid semiannually at a rate of 1.25% - 2.00% per annum. The balance remaining at December 31, 2016, was \$300,000.00.

**COUNTY OF GLOUCESTER  
NOTES TO FINANCIAL STATEMENTS  
YEARS ENDED DECEMBER 31, 2016 AND 2015**

**NOTE 15: LONG-TERM DEBT (CONTINUED)**

**Summary of County Debt Service (Continued)**

\$4,974,000.00 General Obligation Bonds dated June 11, 2014, payable in annual installments through March 2023. Interest is paid semiannually at a rate of 1.50% - 2.375% per annum. The balance remaining at December 31, 2016, was \$4,050,000.00.

\$2,125,000.00 County College Bonds - County Share dated June 11, 2014, payable in annual installments through March 2024. Interest is paid semiannually at a rate of 1.50% - 2.50% per annum. The balance remaining at December 31, 2016, was \$1,812,500.00.

\$2,125,000.00 County College Bonds - State Share dated June 11, 2014, payable in annual installments through March 2024. Interest is paid semiannually at a rate of 1.50% - 2.50% per annum. The balance remaining at December 31, 2016, was \$1,812,500.00.

\$4,997,000.00 2014 County College Bonds - Building our Future dated June 11, 2014, payable in annual installments through March 2024. Interest is paid semiannually at a rate of 1.50% - 2.50% per annum. The balance remaining at December 31, 2016, was \$4,270,000.00.

\$4,301,000.00 General Obligation Bonds dated June 25, 2015, payable in annual installments through March 2025. Interest is paid semiannually at a rate of 2.00% - 3.00% per annum. The balance remaining at December 31, 2016, was \$3,930,000.00.

\$1,600,000.00 County College Bonds - State Share dated June 25, 2015, payable in annual installments through March 2030. Interest is paid semiannually at a rate of 1.00% - 3.25% per annum. The balance remaining at December 31, 2016, was \$1,510,000.00.

\$1,600,000.00 County College Bonds - State Share dated June 25, 2015, payable in annual installments through March 2030. Interest is paid semiannually at a rate of 1.00% - 3.25% per annum. The balance remaining at December 31, 2016, was \$1,510,000.00.

24,585,000.00 General Obligation Refunding Bonds dated May 24, 2016, payable in annual installments through January 2023. Interest is paid semiannually at a rate of .650% - 1.41% per annum. The balance remaining at December 31, 2016, was \$24,585,000.00.

\$5,445,000.00 General Obligation Bonds dated May 24, 2016, payable in annual installments through March 2027. Interest is paid semiannually at a rate of 1.00% - 2.00% per annum. The balance remaining at December 31, 2016, was \$5,445,000.00.

\$1,600,000.00 County College Bonds - dated May 24, 2016, payable in annual installments through March 2031. Interest is paid semiannually at a rate of 2.00% - 2.375% per annum. The balance remaining at December 31, 2016, was \$1,500,000.00

\$1,600,000.00 County College Bonds - dated May 24, 2016, payable in annual installments through March 2031. Interest is paid semiannually at a rate of 2.00% - 2.375% per annum. The balance remaining at December 31, 2016, was \$1,500,000.00

**COUNTY OF GLOUCESTER  
NOTES TO FINANCIAL STATEMENTS  
YEARS ENDED DECEMBER 31, 2016 AND 2015**

**NOTE 15: LONG-TERM DEBT (CONTINUED)**

**Summary of County Debt Service (Continued)**

\$4,105,000.00 New Jersey Environmental Infrastructure Trust Loan dated November 10, 2005, payable in semiannual installments through March 2021. Interest is paid semiannually at rates of 4.00% to 5.00% per annum. The balance remaining at December 31, 2016, was \$1,680,000.00.

\$4,125,895.00 New Jersey Environmental Infrastructure Fund Loan dated November 10, 2005, payable in semiannual installments through March 2021. There is no interest charged on this loan. The balance remaining at December 31, 2016, was \$1,341,571.89.

\$86,650,000.00 County Guaranteed Loan Revenue Bonds dated April 1, 2009, payable in annual installments through April 2038. Interest is paid semiannually at a rate of 4.00% - 5.00% per annum. The balance remaining at December 31, 2016, was \$73,830,000.00.

**Defeased Debt**

\$24,585,000.00 General Obligation Refunding Bonds, Series 2016 dated May 24, 2016, payable in annual installments through January 15, 2023. The Refunding Bonds were issued to advance refund \$7,002,000.00 General Obligation Bonds, Series 2006, maturing serially on August 1 in the years 2017 through 2019 and \$18,560,000.00 General Obligation Bonds, Series 2009, maturing serially on January 15, 2018 through 2022.

The net proceeds of \$26,296,935.75, including a premium of \$1,768,972.95 and net of payments of \$57,037.20 in underwriting fees were used to purchase U.S. Government Securities. The advance refunding met the requirements for an in-substance debt defeasance and the bonds were removed from the County's financial statements.

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

Year Ended	Principal	Interest	Total
2017	\$ 21,504,362.32	\$ 8,075,914.39	\$ 29,580,276.71
2018	21,977,669.98	7,433,196.26	29,410,866.24
2019	22,416,657.29	6,775,583.76	29,192,241.05
2020	20,864,195.02	6,110,550.01	26,974,745.03
2021	21,481,687.28	5,426,196.88	26,907,884.16
2022-2026	70,920,000.00	18,021,931.20	88,941,931.20
2027-2031	30,620,000.00	8,973,603.09	39,593,603.09
2032-2036	20,910,000.00	4,096,200.00	25,006,200.00
2037-2038	9,655,000.00	390,100.00	10,045,100.00
	<u>\$ 240,349,571.89</u>	<u>\$ 65,303,275.59</u>	<u>\$ 305,652,847.48</u>

**Summary of Statutory Debt Condition – Annual Debt Statement**

The summarized statement of debt condition which follows is prepared in accordance with the required method of setting up the Annual Debt Statement and indicates a statutory net debt of .903%.

**COUNTY OF GLOUCESTER  
NOTES TO FINANCIAL STATEMENTS  
YEARS ENDED DECEMBER 31, 2016 AND 2015**

**NOTE 15: LONG-TERM DEBT (CONTINUED)**

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

	Gross Debt	Deductions	Net Debt
General Debt	\$ 388,076,452.92	\$ 158,232,452.92	\$ 229,844,000.00

Net Debt \$229,844,000.00/Equalized Valuation Basis per NJSA 40A:2-2 as amended  
\$25,467,353,168.33 = .903%.

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

2% of Equalized Valuation Basis	\$ 509,260,347.40
Net Debt	229,844,000.00
Remaining Borrowing Power	<u>\$ 279,416,347.40</u>

**NOTE 16: CAPITAL LEASE OBLIGATIONS**

The County had lease agreements in effect at December 31, 2016, for various capital improvements.

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

	Total	Principal	Fees/Interest
2017	\$ 6,149,865.36	\$ 4,520,000.00	\$ 1,629,865.36
2018	6,151,473.23	4,670,000.00	1,481,473.23
2019	6,152,274.26	4,840,000.00	1,312,274.26
2020	4,606,509.55	3,495,000.00	1,111,509.55
2021	4,618,364.64	3,645,000.00	973,364.64
2022-2026	16,276,476.24	13,450,000.00	2,826,476.24
2027-2030	8,811,293.76	8,040,000.00	771,293.76
	<u>\$ 52,766,257.04</u>	<u>\$ 42,660,000.00</u>	<u>\$ 10,106,257.04</u>

**NOTE 17: UNDERLYING DEBT AND OTHER OBLIGATIONS**

The County has adopted an ordinance which authorized the guaranty by the County of the payment of the principal of, premium, if any, and interest on certain obligations, including the Landfill Bonds, issued by the Gloucester County Improvement Authority. The obligation of the County pursuant to the provisions of the guaranty constitutes a valid and binding direct and general obligation of the County. The balance of County Guaranteed Bonds at December 31, 2016, is \$159,271,572.07, of which \$115,131,572.07 is included in the County's obligations, leaving a net amount of debt guaranteed by the County in the amount of \$61,445,000.00.

Pursuant to the items of the Deficiency Advance Contract between the County and the Gloucester County Utilities Authority, the County is obligated to pay to the Gloucester County Utilities Authority any annual charges charged to and payable by the County for any deficits in revenues to pay or provide for (a) operation and maintenance expenses of the regional sewage system; (b) the principal and interest on the Gloucester County Utilities Authority's bonds as the

**COUNTY OF GLOUCESTER  
NOTES TO FINANCIAL STATEMENTS  
YEARS ENDED DECEMBER 31, 2016 AND 2015**

**NOTE 17: UNDERLYING DEBT AND OTHER OBLIGATIONS (CONTINUED)**

same become due; and (c) to maintain required reserves. The obligations of the County pursuant to the provisions of the Deficiency Advance Contract constitute a valid and binding direct and general obligation of the County. The balance of County Guaranteed Bonds at December 31, 2016, is 37,251,880.85.

**NOTE 18: OPERATING LEASE**

The County entered into a lease agreement for use of facilities for the County Store. The lease term is for 5 years from August 1, 2013 through July 31, 2018. Payments are \$3,463.54 per month, plus utilities. Lease payments increase annually starting January 1, 2016.

The County entered into a lease agreement for three vehicles. The lease term is for 3 years from November 2014 through November 2017. Payments are \$1,922.08 each, per month.

The County entered into several lease agreement for copiers. The lease term is for 48 months with various commencement dates and payments.

The following is a schedule of the projected lease payments:

Year	Amount
2017	\$ 277,460.43
2018	147,721.29
2019	52,576.75
2020	13,905.10
	<u>\$ 491,663.57</u>

**NOTE 19: DEFERRED CHARGES TO BE RAISED IN SUCCEEDING BUDGETS**

Certain expenditures are required to be deferred to budgets of succeeding years. At December 31, 2016, the following deferred charges are shown on the balance sheets of the various funds:

	Balance Dec. 31, 2016	2017 Budget Appropriation
Special Emergency		
Revaluation of Properties	\$ 437,524.00	\$ 437,524.00
	<u>\$ 437,524.00</u>	<u>\$ 437,524.00</u>

**NOTE 20: SUBSEQUENT EVENTS**

Management has reviewed and evaluated all events and transactions that occurred between December 31, 2016 and June 1, 2017, the date that the financial statements were issued, and no additional items have come to their attention that would require disclosure.

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

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

	Year Ended		
	12/31/16	12/31/15	12/31/14
County's Proportion of the Net Pension Liability (Asset)	0.7195062772%	0.7568953445%	0.7606011283%
County's Proportionate Share of the Net Pension Liability (Asset)	\$ 213,097,122	\$ 169,907,838	\$ 142,405,334
County's Covered-Employee Payroll	49,428,858	50,167,595	49,401,923
County's Proportionate Share of the Net Pension Liability (Asset) as a Percentage of its Covered-Employee Payroll	431.12%	338.68%	288.26%
Plan Fiduciary Net Position as a Percentage of the Total Pension Liability	40.14%	47.92%	52.08%
Measurement Date	6/30/2016	6/30/2015	6/30/2014

SCHEDULE OF COUNTY CONTRIBUTIONS - PERS  
Last Three Fiscal Years

	Year Ended		
	<u>12/31/16</u>	<u>12/31/15</u>	<u>12/31/14</u>
Contractually Required Contribution	\$ 6,507,270	\$ 6,270,286	\$ 5,564,151
Contributions in Relation to the Contractually Required Contribution	<u>6,507,270</u>	<u>6,270,286</u>	<u>5,564,151</u>
Contribution Deficiency (Excess)	<u>None</u>	<u>None</u>	<u>None</u>
County's Covered-Employee Payroll	\$ 49,428,858	\$ 50,167,595	\$ 49,401,923
Contributions as a Percentage of Covered-Employee Payroll	13.16%	12.50%	11.26%
Measurement Date	6/30/2016	6/30/2015	6/30/2014

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

	Year Ended		
	12/31/16	12/31/15	12/31/14
County's Proportion of the Net Pension Liability (Asset)	0.3136159320%	0.3148993470%	0.4205435603%
County's Proportionate Share of the Net Pension Liability (Asset)	\$ 59,908,665	\$ 52,451,254	\$ 52,900,479
County's Covered-Employee Payroll	10,002,213	10,084,278	10,088,684
County's Proportionate Share of the Net Pension Liability (Asset) as a Percentage of its Covered-Employee Payroll	598.95%	520.13%	524.35%
Plan Fiduciary Net Position as a Percentage of the Total Pension Liability	52.01%	56.30%	62.41%
Measurement Date	6/30/2016	6/30/2015	6/30/2014

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

	Year Ended		
	12/31/16	12/31/15	12/31/14
Contractually Required Contribution	\$ 2,559,662	\$ 3,230,065	\$ 3,081,005
Contributions in Relation to the Contractually Required Contribution	2,559,662	3,230,065	3,081,005
Contribution Deficiency (Excess)	None	None	None
County's Covered-Employee Payroll	\$ 10,002,213	\$ 10,084,278	\$ 10,088,684
Contributions as a Percentage of Covered-Employee Payroll	25.59%	32.03%	30.54%
Measurement Date	6/30/2016	6/30/2015	6/30/2014

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

	Year Ended		
	12/31/16	12/31/15	12/31/14
County's Proportion of the Net Pension Liability (Asset)	0.0917485289%	0.0983606040%	0.0933345751%
County's Proportionate Share of the Net Pension Liability (Asset)	\$ 17,526,316	\$ 16,383,448	\$ 11,740,624
County's Covered-Employee Payroll	3,039,895	3,031,715	3,077,734
County's Proportionate Share of the Net Pension Liability (Asset) as a Percentage of its Covered-Employee Payroll	576.54%	540.40%	381.47%
Plan Fiduciary Net Position as a Percentage of the Total Pension Liability	52.01%	56.30%	62.41%
Measurement Date	6/30/2016	6/30/2015	6/30/2014

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

	Year Ended		
	12/31/16	12/31/15	12/31/14
Contractually Required Contribution	\$ 799,525	\$ 716,874	\$ 693,990
Contributions in Relation to the Contractually Required Contribution	799,525	716,874	693,990
Contribution Deficiency (Excess)	None	None	None
County's Covered-Employee Payroll	\$ 3,039,895	\$ 3,031,715	\$ 3,077,734
Contributions as a Percentage of Covered-Employee Payroll	26.30%	23.65%	22.55%
Measurement Date	6/30/2016	6/30/2015	6/30/2014

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

	Year Ended		
	12/31/16	12/31/15	12/31/14
County's Proportion of the Net Pension Liability (Asset)	0.3136159320%	0.3148993470%	0.4205435603%
County's Proportionate Share of the Net Pension Liability (Asset)	\$ 5,030,842	\$ 4,599,799	\$ 5,696,493
County's Covered-Employee Payroll	10,002,213	10,084,278	10,088,684
County's Proportionate Share of the Net Pension Liability (Asset) as a Percentage of its Covered-Employee Payroll	50.30%	45.61%	56.46%
Plan Fiduciary Net Position as a Percentage of the Total Pension Liability	52.01%	56.30%	62.41%
Measurement Date	6/30/2016	6/30/2015	6/30/2014

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

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

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

	Year Ended		
	12/31/16	12/31/15	12/31/14
Contractually Required Contribution	\$ 192,767	\$ 239,443	\$ 236,535
Contributions in Relation to the Contractually Required Contribution	192,767	239,443	236,535
Contribution Deficiency (Excess)	None	None	None
County's Covered-Employee Payroll	\$ 10,002,213	\$ 10,084,278	\$ 10,088,684
Contributions as a Percentage of Covered-Employee Payroll	1.93%	2.37%	2.34%
Measurement Date	6/30/2016	6/30/2015	6/30/2014

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

	Year Ended		
	12/31/16	12/31/15	12/31/14
County's Proportion of the Net Pension Liability (Asset)	0.0917485289%	0.0983606040%	0.0933457510%
County's Proportionate Share of the Net Pension Liability (Asset)	\$ 1,471,776	\$ 1,436,773	\$ 1,264,268
County's Covered-Employee Payroll	3,039,895	3,031,715	3,077,734
County's Proportionate Share of the Net Pension Liability (Asset) as a Percentage of its Covered-Employee Payroll	48.42%	47.39%	41.08%
Plan Fiduciary Net Position as a Percentage of the Total Pension Liability	52.01%	56.30%	62.41%
Measurement Date	6/30/2016	6/30/2015	6/30/2014

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

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

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

	Year Ended		
	12/31/16	12/31/15	12/31/14
Contractually Required Contribution	\$ 56,394	\$ 74,791	\$ 52,496
Contributions in Relation to the Contractually Required Contribution	56,394	74,791	52,496
Contribution Deficiency (Excess)	None	None	None
County's Covered-Employee Payroll	\$ 3,039,895	\$ 3,031,715	\$ 3,077,734
Contributions as a Percentage of Covered-Employee Payroll	1.86%	2.47%	1.71%
Measurement Date	6/30/2016	6/30/2015	6/30/2014

## **SUPPLEMENTARY INFORMATION**

**SINGLE AUDIT SECTION**

Nick L. Petroni, CPA, RMA

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

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

**Independent Auditor's Report**

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

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, and the audit requirements as prescribed by the Division of Local Government Services, Department of Community Affairs, State of New Jersey, the accompanying balance sheets - regulatory basis of the various funds and account group, the related statement of operations and changes in fund balance - regulatory basis, and the related statement of revenues - regulatory basis and statement of expenditures - regulatory basis of the County of Gloucester, as of and for the year ended December 31, 2016, and the related notes to the financial statements, which collectively comprise the County of Gloucester's basic financial statements, and have issued our report thereon dated June 1, 2017, which contained an adverse opinion on those financial statements due to being presented in accordance with the New Jersey regulatory basis of accounting.

***Internal Control over Financial Reporting***

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

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

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

***Compliance and Other Matters***

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

***Purpose of this Report***

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

PETRONI & ASSOCIATES LLC



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

June 1, 2017

Nick L. Petroni, CPA, RMA

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

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

**Independent Auditor's Report**

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

***Report on Compliance for Each Major Federal Program***

We have audited the County of Gloucester's compliance with the types of compliance requirements described in the *OMB Compliance Supplement* and the *New Jersey State Aid/Grant Compliance Supplement* that could have a direct and material effect on each of the County of Gloucester's major federal and state programs for the year ended December 31, 2016. The County of Gloucester's major federal and state programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

***Management's Responsibility***

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

***Auditor's Responsibility***

Our responsibility is to express an opinion on compliance for each of the County of Gloucester's major federal and state programs based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the audit requirements of Title 2, US Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, an Audit Requirements for Federal Awards (Uniform Guidance), *Audits of States, Local Governments, and Non-Profit Organizations*; and New Jersey OMB 15-08, *Single Audit Policy for Recipients of Federal Grants, State Grants and State Aid*. Those standards and Uniform Guidance and New Jersey OMB's 15-08 require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal or state program occurred. An audit includes examining, on a test basis, evidence about the County of Gloucester's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances. We believe that our audit provides a reasonable basis for our opinion on compliance for each major federal and state program. However, our audit does not provide a legal determination of the County of Gloucester's compliance.

### ***Opinion on Each Major Federal and State Program***

In our opinion, the County of Gloucester complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal and state programs for the year ended December 31, 2016.

### ***Report on Internal Control Over Compliance***

Management of the County of Gloucester is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered the County of Gloucester's internal control over compliance with the types of requirements that could have a direct and material effect on each major federal and state program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major federal and state program and to test and report on internal control over compliance in accordance with Uniform Guidance and New Jersey OMB 15-08, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the County of Gloucester's internal control over compliance.

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

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

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of Uniform Guidance and New Jersey OMB 15-08. Accordingly, this report is not suitable for any other purpose.

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

We have audited the financial statements of the accompanying balance sheets – regulatory basis of the various funds and account group, the related statement of operations and changes in fund balance – regulatory basis, and the related statement of revenues – regulatory basis and statement of expenditures – regulatory basis of the County of Gloucester as of and for the year ended December 31, 2016, and have issued our report thereon dated June 1, 2017, which contained an adverse opinion on those financial statements due to being presented in accordance with the New Jersey regulatory basis of accounting. Our audit was conducted for the purpose of forming an opinion on the financial statements as a whole. The accompanying schedules of expenditures of federal awards and state financial assistance are presented for

purposes of additional analysis as required by Uniform Guidance and New Jersey OMB 15-08 and are not a required part of the financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the schedule of expenditures of federal awards and state financial assistance are fairly stated in all material respects in relation to the financial statements as a whole.

PETRONI & ASSOCIATES LLC



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

June 1, 2017

COUNTY OF GLOUCESTER  
 SCHEDULE OF EXPENDITURES OF FEDERAL FINANCIAL ASSISTANCE  
 FOR THE YEAR ENDED DECEMBER 31, 2016

Federal Grantor Pass Through Grantor Program Title	Grant Period		Federal CFDA Number	State Account Number	Program Award Number	Award Amount	Cash Match	Current Year Receipts	Cumulative Cash Received	Current Expenditures	Cumulative Expenditures
	From	To									
<b>U.S. Department of Health and Human Services</b>											
<b>New Jersey Department of Health and Senior Services</b>											
Area Plan Contract	01/01/15	12/31/15	93.043	054 7530 100 060	555850	\$ 15,216.00		\$ 9,574.00	\$ 15,216.00	\$ 1,322.20	\$ 15,216.00
Area Plan Contract	01/01/15	12/31/15	93.044	054 7530 100 058	555820	243,218.00		77,981.00	243,218.00	3,985.47	243,218.00
Area Plan Contract	01/01/15	12/31/15	93.045	054 7530 100 056	552420	404,836.00		122,705.00	404,836.00	67,005.35	404,836.00
Area Plan Contract	01/01/15	12/31/15	93.052	054 7530 100 062	557070	94,167.00		48,725.00	94,167.00	3,502.11	94,167.00
Area Plan Contract	01/01/15	12/31/15	93.053	054 7530 100 039	552480	120,905.00		24,585.00	120,905.00	18,984.12	120,905.00
Area Plan Contract	01/01/15	12/31/15	93.667	054 7530 100 057	555740	15,431.00			15,431.00		15,431.00
Area Plan Contract	01/01/15	12/31/15	93.778	054 7530 100 066	557560	11,406.00		8,256.00	11,406.00	266.44	11,406.00
Area Plan Contract	01/01/16	12/31/16	93.043	054 7530 100 060	555850	15,188.00		15,188.00	15,188.00	15,157.00	15,157.00
Area Plan Contract	01/01/16	12/31/16	93.044	054 7530 100 058	555820	251,124.00		251,124.00	251,124.00	249,897.13	249,897.13
Area Plan Contract	01/01/16	12/31/16	93.045	054 7530 100 056	552420	423,808.00		423,808.00	423,808.00	408,380.85	408,380.85
Area Plan Contract	01/01/16	12/31/16	93.052	054 7530 100 062	557070	99,273.00		99,273.00	99,273.00	95,805.78	95,805.78
Area Plan Contract	01/01/16	12/31/16	93.053	054 7530 100 039	552480	115,892.00		91,685.00	91,685.00	115,892.00	115,892.00
Area Plan Contract	01/01/16	12/31/16	93.778	054 7530 100 066	557560	12,665.00		12,665.00	12,665.00	12,591.53	12,591.53
Local Core Capacity Infrastructure for Bioterrorism	07/01/15	06/30/16	93.069	046 4230 100 360	037150	275,512.00		195,969.00	275,512.00	125,014.33	275,512.00
Local Core Capacity Infrastructure for Bioterrorism	07/01/16	06/30/17	93.069	360 046 100 6120		272,522.00				113,794.02	113,794.02
Special Child Health Case/Case Management	07/01/16	06/30/17	93.994	UNKNOWN	UNKNOWN	16,907.00				5,385.01	5,385.01
<b>New Jersey Department of Human Services</b>											
Abused and Missing Children	01/01/16	12/31/16	93.778	016 1610 100 061	018820	1,620.00		1,620.00	1,620.00	603.78	603.78
Human Services Planning Grant	01/01/16	12/31/16	93.778	016 1610 100 061	018820	31,386.00		31,386.00	31,386.00	31,386.00	31,386.00
Prevention of Teen Pregnancy	01/01/15	12/31/15	93.558	016 1630 100 033	030160	498.00			498.00		498.00
Prevention of Teen Pregnancy	01/01/15	12/31/15	93.558	016 1630 100 013	030040	502.00		84.36	502.00		502.00
Prevention of Teen Pregnancy	01/01/16	12/31/16	93.558	016 1630 100 033	030160	498.00		498.00	498.00	498.00	498.00
Social Services for the Homeless - TANF	07/01/15	06/30/16	93.558	054 7550 100 072	153550	17,358.00			17,340.00	1,652.00	17,340.00
Social Services for the Homeless - TANF	07/01/15	06/30/16	93.558	054 7550 100 380	150740	52,001.00		52,001.00	52,001.00		52,001.00
<b>National Association of County and City Health Officials</b>											
MRC Capacity Building Award	01/07/15	07/31/15	93.008	N/A	N/A	3,500.00			3,500.00	2,701.43	3,500.00
<b>U.S. Department of Agriculture</b>											
Housing Preservation Grant	10/01/13	09/30/14	10.433	N/A	N/A	50,000.00		15,000.00	50,000.00	5,000.00	50,000.00
Housing Preservation Grant	10/01/14	09/30/15	10.433	N/A	N/A	45,948.00		45,948.00	45,948.00	45,948.00	45,948.00
Housing Preservation Grant	09/23/15	09/23/17	10.433	N/A	N/A	25,000.00		7,933.00	7,933.00		
Housing Preservation Grant	10/01/16	09/30/18	10.433	N/A	N/A	26,021.00					
Senior Farmers Market Program	06/01/15	09/30/15	10.576	046 4220 100 474	027070	1,500.00			1,500.00		1,500.00
Senior Farmers Market Program	06/01/16	09/30/16	10.576	046 4560 100 474	UNKNOWN	1,500.00				1,500.00	1,500.00
Women, Infants, and Children	10/01/14	09/30/15	10.557	046 4220 100 113	022510	728,321.00			724,900.00	33.78	724,900.00
Women, Infants, and Children	10/01/14	09/30/15	10.557	046 4220 100 449	027370	17,532.00			17,532.00		17,532.00
Women, Infants, and Children	10/01/15	09/30/16	10.557	046 4220 100 113	022510	730,200.00		724,900.00	724,900.00	617,023.52	724,539.07
Women, Infants, and Children	10/01/15	09/30/16	10.557	046 4220 100 449	027370	65,832.00		65,832.00	65,832.00	65,832.00	65,832.00
Women, Infants, and Children	10/01/16	09/30/17	10.557	046 4220 100 449	027370	785,285.00				162,173.62	162,173.62
<b>New Jersey Department of Environmental Protection</b>											
County Environmental Health Act	07/01/15	06/30/16	66.605	042 4840 100 094	050030	6,375.00		6,375.00	6,375.00	6,375.00	6,375.00
County Environmental Health Act	07/01/16	06/30/17	66.605	UNKNOWN	UNKNOWN	6,375.00				386.00	386.00
<b>U.S. Department of the Interior</b>											
<b>National Parks Service</b>											
Battlefield Protection	08/01/14	08/01/16	15.926	N/A	N/A	46,200.00		7,780.81	40,221.99		46,100.00

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

COUNTY OF GLOUCESTER  
SCHEDULE OF EXPENDITURES OF FEDERAL FINANCIAL ASSISTANCE  
FOR THE YEAR ENDED DECEMBER 31, 2016

Federal Grantor Pass Through Grantor Program Title	Grant Period		Federal CFDA Number	State Account Number	Program Award Number	Award Amount	Cash Match	Current Year Receipts	Cumulative Cash Received	Current Expenditures	Cumulative Expenditures
	From	To									
<b>U.S. Department of Justice</b>											
Byrne Memorial Local Solicitation	10/01/08	09/30/12	16.804	N/A	200-DJ-BX-1127	43,243.00					43,212.42
Justice Assistance Grant Joint Task Force	10/01/13	09/30/15	16.804	N/A	2014-H4018-NJ-DJ	10,418.00		10,397.10	10,397.10	1,039.10	10,397.10
<b>New Jersey Department of Law and Public Safety</b>											
Megan's Law	04/01/15	03/31/16	16.738	066 1020 100 364	091240	7,470.00		5,087.83	7,470.00	1,334.30	7,470.00
Megan's Law	04/01/16	03/31/17	16.738	066 1020 100 364	091240	7,764.00		1,289.00	1,289.00	3,288.18	3,288.18
Narcotics Task Force	07/01/14	06/30/15	16.738	066 1020 100 364	091240	75,914.00		9,000.00	75,914.00		75,914.00
Narcotics Task Force	07/01/15	06/30/16	16.738	066 1020 100 364	091240	65,270.00		48,328.46	48,328.46	48,328.46	48,328.46
Sexual Assault Nurses Examiner Project (SANE)	10/01/15	09/30/16	16.575	066 1020 100 142	090300	84,095.00		56,358.03	56,358.03	79,390.17	83,698.38
Sexual Assault Response Team SART/SANE	10/01/16	09/30/17	16.575	UNKNOWN	UNKNOWN	87,832.00				560.00	560.00
Victims of Crime Act (VOCA)	07/07/14	07/06/15	16.575	066 1020 100 142	090300	194,737.00		2,249.02	194,737.00	2,249.02	194,737.00
Victims of Crime Act (VOCA)	07/11/15	07/10/16	16.575	UNKNOWN	UNKNOWN	191,448.00				191,448.00	191,448.00
Violence Against Women (VAWA)	07/01/15	06/30/16	16.588	UNKNOWN	UNKNOWN	25,225.00				25,225.00	25,225.00
<b>U.S. Marshal Service</b>											
Electronic Crimes Task Force	10/01/15	09/30/16	16.922	N/A	N/A	10,000.00		9,998.97	9,998.97	9,998.97	9,998.97
<b>U.S. Department of Homeland Security</b>											
<b>Federal Emergency Management Agency</b>											
Hendrickson Mill Bridge	10/01/14	12/31/17	97.036	066 1200 100 A71	064100	303,374.00		274,301.60	287,227.90	15,006.85	287,227.90
<b>New Jersey Office of Homeland Security</b>											
Emergency Management Agency Assistance	07/01/14	06/30/15	97.042	066 1200 100 726	062600	65,000.00			65,000.00		65,000.00
Homeland Security	09/01/14	08/31/16	97.067	066 1005 100 006	130040	150,000.00		89,165.30	124,900.00	15,930.89	150,000.00
Homeland Security	09/01/15	08/31/18	97.067	066 1005 100 006	130040	100,000.00		55,987.09	55,987.09	72,158.83	97,000.83
Homeland Security	09/01/16	08/31/19	97.067	UNKNOWN	UNKNOWN	206,435.00				35,742.19	35,742.19
<b>New Jersey Department of Law and Public Safety</b>											
Hazard Mitigation Grant Program	08/30/13	10/07/16	97.039	066 1200 100 B07	063520	600,000.00		277,500.00	450,000.00		600,000.00
<b>U.S. Department of Labor</b>											
WIA - Adult Program	07/01/14	06/30/15	17.258	062 4545 100 101	101020	633,800.00		69,498.00	633,177.00	899.02	633,237.91
WIA - Adult Program	07/01/15	06/30/16	17.258	062 4545 100 101	101020	607,412.00		376,641.00	571,889.00	386,954.63	605,001.83
WIA - Adult Program	07/01/16	06/30/17	17.258	062 4545 100 1010	101020	876,956.00		177,468.00	177,468.00	208,298.43	208,298.43
WIA - Dislocated Workers	07/01/14	06/30/15	17.278	062 4545 100 105	101040	813,812.00		51,477.00	796,004.00	3,376.20	796,226.50
WIA - Dislocated Workers	07/01/15	06/30/16	17.278	062 4545 100 105	101040	727,328.00		419,721.00	634,363.00	450,783.09	680,818.45
WIA - Dislocated Workers	07/01/16	06/30/17	17.278	062 4545 100 105	101040	767,939.00		167,421.00	167,421.00	168,197.32	168,197.32
WIA - Youth Activities	07/01/14	06/30/15	17.259	062 4545 100 249	101530	707,941.00		3,295.00	702,108.00	405.34	702,293.72
WIA - Youth Activities	07/01/15	06/30/16	17.259	062 4545 100 249	101530	665,466.00		517,524.00	659,021.00	266,034.96	662,046.87
WIA - Youth Activities	07/01/16	06/30/17	17.259	062 4545 100 249	101530	714,336.00		211,596.00	211,596.00	450,524.67	450,524.67
Work First New Jersey - SNAP	07/01/16	06/30/17	10.561	062 4545 100 345	105440	158,668.00		46,971.00	46,971.00	46,957.35	46,957.35
Work First New Jersey - TANF	07/01/16	06/30/17	93.558	062 4545 100 344	105430	1,026,946.00		447,833.00	447,833.00	647,053.08	647,053.08
Work First New Jersey - TANF	07/01/16	06/30/17	93.558	062 4545 100 346	105450	12,000.00				3,706.00	3,706.00
<b>U.S. Department of Transportation</b>											
<b>New Jersey Division of Highway Traffic Safety</b>											
Child Passenger Safety Seat Grant	10/01/15	09/30/16	20.616	066 1160 100 155	031000	12,000.00		11,470.92	11,470.92	11,470.92	11,470.92
Child Passenger Safety Seat Grant	10/01/16	09/30/17	20.616	UNKNOWN	UNKNOWN	17,000.00					
Click It or Ticket	05/01/16	06/30/17	20.616	066 1160 100 155	031000	40,000.00		31,400.00	31,400.00	40,000.00	40,000.00
Comprehensive Traffic Safety Program	10/01/14	09/30/15	20.600	066 1160 100 047	030800	47,450.00			46,857.20		46,857.20
Comprehensive Traffic Safety Program	10/01/15	09/30/16	20.600	066 1160 100 047	030800	44,450.00		40,058.77	40,058.77	40,058.77	40,058.77
Comprehensive Traffic Safety Program	10/01/16	09/30/17	20.600	UNKNOWN	UNKNOWN	44,450.00					
Driving While Intoxicated Sobriety Checkpoint	10/01/15	09/30/16	20.616	066 1160 100 157	031020	130,000.00		112,337.72	112,337.72	100,256.12	112,337.72
Driving While Intoxicated Sobriety Checkpoint	10/01/16	09/30/17	20.616	UNKNOWN	UNKNOWN	130,000.00				1,100.00	1,100.00

COUNTY OF GLOUCESTER  
SCHEDULE OF EXPENDITURES OF FEDERAL FINANCIAL ASSISTANCE  
FOR THE YEAR ENDED DECEMBER 31, 2016

Federal Grantor Pass Through Grantor Program Title	Grant Period		Federal CFDA Number	State Account Number	Program Award Number	Award Amount	Cash Match	Current Year Receipts	Cumulative Cash Received	Current Expenditures	Cumulative Expenditures
	From	To									
<b>Delaware Valley Regional Planning Commission</b>											
Region Wide Transportation GIS Program	07/01/14	06/30/15	20.205	N/A	15-53-312	30,000.00		20,805.06	30,000.00		30,000.00
Region Wide Transportation GIS Program	07/01/15	06/30/16	20.205	N/A	N/A	30,000.00		12,100.85	12,100.85	24,673.66	30,000.00
Region Wide Transportation GIS Program	07/01/16	06/30/17	20.205	N/A	N/A	30,000.00				11,267.20	11,267.20
Supportive Regional Highway	07/01/14	06/30/15	20.205	N/A	15-61-030	39,100.00		21,099.93	39,100.00		39,100.00
Supportive Regional Highway	07/01/15	06/30/16	20.205	N/A	N/A	39,100.00		17,819.08	17,819.08	25,481.77	39,100.00
Supportive Regional Highway	07/01/16	06/30/17	20.205	N/A	N/A	39,100.00				13,518.88	13,518.88
Transit Support Program	07/01/16	06/30/17	20.505	N/A	N/A	38,680.00				6,717.13	6,717.13
Transportation System Plan & Implementation	07/01/14	06/30/15	20.205	N/A	15-63022	38,680.00		31,421.18	38,680.00		38,680.00
Transportation System Plan & Implementation	07/01/15	06/30/16	20.505	N/A	N/A	38,680.00		18,901.48	18,901.48	28,143.97	38,680.00
<b>New Jersey Transit</b>											
Job Access and Reverse Commute	01/01/14	12/31/15	20.516	N/A	N/A	80,000.00		11,601.16	80,000.00		80,000.00
Job Access and Reverse Commute	07/01/14	06/30/16	20.516	N/A	N/A	40,000.00		40,000.00	40,000.00	40,000.00	40,000.00
New Freedom	01/01/14	12/31/15	20.521	N/A	N/A	30,000.00					
New Freedom	01/01/15	12/31/16	20.521	N/A	N/A	200,000.00		166,380.99	179,547.66	161,458.43	195,655.93
Section 5311 Rural Transit	07/01/15	12/31/16	20.509	N/A	Section 5311 FY16	142,681.00		119,039.55	119,039.55	126,827.47	142,681.00
<b>Federal Highway Administration</b>											
Gloucester County Multipurpose Trail Ext.	04/26/12	12/31/15	20.205	078 6300 480 GEM	370502	400,000.00		19,471.77	204,129.37		295,775.00
Woodbury-Glassboro Road (CR553) Tylers Mill-Woodcreek	09/10/14	12/31/17	20.205	078 6300 480 GXI	370174	2,829,600.00		1,469,789.77	2,829,596.08	83,465.96	2,829,596.08
Tuckahoe Road (CR557) Resurfacing Section V	09/15/14	12/31/17	20.205	078 6300 480 GXI	370174	2,345,311.00		283,131.09	1,562,677.62		1,562,677.62
Auburn Road (CR551)/High Hill Road Roundabout	10/22/15	12/31/20	20.205	UNKNOWN	UNKNOWN	1,000,000.00					
2009 ISTEA	01/01/09	COMPLETE	20.205	078 6300 480 FJP	370479	704,955.95			639,751.29		678,699.29
2009 ISTEA	01/01/09	COMPLETE	20.205	078 6300 480 FJK	420520	327,866.01			298,040.31		298,040.31
2009 ISTEA	01/01/09	COMPLETE	20.205	078 6300 480 GCW	370361	2,227,531.45			2,197,875.16		2,197,875.16
2009 ISTEA	01/01/09	COMPLETE	20.205	078 6300 480 CRG	379615	39,646.59			35,979.51		35,979.51
2010 ISTEA	01/01/10	COMPLETE	20.205	078 6300 480 FJJ	379369	1,115,113.23			722,191.43	17,673.22	722,191.43
2011 ISTEA	01/01/11	COMPLETE	20.205	078 6300 480 GKO	379422	5,679,356.00		255,347.39	5,679,356.00		5,679,356.00
2013 ISTEA	01/01/13	COMPLETE	20.205	078 6300 480 GCW	370361	500,000.00			38,478.37		38,478.37
2013 ISTEA	01/01/13	COMPLETE	20.205	078 6300 480 GQU	370283	5,000,000.00		467,556.66	2,524,096.11		2,524,096.11
2013 ISTEA	01/01/13	COMPLETE	20.205	078 6300 480 GKO	379422	1,000,000.00		523,519.22	901,749.98		901,749.98
2013 ISTEA	01/01/13	COMPLETE	20.205	078 6300 480 GIM	370273	4,000,000.00		242,333.78	2,367,863.45		2,367,863.45
2013 ISTEA	01/01/13	COMPLETE	20.205	078 6300 480 154	160328	500,000.00		36,745.91	345,600.91		345,600.91
2014 ISTEA	01/01/14	COMPLETE	20.205	078 6300 480 GXI	370174	1,500,000.00		204,822.77	445,567.27	900.00	445,567.27
2015 ISTEA	01/01/15	COMPLETE	20.205	078 6300 480 GM7	604674	3,750,000.00		757,871.34	757,871.34	3,733,042.65	3,733,042.65
2015 ISTEA	01/01/15	COMPLETE	20.205	078 6300 480 GUY	609335	1,300,000.00		409,740.50	409,740.50	568,236.71	568,236.71
2016 ISTEA	01/01/16	COMPLETE	20.205	078 6300 480 GUY	609335	1,525,000.00		46,234.56	46,234.56	75,000.00	75,000.00
<b>U.S. Department of Housing and Urban Development</b>											
Community Development Block Grant - 2012	09/01/12	08/31/13	14.228	N/A	B-12-UC-34-0109	1,074,760.00		27,732.50	1,072,238.00	3,100.00	1,074,760.00
Community Development Block Grant - 2013	09/01/13	08/31/14	14.228	N/A	B-13-UC-34-0109	1,094,145.00		88,166.00	1,093,298.56	26,961.93	1,094,145.00
Community Development Block Grant - 2014	09/01/14	08/31/15	14.228	N/A	B-14-UC-34-0109	1,201,146.00		407,113.10	1,075,702.99	157,504.61	1,186,625.07
Community Development Block Grant	09/01/15	08/31/16	14.218	N/A	N/A	1,214,297.00		616,219.97	705,984.97	148,369.44	911,131.57
Community Development Block Grant	09/01/16	08/31/17	14.218	N/A	N/A	1,238,553.00		85,984.73	85,984.73	794,581.24	794,581.24
Home Investment Partnership - 2012	09/01/12	08/31/13	14.239	N/A	M-12-UC-34-0104	469,460.00		3,717.94	469,460.00	3,717.94	469,460.00
Home Investment Partnership - 2013	09/01/13	08/31/14	14.239	N/A	M-13-UC-34-0104	455,741.00		75,850.00	449,495.92	69,850.00	445,276.37
Home Investment Partnership - 2014	09/01/14	08/31/15	14.239	N/A	M-14-UC-34-0104	474,554.00		92,410.06	449,863.33	44,596.66	428,968.87
Home Investment Partnership Program	09/01/15	08/31/16	14.239	N/A	N/A	438,290.00		212,275.25	258,122.48	290,012.74	397,412.00
Home Investment Partnership Program	09/01/16	08/31/17	14.239	N/A	N/A	453,719.00		55,193.36	55,193.36	114,310.41	114,310.41
Washington Township - 2012	09/01/12	08/31/13	14.228	N/A	B-12-UC-34-0109	146,512.00			145,087.47		146,512.00
Washington Township - 2013	09/01/13	08/31/14	14.228	N/A	B-13-UC-34-0109	155,322.00		49,142.34	155,322.00		155,322.00
						\$ 60,414,601	None	\$ 12,754,810	\$ 39,142,246	\$ 12,075,284	\$ 45,159,874

COUNTY OF GLOUCESTER  
 SCHEDULE OF EXPENDITURES OF STATE AWARDS  
 FOR THE YEAR ENDED DECEMBER 31, 2016

Program Title	Grant Period		Grantor's Number	Program Award Number	Award Amount	Cash Match	Current Year Receipts	Cumulative Cash Received	Current Expenditures	Cumulative Expenditures
	From	To								
<b>New Jersey Department of Community Affairs</b>										
Recreational Opportunities Grant	07/01/14	06/30/15	022 8050 100 035	051570	\$ 14,975.00	\$ 2,995.00		\$ 14,970.30	\$ 3,500.00	\$ 17,965.30
<b>New Jersey Historical Commission</b>										
Whitall House	07/01/11	06/30/13	022 8049 580 001	497280	136,254.00			133,194.72		133,194.72
Red Bank Interpretive Signage	01/15/14	60/30/14	074 2540 100 105	077700	13,032.00	6,516.00		13,032.00	2,673.00	15,597.00
<b>New Jersey Department of Environmental Protection</b>										
Clean Communities Grant	05/01/15	04/30/16	042 4900 765 005	178920	141,562.00			141,562.00		141,562.00
Clean Communities Grant	05/01/16	05/31/17	042 4900 765 005	178920	164,944.00		\$ 160,944.00	160,944.00	160,944.00	160,944.00
County Environmental Health Act	07/01/15	06/30/16	042 4855 495 001	083130	160,796.00		160,796.00	160,796.00	160,796.00	160,796.00
County Environmental Health Act	07/01/15	06/30/16	042 4825 100 072	027050	1,500.00		1,500.00	1,500.00	1,500.00	1,500.00
County Environmental Health Act	07/01/16	06/30/17	UNKNOWN	UNKNOWN	157,700.00				39,494.69	39,494.69
Mosquito ID and Control Activities	06/24/16	10/31/16	UNKNOWN	UNKNOWN	30,325.00				30,325.00	30,325.00
Salem-Gloucester Regional Sewer Plan	01/01/10	12/31/12	042 4840 100 094	GSRA	6,181,000.00			6,181,000.00	99,579.25	4,709,537.80
<b>New Jersey Department of Health and Senior Services</b>										
Alcoholism and Drug Abuse	01/01/14	12/31/14	054 7700 100 162	090160	215,330.00		440.00	215,770.00		215,330.00
Alcoholism and Drug Abuse	01/01/15	12/31/15	054 7700 100 162	090160	217,299.00	82,030.00	108,649.00	217,298.00		299,329.00
Alcoholism and Drug Abuse	01/01/15	12/31/15	054 7700 760 001	090000	348,120.00		215,621.00	348,120.00	34,461.09	348,120.00
Alcoholism and Drug Abuse	01/01/16	12/31/16	054 7700 760 001	090000	356,100.00	80,418.00	191,539.00	191,539.00	425,895.08	425,895.08
Alcoholism and Drug Abuse	01/01/16	12/31/16	054 7700 100 162	090160	200,321.00		107,375.00	107,375.00	200,321.00	200,321.00
Area Plan Contract	01/01/15	12/31/15	054 7530 100 036	550150	362,300.00		38,037.00	362,300.00	32,469.38	362,300.00
Area Plan Contract	01/01/15	12/31/15	054 7530 100 038	551550	95,582.00		4,033.00	95,582.00	1,828.59	95,582.00
Area Plan Contract	01/01/15	12/31/15	054 7530 491 009	550150	96,790.00		19,592.00	96,790.00	3,565.46	96,790.00
Area Plan Contract	01/01/16	12/31/16	054 7530 100 036	550150	351,861.00		351,861.00	351,861.00	340,704.15	340,704.15
Area Plan Contract	01/01/16	12/31/16	054 7530 100 038	551550	135,051.00		125,051.00	125,051.00	129,040.07	129,040.07
Area Plan Contract	01/01/16	12/31/16	054 7530 491 009	550150	103,902.00		103,902.00	103,902.00	102,619.57	102,619.57
Peer Grouping	01/01/15	12/31/15	N/A	N/A	66,257.00		42,394.88	66,257.00	20,655.43	66,257.00
Peer Grouping	01/01/16	12/31/16	N/A	N/A	58,461.00		46,955.01	46,955.01	57,419.80	57,419.80
Right to Know	07/01/15	06/30/16	046 4230 100 105	034500	10,798.00		8,098.50	10,798.00	5,334.44	10,798.00
Right to Know	07/01/16	06/30/17	046 4230 100 105	034500	10,798.00		2,699.50	2,699.50	2,699.50	2,699.50
Special Child Health Case/Case Management	07/01/15	06/30/16	046 4220 100 501	020080	140,727.00		119,923.00	140,727.00	135,048.66	140,727.00
Special Child Health Case/Case Management	07/01/15	06/30/16	046 4220 771 001	027710	4,430.00			4,430.00		4,430.00
Special Child Health Case/Case Management	07/01/15	06/30/16	046 4220 100 484	021060	8,000.00		8,000.00	8,000.00	8,000.00	8,000.00
Special Child Health Case/Case Management	07/01/16	06/30/17	UNKNOWN	UNKNOWN	158,223.00				54,259.15	54,259.15
<b>New Jersey Department of Human Services</b>										
Abused and Missing Children	01/01/15	12/31/15	016 1610 100 061	018820	1,620.00			1,620.00	353.38	586.53
Abused and Missing Children	01/01/15	12/31/15	016 1610 100 039	017020	1,344.70			1,344.70		1,344.70
Abused and Missing Children	01/01/15	12/31/15	016 1630 100 013	030040	269.30		268.62	269.30	268.62	268.62
Abused and Missing Children	01/01/16	12/31/16	016 1610 100 039	017020	1,614.00		1,437.00	1,437.00		
Human Services Planning Grant	01/01/15	12/31/15	016 1610 100 039	017020	29,764.00		3,611.02	29,764.00	3,611.03	29,764.00
Human Services Planning Grant	01/01/15	12/31/15	016 1610 100 061	018820	33,006.00		1,620.00	33,006.00	30,284.59	33,006.00
Human Services Planning Grant	01/01/16	12/31/16	016 1610 100 039	017020	31,384.00		31,384.00	31,384.00	31,384.00	31,384.00
Mental Health Administration	07/01/15	06/30/16	054 7700 100 029	085800	12,000.00		9,000.00	12,000.00	6,000.00	12,000.00
Mental Health Administration	07/01/16	06/30/17	054 7700 100 029	085800	12,000.00		3,000.00	3,000.00	6,000.00	6,000.00
Personal Assistance Service	01/01/16	12/31/16	054 7545 100 005	270010	43,500.00		43,500.00	43,500.00	43,500.00	43,500.00
Prevention of Teen Pregnancy	01/01/16	12/31/16	016 1630 100 013	030040	502.00		502.00	502.00	502.00	502.00
Social Services for the Homeless	07/01/15	06/30/16	054 7550 100 072	153550	282,143.00		211,607.00	282,143.00	6,717.50	282,143.00
Social Services for the Homeless	07/01/16	06/30/17	054 7550 100 072	153550	282,143.00		88,286.00	88,286.00	275,428.00	275,428.00
Social Services for the Homeless	07/01/14	06/30/15	054 7550 100 072	153550	282,143.00			280,828.00		228,096.03
Social Services for the Homeless - ICM	07/01/14	06/30/15	054 7550 100 072	153550	44,500.00		15,213.00	15,213.00	15,213.00	15,213.00

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

COUNTY OF GLOUCESTER  
SCHEDULE OF EXPENDITURES OF STATE AWARDS  
FOR THE YEAR ENDED DECEMBER 31, 2016

Program Title	Grant Period		Grantor's Number	Program Award Number	Award Amount	Cash Match	Current Year Receipts	Cumulative Cash Received	Current Expenditures	Cumulative Expenditures
	From	To								
Social Services for the Homeless - ICM	07/01/16	06/30/16	UNKNOWN	UNKNOWN	71,000.00					
Social Services for the Homeless - SSBG	07/01/15	06/30/16	054 7550 100 072	153550	50,576.00		35,978.00	48,622.00	18,879.37	48,622.00
Social Services for the Homeless - SSBG	07/01/16	06/30/17	054 7550 100 072	153550	50,576.00		12,644.00	12,644.00	21,461.64	21,461.64
Social Services for the Homeless - TANF	07/01/16	06/30/17	054 7550 100 072	153550	69,359.00		17,340.00	17,340.00	67,708.00	67,708.00
Title XX Transportation	01/01/16	12/31/16	054 7545 100 039	270200	60,733.00		60,733.00	60,733.00	58,483.00	58,483.00
Youth Incentive Program (CIACC)	01/01/15	12/31/15	016 1620 100 007	020020	19,218.00			19,218.00	1,159.08	19,218.00
Youth Incentive Program (CIACC)	01/01/15	12/31/15	016 1620 100 013	020080	19,224.00			19,224.00		19,224.00
Youth Incentive Program (CIACC)	01/01/16	12/31/16	016 1620 100 013	020080	38,442.00		38,442.00	38,442.00	38,442.00	38,442.00
<b>New Jersey Department of Children and Families</b>										
Prevention Planning	07/01/13	06/30/14	016 1630 100 024	030050	300,000.00			300,000.00	14,019.00	300,000.00
Prevention Planning	07/01/14	06/30/15	016 1630 100 024	030050	300,000.00			300,000.00	15,507.00	300,000.00
Prevention Planning	07/01/15	06/30/16	016 1630 100 024	030050	300,000.00		125,000.00	300,000.00		289,495.00
Prevention Services	07/01/16	06/30/17	016 1630 100 024	030050	300,000.00		190,000.00	190,000.00	300,000.00	300,000.00
<b>New Jersey Transit</b>										
Job Access and Reverse Commute	07/01/15	06/30/17	N/A	N/A	140,000.00		48,076.88	48,076.88	93,712.47	93,712.47
Section 5311 Rural Transit	07/01/15	12/31/16	N/A	Section 5311 FY16	73,503.00		73,503.00	73,503.00	49,248.56	57,415.53
Senior Citizens and Disabled Residents Transportation	01/01/15	12/31/15	N/A	N/A	481,590.00		153,460.52	466,154.03	113,824.12	466,153.87
Senior Citizens and Disabled Residents Transportation	01/01/16	12/31/16	N/A	N/A	508,829.00		389,161.54	389,161.54	431,409.21	431,409.21
<b>New Jersey Department of Law and Public Safety</b>										
Body Armor Replacement - Corrections	10/01/15	03/19/17	066 1020 718 001	090160	5,046.00			5,046.00	4,678.00	4,678.00
Body Armor Replacement - Corrections	10/01/16	completion	066 1020 718 001	090160	4,349.00		4,349.00	4,349.00		
Body Armor Replacement - Prosecutors	12/01/13	12/31/14	066 1020 718 001	090160	4,495.00			4,495.00	2,006.00	4,458.93
Body Armor Replacement - Prosecutors	11/05/14	03/19/16	066 1020 718 001	090160	3,452.00			3,452.00		3,061.00
Body Armor Replacement - Prosecutors	10/01/15	03/19/17	066 1020 718 001	090160	3,530.00			3,530.00		
Body Armor Replacement - Prosecutors	10/01/16	completion	066 1020 718 001	090160	3,547.00		3,547.00	3,547.00		
Body Armor Replacement - Sheriff	11/05/14	03/19/16	066 1020 718 001	090160	7,838.00			7,838.00		7,838.00
Body Armor Replacement - Sheriff	10/01/15	03/19/17	066 1020 718 001	090160	7,824.00			7,824.00	7,811.00	7,811.00
Body Armor Replacement - Sheriff	10/01/16	completion	066 1020 718 001	090160	7,878.00		7,878.00	7,878.00		
Drunk Driving Enforcement Fund	07/01/14	06/30/15	UNKNOWN	UNKNOWN	15,000.00			15,000.00		15,000.00
Drunk Driving Enforcement Fund	09/01/15	08/31/16	UNKNOWN	UNKNOWN	16,000.00			16,000.00	14,745.71	15,919.71
Insurance Fraud Reimbursement Program	01/01/15	12/31/16	066 1020 100 305	094470	123,789.00		27,731.01	102,362.38	77,720.64	102,362.38
Insurance Fraud Reimbursement Program	01/01/16	12/31/16	UNKNOWN	UNKNOWN	131,405.00					
Juvenile Detention Alternative Initiative	01/01/15	12/31/15	066 1500 100 237	340140	120,000.00		83,344.00	120,000.00		120,000.00
Juvenile Detention Alternative Initiative	01/01/16	12/31/16	066 1500 100 237	340140	123,633.00		77,000.25	77,000.25	123,633.00	123,633.00
Mental Health Diversionary Program	01/01/16	12/31/17	UNKNOWN	UNKNOWN	150,000.00					
Pedestrian Safety & Enforcement Fund	07/01/14	06/30/15	066 1160 100 131	030130	30,000.00			5,061.28		5,061.28
Pedestrian Safety & Enforcement Fund	07/01/15	05/31/16	066 1160 100 131	030130	30,000.00		6,644.86	6,644.86	5,644.86	6,644.86
<b>New Jersey Office of Homeland Security</b>										
Weather Monitors - Del RiverRail Project	07/01/14	08/31/16	066 1005 100 003	130030	100,000.00		75,301.61	75,301.61		100,000.00
<b>New Jersey Governor's Council on Alcoholism and Drug Abuse</b>										
Municipal Alliance	07/01/15	06/30/16	082 2000 100 044	995120	391,915.00		391,915.00	391,915.00	31,616.64	392,015.00
Municipal Alliance	07/01/16	06/30/17	082 2000 100 044	995120	391,915.00		22,990.11	22,990.11	365,048.83	365,048.83

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

COUNTY OF GLOUCESTER  
SCHEDULE OF EXPENDITURES OF STATE AWARDS  
FOR THE YEAR ENDED DECEMBER 31, 2016

Program Title	Grant Period		Grantor's Number	Program Award Number	Award Amount	Cash Match	Current Year Receipts	Cumulative Cash Received	Current Expenditures	Cumulative Expenditures
	From	To								
<b>New Jersey Juvenile Justice Commission</b>										
Family Court Program	01/01/15	12/31/15	066 1500 100 021	340270	141,848.00		59,484.00	141,848.00		141,848.00
Family Court Program	01/01/16	12/31/16	066 1500 100 021	340270	141,848.00		105,980.99	105,980.99	141,848.00	141,848.00
State/Community Partnership Program	01/01/15	12/31/15	066 1500 100 007	342000	279,282.00		150,612.71	268,440.71	1,143.19	268,440.71
State/Community Partnership Program	01/01/16	12/31/16	066 1500 100 007	342000	279,282.00		183,156.93	183,156.93	278,598.72	278,598.72
<b>New Jersey Department of Labor</b>										
Smart Steps Program	07/01/16	06/30/17	UNKNOWN	UNKNOWN	2,408.00					
Work First New Jersey - GA/SNAP	07/01/15	06/30/16	062 4545 100 322	105410	811,953.00		467,716.00	811,953.00	323,266.29	811,953.00
Work First New Jersey - GA/SNAP	07/01/15	06/30/16	062 4545 100 346	105450	17,249.00		17,249.00	17,249.00	15,590.00	17,249.00
Work First New Jersey - GA/SNAP	07/01/16	06/30/17	062 4545 100 322	105410	616,800.00		217,436.00	217,436.00	330,245.05	330,245.05
Work First New Jersey - TANF	07/01/15	06/30/16	062 4545 100 379	101790	2,000.00		1,750.00	2,000.00		2,000.00
Work First New Jersey - TANF	07/01/15	06/30/16	062 4545 100 344	105430	1,017,503.00		671,818.00	997,693.00	513,502.82	1,000,270.57
Work First New Jersey - TANF	07/01/16	06/30/17	062 4545 100 379	101790	3,000.00				3,000.00	3,000.00
Work First NJ CAVP	07/01/14	06/30/15	062 4545 100 346	105450	35,451.00			8,884.00		8,884.00
Work First NJ GA/SNAP	07/01/14	06/30/15	062 4545 100 322	105410	762,634.00			699,106.00		699,106.00
Work First NJ NEEDS BASED	07/01/14	06/30/15	062 4545 100 313	101790	5,000.00			5,000.00		5,000.00
Work First NJ TANF	07/01/14	06/30/15	062 4545 100 344	105430	1,116,391.00			1,052,887.00		1,056,218.21
Workforce Development Partnership	07/01/15	06/30/16	UNKNOWN	UNKNOWN	144,932.00					
Workforce Learning Link	07/01/15	06/30/16	062 4545 767 003	091140	35,000.00		23,269.00	35,000.00		35,000.00
Workforce Learning Link	01/01/16	06/30/17	062 4545 767 003	091140	50,000.00		11,172.00	11,172.00	50,000.00	50,000.00
<b>New Jersey Department of Military and Veterans Affairs</b>										
Veterans Transportation	07/01/14	06/30/15	067 3610 100 058	502540	30,000.00			30,000.00		30,000.00
Veterans Transportation	07/01/15	06/30/16	067 3610 100 058	502540	30,000.00		17,500.00	30,000.00	15,000.00	30,000.00
Veterans Transportation	07/01/16	06/30/16	067 3610 100 058	502540	30,000.00		12,500.00	12,500.00	13,119.00	13,119.00
<b>New Jersey Department of Transportation</b>										
Gloucester County Bridge Rehab Project	10/01/14	12/31/17	078 6320 480 ALE	600093	1,000,000.00		150,000.00	900,000.00		1,000,000.00
Gloucester County Bridge Rehab Project	04/01/15	12/31/20	078 6320 480 ALY	600095	1,000,000.00		900,000.00	900,000.00		1,000,000.00
Culvert Repair & Replacement	06/01/16	completion	UNKNOWN	UNKNOWN	350,000.00					
Washington Twp. & Monroe Twp. Bikeway Project	08/24/16	12/31/17	UNKNOWN	UNKNOWN	1,500,000.00					
FY2007 Transportation Trust	01/01/07	COMPLETE	UNKNOWN		2,975,000.00			2,975,000.00	6,028.54	2,975,000.00
FY2009 Transportation Trust	01/01/09	COMPLETE	UNKNOWN		2,973,000.00			2,973,000.00	39,000.00	2,973,000.00
FY2011 Transportation Trust	01/01/11	COMPLETE	078 6320 480 AKW	600091	2,873,000.00			2,873,000.00	13,332.07	2,773,000.00
FY2013 Transportation Trust	01/01/13	COMPLETE	078 6320 480 ALF	600793	3,072,200.00			3,072,200.00	213,201.81	3,069,900.00
FY2014 Transportation Trust	01/01/14	COMPLETE	078 6320 480 ALN	600094	1,000,000.00		235,502.63	958,986.00	14,859.00	1,000,000.00
FY2014 Transportation Trust	01/01/14	COMPLETE	078 6320 480 ALO	600794	3,674,000.00			3,674,000.00	355,809.04	3,651,200.00
FY2015 Transportation Trust	01/01/15	COMPLETE	078 6320 480 AL6	600795	3,674,000.00		1,952,125.56	3,674,000.00	2,717,518.54	3,038,085.03
FY2016 Transportation Trust	01/01/16	COMPLETE	UNKNOWN	UNKNOWN	4,674,000.00					
					\$ 49,772,818	\$ 171,959	\$ 9,249,152	\$ 39,920,596	\$ 9,374,216	\$ 39,518,616

**COUNTY OF GLOUCESTER  
NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL  
FINANCIAL ASSISTANCE AND STATE AWARDS  
FOR THE YEAR ENDED DECEMBER 31, 2016**

**NOTE 1: BASIS OF PRESENTATION**

The accompanying schedules of expenditures of federal financial assistance and state awards include the federal and state grant activity of the County of Gloucester for the year ended December 31, 2016. The information in this schedule is presented in accordance with the requirements of the Uniform Guidance and New Jersey OMB Circular Letter 15-08. Because the schedule presents only a selected portion of the operations of the County of Gloucester, it is not intended to and does not present the financial position or changes in fund balance of the County of Gloucester.

**NOTE 2: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

The accompanying schedules of expenditures of federal financial assistance and state awards includes the federal and state grant activity of the County of Gloucester and is presented on the accrual basis of accounting. Therefore, some amounts presented in these schedules may differ from amounts presented in, or used in the preparation of, the basic financial statements.

**NOTE 3: RELATIONSHIP TO FEDERAL AND STATE FINANCIAL REPORTS**

Amounts reported in the accompanying schedules agree with the amounts reported in the related federal and state financial reports.

**NOTE 4: INDIRECT COST RATE**

The County of Gloucester has elected not to use the 10-percent de minimis indirect cost rate as allowed under the Uniform Guidance.

**COUNTY OF GLOUCESTER  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
FOR THE YEAR ENDED DECEMBER 31, 2016**

*Section I – Summary of Auditor’s Results*

**Financial Statements**

Type of auditor’s report issued: Unmodified

Internal control over financial reporting:

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

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

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

**Federal Awards**

Internal control over major programs:

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

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

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

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

Identification of Major Programs:

<u>Federal CFDA Number</u>	<u>Name of Federal Program</u>
14.218	Community Development Block Grant
14.218	Home Investment Partnership
10.557	Women, Infants, and Children
93.044	Area Plan Contract
93.045	Area Plan Contract
93.053	Area Plan Contract

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

Auditee qualified as low-risk auditee?   X  yes       no

**COUNTY OF GLOUCESTER  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
FOR THE YEAR ENDED DECEMBER 31, 2016**

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

**State Awards**

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

Auditee qualified as low-risk auditee?   X  yes       no

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

Internal control over major programs:

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

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

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

Identification of Major Programs:

<u>State Grant Number</u>	<u>Name of State Program</u>
N/A	FY2007 Transportation Trust
N/A	FY2009 Transportation Trust
078 6320 480 AKW	FY2011 Transportation Trust
078 6320 480 ALF	FY2013 Transportation Trust
078 6320 480 ALF	FY2014 Transportation Trust
078 6320 480 ALN	FY2014 Transportation Trust
078 6320 480 ALO	FY2015 Transportation Trust

**Section II – Financial Statement Findings**

None

**Section III – Federal and State Awards Findings and Questioned Costs**

**Federal Awards**

None

**State Awards**

None

**COUNTY OF GLOUCESTER  
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS  
FOR THE YEAR ENDED DECEMBER 31, 2016**

None

**CURRENT FUND**

## EXHIBIT A-4

## SCHEDULE OF CURRENT FUND CASH - TREASURER

	Ref.	Current Fund	Grant Fund
Balance December 31, 2015	A	<u>\$ 28,126,579.32</u>	
Increased by Receipts:			
Revenue Accounts Receivable	A-11	208,012,921.43	
Local Grants Receivable	A-9	4,725.00	
Federal Grants Receivable	A-12		\$ 9,066,506.20
State Grants Receivable	A-13		7,066,084.94
Reimbursements	A-14:A-15:A-16	817,694.52	138,006.66
Payroll Taxes Payable		90,050,669.08	
Due from Federal and State Grant Fund	A-4	720,690.94	
		<u>299,606,700.97</u>	<u>16,270,597.80</u>
		<u>327,733,280.29</u>	<u>16,270,597.80</u>
Decreased by Disbursements:			
2016 Budget Appropriations	A-3	188,223,587.99	
2015 Appropriation Reserves	A-16	5,314,145.74	
Encumbrances Payable	A-17	1,953,736.34	
Encumbrances Payable - Grant Fund	A-18		4,549,388.75
Reserve for Federal Grants - Appropriated	A-14		5,554,538.46
Reserve for State Grants - Appropriated	A-15		4,818,415.56
Reserve for Local Grants - Appropriated	A-9	1,086.99	
Payroll Taxes Payable		90,146,096.16	
Due Current Fund	A-4		720,690.94
Change Fund	A-5	100.00	
		<u>285,638,753.22</u>	<u>15,643,033.71</u>
Balance December 31, 2016	A	<u>\$ 42,094,527.07</u>	<u>\$ 627,564.09</u>

## EXHIBIT A-5

## SCHEDULE OF CHANGE FUNDS

	Ref.	
Balance December 31, 2015	A	\$ 1,000.00
Increased by:		
Cash Receipts	A-4	100.00
Balance December 31, 2016	A	<u>\$ 1,100.00</u>

## SCHEDULE OF COUNTY TAXES RECEIVABLE

	County Levy	Collected
	<u>                    </u>	<u>                    </u>
Clayton	\$ 2,920,188.75	\$ 2,920,188.75
Deptford Township	16,729,393.98	16,729,393.98
East Greenwich	7,080,903.20	7,080,903.20
Elk Township	2,326,302.34	2,326,302.34
Franklin Township	8,161,406.18	8,161,406.18
Glassboro	7,384,670.83	7,384,670.83
Greenwich	5,076,029.32	5,076,029.32
Harrison Township	9,335,090.92	9,335,090.92
Logan Township	7,210,687.05	7,210,687.05
Mantua	8,464,564.02	8,464,564.02
Monroe Township	16,618,488.04	16,618,488.04
National Park	949,592.81	949,592.81
Newfield	726,852.88	726,852.88
Paulsboro	2,302,617.23	2,302,617.23
Pitman	3,815,668.15	3,815,668.15
South Harrison	2,469,258.43	2,469,258.43
Swedesboro	1,126,676.10	1,126,676.10
Washington Township	28,093,941.90	28,093,941.90
Wenonah	1,427,553.55	1,427,553.55
West Deptford	14,119,925.15	14,119,925.15
Westville	1,578,370.92	1,578,370.92
Woodbury	3,877,133.39	3,877,133.39
Woodbury Heights	1,668,527.40	1,668,527.40
Woolwich	7,536,157.46	7,536,157.46
	<u>\$ 161,000,000.00</u>	<u>\$ 161,000,000.00</u>
	<u><u>\$ 161,000,000.00</u></u>	<u><u>\$ 161,000,000.00</u></u>
Ref.		A-2

## SCHEDULE OF ADDED TAXES RECEIVABLE

	Balance Dec. 31, 2015	Additional Levy	Collected	Balance Dec. 31, 2016
Clayton	\$ 17,376.93	\$ 21,027.50	\$ 17,376.93	\$ 21,027.50
Deptford Township	107,572.17	172,010.16	107,572.17	172,010.16
East Greenwich	65,760.89	91,396.07	65,760.89	91,396.07
Elk Township	5,587.05	47,162.67	5,587.05	47,162.67
Franklin Township	26,571.98	18,829.73	26,571.98	18,829.73
Glassboro	79,480.58	70,247.06	79,480.58	70,247.06
Greenwich	5,470.74	15,304.46	5,470.74	15,304.46
Harrison Township	78,729.95	26,390.61	78,729.95	26,390.61
Logan Township	163,038.53	112,351.64	163,038.53	112,351.64
Mantua	21,468.10	58,748.10	21,468.10	58,748.10
Monroe Township	195,465.09	59,780.82	195,465.09	59,780.82
National Park	1,919.54	1,252.92	1,919.54	1,252.92
Newfield	942.97	19,595.46	942.97	19,595.46
Paulsboro	132.22	1,821.21	132.22	1,821.21
Pitman	3,087.33	4,771.28	3,087.33	4,771.28
South Harrison	31,311.93	10,814.48	31,311.93	10,814.48
Swedesboro	3,384.36	1,904.97	3,384.36	1,904.97
Washington Township	57,852.59	83,396.84	57,852.59	83,396.84
Wenonah	1,554.89	1,380.11	1,554.89	1,380.11
West Deptford	21,716.77	15,454.31	21,716.77	15,454.31
Westville	336.63	1,818.32	336.63	1,818.32
Woodbury	8,999.26	4,042.64	8,999.26	4,042.64
Woodbury Heights	1,163.94	3,113.46	1,163.94	3,113.46
Woolwich	207,767.64	58,281.87	207,767.64	58,281.87
	<u>\$ 1,106,692.08</u>	<u>\$ 900,896.69</u>	<u>\$ 1,106,692.08</u>	<u>\$ 900,896.69</u>
Ref.	A		A-2:A-11	A

## SCHEDULE OF OPEN SPACE TAXES RECEIVABLE

	Balance Dec. 31, 2015	County Levy	Collected	Balance Dec. 31, 2016
Clayton	\$ 1,173.49	\$ 190,762.98	\$ 190,569.42	\$ 1,367.05
Deptford Township	7,341.00	1,094,283.70	1,090,390.15	11,234.55
East Greenwich	4,465.23	465,242.56	463,667.64	6,040.15
Elk Township	386.53	154,029.85	151,263.94	3,152.44
Franklin Township	1,824.48	530,483.47	531,075.09	1,232.86
Glassboro	5,388.99	483,522.04	484,306.20	4,604.83
Greenwich	363.56	330,220.46	329,572.84	1,011.18
Harrison Township	5,316.95	607,183.75	610,784.32	1,716.38
Logan Township	11,118.69	475,126.41	478,765.60	7,479.50
Mantua	1,475.16	552,333.96	549,929.63	3,879.49
Monroe Township	13,403.10	1,081,768.96	1,091,211.89	3,960.17
National Park	129.01	61,672.38	61,719.68	81.71
Newfield	64.63	48,411.01	47,207.43	1,268.21
Paulsboro	9.06	149,192.35	149,079.88	121.53
Pitman	211.48	247,772.61	247,671.08	313.01
South Harrison	2,143.18	160,876.64	162,298.57	721.25
Swedesboro	229.61	73,200.56	73,304.85	125.32
Washington Township	3,990.91	1,826,567.59	1,825,138.15	5,420.35
Wenonah	105.29	92,678.66	92,692.95	91.00
West Deptford	1,502.85	915,409.83	915,903.32	1,009.36
Westville	22.86	102,488.85	102,391.63	120.08
Woodbury	615.15	251,614.60	251,963.20	266.55
Woodbury Heights	79.60	108,415.73	108,291.35	203.98
Woolwich	14,185.03	492,656.14	502,973.03	3,868.14
	<u>\$ 75,545.84</u>	<u>\$ 10,495,915.09</u>	<u>\$ 10,512,171.84</u>	<u>\$ 59,289.09</u>
Ref.	A			A

SCHEDULE OF LOCAL GRANTS RECEIVABLE

	Transferred from 2016 Budget	Received
FM Global Fire Prevention	\$ 1,725.00	\$ 1,725.00
Enough Abuse Campaign	3,000.00	3,000.00
	<u>\$ 4,725.00</u>	<u>\$ 4,725.00</u>
Ref.	A-2	A-4

SCHEDULE OF RESERVE FOR LOCAL GRANTS - APPROPRIATED

	Balance Dec. 31, 2015	Transferred from 2016 Budget	Paid	Encumbered	Balance Dec. 31, 2016
State Farm Educational Funding	\$ 2,018.27		\$ 1,017.50		\$ 1,000.77
State Farm Good Neighbor	361.99			\$ 358.50	3.49
NJ Partnership to Prevent Child Abuse	69.49		69.49		
FM Global Fire Prevention		\$ 1,725.00		1,614.00	111.00
Enough Abuse Campaign		3,000.00			3,000.00
	<u>\$ 2,449.75</u>	<u>\$ 4,725.00</u>	<u>\$ 1,086.99</u>	<u>\$ 1,972.50</u>	<u>\$ 4,115.26</u>
Ref.	A	A-3	A-4	A-17	A

## SCHEDULE OF REVENUE ACCOUNTS RECEIVABLE

	Balance Dec. 31, 2015	Accrued in 2016	Collected	Canceled
<b>Miscellaneous Revenue Anticipated</b>				
County Clerk		\$ 2,785,503.60	\$ 2,785,503.60	
Surrogate		131,586.13	131,586.13	
Sheriff		406,396.29	406,396.29	
Motor Vehicle Fines	\$ 625,625.00	1,800,000.00	1,800,000.00	\$ 625,625.00
Interest on Investments and Deposits		72,505.73	72,505.73	
Title IV D Incentive Program		2,495,918.01	2,495,918.01	
Regional Assessor Pilot		3,700,000.00	3,700,000.00	
County Golf Course		1,321,334.68	1,321,334.68	
Reimbursement of Mandated Election Costs		224,750.00	224,750.00	
Interlocal Services Agreement Salem/Camden Counties		1,214,058.90	1,214,058.90	
Soil Safe Inc. Impact Fee		235,837.34	235,837.34	
State Aid County College Bonds (NJSA 18A:64A-22.6)		1,226,874.07	1,226,874.07	
Supplemental Social Security Income		470,908.00	470,908.00	
Social Services Administrative		11,798,461.99	11,798,461.99	
Reserve for Debt Service - Capital		2,334,872.00	2,334,872.00	
Open Space and Farmland Preservation Trust Fund		1,973,690.00	1,973,690.00	
Weights and Measures Trust Fund		55,000.00	55,000.00	
Emergency Medical Services	650,000.00	4,039,673.28	4,689,673.28	
FEMA Reimbursement		1,302,406.09	1,302,406.09	
Gloucester County Library Pension Reimbursement		285,246.00	285,246.00	
Vacant Property Registry		424,600.00	424,600.00	
Increased Row Officer Fees Under Chapter 370 of the Laws of 2001 - Surrogate		126,105.87	126,105.87	
Increased Row Officer Fees Under Chapter 370 of the Laws of 2001 - County Clerk		1,635,240.80	1,635,240.80	
Increased Row Officer Fees Under Chapter 370 of the Laws of 2001 - Sheriff		430,180.24	430,180.24	
Added & Omitted Taxes		1,106,692.08	1,106,692.08	
Amount to be Raised by Taxation		161,000,000.00	161,000,000.00	

SCHEDULE OF REVENUE ACCOUNTS RECEIVABLE

	Balance Dec. 31, 2015	Accrued in 2016	Collected	Canceled
<b>Miscellaneous Revenue Not Anticipated</b>				
Borough of Paulsboro	1,617.73	(1,617.73)		
Animal Shelter		67,816.79	67,816.79	
ARDC		47,600.00	47,600.00	
Auction		204,127.50	204,127.50	
Bail Forfeitures		48,459.79	48,459.79	
County Assessor		631,883.37	631,883.37	
County Share of Authority Surplus		1,079,409.00	1,079,409.00	
Emergency Response		232,777.56	232,777.56	
Environmental Fees		153,790.00	153,790.00	
Fire Marshall Fees		49,379.20	49,379.20	
Indirect Cost		240,208.29	240,208.29	
Interlocal Agreement - GCIA		100,464.56	100,464.56	
LIHEAP/Universal Service Fund		14,765.00	14,765.00	
Miscellaneous Fees and Permits		379,177.41	379,177.41	
Miscellaneous Fines		626.03	626.03	
Miscellaneous Health Officer-Atlantic City		26,127.34	26,127.34	
Refund of Prior Years' Expenditures		1,163,114.56	1,163,114.56	
Rental & Maintenance Charges		39,768.50	39,768.50	
Sales and Commissions		11,727.96	11,727.96	
Serv-A-Tray		81,461.47	81,461.47	
Community Caregiver Fee - JACC		47,340.00	47,340.00	
Veterans Interment Allowance		145,056.00	145,056.00	
	<u>\$ 1,277,242.73</u>	<u>\$ 207,361,303.70</u>	<u>\$ 208,012,921.43</u>	<u>\$ 625,625.00</u>
Ref.	A		A-4	

SCHEDULE OF FEDERAL GRANTS RECEIVABLE

GRANTOR AGENCY Pass Thru Agency	Balance Dec. 31, 2015	2016 Budget Revenue Realized	Received	Canceled	Balance Dec. 31, 2016
<b>U.S. Department of Health and Senior Services</b>					
<b>New Jersey Department of Health and Senior Services</b>					
Local Core Capacity Infrastructure for Bioterrorism	\$ 195,969.00		\$ 195,969.00		
Local Core Capacity Infrastructure for Bioterrorism		\$ 272,522.00			\$ 272,522.00
Special Child Health/Case Management		16,907.00			16,907.00
Area Plan Contract	291,826.00		291,826.00		
Area Plan Contract		917,950.00	893,743.00		24,207.00
<b>New Jersey Department of Human Services</b>					
Human Services Planning Grant		31,386.00	31,386.00		
Abused and Missing Children		1,620.00	1,620.00		
Prevention of Teen Pregnancy	84.36		84.36		
Prevention of Teen Pregnancy		498.00	498.00		
Social Services for the Homeless - TANF	52,019.00		52,001.00	\$ 18.00	
<b>U.S. Department of Agriculture</b>					
Housing Preservation Grant	15,000.00		15,000.00		
Housing Preservation Grant	45,948.00		45,948.00		
Housing Preservation Grant	25,000.00		7,933.00		17,067.00
Housing Preservation Grant		26,021.00			26,021.00
<b>New Jersey Department of Health &amp; Senior Services</b>					
Women, Infants, and Children	3,421.00			3,421.00	
Women, Infants, and Children	746,964.00	49,068.00	790,732.00		5,300.00
Women, Infants, and Children		785,285.00			785,285.00
Senior Farmer's Market Nutrition Program		1,500.00			1,500.00
<b>New Jersey Department of Environmental Protection</b>					
County Environmental Health Act	6,375.00		6,375.00		
County Environmental Health Act		6,375.00			6,375.00
<b>U.S. Department of the Interior</b>					
<b>National Park Service</b>					
Battlefield Protection	13,758.82		7,780.81		5,978.01
<b>U.S. Department of Justice</b>					
Byrne Memorial Local Solicitation	43,243.00				43,243.00
Byrne Memorial Justice Assistance Grant	10,418.00		10,397.10	20.90	

SCHEDULE OF FEDERAL GRANTS RECEIVABLE

GRANTOR AGENCY Pass Thru Agency	Balance Dec. 31, 2015	2016 Budget Revenue Realized	Received	Canceled	Balance Dec. 31, 2016
<b>New Jersey Department of Law and Public Safety</b>					
Megan's Law	5,087.83		5,087.83		
Megan's Law		7,764.00	1,289.00		6,475.00
Narcotics Task Force	9,000.00		9,000.00		
Narcotics Task Force	65,270.00		48,328.46		16,941.54
Sexual Assault Nurse Examiner Project (SANE)	84,095.00		56,358.03		27,736.97
Sexual Assault Response Team (SART/SANE)		87,832.00			87,832.00
Victims of Crime Act (VOCA)	2,249.02		2,249.02		
Victims of Crime Act (VOCA)	191,448.00				191,448.00
Violence Against Women (VAWA)	25,225.00				25,225.00
<b>U.S. Marshal Service</b>					
Electronics Crimes Task Force		10,000.00	9,998.97	1.03	
<b>U.S. Department of Homeland Security</b>					
<b>Federal Emergency Management Agency</b>					
Hendrickson Mill Bridge 4-E-6	290,447.70		274,301.60	16,146.10	
<b>New Jersey Office of Homeland Security &amp; Preparedness</b>					
Homeland Security	114,265.30		89,165.30		25,100.00
Homeland Security	100,000.00		55,987.09		44,012.91
Homeland Security		206,435.00			206,435.00
<b>New Jersey Department of Law and Public Safety</b>					
Hazard Mitigation Grant Program	427,500.00		277,500.00		150,000.00
<b>U.S. Department of Labor</b>					
<b>New Jersey Department of Labor</b>					
Workforce Investment Act WIA	148,534.00		124,270.00	24,264.00	
Workforce Investment Act WIA - Adult	412,164.00		376,641.00		35,523.00
Workforce Investment Act WIA - Adult		876,956.00	177,468.00		699,488.00
Workforce Investment Act WIA - Dislocated Workers	512,686.00		419,721.00		92,965.00
Workforce Investment Act WIA - Dislocated Workers		767,939.00	167,421.00		600,518.00
Workforce Investment Act WIA - Youth Activities	523,969.00		517,524.00		6,445.00
Workforce Investment Act WIA - Youth Activities		714,336.00	211,596.00		502,740.00
Work First NJ - SNAP		158,668.00	46,971.00		111,697.00
Work First NJ - TANF		1,038,946.00	447,833.00		591,113.00
<b>U.S. Department of Transportation</b>					
<b>New Jersey Division of Highway Traffic Safety</b>					
Child Passenger Safety Diversity Education	12,000.00		11,470.92	529.08	
Child Passenger Safety Diversity Education		17,000.00			17,000.00
Click It or Ticket		40,000.00	31,400.00		8,600.00
Comprehensive Traffic Safety Program	592.80			592.80	
Comprehensive Traffic Safety Program		44,450.00	40,058.77		4,391.23
Comprehensive Traffic Safety Program		44,450.00			44,450.00
Driving While Intoxicated Sobriety Checkpoint	130,000.00		112,337.72		17,662.28
Driving While Intoxicated Sobriety Checkpoint		130,000.00			130,000.00

SCHEDULE OF FEDERAL GRANTS RECEIVABLE

GRANTOR AGENCY Pass Thru Agency	Balance Dec. 31, 2015	2016 Budget Revenue Realized	Received	Canceled	Balance Dec. 31, 2016
<b>Delaware Valley Regional Planning Commission</b>					
Region Wide Transportation System GIS Program	20,805.06		20,805.06		
Region Wide Transportation System GIS Program	30,000.00		12,100.85		17,899.15
Region Wide Transportation System GIS Program		30,000.00			30,000.00
Supportive Regional Highway	21,099.93		21,099.93		
Supportive Regional Highway	39,100.00		17,819.08		21,280.92
Supportive Regional Highway		39,100.00			39,100.00
Transit Support Program		38,680.00			38,680.00
Transportation System Plan & Implementation	31,421.18		31,421.18		
Transportation System Plan & Implementation	38,680.00		18,901.48		19,778.52
<b>New Jersey Transit</b>					
Job Access and Reverse Commute	11,601.16		11,601.16		
Job Access and Reverse Commute		40,000.00	40,000.00		
New Freedom	30,000.00				30,000.00
New Freedom	186,833.33		166,380.99		20,452.34
Section 5311 Rural Transit	142,681.00		119,039.55		23,641.45
<b>Federal Highway Administration</b>					
<b>New Jersey Department of Transportation</b>					
Gloucester County Multi-Purpose Trail Ext	215,342.40		19,471.77		195,870.63
Woodbury-Glassboro Road (CR553) Resurfacing	1,392,938.69	76,855.00	1,469,789.77		3.92
Tuckahoe Road (CR557) Section V Resurface	1,065,764.47		283,131.09	782,633.38	
Auburn Road (CR551)/High Hill Road Roundabout	1,000,000.00				1,000,000.00
<b>U.S. Department of Housing and Urban Development</b>					
Community Development Block Grant	1,124,532.00		616,219.97		508,312.03
Community Development Block Grant		1,238,553.00	85,984.73		1,152,568.27
Home Investment Partnership Program	392,442.77		212,275.25		180,167.52
Home Investment Partnership Program		453,719.00	55,193.36		398,525.64
	<u>\$ 10,247,801.82</u>	<u>\$ 8,170,815.00</u>	<u>\$ 9,066,506.20</u>	<u>\$ 827,626.29</u>	<u>\$ 8,524,484.33</u>
Ref.	A	A-2	A-4	A-1	A

## SCHEDULE OF STATE GRANTS RECEIVABLE

GRANTOR AGENCY Pass Thru Agency	Balance Dec. 31, 2015	2016 Budget Revenue Realized	Received	Canceled	Balance Dec. 31, 2016
<b>New Jersey Historical Commission</b>					
Whitall House Podcast Project	\$ 3,059.28			\$ 3,059.28	
<b>New Jersey Department of Environmental Protection</b>					
Clean Communities		\$ 164,944.00	\$ 160,944.00	4,000.00	
County Environmental Health Act	162,296.00		162,296.00		
County Environmental Health Act		157,700.00			\$ 157,700.00
Mosquito ID and Control Activities		30,325.00			30,325.00
<b>New Jersey Department of Health &amp; Senior Services</b>					
Alcoholism and Drug Abuse					
Alcoholism and Drug Abuse	324,271.00		324,271.00		
Alcoholism and Drug Abuse		556,421.00	298,914.00		257,507.00
Area Plan Contract	61,662.00		61,662.00		
Area Plan Contract		590,814.00	580,814.00		10,000.00
Peer Grouping	42,394.88		42,394.88		
Peer Grouping		58,461.00	46,955.01		11,505.99
Right To Know	8,098.50		8,098.50		
Right To Know		10,798.00	2,699.50		8,098.50
Special Child Health/Case Management	127,923.00		127,923.00		
Special Child Health/Case Management		158,223.00			158,223.00
<b>New Jersey Department of Human Services</b>					
Abused and Missing Children	268.62		268.62		
Abused and Missing Children		1,614.00	1,437.00		177.00
Human Services Planning Grant	5,231.02		5,231.02		
Human Services Planning Grant		31,384.00	31,384.00		
Mental Health Administration	9,000.00		9,000.00		
Mental Health Administration		12,000.00	3,000.00		9,000.00
Personal Attendant Services		43,500.00	43,500.00		
Prevention of Teenage Pregnancy		502.00	502.00		
Social Services for the Homeless	211,607.00		211,607.00		
Social Services for the Homeless		282,143.00	88,286.00		193,857.00
Social Services for the Homeless - ICM		44,500.00	15,213.00	29,287.00	
Social Services for the Homeless - ICM		71,000.00			71,000.00
Social Services for the Homeless	37,932.00		35,978.00	1,954.00	
Social Services for the Homeless		50,576.00	12,644.00		37,932.00
Social Services for the Homeless		69,359.00	17,340.00		52,019.00
Title XX Transportation		60,733.00	60,733.00		
Youth Incentive Program (CIACC)		38,442.00	38,442.00		
<b>New Jersey Department of Children and Families</b>					
Prevention Planning	125,000.00		125,000.00		
Prevention Planning		300,000.00	195,000.00		105,000.00

SCHEDULE OF STATE GRANTS RECEIVABLE

GRANTOR AGENCY Pass Thru Agency	Balance	2016 Budget Revenue	Received	Canceled	Balance
	Dec. 31, 2015	Realized			Dec. 31, 2016
<b>New Jersey Transit</b>					
Job Access and Reverse Commute		140,000.00	48,076.88		91,923.12
Section 5311 Rural Transit	73,503.00		73,503.00		
Senior Citizens and Disabled Residents Transportation Assist	168,896.49		153,460.52		15,435.97
Senior Citizens and Disabled Residents Transportation Assist		508,829.00	389,161.54		119,667.46
<b>New Jersey Department of Law and Public Safety</b>					
Body Armor Replacement - Corrections		4,349.00	4,349.00		
Body Armor Replacement - Prosecutor		3,547.00	3,547.00		
Body Armor Replacement - Sheriff		7,878.00	7,878.00		
Insurance Fraud Reimbursement Program	49,157.63		27,731.01	21,426.62	
Insurance Fraud Reimbursement Program		131,405.00			131,405.00
Juvenile Detention Alternative Initiative		123,633.00	77,000.25		46,632.75
Mental Health Diversionary Program		150,000.00			150,000.00
Pedestrian Safety & Enforcement	30,000.00		6,644.86		23,355.14
<b>New Jersey Office of Homeland Security</b>					
Weather Monitors-Del River Rail Project	100,000.00		75,301.61		24,698.39
<b>New Jersey Governor's Council on Alcohol &amp; Drug Abuse</b>					
Municipal Alliance	391,915.00		391,915.00		
Municipal Alliance		391,915.00	22,990.11		368,924.89
<b>New Jersey Juvenile Justice Commission</b>					
Family Court Program	59,484.00		59,484.00		
Family Court Program		141,848.00	105,980.99		35,867.01
State/Community Partnership Program	161,454.00		150,612.71	10,841.29	
State/Community Partnership Program		279,282.00	183,156.93		96,125.07
<b>New Jersey Department of Labor</b>					
Smart Steps Program		2,408.00			2,408.00
Work First NJ	1,178,343.00		1,158,533.00		19,810.00
Work First NJ		619,800.00	217,436.00		402,364.00
Work First NJ	4,878.00			2,878.45	1,999.55
Workforce Learning Link	23,269.00		23,269.00		
Workforce Learning Link		50,000.00	11,172.00		38,828.00
Workforce Development Partnership	144,932.00			144,932.00	
<b>New Jersey Department of Transportation</b>					
Gloucester County Bridge Rehab Project	250,000.00		150,000.00		100,000.00
Gloucester County Bridge Rehab Project	1,000,000.00		900,000.00		100,000.00
Culvert Repair & Replacement		350,000.00			350,000.00
Washington Township & Monroe Township Bikeway Project		1,500,000.00			1,500,000.00
<b>New Jersey Department of Military &amp; Veterans Affairs</b>					
Veterans Transportation	17,500.00		17,500.00		
Veterans Transportation		30,000.00	12,500.00		17,500.00
	<u>\$ 4,855,419.42</u>	<u>\$ 7,168,333.00</u>	<u>\$ 7,066,084.94</u>	<u>\$ 218,378.64</u>	<u>\$ 4,739,288.84</u>
Ref.	A	A-2	A-4	A-1	A

## SCHEDULE OF RESERVE FOR FEDERAL GRANTS - APPROPRIATED

GRANTOR AGENCY Pass Thru Agency	Balance Dec. 31, 2015	Transferred from 2016 Budget Appropriation	Encumbrance Canceled	Paid	Encumbered	Canceled	Balance Dec. 31, 2016
<b>U.S. Department of Health &amp; Human Services</b>							
<b>New Jersey Department of Health and Senior Services</b>							
Area Plan Contract	\$ 94,959.39		\$ 106.30	\$ 95,065.69			
Area Plan Contract		\$ 917,950.00		816,384.82	\$ 81,339.47		\$ 20,225.71
Local Core Capacity Infrastructure for Bioterrorism	125,014.33			125,014.33			
Local Core Capacity Infrastructure for Bioterrorism		272,522.00		113,472.81	321.21		158,727.98
Special Child Health/Case Management		16,907.00		5,385.01			11,521.99
<b>New Jersey Department of Human Services</b>							
Sandy Homeowner Renter Assistance Program		1,620.00		603.78			1,016.22
Title XX Transportation		31,386.00		31,386.00			
Social Services for the Homeless		498.00					
Human Services Planning Grant	1,652.00		18.00	1,652.00		\$ 18.00	
<b>National Association of County &amp; City Health Officials</b>							
MRC Capacity Building Award	2,701.43			2,701.43			
<b>U.S. Department of Agriculture</b>							
Housing Preservation Grant	5,000.00			5,000.00			
Housing Preservation Grant	45,948.00			40,948.00	5,000.00		
Housing Preservation Grant	25,000.00						25,000.00
Housing Preservation Grant		26,021.00					26,021.00
Senior Farmer's Market Nutrition Program		1,500.00		1,500.00			
Women, Infants, and Children	33.55		3,421.23	33.78		3,421.00	
Women, Infants, and Children	639,448.45	49,068.00		682,855.52			5,660.93
Women, Infants, and Children		785,285.00		161,188.00	985.62		623,111.38
<b>U.S. Department of the Interior</b>							
<b>National Park Service</b>							
Battlefield Protection	100.00						100.00
<b>U.S. Department of Justice</b>							
Byrne Memorial Local Solicitation	30.58						30.58
Byrne Memorial Justice Assistance Grant	1,060.00			1,039.10		20.90	
<b>New Jersey Department of Law and Public Safety</b>							
Megan's Law	1,334.30			1,334.30			
Megan's Law		7,764.00		3,288.18			4,475.82
Narcotics Task Force	65,270.00			48,328.46			16,941.54
Sexual Assault Nurse Examiner	79,786.79			79,006.74	383.43		396.62
Sexual Assault Nurse Examiner		87,832.00			560.00		87,272.00
Victims of Crime Act (VOCA)	2,249.02			2,249.02			
Victims of Crime Act (VOCA)	191,448.00			191,448.00			
Violence Against Women (VAWA)	25,225.00			25,225.00			
<b>U.S. Marshall Service</b>							
Electronics Crimes Task Force		10,000.00		9,998.97		1.03	
<b>U.S. Department of Homeland Security</b>							
<b>Federal Emergency Management Agency</b>							
Hendrickson Mill Bridge	31,152.95			15,006.85		16,146.10	

SCHEDULE OF RESERVE FOR FEDERAL GRANTS - APPROPRIATED

GRANTOR AGENCY Pass Thru Agency	Balance Dec. 31, 2015	Transferred from 2016 Budget Appropriation	Encumbrance Canceled	Paid	Encumbered	Canceled	Balance Dec. 31, 2016
<b>New Jersey Office of Homeland Security &amp; Preparedness</b>							
Homeland Security	15,930.89			15,930.89			
Homeland Security	75,158.00			54,102.83	18,056.00		2,999.17
Homeland Security		206,435.00		2,009.18	33,733.01		170,692.81
<b>U.S. Department of Labor</b>							
<b>New Jersey Department of Labor</b>							
Workforce Investment Act WIA	15,834.51		12,640.92	4,211.43		24,264.00	
Workforce Investment Act WIA - Adult	388,764.60		600.20	353,843.64	33,110.99		2,410.17
Workforce Investment Act WIA - Dislocated Workers	497,292.64			404,329.33	46,453.76		46,509.55
Workforce Investment Act WIA - Youth	269,454.09			263,007.61	3,027.35		3,419.13
Workforce Investment Act WIA - Adult		876,956.00		177,704.87	30,593.56		668,657.57
Workforce Investment Act WIA - Youth		714,336.00		211,893.73	238,630.94		263,811.33
Workforce Investment Act WIA - Dislocated Workers		767,939.00		166,632.08	1,565.24		599,741.68
Work First NJ		1,197,614.00		472,466.45	225,249.98		499,897.57
<b>U.S. Environmental Protection Agency</b>							
<b>New Jersey Department of Environmental Protection</b>							
County Environmental Health Act	6,375.00			6,375.00			
County Environmental Health Act		6,375.00		386.00			5,989.00
<b>U.S. Department of Transportation</b>							
<b>New Jersey Division of Highway Traffic Safety</b>							
Child Passenger Safety Diversity Education	12,000.00			11,470.92		529.08	
Child Passenger Safety Diversity Education		17,000.00					17,000.00
Click It or Ticket		40,000.00		40,000.00			
Comprehensive Traffic Safety Program	592.80					592.80	
Comprehensive Traffic Safety Program		44,450.00		40,058.77			4,391.23
Comprehensive Traffic Safety Program		44,450.00					44,450.00
DWI Sobriety Checkpoint	117,918.40			100,256.12			17,662.28
DWI Sobriety Checkpoint		130,000.00		1,100.00			128,900.00
<b>Delaware Valley Regional Planning Commission</b>							
Region Wide Transportation System GIS Program	24,673.66			24,673.66			
Region Wide Transportation System GIS Program		30,000.00		10,906.70	360.50		18,732.80
Supportive Regional Highway	25,481.77			25,481.77			
Supportive Regional Highway		39,100.00		13,518.88			25,581.12
Transit Support Program		38,680.00		6,717.13			31,962.87
Transportation System Planning & Implementation	28,143.97			28,143.97			
<b>New Jersey Transit</b>							
Job Access and Reverse Commute		40,000.00		40,000.00			
New Freedom	30,000.00						30,000.00
New Freedom	165,802.50			161,458.43			4,344.07
Section 5311 - Rural Transit	126,827.47			126,827.47			
<b>Federal Highway Administration</b>							
Gloucester County Multi-Purpose Trail Extension	104,225.00						104,225.00
Woodbury-Glassboro Road (CR553) Tylers Mill-Woodcreek	6,609.97	76,855.00	4.91	83,465.96			3.92
Tuckahoe Road (CR557) Resurfacing Section V	670,703.63		111,929.75			782,633.38	
Auburn Road (CR551)/High Hill Road Roundabout	1,000,000.00						1,000,000.00
<b>U.S. Department of Housing &amp; Urban Development</b>							
Community Development Block Grant	409,227.07		42,307.80	42,676.87	77,986.09		330,871.91
Community Development Block Grant		1,238,553.00		69,554.44	706,246.80		462,751.76
Home Investment Partnership	330,890.74			85,234.83	109,024.59		136,631.32
Home Investment Partnership		453,719.00		49,485.71	56,524.70		347,708.59
	<u>\$ 5,659,320.50</u>	<u>\$ 8,170,815.00</u>	<u>\$ 171,029.11</u>	<u>\$ 5,554,538.46</u>	<u>\$ 1,669,153.24</u>	<u>\$ 827,626.29</u>	<u>\$ 5,949,846.62</u>
Ref. A		A-3	A-18	A-4	A-18	A-1	A

SCHEDULE OF RESERVE FOR STATE GRANTS - APPROPRIATED

GRANTOR AGENCY Pass Thru Agency	Balance	Transferred	Encumbrance	Reimbursement	Paid	Encumbered	Canceled	Balance
	Dec. 31, 2015	from 2016 Budget Appropriation						Canceled
<b>New Jersey Department of Community Affairs</b>								
Recreational Opportunities Act			\$ 3,500.00		\$ 3,500.00			
<b>New Jersey Department of State Historical Commission</b>								
Whitall House Podcast Project	\$ 3,059.28						\$ 3,059.28	
Red Bank Interpretive Signage Project	6,624.00				2,673.00			\$ 3,951.00
<b>New Jersey Department of Environmental Protection</b>								
Clean Communities		\$ 164,944.00			160,944.00		4,000.00	
County Environmental Health Act	162,296.00				162,296.00			
County Environmental Health Act		157,700.00			39,494.69			118,205.31
Mosquito ID and Control Activities		30,325.00			30,325.00			
Salem-Gloucester Regional Sewer Plan	1,571,041.45				99,579.25			1,471,462.20
<b>New Jersey Department of Health &amp; Senior Services</b>								
Alcoholism and Drug Abuse	26,294.60		8,166.49		34,461.09			
Alcoholism and Drug Abuse		636,839.00			572,316.58	\$ 53,799.50		10,722.92
Area Plan Contract	37,747.63		115.80		37,863.43			
Area Plan Contract		590,814.00			555,793.16	16,385.43		18,635.41
Peer Grouping	20,655.43				20,655.43			
Peer Grouping		58,461.00			57,419.80			1,041.20
Right To Know	5,334.44				5,334.44			
Right To Know		10,798.00			2,699.50			8,098.50
Special Child Health/Case Management	143,048.66				143,048.66			
Special Child Health/Case Management		158,223.00			54,176.33	82.82		103,963.85
<b>New Jersey Department of Human Services</b>								
Abused and Missing Children	1,656.15				622.00			1,034.15
Abused and Missing Children		1,614.00						1,614.00
Human Services Planning Grant	33,895.62				33,895.62			
Human Services Planning Grant		31,384.00			31,384.00			
Mental Health Administration	6,000.00				6,000.00			
Mental Health Administration		12,000.00			6,000.00			6,000.00
Personal Attendant Services		43,500.00			43,500.00			
Prevention of Teenage Pregnancy		502.00			502.00			
Social Services for the Homeless	6,717.50				6,717.50			
Social Services for the Homeless		282,143.00			35,926.36	239,501.64		6,715.00
Social Services for the Homeless			52,731.97					52,731.97
Social Services for the Homeless - ICM		44,500.00			15,213.00		29,287.00	
Social Services for the Homeless - ICM		71,000.00						71,000.00
Social Services for the Homeless - SSBG	20,833.37				18,879.37		1,954.00	
Social Services for the Homeless - SSBG		50,576.00			18,214.89	3,246.75		29,114.36
Social Services for the Homeless - TANF		69,359.00			1,652.00	66,056.00		1,651.00
Title XX Transportation		60,733.00			58,483.00			2,250.00
Youth Incentive Program (CIACC)	1,159.08				1,159.08			
Youth Incentive Program (CIACC)		38,442.00			38,442.00			
<b>New Jersey Department of Children and Families</b>								
Prevention Planning	14,019.00					14,019.00		
Prevention Planning	15,507.00				15,507.00			
Prevention Services			10,505.00					10,505.00
Prevention Services		300,000.00			64,287.00	235,713.00		
<b>New Jersey Transit</b>								
Job Access and Reverse Commute		140,000.00			71,896.47	21,816.00		46,287.53
Section 5311 - Rural Transit	65,336.03				49,248.56			16,087.47
Senior Citizens and Disabled Residents Transportation Assist	129,260.25				113,824.12			15,436.13
Senior Citizens and Disabled Residents Transportation Assist		508,829.00			431,212.59	196.62		77,419.79

SCHEDULE OF RESERVE FOR STATE GRANTS - APPROPRIATED

GRANTOR AGENCY Pass Thru Agency	Balance	Transferred	Encumbrance	Reimbursement	Paid	Encumbered	Canceled	Balance
	Dec. 31, 2015	from 2016 Budget Appropriation						Dec. 31, 2016
<b>New Jersey Department of Law &amp; Public Safety</b>								
Body Armor Replacement - Corrections	5,046.00					4,678.00		368.00
Body Armor Replacement - Corrections		4,349.00						4,349.00
Body Armor Replacement - Prosecutor	2,042.07						2,006.00	36.07
Body Armor Replacement - Prosecutor	391.00							391.00
Body Armor Replacement - Prosecutor	3,530.00							3,530.00
Body Armor Replacement - Prosecutor		3,547.00						3,547.00
Body Armor Replacement - Sheriff	7,824.00				7,811.00			13.00
Body Armor Replacement - Sheriff		7,878.00						7,878.00
Drunk Driving Enforcement Fund	14,826.00				12,785.96	1,959.75		80.29
Insurance Fraud Reimbursement Program	99,147.26				77,720.64		21,426.62	
Insurance Fraud Reimbursement Program		131,405.00						131,405.00
Juvenile Detention Alternative Initiative		123,633.00			78,546.00	45,087.00		
Mental Health Diversionary Program		150,000.00						150,000.00
Pedestrian Safety & Enforcement	29,000.00				5,644.86			23,355.14
<b>New Jersey Governor's Council on Alcohol &amp; Drug Abuse</b>								
Municipal Alliance	31,516.37		0.27		31,516.64			
Municipal Alliance		391,915.00			85,663.37	279,385.46		26,866.17
<b>New Jersey Juvenile Justice Commission</b>								
Family Court Program		141,848.00		\$ 136,675.00	104,648.99	37,199.01		136,675.00
State/Community Partnership Program	1,142.93		10,841.55		1,143.19		10,841.29	
State/Community Partnership Program		279,282.00			209,729.86	68,868.86		683.28
<b>New Jersey Department of Labor</b>								
Work First NJ - Smart Steps		2,408.00						2,408.00
Work First NJ	869,591.54				852,359.11			17,232.43
Work First NJ		619,800.00			266,408.58	66,836.47		286,554.95
Work First NJ	111.89		1,434.90	1,331.66			2,878.45	
Workforce Development Partnership	144,932.00						144,932.00	
Workforce Learning Link		50,000.00			11,171.44	38,828.56		
<b>NJ Department of Transportation</b>								
Culvert Repair & Replacement		350,000.00						350,000.00
Washington Township & Monroe Township Bikeway Project		1,500,000.00						1,500,000.00
<b>New Jersey Department of Military &amp; Veterans Affairs</b>								
Veterans Transportation	15,000.00				15,000.00			
Veterans Transportation		30,000.00			13,119.00			16,881.00
	<u>\$ 3,494,586.55</u>	<u>\$ 7,248,751.00</u>	<u>\$ 87,295.98</u>	<u>\$ 138,006.66</u>	<u>\$ 4,818,415.56</u>	<u>\$ 1,195,665.87</u>	<u>\$ 218,378.64</u>	<u>\$ 4,736,180.12</u>
Ref.	A	A-3	A-18	A-4	A-4	A-18	A-1	A

## SCHEDULE OF 2015 APPROPRIATION RESERVES

	Balance Dec. 31, 2015	Budget Transfers	Encumbrances Canceled	Reimbursements	Balance After Transfers and Cancellations	Paid or Charged	Balance Lapsed
Salaries and Wages							
Administrator	\$ 59,656.12				\$ 59,656.12	\$ 20,987.52	\$ 38,668.60
Board of Chosen Freeholders	24,109.63				24,109.63	8,640.55	15,469.08
County Clerk	39,719.08				39,719.08	22,233.94	17,485.14
Superintendent of Elections	17,056.96				17,056.96	9,722.34	7,334.62
Financial Administration	12,443.48				12,443.48	11,466.62	976.86
Purchasing	16,297.12				16,297.12	5,342.47	10,954.65
Information Technology	80,493.03			\$ 16,934.61	97,427.64	15,988.72	81,438.92
Board of Taxation	36,093.73				36,093.73	831.44	35,262.29
County Assessor	77,141.63				77,141.63	17,982.55	59,159.08
County Counsel	2,110.35			25,577.59	27,687.94	22,470.79	5,217.15
County Adjuster's Office	1,106.80				1,106.80	1,066.68	40.12
Surrogate	17,892.96				17,892.96	2,231.67	15,661.29
Engineering	109,510.37				109,510.37	14,296.45	95,213.92
Economic Development	7,776.62				7,776.62	3,362.53	4,414.09
Planning Board	803.28			7,282.40	8,085.68	3,684.80	4,400.88
Construction Board of Appeals	8,693.00				8,693.00	594.92	8,098.08
Consumer Protection	30,981.86				30,981.86	4,966.82	26,015.04
Emergency Response Center	366,705.65				366,705.65	276,679.42	90,026.23
Medical Examiner	55,287.65				55,287.65	12,942.67	42,344.98
Sheriff	177,502.64				177,502.64	33,056.28	144,446.36
Prosecutor	51,788.96			210,035.83	261,824.79	106,343.92	155,480.87
Corrections	237,429.28				237,429.28	74,261.75	163,167.53
Roads and Bridges	158,294.09				158,294.09	35,390.08	122,904.01
Buildings & Grounds	128,105.15				128,105.15	33,854.93	94,250.22
Fleet Management	52,928.26				52,928.26	5,623.58	47,304.68
Health	4,795.46			145,383.63	150,179.09	34,808.48	115,370.61
Education & Disability Services	6,721.74			57,912.70	64,634.44	4,904.84	59,729.60
Senior Services	33,952.64			136,189.25	170,141.89	12,226.92	157,914.97
Human Services	17,853.04			199,037.39	216,890.43	22,744.33	194,146.10
Veterans Affairs	63,004.89				63,004.89	3,619.88	59,385.01
Animal Shelter	138,038.18	\$ (3,656.00)			134,382.18	30,170.04	104,212.14
Division of Social Services	669,943.95				669,943.95		669,943.95
Park & Recreation	68,508.26				68,508.26	13,986.81	54,521.45
Golf Course	27,903.99				27,903.99	4,142.18	23,761.81
Superintendent of Schools	79,510.40				79,510.40	3,405.48	76,104.92
County Extension Services	68,510.44				68,510.44	4,437.82	64,072.62

SCHEDULE OF 2015 APPROPRIATION RESERVES

	Balance Dec. 31, 2015	Budget Transfers	Encumbrances Canceled	Reimbursements	Balance After Transfers and Cancellations	Paid or Charged	Balance Lapsed
Other Expenses							
Administrator	28,408.72		\$ 10.00		28,418.72	15,449.54	12,969.18
Board of Chosen Freeholders	4,716.09		594.34		5,310.43		5,310.43
Clerk of the Board	760.87				760.87	415.54	345.33
County Clerk	32,744.97		847.95		33,592.92	256.80	33,336.12
Superintendent of Elections	35,675.42		3,307.50		38,982.92	211.29	38,771.63
Financial Administration	29,367.35		245.00		29,612.35	26,771.34	2,841.01
Purchasing	3,175.86		325.48		3,501.34	389.39	3,111.95
Information Technology	77,739.63				77,739.63	8,868.00	68,871.63
Board of Taxation	1,500.00				1,500.00		1,500.00
County Assessor	161,691.50		52.59		161,744.09	5,831.66	155,912.43
County Counsel	126,971.83		1,440.00		128,411.83	13,316.45	115,095.38
County Adjuster's Office	224.35				224.35	107.82	116.53
Surrogate	152.19		13.59		165.78	141.23	24.55
Engineering	419,238.04		17,628.98		436,867.02	21,572.40	415,294.62
Economic Development	5,629.97		613.40		6,243.37		6,243.37
Planning Board	5,328.76		400.00		5,728.76	96.18	5,632.58
Construction Board of Appeals	1,375.00				1,375.00		1,375.00
Consumer Protection	972.73		190.52		1,163.25		1,163.25
Liability Insurance	153,913.37		34.00		153,947.37	3,473.00	150,474.37
Workmen's Compensation Insurance	130,090.67				130,090.67	16,188.52	113,902.15
Group Insurance Plan for Employees	2,405,759.24		3,147.00		2,408,906.24	2,401,070.31	7,835.93
Emergency Response Center	49,872.48		3,734.57		53,607.05	34,324.68	19,282.37
Medical Examiner	30,598.70		1,879.82		32,478.52	3,914.97	28,563.55
Sheriff	269.06		609.12	364.40	1,242.58	200.00	1,042.58
Prosecutor	18,582.84		5,817.34		24,400.18	18,611.22	5,788.96
Corrections	1,484,092.72		63,589.75		1,547,682.47	1,354,435.13	193,247.34
Roads and Bridges	18,291.27		1,019.59		19,310.86	2,847.42	16,463.44
Buildings & Grounds	35,173.60		2,596.78		37,770.38	25,213.49	12,556.89

SCHEDULE OF 2015 APPROPRIATION RESERVES

	Balance Dec. 31, 2015	Budget Transfers	Encumbrances Canceled	Reimbursements	Balance After Transfers and Cancellations	Paid or Charged	Balance Lapsed
Fleet Management	16,617.96		11,593.48		28,211.44	13,449.93	14,761.51
Health	16,981.33		3,430.74		20,412.07	1,418.43	18,993.64
Education & Disability Services	398.00		2,657.00		3,055.00		3,055.00
Senior Services	16,387.36				16,387.36	10,836.22	5,551.14
Human Services	60,981.35				60,981.35	4,655.45	56,325.90
Veterans Affairs	2,291.98		21.75		2,313.73	74.25	2,239.48
Commission on Women	683.50				683.50		683.50
Animal Shelter	7,269.01	3,656.00	654.96		11,579.97	10,677.14	902.83
Social Services Training and Services	555,427.96		11,015.64		566,443.60	32,109.71	534,333.89
Maintenance of Patients in State - Mental Center	84,158.40				84,158.40		84,158.40
Family Support Services			0.07		0.07		0.07
Park & Recreation	54,886.32		341.76		55,228.08	905.82	54,322.26
Golf Course	417.26		5,020.91		5,438.17	689.55	4,748.62
Reimbursement for Residents Attending Out of County Two-Year School	88,700.68				88,700.68	78,549.78	10,150.90
Reimbursement for Residents Attending Vocational School	32,000.00				32,000.00	2,005.00	29,995.00
Superintendent of Schools	1,735.28		753.30		2,488.58	1,029.92	1,458.66
County Extension Services	2,497.95		157.50		2,655.45		2,655.45
Prior Year Bills	1,245.21				1,245.21		1,245.21
Electricity	103,216.34	50,000.00			153,216.34	128,999.49	24,216.85
Street Lighting	10,770.34				10,770.34	5,871.84	4,898.50
Water	38,424.06	(27,000.00)			11,424.06	8,464.25	2,959.81
Natural Gas	91,239.79				91,239.79	37,240.88	53,998.91
Heating Oil	7,944.12				7,944.12		7,944.12
Telephone	63,826.09		2,140.76		65,966.85	48,061.48	17,905.37
Sewer	35,383.64	(23,000.00)			12,383.64	9,858.48	2,525.16
Gasoline	108,304.68		10,701.31	18,976.72	137,982.71	9,746.72	128,235.99
Contractual Obligation-Logan Township	50,646.34				50,646.34	29,849.77	20,796.57
Contingent	160,492.93				160,492.93	6,432.14	154,060.79
Public Employees Retirement System	145,788.86				145,788.86	4,414.48	141,374.38
Social Security	382,780.29				382,780.29	28,962.41	353,817.88
Capital Purchases	7,666.32		611.00		8,277.32	7,666.00	611.32
	<u>\$ 10,360,151.27</u>		<u>\$ 157,197.50</u>	<u>\$ 817,694.52</u>	<u>\$ 11,335,043.29</u>	<u>\$ 5,314,145.74</u>	<u>\$ 6,020,897.55</u>
Ref.	A		A-17	A-4		A-4	A-1

## SCHEDULE OF ENCUMBRANCES PAYABLE

	Ref.		
Balance December 31, 2015	A		\$ 2,108,961.34
Increased by:			
Charges to 2016 Appropriations	A-3	\$ 2,188,941.13	
Charges to Local Grants - Appropriated	A-10	1,972.50	
			<u>2,190,913.63</u>
			4,299,874.97
Decreased by:			
Payments	A-4	1,953,736.34	
Canceled to Appropriation Reserves	A-16	157,197.50	
			<u>2,110,933.84</u>
Balance December 31, 2016	A		<u><u>\$ 2,188,941.13</u></u>

## SCHEDULE OF GRANT ENCUMBRANCES PAYABLE

	Ref.		
Balance December 31, 2015	A		\$ 5,148,205.25
Increased by:			
Charges to Federal Grants - Appropriated	A-14	\$ 1,669,153.24	
Charges to State Grants - Appropriated	A-15	1,195,665.87	
			<u>2,864,819.11</u>
			8,013,024.36
Decreased by:			
Payments	A-4	4,549,388.75	
Canceled:			
Federal Grants - Appropriated	A-14	171,029.11	
State Grants - Appropriated	A-15	87,295.98	
			<u>4,807,713.84</u>
Balance December 31, 2016	A		<u><u>\$ 3,205,310.52</u></u>

SCHEDULE OF SPECIAL EMERGENCY APPROPRIATIONS

<u>Date</u>	<u>Purpose</u>	<u>Amount Authorized</u>	<u>Balance Dec. 31, 2015</u>	<u>Reduced</u>	<u>Balance Dec. 31, 2016</u>
1/19/11	Revaluation of Properties	\$ 1,963,600.00	\$ 392,720.00	\$ 392,720.00	
1/18/12	Office of the Assessor	2,187,620.00	875,048.00	437,524.00	\$ 437,524.00
			<u>\$ 1,267,768.00</u>	<u>\$ 830,244.00</u>	<u>\$ 437,524.00</u>
	Ref.		A	A-3	A

**TRUST FUND**

## SCHEDULE OF TRUST FUND CASH - TREASURER

Balance December 31, 2015	Ref. B		\$ 15,684,432.27
Increased by Receipts:			
Interest		\$ 1,189.12	
Due from Federal Government	B-2	772,794.87	
Environmental Quality Enforcement	B-4	54,623.67	
County Clerk Improvement Fund	B-5	108,664.00	
Road Permits	B-6	132,456.00	
Weights and Measures	B-7	68,149.50	
Motor Vehicle Fines	B-8	1,476,412.56	
Fair Share Developers Escrow	B-9	34,485.58	
Unemployment Insurance	B-10	399,260.13	
Tax Appeals	B-11	22,075.00	
Surrogate's Improvement Fund	B-12	29,752.00	
Federal Forfeited Funds	B-13	11,925.62	
Forfeited Funds	B-14	97,316.58	
Seized Assets	B-15	195,547.63	
Community Development Block Grant	B-17	5,280.00	
Farmland Preservation	B-18	12,656,734.20	
Sheriff Improvement Account	B-19	28,372.79	
Accumulated Absence	B-20	100,000.00	
Solid Waste Fees	B-21	160,389.26	
Snow Removal/Salt Regionalization	B-23	137,171.93	
Parks and Recreation Donations	B-24	17,302.49	
Animal Shelter Donations	B-25	125,888.51	
Health and Senior Services Donations	B-26	62,943.80	
Human Services Transportation Donations	B-27	1,453.25	
Veterans Affairs Donations	B-28	18,600.00	
Disability Services Donations	B-29	80.00	
Emergency Response/EMS Donations	B-30	5,060.00	
Student Summit Donations	B-32	3,600.00	
			<u>16,727,528.49</u>
			<u>32,411,960.76</u>

SCHEDULE OF TRUST FUND CASH - TREASURER

	Ref.		
Decreased by Disbursements:			
Due Current Fund			
Encumbrances Payable	B-3	1,045,331.84	
Environmental Quality Enforcement	B-4	29,228.15	
County Clerk Improvement Fund	B-5	160,618.84	
Road Permits	B-6	86,712.00	
Weights and Measures	B-7	59,465.47	
Motor Vehicle Fines	B-8	1,800,000.00	
Fair Share Contributions	B-9	1,400,670.29	
Unemployment Insurance	B-10	406,232.93	
Tax Appeals	B-11	11,808.34	
Surrogate's Improvement Fund	B-12	22,286.29	
Federal Forfeited Funds	B-13	48,139.56	
Forfeited Funds	B-14	147,891.88	
Seized Assets	B-15	171,546.84	
Community Development Block Grant	B-17	278,588.68	
Farmland Preservation	B-18	9,986,504.92	
Sheriff Improvement Account	B-19	44,869.51	
Accumulated Absences	B-20	63,206.39	
Solid Waste Fee	B-21	96,716.80	
Parks and Recreation Donations	B-24	15,525.64	
Animal Shelter Donations	B-25	35,606.60	
Senior Services Donations	B-26	56,476.44	
Human Services Transportation Donations	B-27	1,395.04	
Veterans Affairs Donations	B-28	8,226.52	
Disability Services Donations	B-29	323.60	
Emergency Response/EMS Donations	B-30	4,097.21	
Student Summit Donations	B-32	3,261.61	
		15,984,731.39	
Balance December 31, 2016	B		\$ 16,427,229.37

## SCHEDULE OF DUE FROM FEDERAL GOVERNMENT

Balance December 31, 2015	Ref. B		\$ 905,303.67
Decreased by:			
Grant Receipts:			
Community Development Block Grant	B-1	\$ 602,580.88	
Community Development Block Grant-Home	B-1	<u>170,213.99</u>	
			<u>772,794.87</u>
Balance December 31, 2016	B		<u><u>\$ 132,508.80</u></u>

## SCHEDULE OF ENCUMBRANCES PAYABLE

Balance December 31, 2015	Ref. B		\$ 1,583,067.03
Increased by:			
Charges			<u>898,512.95</u>
			2,481,579.98
Decreased by:			
Disbursements	B-1	\$ 1,045,331.84	
Canceled		<u>129,501.98</u>	
			<u>1,174,833.82</u>
Balance December 31, 2016	B		<u><u>\$ 1,306,746.16</u></u>

EXHIBIT B-4

SCHEDULE OF RESERVE FOR ENVIRONMENTAL QUALITY  
AND ENFORCEMENT FUND

Balance December 31, 2015	Ref. B		\$ 52,532.36
Increased by:			
Cash Receipts	B-1	\$ 54,623.67	
Encumbrances Canceled	B-3	<u>91.20</u>	
			<u>54,714.87</u>
			107,247.23
Decreased by:			
Cash Disbursements	B-1	29,228.15	
Encumbrances Payable	B-3	<u>1,593.38</u>	
			<u>30,821.53</u>
Balance December 31, 2016	B		<u><u>\$ 76,425.70</u></u>

EXHIBIT B-5

SCHEDULE OF RESERVE FOR COUNTY CLERK'S IMPROVEMENT FUND

Balance December 31, 2015	Ref. B		\$ 335,669.76
Increased by:			
Cash Receipts	B-1	\$ 108,664.00	
Encumbrance Canceled	B-3	<u>8,382.26</u>	
			<u>117,046.26</u>
			452,716.02
Decreased by:			
Cash Disbursements	B-1	160,618.84	
Encumbered	B-3	<u>14,487.69</u>	
			<u>175,106.53</u>
Balance December 31, 2016	B		<u><u>\$ 277,609.49</u></u>

## SCHEDULE OF RESERVE FOR ROAD PERMIT FUNDS

Balance December 31, 2015	Ref. B		\$ 570,938.11
Increased by:			
Cash Receipts	B-1		132,456.00
			<u>703,394.11</u>
Decreased by:			
Cash Disbursements	B-1	\$ 86,712.00	
Encumbered	B-3	31,545.00	
			<u>118,257.00</u>
Balance December 31, 2016	B		<u><u>\$ 585,137.11</u></u>

## SCHEDULE OF RESERVE FOR WEIGHTS AND MEASURES

Balance December 31, 2015	Ref. B		\$ 31,718.64
Increased by:			
Cash Receipts	B-1		68,149.50
			<u>99,868.14</u>
Decreased by:			
Revenue Anticipated in Budget	B-1	\$ 55,000.00	
Cash Disbursements	B-1	4,465.47	
			<u>59,465.47</u>
Balance December 31, 2016	B		<u><u>\$ 40,402.67</u></u>

## EXHIBIT B-8

## SCHEDULE OF RESERVE FOR MOTOR VEHICLE FINES

Balance December 31, 2015	Ref. B	\$ 1,635,459.11
Increased by:		
Fines Collected	B-1	<u>1,476,412.56</u>
		3,111,871.67
Decreased by:		
Revenue Anticipated in Budget	B-1	<u>1,800,000.00</u>
Balance December 31, 2016	B	<u><u>\$ 1,311,871.67</u></u>

## EXHIBIT B-9

## SCHEDULE OF RESERVE FOR FAIR SHARE/DEVELOPERS ESCROW

Balance December 31, 2015	Ref. B	\$ 1,790,616.19
Increased by:		
Fees Collected	B-1	\$ 34,485.58
Encumbrances Canceled	B-3	<u>110.00</u>
		<u>34,595.58</u>
		1,825,211.77
Decreased by:		
Cash Disbursements	B-1	<u>1,400,670.29</u>
Balance December 31, 2016	B	<u><u>\$ 424,541.48</u></u>

## EXHIBIT B-10

## SCHEDULE OF RESERVE FOR UNEMPLOYMENT COMPENSATION INSURANCE

Balance December 31, 2015	Ref. B		\$ 91,686.73
Increased by:			
Employer Contribution	B-1	\$ 175,000.00	
Unemployment Withholding	B-1	<u>224,260.13</u>	
			<u>399,260.13</u>
			490,946.86
Decreased by:			
Cash Disbursements	B-1		<u>406,232.93</u>
Balance December 31, 2016	B		<u><u>\$ 84,713.93</u></u>

## EXHIBIT B-11

## SCHEDULE OF RESERVE FOR COUNTY BOARD OF TAXATION FILING FEES

Balance December 31, 2015	Ref. B		\$ 66,148.08
Increased by:			
Fees Collected	B-1	\$ 22,075.00	
Encumbrances Canceled	B-3	<u>325.87</u>	
			<u>22,400.87</u>
			88,548.95
Decreased by:			
Cash Disbursements	B-1	11,808.34	
Encumbered	B-3	<u>4,511.73</u>	
			<u>16,320.07</u>
Balance December 31, 2016	B		<u><u>\$ 72,228.88</u></u>

## EXHIBIT B-12

## SCHEDULE OF RESERVE FOR SURROGATE'S IMPROVEMENT FUND

Balance December 31, 2015	Ref. B	\$ 84,131.20
Increased by:		
Fees Collected	B-1	29,752.00
		<u>113,883.20</u>
Decreased by:		
Cash Disbursements	B-1	<u>22,286.29</u>
Balance December 31, 2016	B	<u><u>\$ 91,596.91</u></u>

## EXHIBIT B-13

## SCHEDULE OF RESERVE FOR FEDERAL FORFEITED FUNDS

Balance December 31, 2015	Ref. B	\$ 75,160.34
Increased by:		
Cash Receipts	B-1	\$ 11,925.62
Interest	B-1	<u>129.88</u>
		<u>12,055.50</u>
		<u>87,215.84</u>
Decreased by:		
Cash Disbursements	B-1	<u>48,139.56</u>
Balance December 31, 2016	B	<u><u>\$ 39,076.28</u></u>

## SCHEDULE OF RESERVE FOR FORFEITED FUNDS

Balance December 31, 2015	Ref. B		\$ 114,590.26
Increased by:			
Cash Receipts	B-1	\$ 97,316.58	
Interest	B-1	297.97	
Transferred from Seized Assets	B-15	<u>2,801.75</u>	
			<u>100,416.30</u>
			215,006.56
Decreased by:			
Cash Disbursements	B-1	147,891.88	
Encumbrances Payable	B-3	<u>9,101.93</u>	
			<u>156,993.81</u>
Balance December 31, 2016	B		<u><u>\$ 58,012.75</u></u>

## SCHEDULE OF RESERVE FOR SEIZED ASSETS

Balance December 31, 2015	Ref. B		\$ 118,049.67
Increased by:			
Cash Receipts	B-1	\$ 195,547.63	
Interest	B-1	<u>376.78</u>	
			<u>195,924.41</u>
			313,974.08
Decreased by:			
Cash Disbursements	B-1	171,546.84	
Transferred to Forfeited Funds	B-14	<u>2,801.75</u>	
			<u>174,348.59</u>
Balance December 31, 2016	B		<u><u>\$ 139,625.49</u></u>

## SCHEDULE OF RESERVE FOR ASSET MAINTENANCE ACCOUNT

Balance December 31, 2015	Ref. B	\$	572.33
Increased by: Interest	B-1		<u>384.49</u>
Balance December 31, 2016	B	\$	<u><u>956.82</u></u>

SCHEDULE OF RESERVE FOR COMMUNITY DEVELOPMENT BLOCK GRANT

	Balance Dec. 31, 2015	Receipts	Encumbrance Canceled	Disbursed	Balance Dec. 31, 2016
Government Service Administration					
CDBG 2012			\$ 3,100.00	\$ 3,100.00	
CDBG 2013	\$ 26,961.93			26,961.93	
CDBG 2014	158,730.29	\$ 1,280.00	13,295.25	157,504.61	\$ 15,800.93
Home					
2012	3,717.94			3,717.94	
2013	80,314.63	4,000.00		79,850.00	4,464.63
2014	90,181.79			61,946.66	28,235.13
	<u>\$ 359,906.58</u>	<u>\$ 5,280.00</u>	<u>\$ 16,395.25</u>	<u>\$ 333,081.14</u>	<u>\$ 48,500.69</u>
Ref.	B	B-1	B-3		B
		Disbursed	Ref. B-1	\$ 278,588.68	
		Encumbered	B-3	54,492.46	
				<u>\$ 333,081.14</u>	

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

Balance December 31, 2015	Ref. B		\$ 9,441,227.38
Increased by:			
Tax Levy	B-1	\$ 10,512,171.84	
State Aid	B-1	2,144,562.36	
Encumbrances Canceled	B-3	<u>98,895.74</u>	
			<u>12,755,629.94</u>
			<u>22,196,857.32</u>
Decreased by:			
Cash Disbursements	B-1	5,561,539.92	
Reserve for Debt Service	B-1	1,973,690.00	
Bond Payments	B-1	2,451,275.00	
Encumbered	B-3	<u>587,966.32</u>	
			<u>10,574,471.24</u>
Balance December 31, 2016	B		<u><u>\$ 11,622,386.08</u></u>

## EXHIBIT B-19

## SCHEDULE OF RESERVE FOR SHERIFF'S IMPROVEMENT FUND

Balance December 31, 2015	Ref. B		\$ 39,946.11
Increased by:			
Cash Receipts	B-1		<u>28,372.79</u>
			68,318.90
Decreased by:			
Cash Disbursements	B-1	\$ 44,869.51	
Encumbered	B-3	<u>2,626.00</u>	
			<u>47,495.51</u>
Balance December 31, 2016	B		<u><u>\$ 20,823.39</u></u>

## EXHIBIT B-20

## SCHEDULE OF RESERVE FOR ACCUMULATED ABSENCES

Balance December 31, 2015	Ref. B		\$ 26,861.58
Increased by:			
Budget Appropriation	B-1		<u>100,000.00</u>
			126,861.58
Decreased by:			
Cash Disbursements	B-1		<u>63,206.39</u>
Balance December 31, 2016	B		<u><u>\$ 63,655.19</u></u>

EXHIBIT B-21

SCHEDULE OF RESERVE FOR SOLID WASTE MANAGEMENT

Balance December 31, 2015	Ref. B		\$ 35,651.00
Increased by:			
Cash Receipts	B-1		<u>160,389.26</u>
			196,040.26
Decreased by:			
Cash Disbursements	B-1	\$ 96,716.80	
Encumbrances	B-3	<u>25,871.00</u>	
			<u>122,587.80</u>
Balance December 31, 2016	B		<u><u>\$ 73,452.46</u></u>

EXHIBIT B-22

SCHEDULE OF RESERVE FOR UNIFORM FIRE SAFETY ACT PENALTY

	Ref.		
Balance December 31, 2015	B		<u>\$ 3,900.00</u>
Balance December 31, 2016	B		<u><u>\$ 3,900.00</u></u>

## EXHIBIT B-23

## SCHEDULE OF RESERVE FOR SNOW REMOVAL/SALT REGIONALIZATION

Balance December 31, 2015	Ref. B		\$ 4,600.68
Increased by:			
Cash Receipts	B-1	\$ 137,171.93	
Encumbrances Canceled	B-3	<u>3,559.46</u>	
			<u>140,731.39</u>
			<u>145,332.07</u>
Decreased by:			
Encumbrances	B-3		<u>145,332.07</u>

## EXHIBIT B-24

## SCHEDULE OF RESERVE FOR PARKS AND RECREATION DONATIONS

Balance December 31, 2015	Ref. B		\$ 7,291.91
Increased by:			
Cash Receipts	B-1		<u>17,302.49</u>
			<u>24,594.40</u>
Decreased by:			
Cash Disbursements	B-1	\$ 15,525.64	
Encumbrances		<u>376.16</u>	
			<u>15,901.80</u>
Balance December 31, 2016	B		<u><u>\$ 8,692.60</u></u>

## SCHEDULE OF RESERVE FOR ANIMAL SHELTER DONATIONS

Balance December 31, 2015	Ref. B		\$ 45,985.16
Increased by:			
Cash Receipts	B-1	\$ 125,888.51	
Encumbrances Canceled	B-3	<u>1,667.40</u>	
			<u>127,555.91</u>
			<u>173,541.07</u>
Decreased by:			
Cash Disbursements	B-1	35,606.60	
Encumbered	B-3	<u>7,562.49</u>	
			<u>43,169.09</u>
Balance December 31, 2016	B		<u><u>\$ 130,371.98</u></u>

## SCHEDULE OF RESERVE FOR HEALTH AND SENIOR SERVICES DONATIONS

Balance December 31, 2015	Ref. B		\$ 37,814.79
Increased by:			
Cash Receipts	B-1		<u>62,943.80</u>
			<u>100,758.59</u>
Decreased by:			
Cash Disbursements	B-1	\$ 56,476.44	
Encumbered	B-3	<u>5,436.74</u>	
			<u>61,913.18</u>
Balance December 31, 2016	B		<u><u>\$ 38,845.41</u></u>

EXHIBIT B-27

SCHEDULE OF RESERVE FOR HUMAN SERVICES TRANSPORTATION DONATIONS

Balance December 31, 2015	Ref. B		\$ 9,976.24
Increased by:			
Cash Receipts	B-1		<u>1,453.25</u>
			11,429.49
Decreased by:			
Cash Disbursements	B-1		<u>1,395.04</u>
Balance December 31, 2016	B		<u><u>\$ 10,034.45</u></u>

EXHIBIT B-28

SCHEDULE OF RESERVE FOR VETERANS AFFAIRS DONATIONS

Balance December 31, 2015	Ref. B		\$ 6,657.25
Increased by:			
Cash Receipts	B-1		<u>18,600.00</u>
			25,257.25
Decreased by:			
Cash Disbursements	B-1	\$ 8,226.52	
Encumbered	B-3	<u>6,603.83</u>	
			<u>14,830.35</u>
Balance December 31, 2016	B		<u><u>\$ 10,426.90</u></u>

## EXHIBIT B-29

## SCHEDULE OF RESERVE FOR DISABILITY SERVICES DONATIONS

Balance December 31, 2015	Ref. B		\$	5,185.69
Increased by:				
Cash Receipts	B-1	\$	80.00	
Encumbrances Canceled	B-3		<u>74.80</u>	
				<u>154.80</u>
				5,340.49
Decreased by:				
Cash Disbursements	B-1			<u>323.60</u>
Balance December 31, 2016	B		\$	<u><u>5,016.89</u></u>

## EXHIBIT B-30

## SCHEDULE OF RESERVE FOR EMERGENCY RESPONSE/EMS DONATIONS

Balance December 31, 2015	Ref. B		\$	1,905.86
Increased by:				
Cash Receipts	B-1			<u>5,060.00</u>
				6,965.86
Decreased by:				
Cash Disbursements	B-1			<u>4,097.21</u>
Balance December 31, 2016	B		\$	<u><u>2,868.65</u></u>

## EXHIBIT B-31

## SCHEDULE OF RESERVE FOR SHERIFF'S FORFEITED FUNDS

Balance December 31, 2015	Ref. B	\$ 1,006.19
Decreased by:		
Encumbrances	B-3	<u>1,006.15</u>
Balance December 31, 2016	B	<u><u>\$ 0.04</u></u>

## EXHIBIT B-32

## SCHEDULE OF RESERVE FOR STUDENT SUMMIT DONATIONS

Balance December 31, 2015	Ref. B	\$ 11,479.71
Increased by:		
Cash Receipts	B-1	<u>3,600.00</u>
		15,079.71
Decreased by:		
Cash Disbursements	B-1	<u>3,261.61</u>
Balance December 31, 2016	B	<u><u>\$ 11,818.10</u></u>

**GENERAL CAPITAL FUND**

## SCHEDULE OF GENERAL CAPITAL CASH - TREASURER

Balance December 31, 2015	Ref. C		\$ 16,126,261.24
Increased by:			
Interest on Restricted Funds	C-11	\$ 27,255.45	
Grants Receivable	C-4	5,131,800.32	
General Obligation Bonds	C-13	8,445,000.00	
Reserve for Debt Service	C-12	2,955,358.94	
Improvement Authorizations - Refunds	C-9	317,438.74	
Budget Appropriation:			
Capital Improvement Fund	C-8	<u>225,000.00</u>	
			<u>17,101,853.45</u>
			33,228,114.69
Decreased by:			
Interest on Restricted Funds	C-11	27,255.45	
Improvement Authorizations	C-9	9,117,924.13	
Contracts Payable	C-10	3,994,592.33	
Reserve for Debt Service	C-12	<u>2,334,872.00</u>	
			<u>15,474,643.91</u>
Balance December 31, 2016	C		<u>\$ 17,753,470.78</u>

SCHEDULE OF GENERAL CAPITAL FUND CASH

	Receipts			Disbursements			Transfers To/(From)	Balance Dec. 31, 2016
	Balance Dec. 31, 2015	Budget Appropriation	Serial Bonds	Miscellaneous	Improvement Authorizations	Miscellaneous		
Fund Balance	\$ 4,756.39							\$ 4,756.39
Reserve for Debt Service	4,341,049.63			\$ 2,955,358.94		\$ 2,334,872.00	99,700.00	5,061,236.57
Capital Improvement Fund	70,510.31	\$ 225,000.00					\$(286,587.00)	8,923.31
Contracts Payable	5,869,333.32					3,994,592.33	6,867,652.44	8,742,393.43
Grants Receivable	(15,013,805.54)			5,131,800.32			(694,362.38)	(10,576,367.60)
Reserves for:								
Interest on Restricted Funds				27,255.45		27,255.45		
Date of								
Ordinance								
Improvement Description								
01/20/03	Acquisition, Construction, Repair, and Installation of Various Capital Improvements	192,638.74			\$ 102,409.28		(90,229.46)	
04/04/07	Acquisition, Construction, Repair, and Installation of Various Capital Improvements	43,274.44			43,274.44			
09/05/07	Interim Funding for the Port Redevelopment Project in the Borough of Paulsboro	(22,532.27)		22,532.27				
4/2/08	Acquisition, Construction, Repair, and Installation of Various Capital Improvements	97,032.29		6,000.00	3,531.29		(99,501.00)	
5/6/09	Acquisition, Construction, Repair, and Installation of Various Capital Improvements	344,188.34			223,194.63		(120,993.71)	
5/5/10	Renovations Various County Buildings and Other Capital Projects	4,737.21			4,737.21			
8/18/10	Acquisition and Renovation of the 5 Points Probation Building	(500.00)		500.00				
3/16/11	Acquisition, Construction, Repair, and Installation of Various Capital Improvements	117,084.20			17,641.47		557.27	100,000.00
12/21/11	Various Capital Improvements, Acquisition of Various Capital Equipment and Real Property for the Gloucester County College	7,916.12			7,916.12			
12/21/11	Construction of Various Emergency Bridge and Roadway Improvements and Repairs	55,227.11		52,252.75				107,479.86
4/26/12	Acquisition, Construction, Repair, and Installation of Various Capital Improvements	167,236.26			26,134.50			141,101.76
4/24/13	Acquisition, Construction, Repair, and Installation of Various Capital Improvements	4,978,618.05			390,605.40		(4,445,727.01)	142,285.64
7/10/13	Building Renovations at the Gloucester County College	340,783.89			340,783.89			
3/19/14	Building Renovations at the Gloucester County College	575,223.46			426,365.06			148,858.40
3/19/14	Acquisition, Construction, Repair, and Installation of Various Capital Improvements	1,309,690.09		1,646.74	48,031.37		(688,293.57)	575,011.89
4/15/15	Acquisition, Construction, Repair, and Installation of Various Capital Improvements	9,884,951.90		83,971.18	2,489,203.77		(5,595,994.61)	1,883,724.70
4/15/15	Various Capital Improvements, Acquisition of Various Capital Equipment and Real Property for the Gloucester County College	2,758,847.30			1,973,752.89			785,094.41
4/20/16	Acquisition, Construction, Repair, and Installation of Various Capital Improvements		\$ 5,445,000.00	150,535.80	3,020,342.81		5,083,779.03	7,658,972.02
4/20/16	Various Capital Improvements, Acquisition of Various Capital Equipment and Real Property for the Gloucester County College			3,000,000.00			(30,000.00)	2,970,000.00
		<u>\$ 16,126,261.24</u>	<u>\$ 225,000.00</u>	<u>\$ 8,445,000.00</u>	<u>\$ 8,431,853.45</u>	<u>\$ 9,117,924.13</u>	<u>\$ 6,356,719.78</u>	<u>\$ 17,753,470.78</u>
Ref.	C	C-8	C-13	C-2	C-9	C-2		C

## SCHEDULE OF GRANTS RECEIVABLE

	Balance Dec. 31, 2015	2016 Award	Receipts	Canceled	Balance Dec. 31, 2016
ISTEA 2009	\$ 127,993.71			\$ 127,993.71	
ISTEA 2011	255,347.39		\$ 255,347.39		
ISTEA 2013	6,092,366.75		1,270,155.57	4,822,211.18	
ISTEA 2014	1,259,255.50		204,822.77	554,432.73	\$ 500,000.00
ISTEA 2015	5,050,000.00		1,167,611.84		3,882,388.16
ISTEA 2016		\$ 1,525,000.00	46,234.56		1,478,765.44
Transportation Trust	2,228,842.19	4,674,000.00	2,187,628.19		4,715,214.00
	<u>\$ 15,013,805.54</u>	<u>\$ 6,199,000.00</u>	<u>\$ 5,131,800.32</u>	<u>\$ 5,504,637.62</u>	<u>\$ 10,576,367.60</u>
Ref.	C	C-9	C-2	C-9	C

## SCHEDULE OF DEFERRED CHARGES TO FUTURE TAXATION - FUNDED

Balance December 31, 2015	Ref. C		\$ 246,143,177.89
Increased by:			
2016 County College Bonds	C-13	\$ 3,000,000.00	
2016 General Obligation Bonds	C-13	5,445,000.00	
2016 Refunding Loan Issued	C-17	22,770,000.00	
2016 Refunding Bond Issued	C-20	<u>24,585,000.00</u>	
			<u>55,800,000.00</u>
			<u>301,943,177.89</u>
Decreased by Payments for:			
2016 Refunding Bond	C-13	25,562,000.00	
Budget Appropriations	C-13	15,123,500.00	
Open Space Trust Fund	C-13	1,500,000.00	
State of New Jersey	C-7	1,500,000.00	
Budget Appropriations	C-15	562,106.00	
Budget Appropriations	C-17	2,060,000.00	
2016 Refunding Loan	C-17	<u>23,605,000.00</u>	
			<u>69,912,606.00</u>
Balance December 31, 2016	C		<u>\$ 232,030,571.89</u>

## SCHEDULE OF DEFERRED CHARGES TO FUTURE TAXATION - UNFUNDED

Date of Ordinance	Improvement Description	Balance Dec. 31, 2015	2016 Authorization	Funded	Canceled
09/05/07	Interim Funding for the Port Redevelopment Project in the Borough of Paulsboro	\$ 22,532.27		\$ 22,532.27	
04/02/08	Acquisition, Construction, Repair, and Installation of Various Capital Improvements	6,000.00		6,000.00	
8/18/10	Acquisition and Renovation of the 5 Points Probation Building	500.00		500.00	
4/20/16	Acquisitions, Construction, Repair, and Installation of Various Capital Improvements		\$ 5,445,143.00	5,445,000.00	\$ 143.00
4/20/16	Various Capital Improvements, Acquisition of Various Capital Equipment and Real Property for the Gloucester County College		3,000,000.00	3,000,000.00	
		<u>\$ 29,032.27</u>	<u>\$ 8,445,143.00</u>	<u>\$ 8,474,032.27</u>	<u>\$ 143.00</u>
	Ref.	C	C-9	C-13:C-14	C-9

## EXHIBIT C-7

## SCHEDULE OF DEFERRED CHARGES - STATE OF NEW JERSEY

	Ref.	
Balance December 31, 2015	C	\$ 7,866,500.00
Increase by:		
2016 College Bonds	C-5	<u>1,500,000.00</u>
		9,366,500.00
Decreased by:		
Serial Bonds Paid by State School Building Aid Fund	C-13	<u>1,047,500.00</u>
Balance December 31, 2016	C	<u><u>\$ 8,319,000.00</u></u>

## EXHIBIT C-8

## SCHEDULE OF CAPITAL IMPROVEMENT FUND

	Ref.	
Balance December 31, 2015	C	\$ 70,510.31
Increased by:		
2016 Budget Appropriation	C-2	<u>225,000.00</u>
		295,510.31
Decreased by:		
Appropriations to Finance Improvement Authorizations	C-9	<u>286,587.00</u>
Balance December 31, 2016	C	<u><u>\$ 8,923.31</u></u>

SCHEDULE OF IMPROVEMENT AUTHORIZATIONS

Improvement Description	Ordinance		Balance December 31, 2015		2016 Authorizations	Paid or Charged	Encumbered	Refund	Authorization Canceled	Contract Payable Canceled	Balance Dec 31, 2016 Funded
	Date	Amount	Funded	Unfunded							
Acquisition, Construction, Repair, and Installation of Various Capital Improvements	1/20/03	\$ 19,000,000.00	\$ 192,638.74			\$ 102,409.28	\$ 104,099.66			\$ 13,870.20	
Acquisition, Construction, Repair, and Installation of Various Capital Improvements	4/4/07	17,962,480.00	43,274.44			43,274.44					
Acquisition, Construction, Repair, and Installation of Various Capital Improvements	4/2/08	38,836,823.00	97,032.29	\$ 6,000.00		3,531.29			\$ 99,700.00	199.00	
Acquisition, Construction, Repair, and Installation of Various Capital Improvements	5/6/09	27,538,000.00	344,188.34			223,194.63			127,993.71	7,000.00	
Renovations Various County Buildings and Other Capital Projects	5/5/10	16,602,345.00	4,737.21			4,737.21	17,673.22			17,673.22	
Acquisition, Construction, Repair, and Installation of Various Capital Improvements	3/16/11	12,345,850.00	117,084.20			17,641.47	3,427.73			3,985.00	\$ 100,000.00
Various Capital Improvements, Acquisition of Various Capital Equipment and Real Property for the Gloucester County College	12/21/11	7,551,800.00	7,916.12			7,916.12					
Construction of Various Emergency Bridge and Roadway Improvements and Repairs	12/21/11	2,500,000.00	55,227.11					\$ 52,252.75			107,479.86
Acquisition, Construction, Repair, and Installation of Various Capital Improvements	4/26/12	9,042,346.00	167,236.26			26,134.50					141,101.76
Acquisition, Construction, Repair, and Installation of Various Capital Improvements	4/24/13	34,457,700.00	4,978,618.05			390,605.40	268,779.02		4,822,211.18	645,263.19	142,285.64
Building Renovations at the Gloucester County College	7/10/13	4,997,505.00	340,783.89			340,783.89					148,858.40
Building Renovations at the Gloucester County College	3/19/14	4,250,000.00	575,223.46			426,365.06					575,011.89
Acquisition, Construction, Repair, and Installation of Various Capital Improvements	3/19/14	4,594,000.00	1,309,690.09			48,031.37	501,728.75	1,646.74	554,432.73	367,867.91	1,883,724.70
Acquisition, Construction, Repair, and Installation of Various Capital Improvements	4/15/15	16,453,031.00	9,884,951.90			2,489,203.77	5,626,901.49	83,971.18		30,906.88	785,094.41
Building Renovations at the Gloucester County College	4/15/15	3,200,000.00	2,758,847.30			1,973,752.89					2,970,000.00
Acquisition, Construction, Repair, and Installation of Various Capital Improvements	6/7/16	11,930,730.00			\$ 11,930,730.00	3,020,342.81	1,401,807.97	150,535.80	143.00		7,658,972.02
Building Renovations at the Gloucester County College	6/7/16	3,000,000.00			3,000,000.00		30,000.00				2,970,000.00
			<u>\$ 20,877,449.40</u>	<u>\$ 6,000.00</u>	<u>\$ 14,930,730.00</u>	<u>\$ 9,117,924.13</u>	<u>\$ 7,954,417.84</u>	<u>\$ 288,406.47</u>	<u>\$ 5,604,480.62</u>	<u>\$ 1,086,765.40</u>	<u>\$ 14,512,528.68</u>
Ref.		C	C	C	Ref.	C-2	C-10	C-2	C-10	C	
Capital Improvement Fund					C-8	\$ 286,587.00	Grants Receivable	C-4	\$ 5,504,637.62		
Grants					C-4	6,199,000.00	Deferred Charges-Unfunded	C-6	143.00		
Deferred Charges to Future Taxation Unfunded					C-6	6,945,143.00	Reserve for Debt Service	C-12	99,700.00		
Deferred Charges State of NJ Unfunded					C-7	1,500,000.00			<u>\$ 5,604,480.62</u>		
						<u>\$ 14,930,730.00</u>					

## SCHEDULE OF CONTRACTS PAYABLE

Balance December 31, 2015	Ref. C		\$ 5,869,333.32
Increased by:			
2016 Contracts	C-9		<u>7,954,417.84</u>
			13,823,751.16
Decreased by:			
Disbursed	C-2	\$ 3,994,592.33	
Contracts Canceled	C-9	<u>1,086,765.40</u>	
			<u>5,081,357.73</u>
Balance December 31, 2016	C		<u><u>\$ 8,742,393.43</u></u>

## EXHIBIT C-11

## SCHEDULE OF RESERVE FOR INTEREST ON RESTRICTED FUNDS

Balance December 31, 2015	Ref. C		0.00
Increased by:			
Interest Earned	C-2	\$	27,255.45
Decreased by:			
Interest Transferred	C-2		<u>27,255.45</u>
Balance December 31, 2016	C		<u><u>0.00</u></u>

## EXHIBIT C-12

## SCHEDULE OF RESERVE FOR DEBT SERVICE

Balance December 31, 2015	Ref. C		\$ 4,341,049.63
Increased by:			
Reimbursements	C-2	\$	2,955,358.94
Cancelation of Improvement Authorization	C-9		<u>99,700.00</u>
			<u>3,055,058.94</u>
			7,396,108.57
Decreased by:			
Payment to Current Fund as Anticipated Revenue	C-2		<u>2,334,872.00</u>
Balance December 31, 2016	C		<u><u>\$ 5,061,236.57</u></u>

## SCHEDULE OF GENERAL SERIAL BONDS

Purpose	Date of Issue	Original Issue	Maturities of Bonds Outstanding December 31, 2016		Interest Rate	Balance Dec. 31, 2015	Increased	Decreased	Balance Dec. 31, 2016
			Date	Amount					
General Obligation Bonds 2006	8-01-06	\$ 24,927,000.00				\$ 9,147,000.00		\$ 9,147,000.00	
General Obligation Refunding Bonds 2007	3-01-07	23,265,000.00	7-1-17	\$ 1,675,000.00	4.00%				
			7-1-18	1,715,000.00	4.00%				
			7-1-19	1,755,000.00	4.00%				
			7-1-20	1,840,000.00	4.00%				
			7-1-21	1,870,000.00	4.00%	10,515,000.00		1,660,000.00	\$ 8,855,000.00
County College Bonds 2009 (County Share)	1-15-09	1,132,500.00	1-15-17	125,000.00	2.25%				
			1-15-18	132,500.00	2.00%				
			1-15-19	137,500.00	3.00%	515,000.00		120,000.00	395,000.00
County College Bonds 2009 (State Share)	1/15/09	1,132,500.00	1-15-17	125,000.00	2.25%				
			1-15-18	132,500.00	2.00%				
			1-15-19	137,500.00	3.00%	515,000.00		120,000.00	395,000.00
General Obligation Bonds 2009	1/15/09	39,990,000.00	1-15-17	3,240,000.00	2.50%	24,895,000.00		21,655,000.00	3,240,000.00
County College Bonds 2009 Series B (County Share)	10/15/09	1,176,500.00	10-15-17	127,500.00	3.00%				
			10-15-18	135,000.00	3.00%				
			10-15-19	139,000.00	3.00%	526,500.00		125,000.00	401,500.00
County College Bonds 2009 Series B (State Share)	10/15/09	1,176,500.00	10-15-17	127,500.00	3.00%				
			10-15-18	135,000.00	3.00%				
			10-15-19	139,000.00	3.00%	526,500.00		125,000.00	401,500.00
General Obligation Bonds 2009 Series B	10/15/09	36,000,000.00	10-15-17	1,530,000.00	3.00%				
			10-15-18	1,600,000.00	3.00%				
			10-15-19	1,660,000.00	3.00%				
			10-15-20	1,725,000.00	3.00%				
			10-15-21	1,800,000.00	3.00%				
			10-15-22	1,880,000.00	3.00%				
			10-15-23	1,960,000.00	3.50%				
			10-15-24	2,045,000.00	3.50%				
			10-15-25	2,130,000.00	4.00%				
			10-15-26	2,220,000.00	4.00%				
			10-15-27	2,325,000.00	4.00%				
			10-15-28	2,425,000.00	4.00%				
			10-15-29	2,500,000.00	4.00%	27,300,000.00		1,500,000.00	25,800,000.00
General Obligation Bonds 2010	9/30/10	34,300,000.00	9-15-17	2,200,000.00	2.00%				
			9-15-18	2,250,000.00	2.125%				
			9-15-19	2,250,000.00	2.35%				
			9-15-20	2,550,000.00	3.00%				
			9-15-21	2,600,000.00	3.00%				
			9-15-22	2,700,000.00	3.00%				
			9-15-23	2,750,000.00	3.00%				
			9-15-24	2,900,000.00	3.00%				
			9-15-25	3,000,000.00	3.00%	25,350,000.00		2,150,000.00	23,200,000.00

SCHEDULE OF GENERAL SERIAL BONDS

Purpose	Date of Issue	Original Issue	Maturities of Bonds Outstanding December 31, 2016		Interest Rate	Balance Dec. 31, 2015	Increased	Decreased	Balance Dec. 31, 2016
			Date	Amount					
General Obligation Refunding Bonds 2011	12/14/11	6,495,000.00	10-1-17	1,355,000.00	3.00%				
			10-1-18	1,395,000.00	3.00%				
			10-1-19	1,435,000.00	4.00%				
			10-1-20	1,495,000.00	4.00%				
			10-1-21	1,560,000.00	4.00%				
			10-1-22	1,630,000.00	4.00%				
			10-1-23	1,700,000.00	5.00%				
			10-1-24	1,790,000.00	5.00%				
General Obligation Bonds 2012	6/20/12	12,986,000.00	3-1-17/18	825,000.00	2.25%				
			3-1-19	825,000.00	2.50%				
			3-1-20/22	900,000.00	2.50%				
			3-1-23	1,000,000.00	2.50%				
			3-1-24/27	1,000,000.00	3.00%				
County College Bonds 2012 (County Share)	6/20/12	3,775,500.00	3-1-17/20	400,000.00	2.00%				
			3-1-21	400,000.00	2.25%				
			3-1-22	400,000.00	2.50%				
County College Bonds 2012 (State Share)	6/20/12	3,775,500.00	3-1-16/20	400,000.00	2.00%				
			3-1-21	400,000.00	2.25%				
			3-1-22	400,000.00	2.50%				
General Obligation Bonds 2013	6/28/13	25,580,000.00	3-1-17	1,665,000.00	3.00%				
			3-1-18	1,625,000.00	3.00%				
			3-1-19	1,640,000.00	3.00%				
			3-1-20	1,900,000.00	3.00%				
			3-1-21	1,950,000.00	3.00%				
			3-1-22	2,000,000.00	3.00%				
			3-1-23	2,050,000.00	3.00%				
			3-1-24	2,120,000.00	3.00%				
			3-1-25/28	1,500,000.00	3.00%				
County College Bonds 2013 (County Share)	6/28/13	750,000.00	3-1-17	150,000.00	1.25%				
			3-1-18	150,000.00	2.00%				
County College Bonds 2013 (State Share)	6/28/13	750,000.00	3-1-17	150,000.00	1.25%				
			3-1-18	150,000.00	2.00%				
General Obligation Bonds 2014	6/11/14	4,974,000.00	3-1-17	500,000.00	1.50%				
			3-1-18	525,000.00	1.75%				
			3-1-19	550,000.00	2.00%				
			3-1-20/21	600,000.00	2.00%				
			3-1-22	625,000.00	2.25%				
			3-1-23	650,000.00	2.375%				

SCHEDULE OF GENERAL SERIAL BONDS

Purpose	Date of Issue	Original Issue	Maturities of Bonds		Interest Rate	Balance Dec. 31, 2015	Increased	Decreased	Balance Dec. 31, 2016
			Outstanding December 31, 2016						
			Date	Amount					
County College Bonds 2013 (County Share)	6/11/14	2,125,000.00	3-1-17	175,000.00	2.00%	1,975,000.00		162,500.00	1,812,500.00
			3-1-18	187,500.00	2.00%				
			3-1-19	200,000.00	2.00%				
			3-1-20/21	250,000.00	2.00%				
			3-1-22	250,000.00	2.25%				
			3-1-23/24	25,000.00	2.50%				
County College Bonds 2013 (State Share)	6/11/14	2,125,000.00	3-1-17	175,000.00	2.00%	1,975,000.00		162,500.00	1,812,500.00
			3-1-18	187,500.00	2.00%				
			3-1-19	200,000.00	2.00%				
			3-1-20/21	250,000.00	2.00%				
			3-1-22	250,000.00	2.25%				
			3-1-23/24	25,000.00	2.50%				
County College Bonds 2014 Building Our Future	6/11/14	4,997,000.00	3-1-17	400,000.00	2.00%	4,645,000.00		375,000.00	4,270,000.00
			3-1-18	420,000.00	2.00%				
			3-1-19	500,000.00	2.00%				
			3-1-20	550,000.00	2.00%				
			3-1-21	555,000.00	2.13%				
			3-1-22	575,000.00	2.25%				
			3-1-23	625,000.00	2.50%				
			3-1-24	645,000.00	2.50%				
General Obligation Bonds 2015	6/25/15	4,301,000.00	3-1-17	400,000.00	2.00%	4,301,000.00		371,000.00	3,930,000.00
			3-1-18	405,000.00	2.00%				
			3-1-19	415,000.00	2.00%				
			3-1-20	425,000.00	2.00%				
			3-1-21	435,000.00	2.00%				
			3-1-22	445,000.00	2.00%				
			3-1-23	455,000.00	2.25%				
			3-1-24	470,000.00	3.00%				
			3-1-25	480,000.00	3.00%				
			County College Bonds 2015 (County Share)	6/25/15	1,600,000.00				
3-1-18/19	95,000.00	2.00%							
3-1-20	97,500.00	2.00%							
3-1-21	100,000.00	3.00%							
3-1-22	102,500.00	3.00%							
3-1-23	105,000.00	3.00%							
3-1-24	107,500.00	3.00%							
3-1-25	110,000.00	3.00%							
3-1-26	115,000.00	3.00%							
3-1-27	117,500.00	3.00%							
3-1-28	120,000.00	3.125%							
3-1-29	125,000.00	3.25%							
3-1-30	127,500.00	3.25%							

SCHEDULE OF GENERAL SERIAL BONDS

Purpose	Date of Issue	Original Issue	Maturities of Bonds		Interest Rate	Balance Dec. 31, 2015	Increased	Decreased	Balance Dec. 31, 2016
			Outstanding December 31, 2016						
			Date	Amount					
County College Bonds 2015 (State Share)	6/25/15	1,600,000.00	3-1-17	92,500.00	2.00%	1,600,000.00			1,510,000.00
			3-1-18/19	95,000.00	2.00%				
			3-1-20	97,500.00	2.00%				
			3-1-21	100,000.00	3.00%				
			3-1-22	102,500.00	3.00%				
			3-1-23	105,000.00	3.00%				
			3-1-24	107,500.00	3.00%				
			3-1-25	110,000.00	3.00%				
			3-1-26	115,000.00	3.00%				
			3-1-27	117,500.00	3.00%				
			3-1-28	120,000.00	3.125%				
			3-1-29	125,000.00	3.25%				
			3-1-30	127,500.00	3.25%				
			2016 General Obligation Refunding Bonds of 2006 & 2009	5/24/16	24,585,000.00				
1-15-18	5,520,000.00	0.930%							
1-15-19	5,730,000.00	1.110%							
1-15-20	3,515,000.00	1.220%							
1-15-21	1,385,000.00	1.330%							
1-15-22	2,300,000.00	1.300%							
1-15-23	3,875,000.00	1.410%							
General Obligation Bonds 2016	5/24/16	5,445,000.00	3-1-17	415,000.00	1.00%				5,445,000.00
			3-1-18	455,000.00	1.00%				
			3-1-19	465,000.00	1.00%				
			3-1-20	475,000.00	1.25%				
			3-1-21	485,000.00	1.50%				
			3-1-22	490,000.00	2.00%				
			3-1-23	505,000.00	2.00%				
			3-1-24	515,000.00	2.00%				
			3-1-25	530,000.00	2.00%				
			3-1-26	545,000.00	2.00%				
			3-1-27	565,000.00	2.00%				

SCHEDULE OF GENERAL SERIAL BONDS

Purpose	Date of Issue	Original Issue	Maturities of Bonds Outstanding December 31, 2016		Interest Rate	Balance Dec. 31, 2015	Increased	Decreased	Balance Dec. 31, 2016
			Date	Amount					
County College Bonds 2016 (County Share)	5/24/16	1,500,000.00	3-1-17	75,000.00	2.00%				
			3-1-18	87,500.00	2.00%				
			3-1-19	87,500.00	2.00%				
			3-1-20	90,000.00	2.00%				
			3-1-21	92,500.00	2.00%				
			3-1-22	95,000.00	2.00%				
			3-1-23	97,500.00	2.00%				
			3-1-24	100,000.00	2.00%				
			3-1-25	100,000.00	2.00%				
			3-1-26	105,000.00	2.00%				
			3-1-27	107,500.00	2.00%				
			3-1-28	110,000.00	2.125%				
			3-1-29	115,000.00	2.250%				
			3-1-30	117,500.00	2.375%				
	3-1-31	120,000.00	2.375%			1,500,000.00		1,500,000.00	
County College Bonds 2016 (State Share)	5/24/16	1,500,000.00	3-1-17	75,000.00	2.00%				
			3-1-18	87,500.00	2.00%				
			3-1-19	87,500.00	2.00%				
			3-1-20	90,000.00	2.00%				
			3-1-21	92,500.00	2.00%				
			3-1-22	95,000.00	2.00%				
			3-1-23	97,500.00	2.00%				
			3-1-24	100,000.00	2.00%				
			3-1-25	100,000.00	2.00%				
			3-1-26	105,000.00	2.00%				
			3-1-27	107,500.00	2.00%				
			3-1-28	110,000.00	2.125%				
			3-1-29	115,000.00	2.250%				
			3-1-30	117,500.00	2.375%				
	3-1-31	120,000.00	2.375%			1,500,000.00		1,500,000.00	
						<u>\$ 173,701,000.00</u>	<u>\$ 33,030,000.00</u>	<u>\$ 43,233,000.00</u>	<u>\$ 163,498,000.00</u>
Ref. C							C-14		C
Cash							Ref. C-3	\$ 8,445,000.00	
Paid by Budget Appropriation							C-5	\$ 15,123,500.00	
Paid by Trust Fund								1,500,000.00	
Refunding Bond							C-5	24,585,000.00	25,562,000.00
Deferred Charges State of New Jersey							C-7		1,047,500.00
							<u>\$ 33,030,000.00</u>	<u>\$ 43,233,000.00</u>	

## SCHEDULE OF BONDS AND NOTES AUTHORIZED BUT NOT ISSUED

Date of Ordinance	Improvement Description	Balance Dec. 31, 2015	2016 Authorization	Issued	Funded by Budget Appropriation	Canceled
09/05/07	Interim Funding for the Port Redevelopment Project in the Borough of Paulsboro	\$ 22,532.27			\$ 22,532.27	
04/02/08	Renovations Various County Buildings and Other Capital Projects	6,000.00			6,000.00	
08/18/10	Acquisition and Renovation of the 5 Points Probation Building	500.00			500.00	
04/20/16	Various Capital Improvements, Acquisition of Various Capital Equipment for the Gloucester County College		\$ 3,000,000.00	\$ 3,000,000.00		
04/20/16	Acquisition, Construction, Repair, and Installation of Various Capital Improvements		5,445,143.00	5,445,000.00		\$ 143.00
		<u>\$ 29,032.27</u>	<u>\$ 8,445,143.00</u>	<u>\$ 8,445,000.00</u>	<u>\$ 29,032.27</u>	<u>\$ 143.00</u>
	Ref.		C-9	C-13	C-2	C-9

## SCHEDULE OF INFRASTRUCTURE LOANS PAYABLE

	Ref.	
Balance December 31, 2015	C	\$ 3,583,677.89
Decreased by:		
Principal Payments	C-5	<u>562,106.00</u>
Balance December 31, 2016	C	<u><u>\$ 3,021,571.89</u></u>

## SCHEDULE OF OBLIGATIONS UNDER CAPITAL LEASE

	Ref.	
Balance December 31, 2015	C	\$ 46,970,000.00
Increased by:		
Refunding		<u>75,000.00</u>
		<u>47,045,000.00</u>
Decreased by:		
Principal Payments		<u>4,385,000.00</u>
Balance December 31, 2016	C	<u><u>\$ 42,660,000.00</u></u>

SCHEDULE OF GLOUCESTER COUNTY IMPROVEMENT  
AUTHORITY LOAN PAYABLE

Balance December 31, 2015	Ref. C		\$ 76,725,000.00
Increased by:			
Refunding Loan	C-5		<u>22,770,000.00</u>
			99,495,000.00
Decreased by:			
Refunding Loan	C-5	\$ 23,605,000.00	
Principal Payments	C-5	<u>2,060,000.00</u>	
			<u>25,665,000.00</u>
Balance December 31, 2016	C		<u><u>\$ 73,830,000.00</u></u>

**COUNTY CLERK**

EXHIBIT F-1

COMPARATIVE BALANCE SHEET

	Ref.	Balance Dec. 31, 2016	Balance Dec. 31, 2015
<b>ASSETS</b>			
Cash		\$ 106,238.36	\$ 217,230.81
<b>LIABILITIES, RESERVES, AND FUND BALANCE</b>			
Due Current Fund		\$ 24,397.15	\$ 129,697.30
Reserve for County Clerk Fees	E-2	81,841.21	87,533.51
		<u>\$ 106,238.36</u>	<u>\$ 217,230.81</u>

EXHIBIT F-2

SCHEDULE OF RESERVE FOR COUNTY CLERK FEES

Balance December 31, 2015	Ref. E-1	\$ 87,533.51
Increased by:		
Cash Deposits		<u>3,373,537.03</u>
		3,461,070.54
Decreased by:		
Payments		<u>3,379,229.33</u>
Balance December 31, 2016	E-1	<u>\$ 81,841.21</u>

**PART II**  
**LETTER OF COMMENTS AND RECOMMENDATIONS**  
**YEAR ENDED DECEMBER 31, 2016**

## **GENERAL COMMENTS**

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

NJSA 40A:11-4 states "Every contract or agreement awarded by the contracting agent for the provision or performance of any goods or services, the cost of which in the aggregate exceeds the bid threshold, shall be awarded only by resolution of the governing body of the contracting unit to the lowest responsible bidder after public advertising for bids and bidding therefore, except as is provided otherwise in this act or specifically by any other law."

The governing body of the County has the responsibility of determining whether the expenditures in any category will exceed the bid threshold within the fiscal year. Where question arises as to whether any contract or agreement might result in violation of the statute, the Solicitor's opinion should be sought before a commitment is made.

The minutes indicate that bids were requested by public advertisement for various items including:

Various Equipment & Supplies

The minutes indicate that resolutions were adopted and advertised authorizing the awarding of contracts or agreements for "Professional Services" per NJSA 40A:11.5.

Inasmuch as the system of records did not provide for an accumulation of payments for categories for the performance of any work or the furnishing or hiring of any materials or supplies, the results of such an accumulation could not reasonably be ascertained. Disbursements were reviewed, however, to determine whether any clear-cut violations existed.

Our examination of expenditures did not reveal individual payments, contracts or agreements in excess of the bid threshold "for the performance of any work or the furnishing or hiring of any materials or supplies," other than those where bids had been previously sought by public advertisement or where a resolution had been previously adopted under the provisions of NJSA 40A:11-6.

NJSA 40A:11-6.1 requires that at least two competitive quotations be obtained for all contracts that in the aggregate are less than the bid threshold but 15 percent or more of that amount.

## **OTHER COMMENTS**

### **Treasurer**

The records maintained by the Treasurer were found to be in good condition.

A general ledger has been established as required by NJAC 5:30-5.7. The general ledger is the official permanent financial record of the County, which provides a summary of all financial transactions as they have been recorded in the books of original entry utilizing a "double entry" accounting system.

An encumbrance accounting system has been established as required by NJAC 5:30-5.2. An encumbrance accounting system must be designed to record charges against amounts appropriated for other expenses as financial obligations are entered into, as opposed to when bills are actually rendered or paid.

**OTHER COMMENTS (CONTINUED)**

**Treasurer (Continued)**

A fixed asset accounting and reporting system has been maintained as required by NJAC 5-30-6. Fixed assets comprise the most significant investment of the County; therefore, it is important that these assets are properly safeguarded. A system for maintaining and verifying fixed assets can provide these safeguards as well as provide valuable management information.

**County Clerk**

The records maintained by the County Clerk were found to be in good condition.

**Corrective Action Plan**

A corrective action plan for the year 2015 was not required.

**STATUS OF PRIOR RECOMMENDATIONS**

None

**FINDINGS AND RECOMMENDATIONS**

None

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

Should any question arise as to our comments and recommendations, or should you desire assistance in implementing our recommendations, please do not hesitate to call us.

We received the complete cooperation of all the officials of the County and we greatly appreciate the courtesies extended to the members of the audit team.

Respectfully submitted,

PETRONI & ASSOCIATES LLC



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