

**COUNTY OF GLOUCESTER
REPORT OF AUDIT
YEAR ENDED DECEMBER 31, 2017**

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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, 2017 and 2016, the related statement of operations and changes in fund balance - regulatory basis for the years then ended, the related statement of revenues - regulatory basis and statement of expenditures - regulatory basis of the various funds for the year ended December 31, 2017, 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, 2017 and 2016, 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, 2017 and 2016, 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, 2017, 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 25, 2018, 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 25, 2018

CURRENT FUND

COMPARATIVE BALANCE SHEET - CURRENT FUND - REGULATORY BASIS

	Ref.	Balance Dec. 31, 2017	Balance Dec. 31, 2016
ASSETS			
Regular Fund			
Cash - Chief Financial Officer	A-4	\$ 47,603,110.87	\$ 42,094,527.07
Change Fund	A-5	1,200.00	1,100.00
		47,604,310.87	42,095,627.07
Accounts Receivable - State			
Receivables and Other Assets with Full Reserves:			
Taxes Receivable - Added & Omitted Taxes	A-7	1,095,279.43	900,896.69
Taxes Receivable - Added & Omitted Taxes-Open Space	A-8	70,379.88	59,289.09
Due from Federal and State Grant Fund	A	595,991.59	
		1,761,650.90	960,185.78
Deferred Charges:			
Special Emergency Authorization			437,524.00
		49,365,961.77	43,493,336.85
Federal and State Grant Fund			
Cash			627,564.09
Grants Receivable	A-11:A-12	19,680,800.86	13,263,773.17
		19,680,800.86	13,891,337.26
		\$ 69,046,762.63	\$ 57,384,674.11

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, 2017	Balance Dec. 31, 2016
LIABILITIES, RESERVES, AND FUND BALANCE			
Regular Fund			
Liabilities:			
Appropriation Reserves	A-3:A-15	\$ 12,595,157.20	\$ 14,193,733.92
Encumbrances Payable	A-16	1,684,763.21	2,188,941.13
Payroll Taxes Payable		1,096,933.93	1,061,260.96
Reserve for Local Grants	A-9	2,734.24	4,115.26
		<u>15,379,588.58</u>	<u>17,448,051.27</u>
Reserve for Receivables		1,761,650.90	960,185.78
Fund Balance	A-1	32,224,722.29	25,085,099.80
		<u>49,365,961.77</u>	<u>43,493,336.85</u>
Federal and State Grant Fund			
Reserve for Grants Appropriated	A-13:A-14	13,891,190.87	10,686,026.74
Encumbrances Payable	A-17	5,193,618.40	3,205,310.52
Due to Current Fund	A	595,991.59	
		<u>19,680,800.86</u>	<u>13,891,337.26</u>
		<u>\$ 69,046,762.63</u>	<u>\$ 57,384,674.11</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 2017	Year 2016
Revenue and Other Income Realized			
Fund Balance Utilized	A-2	\$ 6,213,072.00	\$ 6,750,000.00
Miscellaneous Revenue Anticipated	A-2	59,484,066.18	57,591,714.10
Receipts from Current Taxes	A-2	164,887,378.00	161,000,000.00
Non-Budget Revenue	A-2	4,127,829.59	4,765,080.33
Other Credits to Income:			
Unexpended Balance of Appropriation Reserves	A-15	8,282,241.73	6,020,897.55
Grant Reserve - Canceled	A-13:A-14	285,661.07	1,046,004.93
Interfunds Returned			801,108.94
Total Income		<u>243,280,248.57</u>	<u>237,974,805.85</u>
Expenditures			
Budget and Emergency Appropriations:			
Operations:			
Salaries and Wages	A-3	78,855,793.00	76,200,891.00
Other Expenses	A-3	100,397,630.00	95,350,061.00
Capital Improvements	A-3	1,074,367.00	587,566.00
Debt Service	A-3	33,091,474.42	32,585,572.77
Deferred Charges and Statutory Expenditures	A-3	15,626,637.00	18,136,707.27
Grant Receivable Canceled	A-11:A-12	285,661.07	1,046,004.93
Interfunds Created		595,991.59	
Total Expenditures		<u>229,927,554.08</u>	<u>223,906,802.97</u>
Statutory Excess to Fund Balance		13,352,694.49	14,068,002.88
Fund Balance			
Balance January 1	A	25,085,099.80	17,767,096.92
		<u>38,437,794.29</u>	<u>31,835,099.80</u>
Decreased by:			
Utilization as Anticipated Revenue	A-1	6,213,072.00	6,750,000.00
Balance December 31	A	<u>\$ 32,224,722.29</u>	<u>\$ 25,085,099.80</u>

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

STATEMENT OF REVENUES - CURRENT FUND - REGULATORY BASIS

	Ref.	Anticipated		Realized	Excess or (Deficit)
		Budget 2017	Special NJSA 40A:4-87		
Fund Balance Anticipated	A-1	\$ 6,213,072.00		\$ 6,213,072.00	
Miscellaneous Revenues:					
County Clerk	A-10	2,785,504.00		2,981,612.81	\$ 196,108.81
Surrogate	A-10	131,586.00		131,084.16	(501.84)
Sheriff	A-10	406,356.00		840,402.43	434,046.43
Interest on Investments and Deposits	A-10	72,500.00		141,688.84	69,188.84
Gloucester County Insurance Commission Dividend	A-10	490,610.00		490,610.00	
Title IV D Incentive Program	A-10	2,495,000.00		2,602,087.39	107,087.39
County Golf Course	A-10	1,321,325.00		1,331,248.08	9,923.08
Emergency Medical Services	A-10	4,689,650.00		4,989,358.21	299,708.21
Interlocal Medical Examiner Services	A-10	1,232,500.00		1,234,526.08	2,026.08
Soil Safe Inc. Impact Fee	A-10	235,800.00		172,184.40	(63,615.60)
Added and Omitted Taxes	A-10	960,185.00		900,896.69	(59,288.31)
Vacant Property Register	A-10	424,500.00		609,800.00	185,300.00
Reimbursement - Library	A-10	301,700.00		301,700.00	
County College Bonds (NJSA 18A:64A-22.6)	A-10	1,333,680.00		1,333,680.11	0.11
Reimbursement of Mandated Election Costs	A-10	220,000.00		223,750.00	3,750.00
Supplemental Social Security Income	A-10	454,610.00		361,902.00	(92,708.00)
New Jersey Department of Health and Senior Services					
Alcohol and Drug Abuse	A-12	551,047.00		551,047.00	
Area Planning Grant	A-11:A-12	1,529,747.00		1,529,747.00	
Local Core Capacity Infrastructure for Bio-Terrorism	A-11		280,803.00	280,803.00	
PEER Grouping	A-12		46,380.00	46,380.00	
Right-to-Know	A-12		10,798.00	10,798.00	
Special Child Health Case Management	A-11:A-12		175,182.00	175,182.00	
Access to Reproductive Care and HIV Services	A-12		100,000.00	100,000.00	
U.S. Department of Agriculture					
Senior Farmer's Market Nutrition Program	A-11		1,500.00	1,500.00	
WIC Program	A-11		833,187.00	833,187.00	
Housing Preservation Grant	A-11		26,842.00	26,842.00	
New Jersey Department of Children and Families					
Prevention Planning	A-12		300,000.00	300,000.00	
Child Advocacy Center	A-12		440,000.00	440,000.00	

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 2017	Special NJSA 40A:4-87		
New Jersey Department of Human Services					
Abused and Missing Children	A-11:A-12	3,234.00		3,234.00	
Mental Health Administration	A-12		12,000.00	12,000.00	
Human Services Planning Grant	A-12	62,770.00		62,770.00	
Personal Attendant Services Program	A-12	43,500.00		43,500.00	
Social Services for the Homeless	A-12		141,072.00	141,072.00	
Social Services for the Homeless - SSBG	A-12		25,288.00	25,288.00	
Social Services for the Homeless - TANF	A-12		34,680.00	34,680.00	
Youth Incentive Program	A-12	38,442.00		38,442.00	
Prevention of Teen Pregnancy	A-11	1,000.00		1,000.00	
Title XX Transportation	A-12		60,733.00	60,733.00	
New Jersey Department of Law and Public Safety					
Body Armor Replacement - Sheriff	A-12		7,811.00	7,811.00	
Body Armor Replacement - Prosecutor	A-12		3,553.00	3,553.00	
Body Armor Replacement - Corrections	A-12		4,115.00	4,115.00	
Victims of Crime Act	A-11		219,715.00	219,715.00	
Megan's Law	A-11		7,688.00	7,688.00	
Violence Against Women Act	A-11		22,732.00	22,732.00	
Gangs, Guns and Narcotic Strike Task Force	A-11		63,807.00	63,807.00	
Distracted Driving Statewide Crackdown Grant	A-11		50,500.00	50,500.00	
Insurance Fraud Reimbursement Program	A-12	142,743.00		142,743.00	
Drunk Driving Enforcement Fund	A-12	20,000.00		20,000.00	
Juvenile Detention Alternative Initiative	A-12	124,000.00		124,000.00	
New Jersey Department of Labor					
Work First New Jersey	A-11:A-12		1,574,914.00	1,574,914.00	
Workforce Innovations Opportunities Act	A-11		1,943,981.00	1,943,981.00	
Workforce Learning Link	A-12		77,000.00	77,000.00	
New Jersey Department of Environmental Protection					
Clean Communities	A-12		136,881.00	136,881.00	
County Environmental Health Act	A-11:A-12		174,317.00	174,317.00	
New Jersey Division of Highway Traffic Safety					
Click It or Ticket	A-11		40,000.00	40,000.00	
Governor's Council on Alcoholism and Drug Abuse					
Municipal Alliance	A-12		391,915.00	391,915.00	

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 2017	Special NJSA 40A:4-87		
New Jersey Transit Corporation					
Senior Citizens and Disabled Residents Transportation	A-12	451,663.00	15,436.00	467,099.00	
Section 5311 Rural Transportation	A-12	146,758.00		146,758.00	
Job Access & Reverse Commute	A-12		190,000.00	190,000.00	
Section 5310 Grant	A-12		200,000.00	200,000.00	
Mobility Management Grant	A-11		85,014.00	85,014.00	
New Jersey Department of Military and Veterans Affairs					
Veterans Transportation	A-12		30,000.00	30,000.00	
Delaware Valley Regional Planning Commission					
Transit Support Program	A-11		38,680.00	38,680.00	
Region Wide Transportation System GIS Program	A-11		30,000.00	30,000.00	
Supportive Regional Highway Planning	A-11		39,100.00	39,100.00	
New Jersey Juvenile Justice Commission					
Family Court Program	A-12	141,848.00		141,848.00	
State/Community Partnership Program	A-12	279,282.00		279,282.00	
New Jersey Office of Homeland Security & Preparedness					
Homeland Security	A-11		214,454.00	214,454.00	
Emergency Management Assistance Program	A-11	55,000.00	55,000.00	110,000.00	
National Emergency Food and Shelter Program	A-11	11,000.00	3,105.00	14,105.00	
New Jersey Department of Transportation					
Gloucester County Guiderail Replacement Program	A-11	720,986.00		720,986.00	
Holly Avenue/Route 47 to Broadway	A-12		11,764.00	11,764.00	
Gloucester County Roadway Safety Program	A-12		112,000.00	112,000.00	
Hurffville Grenloch Road Improvements	A-12		700,000.00	700,000.00	
Main Road (CR555)/Route 40 to Tuckahoe	A-12		2,340,000.00	2,340,000.00	
Tanyard Road Improvements	A-12		1,445,902.00	1,445,902.00	
Main Road (CR555)/Cumberland to Route 40	A-12		1,250,000.00	1,250,000.00	
Main Street (CR553)/Broadway 553 Alt & CR635	A-11		60,461.00	60,461.00	
Auburn Road (CR551)/High Hill Road Roundabout	A-11	187,273.00		187,273.00	
Federal Emergency Management Agency					
Hazard Mitigation Grant	A-11		524,476.00	524,476.00	
U.S. Department of Housing & Urban Development					
Community Development Block Grant	A-11		1,218,801.00	1,218,801.00	
Home Investment Partnership	A-11		441,950.00	441,950.00	

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 2017	Special NJSA 40A:4-87		
U.S. Secret Service					
Electronic Crimes	A-11	10,000.00		10,000.00	
Reserve for Debt Service - Capital	A-10	2,861,698.00		2,861,698.00	
Weights and Measures Trust Fund	A-10	40,000.00		40,000.00	
Open Space and Farmland Preservation Trust Fund	A-10	1,963,343.00		1,963,343.00	
Increased Row Officer Fees Under Chapter 370 of the Laws of 2001 - Surrogate	A-10	125,914.00		142,007.84	16,093.84
Increased Row Officer Fees Under Chapter 370 of the Laws of 2001 - County Clerk	A-10	1,635,196.00		1,748,944.88	113,748.88
Increased Row Officer Fees Under Chapter 370 of the Laws of 2001 - Sheriff	A-10	430,180.00		910,363.37	480,183.37
Motor Vehicle Fines	A-10	1,500,000.00		1,500,000.00	
Social Services Administrative	A-10	11,587,090.00		10,937,347.89	(649,742.11)
Total Miscellaneous Revenues		<u>42,219,220.00</u>	<u>16,213,537.00</u>	<u>59,484,066.18</u>	<u>1,051,309.18</u>
Amount to be Raised by Taxation	A-6:A-10	<u>164,887,378.00</u>		<u>164,887,378.00</u>	
Budget Totals		<u>213,319,670.00</u>	<u>16,213,537.00</u>	<u>230,584,516.18</u>	<u>\$ 1,051,309.18</u>
Non-Budget Revenue	A-2			<u>4,127,829.59</u>	
		<u>\$ 213,319,670.00</u>	<u>\$ 16,213,537.00</u>	<u>\$ 234,712,345.77</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	\$ 71,608.66
ARDC	A-11	45,600.00
Auction	A-11	58,613.94
Bail Forfeitures	A-11	42,975.00
County Assessor	A-11	812,899.11
County Share of Authority Surplus	A-11	1,125,180.00
Environmental Fees	A-11	181,270.00
Fire Marshall Fees	A-11	90,451.67
Indirect Cost	A-11	152,750.71
LIHEAP/Universal Service Fund	A-11	9,080.00
Miscellaneous Fees and Permits	A-11	616,487.17
Miscellaneous State Aid	A-11	47,495.00
Refund of Prior Years' Expenditures	A-11	577,060.73
Rental & Maintenance Charges	A-11	40,391.00
Sales and Commissions	A-11	10,366.98
Serv-A-Tray	A-11	78,859.62
Veterans Interment Allowance	A-11	166,740.00
	A-2	<u>\$ 4,127,829.59</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
OPERATIONS						
GENERAL GOVERNMENT FUNCTIONS						
Administrator's Office						
Salaries & Wages	\$ 1,233,750.00	\$ 1,233,750.00	\$ 1,129,376.62		\$ 104,373.38	
Other Expenses	142,425.00	142,425.00	102,554.95	\$ 7,508.78	32,361.27	
Board of Chosen Freeholders						
Salaries & Wages	551,427.00	551,427.00	542,526.18		8,900.82	
Other Expenses	36,400.00	36,400.00	30,123.55	1,032.57	5,243.88	
Advertising						
Other Expenses	3,000.00	3,000.00	805.63	40.05	2,154.32	
County Clerk						
Salaries & Wages	1,647,360.00	1,647,360.00	1,573,559.96		73,800.04	
Other Expenses	621,210.00	621,210.00	405,428.16	2,567.04	213,214.80	
Superintendent of Elections						
Salaries and Wages	741,751.00	748,751.00	729,474.11		19,276.89	
Other Expenses	676,625.00	669,625.00	600,411.22	14,617.33	54,596.45	
Financial Administration						
Salaries & Wages	738,663.00	700,663.00	670,066.52		30,596.48	
Other Expenses	63,502.00	63,502.00	31,700.46	1,292.23	30,509.31	
Purchasing Department						
Salaries & Wages	391,551.00	391,551.00	353,743.19		37,807.81	
Other Expenses	25,956.00	25,956.00	19,206.13	809.00	5,940.87	
Audit Services						
Other Expenses	105,000.00	105,000.00		105,000.00		
Information Technology						
Salaries & Wages	1,157,156.00	1,107,156.00	1,030,126.17		77,029.83	
Other Expenses	755,495.00	755,495.00	650,123.93	65,412.71	39,958.36	
Board of Taxation						
Salaries and Wages	65,139.00	65,139.00	56,005.69		9,133.31	
Other Expenses	1,500.00	1,500.00			1,500.00	
County Assessor						
Salaries and Wages	1,267,418.00	1,290,418.00	1,245,204.46		45,213.54	
Other Expenses	1,173,540.00	1,150,540.00	855,618.85	80,446.64	214,474.51	
County Counsel						
Salaries & Wages	1,250,720.00	1,200,720.00	1,107,426.55		93,293.45	
Other Expenses	435,025.00	435,025.00	355,939.11	13,608.22	65,477.67	
Surrogate						
Salaries and Wages	601,462.00	606,462.00	592,343.32		14,118.68	
Other Expenses	37,710.00	37,710.00	31,953.62	5,434.93	321.45	
Engineering						
Salaries and Wages	1,186,184.00	1,166,184.00	1,040,397.59		125,786.41	
Other Expenses	51,400.00	51,400.00	43,944.72	5,224.41	2,230.87	

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	
Economic Development						
Salaries & Wages	3,585.00	3,585.00	482.00		3,103.00	
Other Expenses	76,250.00	76,250.00	63,608.31	7,574.69	5,067.00	
Historical Society						
Other Expenses	15,000.00	15,000.00	15,000.00			
LAND USE ADMINISTRATION						
County Planning Board (NJSA 40:55 D-1)						
Salaries and Wages	216,251.00	236,251.00	224,087.60		12,163.40	
Other Expenses	68,998.00	68,998.00	49,128.37	500.00	19,369.63	
Construction Board of Appeals (NJSA 52:27 D-127)						
Salaries and Wages	51,377.00	51,377.00	42,803.53		8,573.47	
Other Expenses	1,375.00	1,375.00			1,375.00	
CODE ENFORCEMENT & ADMINISTRATION						
Consumer Protection						
Salaries & Wages	347,882.00	347,882.00	335,185.53		12,696.47	
Other Expenses	6,721.00	6,721.00	5,931.10	402.95	386.95	
INSURANCE						
Liability Insurance	2,375,000.00	2,603,000.00	2,596,682.42	770.00	5,547.58	
Workmen's Compensation Insurance	1,550,000.00	1,550,000.00	1,329,534.30		220,465.70	
Group Insurance Plans for Employees	24,000,000.00	24,000,000.00	20,790,880.52	23,062.19	3,186,057.29	
Unemployment Compensation Insurance	175,000.00	175,000.00	175,000.00			
PUBLIC SAFETY FUNCTIONS						
Emergency Response						
Salaries & Wages	19,899,473.00	19,899,473.00	18,393,098.40		1,506,374.60	
Other Expenses	1,426,600.00	1,426,600.00	1,203,997.50	105,279.61	117,322.89	
County Medical Examiner						
Salaries and Wages	992,052.00	960,132.00	929,137.44		30,994.56	
Other Expenses	144,000.00	175,920.00	137,851.88	9,711.13	28,356.99	
Sheriff's Department						
Salaries and Wages	8,653,893.00	8,653,893.00	8,426,876.99		227,016.01	
Other Expenses	197,053.00	197,053.00	160,477.32	22,772.47	13,803.21	
Prosecutor's Office						
Salaries & Wages	8,519,120.00	8,519,120.00	8,056,175.82		462,944.18	
Other Expenses	336,432.00	336,432.00	308,313.03	11,493.25	16,625.72	
Department of Corrections						
Salaries and Wages	5,332,729.00	5,272,729.00	4,996,270.85		276,458.15	
Other Expenses	11,096,548.00	11,096,548.00	8,904,584.56	208,902.21	1,983,061.23	

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
PUBLIC WORKS FUNCTIONS						
Roads and Bridges						
Salaries and Wages	2,839,952.00	2,839,952.00	2,719,348.96		120,603.04	
Other Expenses	476,975.00	476,975.00	420,498.43	14,191.95	42,284.62	
Buildings and Grounds						
Salaries & Wages	3,271,669.00	3,271,669.00	3,104,067.14		167,601.86	
Other Expenses	925,932.00	925,932.00	802,601.02	78,590.75	44,740.23	
Fleet Management						
Salaries & Wages	521,554.00	521,554.00	480,479.90		41,074.10	
Other Expenses	1,193,366.00	1,193,366.00	970,192.88	200,689.27	22,483.85	
HEALTH AND HUMAN SERVICES FUNCTIONS						
County Health Services - Interlocal Agreements (40:8A-1, et seq.)						
Salaries and Wages	2,189,201.00	2,159,201.00	2,081,190.49		78,010.51	
Other Expenses	86,105.00	86,105.00	58,578.64	8,671.72	18,854.64	
Education & Disability Services						
Salaries and Wages	247,715.00	247,715.00	236,875.52		10,839.48	
Other Expenses	6,925.00	6,925.00	4,667.78	1,736.97	520.25	
Senior Services						
Salaries and Wages	652,296.00	652,296.00	583,893.02		68,402.98	
Other Expenses	252,000.00	252,000.00	230,842.60	15,740.63	5,416.77	
Human Services						
Salaries and Wages	772,082.00	772,082.00	711,810.58		60,271.42	
Other Expenses	232,725.00	232,725.00	165,083.17	28,965.57	38,676.26	
Veterans Affairs						
Salaries and Wages	326,840.00	326,840.00	308,570.30		18,269.70	
Other Expenses	24,605.00	24,605.00	22,032.11	1,179.60	1,393.29	
Commission on Women						
Other Expenses	2,600.00	2,600.00	1,795.00	419.80	385.20	
Animal Shelter						
Salaries and Wages	1,831,410.00	1,831,410.00	1,697,318.02		134,091.98	
Other Expenses	233,989.00	233,989.00	208,186.21	23,199.69	2,603.10	
Division of Social Services						
Salaries & Wages	9,651,656.00	9,651,656.00	9,188,764.63		462,891.37	
Other Expenses	6,807,649.00	6,807,649.00	6,463,734.29	99,041.14	244,873.57	
Assistance for Dependent Children - Local Share	93,143.00	93,143.00	93,143.00			
Supplemental Social Security Income	454,610.00	454,610.00	454,610.00			
Maintenance of Patients in State Institutions						
Other Expenses	884,059.00	884,059.00	857,313.00		26,746.00	

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	
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	75,588.37	6,871.63		
Mental Health Programs						
Other Expenses	213,500.00	213,500.00	160,125.00	53,375.00		
Gloucester County ARC						
Other Expenses	22,000.00	22,000.00	16,500.00	5,500.00		
Aid to Occupational Center						
Other Expenses	25,000.00	25,000.00	12,500.00	12,500.00		
Juveniles in Need of Supervision						
Other Expenses	162,538.00	162,538.00	139,854.50	22,683.50		
Support of Non-Profit Child Care Centers						
Other Expenses	39,882.00	39,882.00	31,004.67	8,877.33		
PARKS AND RECREATION FUNCTIONS						
Parks and Recreation						
Salaries and Wages	966,879.00	966,879.00	876,652.61		90,226.39	
Other Expenses	195,115.00	195,115.00	147,667.56	1,719.20	45,728.24	
County Golf Course						
Salaries and Wages	348,776.00	348,776.00	315,573.92		33,202.08	
Other Expenses	184,453.00	184,453.00	171,335.27	10,332.47	2,785.26	
EDUCATIONAL FUNCTIONS						
Gloucester County College						
Other Expenses	7,854,944.00	7,854,944.00	7,854,944.00			
Reimbursement for Residents Attending Out-of-County Two-Year Colleges	200,000.00	200,000.00	122,419.50		77,580.50	
Gloucester County Vocational School	8,200,000.00	8,200,000.00	8,200,000.00			
Reimbursement for Residents Attending Out-of-County Vocational Schools	25,000.00	25,000.00			25,000.00	
Special Services School District						
Other Expenses	713,078.00	713,078.00	713,078.00			
Superintendent of Schools						
Salaries and Wages	239,263.00	234,263.00	197,501.74		36,761.26	
Other Expenses	8,740.00	8,740.00	2,921.95	3,603.28	2,214.77	
Extension Services						
Salaries and Wages	277,477.00	277,477.00	255,453.87		22,023.13	
Other Expenses	106,319.00	106,319.00	103,979.96	869.21	1,469.83	
4-H Fair Association						
Other Expenses	4,500.00	4,500.00	4,500.00			

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

STATEMENT OF EXPENDITURES - CURRENT FUND - REGULATORY BASIS

	Appropriations		Expended			Canceled
	Budget	Budget After Modifications	Paid or Charged	Encumbered	Reserved	
UTILITIES EXPENSES AND BULK PURCHASES						
Electricity	1,680,000.00	1,680,000.00	1,301,192.42	72,145.71	306,661.87	
Street Lighting	29,000.00	29,000.00	21,052.70		7,947.30	
Water	69,000.00	69,000.00	40,979.59	316.02	27,704.39	
Natural Gas	349,000.00	349,000.00	164,388.37	27,261.44	157,350.19	
Heating Oil	20,000.00	20,000.00	6,032.44	1,009.55	12,958.01	
Telephone	550,000.00	550,000.00	366,521.38	8,925.97	174,552.65	
Sewer	63,000.00	63,000.00	45,731.33	971.67	16,297.00	
Gasoline & Diesel	600,000.00	600,000.00	448,773.28	47,712.32	103,514.40	
LANDFILL/SOLID WASTE DISPOSAL						
Contractual Obligations-Logan Township	170,000.00	170,000.00	41,600.60	31,369.65	97,029.75	
UNCLASSIFIED						
Matching Funds for Grants						
State and Federal Programs	100,000.00	100,000.00	78,903.00			\$ 21,097.00
Reserve for Sick Leave	100,000.00	100,000.00	100,000.00			
Total Operations	158,040,690.00	158,040,690.00	144,236,790.88	1,485,683.45	12,297,118.67	21,097.00
PUBLIC AND PRIVATE PROGRAMS						
OFF-SET BY REVENUES						
New Jersey Department of Health and Senior Services						
Local Core Capacity Infrastructure for Bioterrorism		280,803.00	280,803.00			
Special Child Health Case Management		175,182.00	175,182.00			
Area Planning Grant	1,529,747.00	1,529,747.00	1,529,747.00			
Right-to-Know		10,798.00	10,798.00			
Alcohol and Drug Abuse Program	551,047.00	551,047.00	551,047.00			
PEER Grouping		46,380.00	46,380.00			
Access to Reproductive Care and HIV Services		100,000.00	100,000.00			
U.S. Department of Agriculture						
WIC Program		833,187.00	833,187.00			
Senior Farmer's Market Nutrition Program		1,500.00	1,500.00			
Housing Preservation Grant		26,842.00	26,842.00			
New Jersey Department of Labor						
Workforce Innovations Opportunities Act		1,943,981.00	1,943,981.00			
Workfirst New Jersey		1,574,914.00	1,574,914.00			
Workforce Learning Link		77,000.00	77,000.00			
New Jersey Department of Environmental Protection						
Clean Communities		136,881.00	136,881.00			
County Environmental Health Act		174,317.00	174,317.00			

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

STATEMENT OF EXPENDITURES - CURRENT FUND - REGULATORY BASIS

	Appropriations		Paid or Charged	Expended		
	Budget	Budget After Modifications		Encumbered	Reserved	Canceled
New Jersey Department of Human Services						
Personal Attendant Service Program	43,500.00	43,500.00	43,500.00			
Mental Health Administrator		12,000.00	12,000.00			
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			
Youth Incentive Program	38,442.00	38,442.00	38,442.00			
Social Services for the Homeless		141,072.00	141,072.00			
Social Services for the Homeless - SSBG		25,288.00	25,288.00			
Social Services for the Homeless - TANF		34,680.00	34,680.00			
Title XX Transportation		60,733.00	60,733.00			
Prevention of Teen Pregnancy	1,000.00	1,000.00	1,000.00			
New Jersey Department of Children and Families						
Prevention Planning		300,000.00	300,000.00			
Child Advocacy Center		440,000.00	440,000.00			
New Jersey Transit Program						
Senior Citizens and Disabled Resident Transportation	451,663.00	467,099.00	467,099.00			
Section 5311 Rural Transportation	146,758.00	146,758.00	146,758.00			
Job Access & Reverse Commute		190,000.00	190,000.00			
Section 5310 Grant		200,000.00	200,000.00			
Mobility Management Grant		85,014.00	85,014.00			
New Jersey Department of Law and Public Safety						
Insurance Fraud Reimbursement Program	142,743.00	142,743.00	142,743.00			
Body Armor Replacement - Corrections		4,115.00	4,115.00			
Body Armor Replacement - Sheriff		7,811.00	7,811.00			
Body Armor Replacement - Prosecutors		3,553.00	3,553.00			
Drunk Driving Enforcement Fund	20,000.00	20,000.00	20,000.00			
Distracted Driving Statewide Crackdown Grant		50,500.00	50,500.00			
Victims of Crime Act		219,715.00	219,715.00			
Megan's Law		7,688.00	7,688.00			
Juvenile Detention Alternative Initiative	124,000.00	124,000.00	124,000.00			
Violence Against Women Act		22,732.00	22,732.00			
Gang, Guns & Narcotics Task Force		63,807.00	63,807.00			
New Jersey Office of Homeland Security & Preparedness						
Emergency Management Agency Assistance	55,000.00	110,000.00	110,000.00			
Homeland Security		214,454.00	214,454.00			
Federal Emergency Management Agency						
Hazard Mitigation Grant		524,476.00	524,476.00			
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			

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	
New Jersey Department of Transportation						
Holly Avenue/Route 47 to Broadway		11,764.00	11,764.00			
Gloucester County Roadway Safety		112,000.00	112,000.00			
Hurffville Grenlock Road Improvements		700,000.00	700,000.00			
Gloucester County Guiderail Replacement Project	720,986.00	720,986.00	720,986.00			
Main Road (CR555)/Route 40 to Tuckahoe		2,340,000.00	2,340,000.00			
Tanyard Road Improvements		1,445,902.00	1,445,902.00			
Main Road (CR555)/Cumberland to Route 40		1,250,000.00	1,250,000.00			
Main Street (CR553)/Broadway 553 ALT & CR635		60,461.00	60,461.00			
New Jersey Department of Military and Veterans Affairs						
Veterans Transportation		30,000.00	30,000.00			
Emergency Food and Shelter Board						
National Emergency Food and Shelter Program	11,000.00	14,105.00	14,105.00			
U.S. Department of Housing & Urban Development						
Home Investment Partnership Program		441,950.00	441,950.00			
Community Development Block Grant		1,218,801.00	1,218,801.00			
New Jersey Division of Highway Traffic Safety						
Click It or Ticket		40,000.00	40,000.00			
Delaware Valley Regional Planning Commission						
Region-wide Transportation System GIS Program		30,000.00	30,000.00			
Supportive Regional Highway Program		39,100.00	39,100.00			
Transit Support Program		38,680.00	38,680.00			
Federal Highway Administration						
Auburn Road (CR551)/High Hill Road Roundabout	187,273.00	187,273.00	187,273.00			
U.S. Secret Service						
Electronic Crimes	10,000.00	10,000.00	10,000.00			
Total Public and Private Programs Offset by Revenue	4,520,293.00	20,733,830.00	20,733,830.00			
Contingent	500,000.00	500,000.00	195,938.23	88,738.12	215,323.65	
Total Operations Including Contingent	163,060,983.00	179,274,520.00	165,166,559.11	1,574,421.57	12,512,442.32	21,097.00
Detail:						
Salaries and Wages	79,085,713.00	78,855,793.00	74,331,869.22		4,523,923.78	
Other Expenses	83,975,270.00	100,418,727.00	90,834,689.89	1,574,421.57	7,988,518.54	21,097.00
CAPITAL IMPROVEMENTS						
Capital Improvement Fund	445,000.00	445,000.00	440,910.00		4,090.00	
Capital Furnishings and Equipment	629,367.00	629,367.00	515,851.16	110,341.64	3,174.20	
Total Capital Improvements	1,074,367.00	1,074,367.00	956,761.16	110,341.64	7,264.20	

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
COUNTY DEBT SERVICE						
Payment of Bond Principal						
State Aid - County College Bonds	1,145,000.00	1,145,000.00	1,145,000.00			
Other Bonds	16,080,000.00	16,135,000.00	16,135,000.00			
Interest on Bonds						
State Aid - County College Bonds	188,680.00	188,680.00	188,680.00			
Other Bonds	3,698,753.00	3,643,753.00	3,571,860.63			71,892.37
Loan Repayments for Principal and Interest						
Justice Complex Loan - Principal and Interest	5,645,950.00	5,645,950.00	5,310,584.23			335,365.77
Capital Lease Obligations - Principal and Interest	6,147,981.00	6,147,981.00	6,114,012.17			33,968.83
Infrastructure Loan - Principal and Interest	651,319.00	651,319.00	626,337.39			24,981.61
Total County Debt Service	33,557,683.00	33,557,683.00	33,091,474.42			466,208.58
DEFERRED CHARGES AND STATUTORY EXPENDITURES						
Deferred Charges						
Special Emergency Appropriations	437,524.00	437,524.00	437,524.00			
Prior Year Bills	25,272.00	25,272.00	7,271.72		18,000.28	
Statutory Expenditures						
Contributions to:						
Public Employees' Retirement System	6,458,740.00	6,458,740.00	6,450,537.86		8,202.14	
Social Security System	5,400,000.00	5,400,000.00	5,350,751.74		49,248.26	
Police & Fire Retirement System	3,305,101.00	3,305,101.00	3,305,101.00			
Total Deferred Charges and Statutory Expenditures	15,626,637.00	15,626,637.00	15,551,186.32		75,450.68	
TOTAL GENERAL APPROPRIATIONS	\$ 213,319,670.00	\$ 229,533,207.00	\$ 214,765,981.01	\$ 1,684,763.21	\$ 12,595,157.20	\$ 487,305.58
	Ref. A-2			A-16	A	
Appropriation by 40A:4-87	Ref. A-2	\$ 16,213,537.00				
Budget	A-3	213,319,670.00				
		<u>\$ 229,533,207.00</u>				
Reserve for Federal Grants Appropriated	A-13		\$ 10,084,478.00			
Reserve for State Grants Appropriated	A-14		10,728,255.00			
Special Emergency Appropriations	A-18		437,524.00			
Disbursed	A-4		193,515,724.01			
			<u>\$ 214,765,981.01</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, 2017	Balance Dec. 31, 2016
ASSETS			
Cash - Chief Financial Officer	B-1	\$ 17,475,398.36	\$ 16,427,229.37
Due from Federal Government	B-2	54,967.88	132,508.80
		<u>\$ 17,530,366.24</u>	<u>\$ 16,559,738.17</u>
LIABILITIES, RESERVES, AND FUND BALANCE			
Encumbrances Payable	B-3	\$ 1,623,181.22	\$ 1,306,746.16
Reserves for:			
Environmental Quality and Enforcement	B-4	66,732.11	76,425.70
County Clerk's Improvement Fund	B-5	290,472.77	277,609.49
Road Permit Funds	B-6	600,929.11	585,137.11
Weights and Measures	B-7	38,493.06	40,402.67
Motor Vehicle Fines	B-8	1,192,243.10	1,311,871.67
Fair Share/Developers Escrow	B-9	707,571.86	424,541.48
Unemployment Insurance	B-10	21,916.93	84,713.93
Tax Appeals	B-11	70,087.73	72,228.88
Surrogate's Improvement Fund	B-12	112,034.70	91,596.91
Federal Forfeited Funds	B-13	9,212.73	39,076.28
Forfeited Funds	B-14	80,714.15	58,012.75
Seized Assets	B-15	134,410.06	139,625.49
Asset Maintenance Account	B-16	1,242.16	956.82
Community Development Block Grant	B-17	40,943.40	48,500.69
Farmland Preservation	B-18	12,245,180.81	11,622,386.08
Sheriff's Improvement Fund	B-19	26,436.69	20,823.39
Accumulated Absences	B-20	89,156.71	63,655.19
Solid Waste Fees	B-21	9,301.74	73,452.46
Uniform Fire Safety	B-22	895.01	3,900.00
Snow Removal /Salt Regionalization	B-23	197.69	
Parks & Recreation Donations	B-24	14,375.90	8,692.60
Animal Shelter Donations	B-25	61,261.67	130,371.98
Health & Senior Services Donations	B-26	49,542.87	38,845.41
Human Services Transportation Donations	B-27	11,002.91	10,034.45
Veterans Affairs Donations	B-28	15,886.05	10,426.90
Disability Services Donations	B-29	4,947.59	5,016.89
Emergency Resp/EMS Donations	B-30	3,548.65	2,868.65
Sheriff's Forfeited Funds	B-31	580.99	0.04
Student Summit	B-32	7,865.87	11,818.10
		<u>\$ 17,530,366.24</u>	<u>\$ 16,559,738.17</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, 2017	Balance Dec. 31, 2016
ASSETS			
Cash - Chief Financial Officer	C-2	\$ 17,248,345.90	\$ 17,753,470.78
Grants Receivable	C-4	10,720,955.23	10,576,367.60
Amount to be Provided by Lease Payments	C-16	38,140,000.00	42,660,000.00
Deferred Charges to Future Taxation:			
Funded	C-5	222,863,208.89	232,030,571.89
Deferred Charges - State of New Jersey	C-7	8,624,000.00	8,319,000.00
		<u>\$ 297,596,510.02</u>	<u>\$ 311,339,410.27</u>
LIABILITIES, RESERVES, AND FUND BALANCE			
General Serial Bonds Payable	C-13	\$ 157,385,000.00	\$ 163,498,000.00
Contracts Payable	C-10	8,252,073.58	8,742,393.43
Obligations Under Capital Lease	C-16	38,140,000.00	42,660,000.00
New Jersey Infrastructure Loans Payable	C-15	2,442,208.89	3,021,571.89
Gloucester County Improvement Authority Loan Payable	C-17	71,660,000.00	73,830,000.00
Improvement Authorizations:			
Funded	C-9	14,595,823.72	14,512,528.68
Capital Improvement Fund	C-8	8,923.31	8,923.31
Reserve for Debt Service	C-12	5,107,724.13	5,061,236.57
Fund Balance	C-1	4,756.39	4,756.39
		<u>\$ 297,596,510.02</u>	<u>\$ 311,339,410.27</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, 2016	Ref. C	<u>\$ 4,756.39</u>
Balance December 31, 2017	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, 2017	Balance Dec. 31, 2016
General Fixed Assets:		
Land	\$ 32,501,005.20	\$ 32,501,005.20
Buildings	59,387,584.00	59,387,584.00
Equipment	19,655,373.29	17,639,046.19
Motor Vehicles	16,275,187.98	13,255,642.98
	<u>\$ 127,819,150.47</u>	<u>\$ 122,783,278.37</u>
Investment in General Fixed Assets	<u>\$ 127,819,150.47</u>	<u>\$ 122,783,278.37</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, 2017 AND 2016**

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, 2017 AND 2016**

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

B. Description of Funds and Account Groups (Continued)

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

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

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

C. Basis of Accounting

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

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

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

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

**COUNTY OF GLOUCESTER
NOTES TO FINANCIAL STATEMENTS
YEARS ENDED DECEMBER 31, 2017 AND 2016**

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, 2017 AND 2016**

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. 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. 83, "Certain Asset Retirement Obligations." This statement addresses accounting and financial reporting for certain asset retirement obligations (ARO's). The Statement is effective for period's beginning after June 15, 2018. Management has not yet determined the impact of this Statement on the financial statements.

Statement No. 84, "Fiduciary Activities." The objective of this Statement is to improve guidance regarding the identification of fiduciary activities for accounting and financial reporting purposes and how those activities should be reported. The Statement is effective for reporting periods beginning after December 15, 2018. Management has not yet determined the impact of this Statement on the financial statements.

Statement No. 85, "Omnibus 2017." The objective of this Statement is to address practice issues that have been identified during implementation and application of certain GASB Statements. This Statement addresses a variety of topics including issues related to blending component units, goodwill, fair value measurement and application, and postemployment benefits. This Statement is effective for periods beginning after June 15, 2017. Management has not yet determined the impact of this Statement on the financial statements.

**COUNTY OF GLOUCESTER
NOTES TO FINANCIAL STATEMENTS
YEARS ENDED DECEMBER 31, 2017 AND 2016**

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

E. Recent Accounting Pronouncements Not Yet Effective (Continued)

Statement No. 86, "Certain Debt Extinguishment Issues." The primary objective of this Statement is to improve consistency in accounting and financial reporting for in-substance defeasance of debt by providing guidance for transactions in which cash and other monetary assets acquired with only existing resources other than the proceeds of refunding debt are placed in an irrevocable trust for the sole purpose of extinguishing debt. This 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. 87, "Leases." The objective of this Statement is to better meet the information needs of financial statement users by improving accounting and financial reporting for leases by governments. This Statement is effective for periods beginning after December 15, 2019. Management does not expect this Statement will have an impact on the financial statements.

In April 2018, the Governmental Accounting Standards Board (GASB) issued Statement No. 88, "Certain Disclosures Related to Debt, including Direct Borrowings and Direct Placements." This statement, which is effective for periods beginning after June 15, 2018. Management has not yet determined the impact of this Statement on the financial statements.

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	\$ 16,213,537.00

NOTE 3: CASH AND CASH EQUIVALENTS

Custodial Credit Risk – Deposits

Custodial Credit Risk is the risk that in the event of a bank failure, the government's deposits may not be able to recover the value of its deposits or investments. Deposits are considered to be exposed to custodial credit risk if they are: uncollateralized (securities not pledged to the depositor), collateralized with securities held by the pledging financial institution, or collateralized with securities held by the financial institution's trust department or agent but not in the government's name. The County's policy is based on New Jersey Statutes requiring cash

**COUNTY OF GLOUCESTER
NOTES TO FINANCIAL STATEMENTS
YEARS ENDED DECEMBER 31, 2017 AND 2016**

NOTE 3: CASH AND CASH EQUIVALENTS (CONTINUED)

Custodial Credit Risk – Deposits (Continued)

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, 2017 and 2016, the carrying amount of the County’s deposits was \$82,328,055.13 and \$76,903,891.31, respectively. As of December 31, 2017 and 2016, \$0 of the County’s bank balance of \$82,927,684.80 and \$78,645,833.65, respectively, was exposed to Custodial Credit Risk.

NOTE 4: INVESTMENTS

As of December 31, 2017, 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
2017	\$ 32,224,722.29	\$ 2,685,000.00
2016	25,085,099.80	6,213,072.00
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

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

**COUNTY OF GLOUCESTER
NOTES TO FINANCIAL STATEMENTS
YEARS ENDED DECEMBER 31, 2017 AND 2016**

NOTE 6: ACCUMULATED ABSENCE BENEFITS (CONTINUED)

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, 2017, was \$6,735,624.00. There was no appropriation in the 2017 adopted budget to fund a reserve for accumulated absences. The accumulated absence trust has a reserve balance of \$89,156.71.

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, 2017:

	Balance Dec. 31, 2016	Additions	Deletions	Balance Dec. 31, 2017
Land	\$ 32,501,005.20			\$ 32,501,005.20
Buildings	59,387,584.00			59,387,584.00
Equipment	17,639,046.19	\$ 2,093,639.38	\$ 77,312.28	19,655,373.29
Motor Vehicles	13,255,642.98	5,003,758.00	1,984,213.00	16,275,187.98
	<u>\$ 122,783,278.37</u>	<u>\$ 7,097,397.38</u>	<u>\$ 2,061,525.28</u>	<u>\$ 127,819,150.47</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/financial-reports.shtml>.

Public Employees' Retirement System (PERS) - The Public Employees' Retirement System (PERS) was established as of January 1, 1955, under the provisions of NJSA 43:15A to provide retirement, death, disability, and medical benefits to certain qualified members. The Public Employees' Retirement System is a cost-sharing, multiple-employer plan. Membership is

**COUNTY OF GLOUCESTER
NOTES TO FINANCIAL STATEMENTS
YEARS ENDED DECEMBER 31, 2017 AND 2016**

NOTE 9: PENSION FUNDS (CONTINUED)

Public Employees' Retirement System (PERS) (Continued) - 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. PERS provide for employee contributions of 7.20% to 7.34% of employees' annual compensation, as defined. Subsequent increases will be phased in over 7 years (each July 1) to bring the total pension contribution rate to 7.5% as of July 1, 2018. PFRS provides for employee contributions of 10% thereafter of employees' annual compensation, as defined. Employers are required to contribute at an actuarially determined rate in PERS and PFRS. The PERS and PFRS rates in effect for 2016 are 12.91% and 25.51%, respectively, of covered payroll, as reported on June 30, 2015. 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, 2017, 2016, and 2015, were \$6,450,537.86, \$6,499,295.69, and \$6,270,286.00, respectively, equal to the required contributions for each year. The County's contributions to PFRS for the years ending December 31, 2017, 2016, and 2015, were \$3,305,101.00, \$3,359,187.00, and \$3,946,939.00, respectively, equal to the required contributions for each year.

Defined Contribution Retirement Program (DCRP) - The County established Defined Contribution Retirement Program by resolution on June 18, 2008, as required by Chapter 92 of the Laws of 2007 and NJSA 43:15C-1 et seq. DCRP provides for employee contributions of 5.5% of employees' annual base salary. Employers are required to contribute 3% of the employees' base salary. The County's contributions to DCRP for the years ending December 31, 2017, 2016, and 2015, were \$59,306.11, \$52,201.42, and \$47,713.66, 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, 2017 AND 2016**

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
YEARS ENDED DECEMBER 31, 2017 AND 2016**

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/hb-employers.shtml.

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
YEARS ENDED DECEMBER 31, 2017 AND 2016**

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, 2017, was \$20,813,942.71, of which \$10,870,193.23 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, 2017, the County's proportionate share of net pension liability was \$171,347,606. The net pension liability was measured as of June 30, 2017, 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, 2017, the County's allocation percentage was 0.7360797761% compared to 0.7195062772% at June 30, 2016.

For the year ended December 31, 2017, the County's pension expense would have been \$22,583,912 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		\$ 13,843,573
Net Difference Between Projected and Actual Earnings on Pension Plan Investments	\$ 1,939,958	
Changes in Proportion and Differences Between the County's Contributions and Proportionate Share of Contributions		535,444
Difference Between Expected and Actual Experience	2,336,892	
	<u>\$ 4,276,850</u>	<u>\$ 14,379,017</u>

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, 2017 AND 2016**

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
2019	\$ 509,931
2020	2,631,578
2021	(619,400)
2022	(8,318,291)
2023	(4,305,985)
	<u>\$ (10,102,167)</u>

Additional information – Collective balances at June 30, 2016 and 2017, are as follows:

	June 30, 2016	June 30, 2017
Collective Deferred Outflows of Resources	\$ 7,815,204,785	\$ 5,396,431,901
Collective Deferred Inflows of Resources		4,672,602,040
Collective Net Pension Liability	<u>29,617,131,759</u>	<u>23,278,401,588</u>
County's Proportion	0.7195062772%	0.7360797761%

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, 2017, measurement date was determined by an actuarial valuation as of July 1, 2016, which was rolled forward to June 30, 2017. This actuarial valuation used the following actuarial assumptions, applied to all periods in the measurement:

Inflation Rate	2.25%
Salary Increases:	
Through 2026	1.65 – 4.15% Based on Age
Thereafter	2.65 – 5.15% Based on Age
Investment Rate of Return	7.00%

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
YEARS ENDED DECEMBER 31, 2017 AND 2016**

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, 2016, valuation were based on the results of an actuarial experience study for the period July 1, 2011 to June 30, 2014. It is likely that future experience will not exactly conform to these assumptions. To the extent that actual experience deviates from these assumptions, the emerging liabilities may be higher or lower than anticipated. The more the experience deviates, the larger the impact on future financial statements.

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

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

At December 31, 2017, the County's proportionate share of net pension liability for Sheriff (number 70800) was \$47,935,052. The net pension liability was measured as of June 30, 2017, 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, 2017, the County's proportion was 0.3104990608% compared to 0.3136159320% at June 30, 2016.

For the year ended December 31, 2017, the County's pension expense would have been \$1,942,734 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
NOTES TO FINANCIAL STATEMENTS
YEARS ENDED DECEMBER 31, 2017 AND 2016**

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

Police and Firemen's Retirement System (Continued)

	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>
Changes of Assumptions		\$ 6,187,840
Net Difference Between Projected and Actual Earnings on Pension Plan Investments	\$ 1,443,089	
Changes in Proportion and Differences Between the County's Contributions and Proportionate Share of Contributions		2,381,175
Difference Between Expected and Actual Experience	216,340	
	<u>\$ 1,659,429</u>	<u>\$ 8,569,015</u>

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:

<u>Year Ended December 31,</u>	<u>Amount</u>
2019	\$ (1,781,090)
2020	(431,511)
2021	(1,393,660)
2022	(2,329,390)
2023	(973,935)
	<u>\$ (6,909,586)</u>

Additional information – Collective balances at June 30, 2016 and 2017, are as follows:

	<u>June 30, 2016</u>	<u>June 30, 2017</u>
Collective Deferred Outflows of Resources	\$ 3,984,339,036	\$ 2,298,433,198
Collective Deferred Inflows of Resources	125,220,083	2,618,912,538
Collective Net Pension Liability	<u>20,706,699,056</u>	<u>17,167,260,198</u>
County's Proportion	0.3136159320%	0.3104990608%

At December 31, 2017, the County's proportionate share of net pension liability for Prosecutors (number 70803) was \$15,039,870. The net pension liability was measured as of June 30, 2017, 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

**COUNTY OF GLOUCESTER
NOTES TO FINANCIAL STATEMENTS
YEARS ENDED DECEMBER 31, 2017 AND 2016**

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

Police and Firemen’s Retirement System (Continued) - 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, 2017, the County’s proportion was 0.0097420680% compared to 0.0917485289% at June 30, 2016.

For the year ended December 31, 2017, the County’s pension expense would have been \$1,921,860 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		\$ 1,874,720
Net Difference Between Projected and Actual Earnings on Pension Plan Investments	\$ 350,793	
Changes in Proportion and Differences Between the County’s Contributions and Proportionate Share of Contributions	379,122	
Difference Between Expected and Actual Experience	65,919	
	\$ 795,834	\$ 1,874,720

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
2019	\$ 1,340,290
2020	1,126,811
2021	1,571,145
2022	446,832
2023	(5,563,964)
	\$ (1,078,886)

**COUNTY OF GLOUCESTER
NOTES TO FINANCIAL STATEMENTS
YEARS ENDED DECEMBER 31, 2017 AND 2016**

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

Police and Firemen’s Retirement System (Continued)

Additional information – Collective balances at June 30, 2016 and 2017, are as follows:

	June 30, 2016	June 30, 2017
Collective Deferred Outflows of Resources	\$ 3,984,339,036	\$ 2,298,433,198
Collective Deferred Inflows of Resources	125,220,083	2,618,912,538
Collective Net Pension Liability	<u>20,706,699,056</u>	<u>17,167,260,198</u>
 County's Proportion	 0.0917485289%	 0.0097420680%

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, 2017, measurement date was determined by an actuarial valuation as of July 1, 2016, which was rolled forward to June 30, 2017. This actuarial valuation used the following actuarial assumptions:

Inflation Rate	2.25%
Salary Increases:	
Through 2026	2.10 – 8.98% Based on Age
Thereafter	3.50 – 9.98% Based on Age
Investment Rate of Return	7.00%

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.

**COUNTY OF GLOUCESTER
NOTES TO FINANCIAL STATEMENTS
YEARS ENDED DECEMBER 31, 2017 AND 2016**

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

Actuarial Assumptions (Continued)

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.state.nj.us/treasury/pensions/gasb-notice.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, 2017 and June 30, 2016, special funding situation net pension liability amounts of \$5,369,130 and \$5,030,842 for Sheriff and \$1,471,776 and \$1,684,592 for Prosecutors are the accumulated differences between the annual actuarially determined State obligation under the special funding situation and the actual State contribution through the valuation date.

NOTE 12: DEFERRED COMPENSATION PLAN

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

**COUNTY OF GLOUCESTER
NOTES TO FINANCIAL STATEMENTS
YEARS ENDED DECEMBER 31, 2017 AND 2016**

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 2017 assessment for property and casualty insurance and workmen's compensation insurance was \$3,463,206.74.

NOTE 15: LONG-TERM DEBT

Summary of County Debt Service

Long-Term Debt as of December 31, 2017, consisted of the following:

	Year 2017	Year 2016	Year 2015
Bonds, Notes, and Loans Issued	\$ 231,487,208.89	\$ 240,349,571.89	\$ 254,009,677.89
Bonds and Notes Authorized But Not Issued			29,032.27
Net Bonds, Notes, and Loans Issued and Authorized But Not Issued	<u>\$ 231,487,208.89</u>	<u>\$ 240,349,571.89</u>	<u>\$ 254,038,710.16</u>

**COUNTY OF GLOUCESTER
NOTES TO FINANCIAL STATEMENTS
YEARS ENDED DECEMBER 31, 2017 AND 2016**

NOTE 15: LONG-TERM DEBT (CONTINUED)

Summary of County Debt Service (Continued)

	Balance 12/31/2016	Increased	Retired/ Reduction	Balance 12/31/2017	Due Within One Year
Issued					
General:					
Serial Bonds Payable	\$ 163,498,000.00	\$ 41,072,000.00	\$ 47,185,000.00	\$ 157,385,000.00	\$ 20,157,000.00
NJ Infrastructure Loans Payable	3,021,571.89		579,363.00	2,442,208.89	587,669.98
Gloucester County Improvement Authority Loan Payable	73,830,000.00		2,170,000.00	71,660,000.00	2,280,000.00
	<u>\$ 240,349,571.89</u>	<u>\$ 41,072,000.00</u>	<u>\$ 49,934,363.00</u>	<u>\$ 231,487,208.89</u>	<u>\$ 23,024,669.98</u>
Authorized But Not Issued		Increased	Retired/ Reduction		
General:					
Bonds		<u>\$ 13,777,285.00</u>	<u>\$ 13,777,285.00</u>		

\$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, 2017, was \$270,000.00.

\$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, 2017, was \$270,000.00.

\$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, 2017, was \$274,000.00.

\$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, 2017, was \$274,000.00.

\$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 3.00% per annum. The balance remaining at December 31, 2017, was \$3,260,000.00.

\$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 2.125% - 3.00% per annum. The balance remaining at December 31, 2017, was \$21,000,000.00.

\$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 3.00% - 5.00% per annum. The balance remaining at December 31, 2017, was \$11,005,000.00.

**COUNTY OF GLOUCESTER
NOTES TO FINANCIAL STATEMENTS
YEARS ENDED DECEMBER 31, 2017 AND 2016**

NOTE 15: LONG-TERM DEBT (CONTINUED)

Summary of County Debt Service (Continued)

\$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, 2017, was \$9,350,000.00.

\$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, 2017, was \$2,000,000.00.

\$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, 2017, was \$2,000,000.00.

\$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 3.00% per annum. The balance remaining at December 31, 2017, was \$19,285,000.00.

\$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 2.00% per annum. The balance remaining at December 31, 2017, was \$150,000.00.

\$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 2.00% per annum. The balance remaining at December 31, 2017, was \$150,000.00.

\$4,974,000.00 General Obligation Bonds dated June 11, 2014, payable in annual installments through March 2023. Interest is paid semiannually at a rate of 1.50% - 2.375% per annum. The balance remaining at December 31, 2017, was \$3,550,000.00.

\$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 2.00% - 2.50% per annum. The balance remaining at December 31, 2017, was \$1,637,500.00.

\$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 2.00% - 2.50% per annum. The balance remaining at December 31, 2017, was \$1,637,500.00.

\$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 2.0% - 2.50% per annum. The balance remaining at December 31, 2017, was \$3,870,000.00.

\$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, 2017, was \$3,530,000.00.

\$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 2.00% - 3.25% per annum. The balance remaining at December 31, 2017, was \$1,417,500.00.

**COUNTY OF GLOUCESTER
NOTES TO FINANCIAL STATEMENTS
YEARS ENDED DECEMBER 31, 2017 AND 2016**

NOTE 15: LONG-TERM DEBT (CONTINUED)

Summary of County Debt Service (Continued)

\$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 2.00% - 3.25% per annum. The balance remaining at December 31, 2017, was \$1,417,500.00.

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 .930% - 1.41% per annum. The balance remaining at December 31, 2017, was \$22,325,000.00.

\$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, 2017, was \$5,030,000.00.

\$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, 2017, was \$1,425,000.00.

\$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, 2017, was \$1,425,000.00.

8,377,000.00 General Obligation Refunding Bonds dated May 31, 2017, payable in annual installments through March 2028. Interest is paid semiannually at a rate of 2.00% - 2.50% per annum. The balance remaining at December 31, 2017, was \$8,377,000.00.

\$1,450,000.00 County College Bonds - dated May 31, 2017, payable in annual installments through March 2032. Interest is paid semiannually at a rate of 2.00% - 3.125% per annum. The balance remaining at December 31, 2017, was \$1,450,000.00.

\$1,450,000.00 County College Bonds - dated May 31, 2017, payable in annual installments through March 2032. Interest is paid semiannually at a rate of 2.00% - 3.125% per annum. The balance remaining at December 31, 2017, was \$1,450,000.00.

\$2,500,000.00 County College Bonds - dated May 31, 2017, payable in annual installments through March 2032. Interest is paid semiannually at a rate of 1.00% - 2.50% per annum. The balance remaining at December 31, 2017, was \$2,500,000.00.

7,380,000.00 General Obligation Refunding Bonds dated April 11, 2017, payable in annual installments through July 2021. Interest is paid semiannually at a rate of 1.63% per annum. The balance remaining at December 31, 2017, was \$7,325,000.00.

\$19,915,000.00 General Obligation Refunding Bonds dated August 9, 2017, payable in annual installments through October 2029. Interest is paid semiannually at a rate of 3.00% - 4.00% per annum. The balance remaining at December 31, 2017, was \$19,730,000.00.

**COUNTY OF GLOUCESTER
NOTES TO FINANCIAL STATEMENTS
YEARS ENDED DECEMBER 31, 2017 AND 2016**

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, 2017, was \$1,370,000.00.

\$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, 2017, was \$1,072,208.89.

\$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, 2017, was \$71,660,000.00.

Defeased Debt

\$7,380,000.00 General Obligation Refunding Bonds, Series 2017 dated May 4, 2017, payable in annual installments through July 1, 2021. The Refunding Bonds were issued to advance refund \$7,180,000.00 General Obligation Bonds, Series 2007, maturing serially on July 1 in the years 2018 through 2021.

The net proceeds of \$7,323,600.00, net of payments of \$55,000.00 in cost of issuance 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. As a result of the advance refunding, the County had an economic gain) difference between the present value of the debt service payments on the old and new debt) of \$344,860.06.

\$19,915,000.00 General Obligation Refunding Bonds, Series 2017B dated August 9, 2017, payable in annual installments through October 15, 2029. The Refunding Bonds were issued to advance refund \$21,010,000.00 General Obligation Bonds, Series 2009B, maturing serially on October 15 in the years 2020 through 2029.

The net proceeds of \$22,367,529.69, including a premium of \$2,534,542.80 and net of payments of \$82,013.11 in underwriting fees and \$88,000.00 in costs of issuance 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. As a result of the advance refunding, the County had an economic gain) difference between the present value of the debt service payments on the old and new debt) of \$1,282,954.26.

**COUNTY OF GLOUCESTER
NOTES TO FINANCIAL STATEMENTS
YEARS ENDED DECEMBER 31, 2017 AND 2016**

NOTE 15: LONG-TERM DEBT (CONTINUED)

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

Year Ended	Principal	Interest	Total
2018	\$ 23,024,669.98	\$ 7,562,318.49	\$ 30,586,988.47
2019	23,556,657.29	6,864,622.02	30,421,279.31
2020	21,854,195.02	6,223,103.77	28,077,298.79
2021	22,446,686.60	5,568,514.14	28,015,200.74
2022	20,700,000.00	4,866,087.50	25,566,087.50
2023-2027	65,870,000.00	16,126,093.75	81,996,093.75
2028-2032	27,290,000.00	7,890,000.01	35,180,000.01
2033-2037	21,820,000.00	3,241,600.00	25,061,600.00
2038	4,925,000.00	98,500.00	5,023,500.00
	<u>\$ 231,487,208.89</u>	<u>\$ 58,440,839.68</u>	<u>\$ 289,928,048.57</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 .856%.

	Gross Debt	Deductions	Net Debt
General Debt	<u>\$ 387,920,822.00</u>	<u>\$ 167,499,822.00</u>	<u>\$ 220,421,000.00</u>

Net Debt \$220,421,000.00/Equalized Valuation Basis per NJSA 40A:2-2 as amended
\$25,758,679,165.67 = .856%.

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

2% of Equalized Valuation Basis	\$ 515,173,583.31
Net Debt	220,421,000.00
Remaining Borrowing Power	<u>\$ 294,752,583.31</u>

NOTE 16: CAPITAL LEASE OBLIGATIONS

The County had lease agreements in effect at December 31, 2017, for various capital improvements.

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

**COUNTY OF GLOUCESTER
NOTES TO FINANCIAL STATEMENTS
YEARS ENDED DECEMBER 31, 2017 AND 2016**

NOTE 16: CAPITAL LEASE OBLIGATIONS (CONTINUED)

	<u>Total</u>	<u>Principal</u>	<u>Fees/Interest</u>
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	4,083,815.42	3,255,000.00	828,815.42
2023-2027	14,397,729.58	12,110,000.00	2,287,729.58
2028-2030	6,606,225.00	6,125,000.00	481,225.00
	<u>\$ 46,616,391.68</u>	<u>\$ 38,140,000.00</u>	<u>\$ 8,476,391.68</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, 2017, is \$148,504,460.56, of which \$108,272,209.56 is included in the County's obligations, leaving a net amount of debt guaranteed by the County in the amount of \$40,232,251.00.

Pursuant to the items of the Deficiency Advance Contract between the County and the Gloucester County Utilities Authority, the County is obligated to pay to the Gloucester County Utilities Authority any annual charges charged to and payable by the County for any deficits in revenues to pay or provide for (a) operation and maintenance expenses of the regional sewage system; (b) the principal and interest on the Gloucester County Utilities Authority's Bonds as the same become due; and (c) to maintain required reserves. The obligations of the County pursuant to the provisions of the Deficiency Advance Contract constitute a valid and binding direct and general obligation of the County. The balance of County Guaranteed Bonds at December 31, 2017, is 56,981,360.97.

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.

**COUNTY OF GLOUCESTER
NOTES TO FINANCIAL STATEMENTS
YEARS ENDED DECEMBER 31, 2017 AND 2016**

NOTE 18: OPERATING LEASE (CONTINUED)

The following is a schedule of the projected lease payments:

Year Ending December 31,	Amount
2018	\$ 147,721.29
2019	52,576.75
2020	13,905.10
	<u>\$ 214,203.14</u>

NOTE 19: SUBSEQUENT EVENTS

Management has reviewed and evaluated all events and transactions that occurred between December 31, 2017 and June 25, 2018, 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 Four Fiscal Years

	Year Ended			
	12/31/17	12/31/16	12/31/15	12/31/14
County's Proportion of the Net Pension Liability (Asset)	0.7360797761%	0.7195062772%	0.7568953445%	0.7606011283%
County's Proportionate Share of the Net Pension Liability (Asset)	\$ 171,347,606	\$ 213,097,122	\$ 169,907,838	\$ 142,405,334
County's Covered-Employee Payroll	50,716,270	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	337.86%	431.12%	338.68%	288.26%
Plan Fiduciary Net Position as a Percentage of the Total Pension Liability	48.10%	40.14%	47.92%	52.08%
Measurement Date	6/30/2017	6/30/2016	6/30/2015	6/30/2014

SCHEDULE OF COUNTY CONTRIBUTIONS - PERS
Last Four Fiscal Years

	Year Ended			
	12/31/17	12/31/16	12/31/15	12/31/14
Contractually Required Contribution	\$ 6,391,991	\$ 6,507,270	\$ 6,270,286	\$ 5,564,151
Contributions in Relation to the Contractually Required Contribution	6,507,270	6,507,270	6,270,286	5,564,151
Contribution Deficiency (Excess)	None	None	None	None
County's Covered-Employee Payroll	\$ 50,716,270	\$ 49,428,858	\$ 50,167,595	\$ 49,401,923
Contributions as a Percentage of Covered-Employee Payroll	12.60%	13.16%	12.50%	11.26%
Measurement Date	6/30/2017	6/30/2016	6/30/2015	6/30/2014

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

	Year Ended			
	12/31/17	12/31/16	12/31/15	12/31/14
County's Proportion of the Net Pension Liability (Asset)	0.3104990608%	0.3136159320%	0.3148993470%	0.4205435603%
County's Proportionate Share of the Net Pension Liability (Asset)	\$ 47,935,052	\$ 59,908,665	\$ 52,451,254	\$ 52,900,479
County's Covered-Employee Payroll	10,100,519	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	474.58%	598.95%	520.13%	524.35%
Plan Fiduciary Net Position as a Percentage of the Total Pension Liability	58.60%	52.01%	56.30%	62.41%
Measurement Date	6/30/2017	6/30/2016	6/30/2015	6/30/2014

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

	Year Ended			
	12/31/17	12/31/16	12/31/15	12/31/14
Contractually Required Contribution	\$ 2,557,038	\$ 2,559,662	\$ 3,230,065	\$ 3,081,005
Contributions in Relation to the Contractually Required Contribution	2,557,038	2,559,662	3,230,065	3,081,005
Contribution Deficiency (Excess)	None	None	None	None
County's Covered-Employee Payroll	\$ 10,100,519	\$ 10,002,213	\$ 10,084,278	\$ 10,088,684
Contributions as a Percentage of Covered-Employee Payroll	25.32%	25.59%	32.03%	30.54%
Measurement Date	6/30/2017	6/30/2016	6/30/2015	6/30/2014

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

	Year Ended			
	12/31/17	12/31/16	12/31/15	12/31/14
County's Proportion of the Net Pension Liability (Asset)	0.0974206800%	0.0917485289%	0.0983606040%	0.0933345751%
County's Proportionate Share of the Net Pension Liability (Asset)	\$ 15,039,870	\$ 17,526,316	\$ 16,383,448	\$ 11,740,624
County's Covered-Employee Payroll	3,358,151	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	447.86%	576.54%	540.40%	381.47%
Plan Fiduciary Net Position as a Percentage of the Total Pension Liability	58.60%	52.01%	56.30%	62.41%
Measurement Date	6/30/2017	6/30/2016	6/30/2015	6/30/2014

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

	Year Ended			
	12/31/17	12/31/16	12/31/15	12/31/14
Contractually Required Contribution	\$ 748,063	\$ 799,525	\$ 716,874	\$ 693,990
Contributions in Relation to the Contractually Required Contribution	748,063	799,525	716,874	693,990
Contribution Deficiency (Excess)	None	None	None	None
County's Covered-Employee Payroll	\$ 3,358,151	\$ 3,039,895	\$ 3,031,715	\$ 3,077,734
Contributions as a Percentage of Covered-Employee Payroll	22.28%	26.30%	23.65%	22.55%
Measurement Date	6/30/2017	6/30/2016	6/30/2015	6/30/2014

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

	Year Ended			
	12/31/17	12/31/16	12/31/15	12/31/14
County's Proportion of the Net Pension Liability (Asset)	0.3104990608%	0.3136159320%	0.3148993470%	0.4205435603%
County's Proportionate Share of the Net Pension Liability (Asset)	\$ 5,369,130	\$ 5,030,842	\$ 4,599,799	\$ 5,696,493
County's Covered-Employee Payroll	10,100,519	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	53.16%	50.30%	45.61%	56.46%
Plan Fiduciary Net Position as a Percentage of the Total Pension Liability	58.60%	52.01%	56.30%	62.41%
Measurement Date	6/30/2017	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
Special Funding Situation
Last Four Fiscal Years

	Year Ended			
	12/31/17	12/31/16	12/31/15	12/31/14
Contractually Required Contribution	\$ 268,479	\$ 192,767	\$ 239,443	\$ 236,535
Contributions in Relation to the Contractually Required Contribution	268,479	192,767	239,443	236,535
Contribution Deficiency (Excess)	None	None	None	None
County's Covered-Employee Payroll	\$ 10,100,519	\$ 10,002,213	\$ 10,084,278	\$ 10,088,684
Contributions as a Percentage of Covered-Employee Payroll	2.66%	1.93%	2.37%	2.34%
Measurement Date	6/30/2017	6/30/2016	6/30/2015	6/30/2014

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

	Year Ended			
	12/31/17	12/31/16	12/31/15	12/31/14
County's Proportion of the Net Pension Liability (Asset)	0.0974206800%	0.0917485289%	0.0983606040%	0.0933457510%
County's Proportionate Share of the Net Pension Liability (Asset)	\$ 1,684,592	\$ 1,471,776	\$ 1,436,773	\$ 1,264,268
County's Covered-Employee Payroll	3,358,151	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	50.16%	48.42%	47.39%	41.08%
Plan Fiduciary Net Position as a Percentage of the Total Pension Liability	58.60%	52.01%	56.30%	62.41%
Measurement Date	6/30/2017	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
Special Funding Situation
Last Four Fiscal Years

	Year Ended			
	12/31/17	12/31/16	12/31/15	12/31/14
Contractually Required Contribution	\$ 84,237	\$ 56,394	\$ 74,791	\$ 52,496
Contributions in Relation to the Contractually Required Contribution	84,237	56,394	74,791	52,496
Contribution Deficiency (Excess)	None	None	None	None
County's Covered-Employee Payroll	\$ 3,358,151	\$ 3,039,895	\$ 3,031,715	\$ 3,077,734
Contributions as a Percentage of Covered-Employee Payroll	2.51%	1.86%	2.47%	1.71%
Measurement Date	6/30/2017	6/30/2016	6/30/2015	6/30/2014

SUPPLEMENTARY INFORMATION

SINGLE AUDIT SECTION

PETRONI & ASSOCIATES LLC

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

Independent Auditor's Report

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

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, 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, 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, 2017, 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 25, 2018, 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.

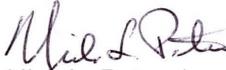
Compliance and Other Matters

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 25, 2018

PETRONI & ASSOCIATES LLC

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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, 2017. 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, U.S. Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (Uniform Guidance), *Audits of States, Local Governments, and Non-Profit Organizations*; and New Jersey OMB 15-08, *Single Audit Policy for Recipients of Federal Grants, State Grants, and State Aid*. Those standards and Uniform Guidance and New Jersey OMB's 15-08 require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal or state program occurred. An audit includes examining, on a test basis, evidence about the County of Gloucester's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances. We believe that our audit provides a reasonable basis for our opinion on compliance for each major federal and state program. However, our audit does not provide a legal determination of the County of Gloucester's compliance.

Opinion on Each Major Federal and State Program

In our opinion, the County of Gloucester complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal and state programs for the year ended December 31, 2017.

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.

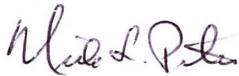
The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of Uniform Guidance and New Jersey OMB 15-08. Accordingly, this report is not suitable for any other 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, 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, 2017, and have issued our report thereon dated June 25, 2018, 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 25, 2018

COUNTY OF GLOUCESTER
 SCHEDULE OF EXPENDITURES OF FEDERAL FINANCIAL ASSISTANCE
 FOR THE YEAR ENDED DECEMBER 31, 2017

Federal Grantor Pass Through Grantor Program Title	Grant Period		Federal CFDA Number	State Account Number	Program Award Number	Award Amount	Cash Match	Current Year Receipts	Cumulative Cash Received	Current Expenditures	Cumulative Expenditures
	From	To									
U.S. Department of Health and Human Services											
New Jersey Department of Health and Senior Services											
Area Plan Contract	01/01/16	12/31/16	93.043	054 7530 100 060	555850	\$ 15,188		\$ 15,188.00	\$ 31	\$ 15,188.00	
Area Plan Contract	01/01/16	12/31/16	93.044	054 7530 100 058	555820	251,124			5,314	251,124	
Area Plan Contract	01/01/16	12/31/16	93.045	054 7530 100 056	552420	423,808		423,808	15,674	423,808	
Area Plan Contract	01/01/16	12/31/16	93.052	054 7530 100 062	557070	99,273		99,273	3,467	99,273	
Area Plan Contract	01/01/16	12/31/16	93.053	054 7530 100 039	552480	115,892	\$ 24,207.00	115,892		115,892	
Area Plan Contract	01/01/16	12/31/16	93.778	054 7530 100 066	557560	12,665		12,665	98	12,665	
Area Plan Contract	01/01/17	12/31/17	93.043	054 7530 100 060	555850	15,012		15,012	14,706	14,706	
Area Plan Contract	01/01/17	12/31/17	93.044	054 7530 100 058	555820	257,781		257,781	256,224	256,224	
Area Plan Contract	01/01/17	12/31/17	93.045	054 7530 100 056	552420	273,371		273,371	263,134	263,134	
Area Plan Contract	01/01/17	12/31/17	93.045	054 7530 100 111	552410	156,754		156,754	136,046	136,046	
Area Plan Contract	01/01/17	12/31/17	93.052	054 7530 100 062	557070	100,381		100,381	97,697	97,697	
Area Plan Contract	01/01/17	12/31/17	93.053	054 7530 100 039	552480	117,048		117,048	114,302	114,302	
Area Plan Contract	01/01/17	12/31/17	93.778	054 7530 100 066	557560	13,857		13,857	13,820	13,820	
Local Core Capacity Infrastructure for Bioterrorism	07/01/16	06/30/17	93.069	046 4230 100 360	037150	267,522		267,522	153,728	267,522	
Local Core Capacity Infrastructure for Bioterrorism	07/01/16	06/30/17	93.323	046 4230 100 504	032490	5,000		5,000	5,000	5,000	
Local Core Capacity Infrastructure for Bioterrorism	07/01/17	06/30/18	93.069	046 4230 100 360	037150	280,803		70,484	121,213	121,213	
Special Child Health Case/Case Management	07/01/16	06/30/17	93.994	046 4220 100 129	022070	23,012		23,012	17,627	23,012	
New Jersey Department of Human Services											
Prevention of Teen Pregnancy	1/1/17	12/31/17	93.558	016 1630 100 033	030160	1,000		1,000	1,000	1,000	
U.S. Department of Agriculture											
Housing Preservation Grant	10/01/14	09/30/15	10.433	N/A	N/A	45,948		45,948	1,015	45,948	
Housing Preservation Grant	09/23/15	09/23/17	10.433	N/A	N/A	25,000		17,067	25,000	25,000	
Housing Preservation Grant	10/01/16	09/30/18	10.433	N/A	N/A	26,021		20,000	6,021	6,021	
Housing Preservation Grant	07/01/17	06/30/18	10.433	N/A	N/A	26,842					
Senior Farmers Market Program	06/01/16	09/30/16	10.576	046 4560 100 474	UNKNOWN	1,500		1,500		1,500	
Senior Farmers Market Program	06/01/17	09/30/17	10.576	046 4560 100 474	UNKNOWN	1,500			1,500	1,500	
Women, Infants, and Children	10/01/15	09/30/16	10.557	046 4220 100 113	022510	730,200		724,900	361	724,900	
Women, Infants, and Children	10/01/15	09/30/16	10.557	046 4220 100 449	027370	65,832		65,832		65,832	
Women, Infants, and Children	10/01/16	09/30/17	10.557	046 4220 100 449	027370	52,185		52,185	52,185	52,185	
Women, Infants, and Children	10/01/16	09/30/17	10.557	046 4220 100 113	022510	764,300		764,300	602,126	764,300	
Women, Infants, and Children	10/01/17	09/30/18	10.557	UNKNOWN	UNKNOWN	801,987			164,342	164,342	
New Jersey Department of Environmental Protection											
County Environmental Health Act	07/01/16	06/30/17	66.605	042 4840 100 094	050030	6,375		6,375	5,989	6,375	
County Environmental Health Act	07/01/17	06/30/18	66.605	042 4840 100 094	UNKNOWN	6,375			3,016	3,016	
U.S. Department of the Interior											
National Parks Service											
Battlefield Protection	08/01/14	08/01/16	15.926	N/A	N/A	46,200		40,222		46,100	

COUNTY OF GLOUCESTER
SCHEDULE OF EXPENDITURES OF FEDERAL FINANCIAL ASSISTANCE
FOR THE YEAR ENDED DECEMBER 31, 2017

Federal Grantor Pass Through Grantor Program Title	Grant Period		Federal CFDA Number	State Account Number	Program Award Number	Award Amount	Cash Match	Current Year Receipts	Cumulative Cash Received	Current Expenditures	Cumulative Expenditures
	From	To									
U.S. Department of Justice											
New Jersey Department of Law and Public Safety											
Megan's Law	04/01/16	03/31/17	16.738	066 1020 100 364	091240	7,764		6,475	7,764	4,476	7,764
Megan's Law	06/01/17	05/31/18	16.738	UNKNOWN	UNKNOWN	7,688				2,331	2,331
Narcotics Task Force	07/01/15	06/30/16	16.738	066 1020 100 364	091240	65,270		16,942	65,270		48,328
Narcotics Task Force	07/01/16	06/30/17	16.738	UNKNOWN	UNKNOWN	63,807				63,733	63,733
Sexual Assault Nurses Examiner Project (SANE)	10/01/15	09/30/16	16.575	066 1020 100 142	090300	84,095		27,340	83,698		83,698
Sexual Assault Response Team SART/SANE	10/01/16	09/30/17	16.575	066 1020 100 142	090300	87,832		52,648	52,648	87,272	87,832
Victims of Crime Act (VOCA)	07/11/15	07/10/16	16.575	066 1020 100 142	090300	191,448		191,448	191,448	6,214	191,448
Victims of Crime Act (VOCA)	07/11/16	07/10/17	16.575	066 1020 100 142	UNKNOWN	219,715				193,474	193,474
Violence Against Women (VAWA)	07/01/15	06/30/16	16.588	066 1020 100 246	090260	25,225		25,225	25,225		25,225
Violence Against Women (VAWA)	07/01/16	06/30/17	16.588	066 1020 100 246	090260	22,732		22,732	22,732	22,732	22,732
U.S. Marshal Service											
Electronic Crimes Task Force	10/01/16	09/30/17	16.922	N/A	N/A	10,000		9,240	9,240	9,990	9,990
U.S. Department of Homeland Security											
New Jersey Office of Homeland Security											
Emergency Management Agency Assistance	07/01/15	06/30/16	97.042	066 1200 100 726	062600	55,000		55,000	55,000	55,000	55,000
Emergency Management Agency Assistance	07/01/16	06/30/17	97.042	066 1200 100 726	062600	55,000				55,000	55,000
Homeland Security	09/01/14	08/31/16	97.067	066 1005 100 006	130040	124,900			124,900		124,900
Homeland Security	09/01/15	08/31/18	97.067	066 1005 100 006	130040	100,000		44,013	100,000	3,264	100,000
Homeland Security	09/01/16	08/31/19	97.067	066 1005 100 006	130040	206,435		144,708	144,708	196,691	232,433
Homeland Security	09/01/17	08/31/20	97.067	UNKNOWN	UNKNOWN	214,454				35,000	35,000
National Food & Shelter Program	01/01/16	08/31/17	97.024	UNKNOWN	UNKNOWN	11,000		11,000	11,000	11,000	11,000
National Food & Shelter Program	10/01/16	12/31/18	97.024	UNKNOWN	UNKNOWN	3,105		3,105	3,105	3,105	3,105
New Jersey Department of Law and Public Safety											
Hazard Mitigation Grant Program	08/30/13	10/07/16	97.039	066 1200 100 B07	063520	600,000			450,000		600,000
Hazard Mitigation Grant Program	11/22/16	11/22/19	97.039	N/A	N/A	524,476					
U.S. Department of Labor											
New Jersey Department of Labor											
WIOA - Adult Program	07/01/15	06/30/16	17.258	062 4545 100 101	101020	607,412		35,522	607,411	3,151	607,411
WIOA - Adult Program	07/01/16	06/30/17	17.258	062 4545 100 1010	101020	876,956		606,458	783,926	627,353	833,072
WIOA - Dislocated Workers	07/01/15	06/30/16	17.278	062 4545 100 105	101040	727,328		92,957	727,320	47,353	727,320
WIOA - Dislocated Workers	07/01/16	06/30/17	17.278	062 4545 100 105	101040	767,939		495,338	662,759	598,417	766,610
WIOA - Youth Activities	07/01/15	06/30/16	17.259	062 4545 100 249	101530	665,466		5,054	664,075	3,241	664,075
WIOA - Youth Activities	07/01/16	06/30/17	17.259	062 4545 100 249	101530	714,336		493,297	704,893	264,160	714,336
WIOA - Adult Program	07/01/17	06/30/18	17.259	062 4545 100 249	101530	611,751		47,897	47,897	54,908	54,908
WIOA - Dislocated Workers	07/01/17	06/30/18	17.278	062 4545 100 105	101040	684,998		180,464	180,464	208,640	208,640
WIOA - Youth Activities	07/01/17	06/30/18	17.259	062 4545 100 249	101530	647,232		174,354	174,354	442,605	442,605
Work First New Jersey - SNAP	07/01/16	06/30/17	10.561	062 4545 100 345	105440	158,668		83,052	130,023	83,066	130,023
Work First New Jersey - TANF	07/01/15	06/30/16	93.558	062 4545 100 344	105430	1,017,503		2,803	1,000,496	225	1,000,496
Work First New Jersey - TANF	07/01/16	06/30/17	93.558	062 4545 100 344	105430	1,198,375		698,915	1,146,749	453,793	1,151,203
Work First New Jersey	07/01/17	06/30/18	10.561	062 4545 100 345	105440	142,801		69,679	69,679	69,674	69,674
Work First New Jersey - CAVP	07/01/17	06/30/18	93.558	062 4545 100 346	105450	6,000		778	778	951	951
Work First New Jersey - TANF	07/01/17	06/30/18	93.558	062 4545 100 344	105430	984,279		400,207	400,207	603,173	603,173
U.S. Department of Transportation											
New Jersey Division of Highway Traffic Safety											
Child Passenger Safety Seat Grant	10/01/16	09/30/17	20.616	066 1160 100 155	031000	17,000		15,803	15,803	15,803	15,803
Click It or Ticket	05/01/17	06/30/17	20.616	066 1160 100 155	031000	40,000		38,859	38,859	38,859	38,859
Comprehensive Traffic Safety Program	10/01/16	09/30/17	20.600	UNKNOWN	UNKNOWN	44,450				34,743	34,743
Distracted Driving	04/01/17	09/30/17	20.616	066 1160 100 158	031030	50,500		49,418	49,418	49,418	49,418
Driving While Intoxicated Sobriety Checkpoint	10/01/16	09/30/17	20.616	066 1160 100 157	031020	130,000		114,403	114,403	114,403	115,503

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, 2017

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										
Delaware Valley Regional Planning Commission												
Region Wide Transportation GIS Program	07/01/15	06/30/16	20.205	N/A	N/A	30,000		17,899	30,000		30,000	
Region Wide Transportation GIS Program	07/01/16	06/30/17	20.205	N/A	N/A	30,000		25,827	25,827	18,733	30,000	
Region Wide Transportation GIS Program	07/01/17	06/30/18	20.205	N/A	N/A	30,000				16,547	16,547	
Supportive Regional Highway	07/01/15	06/30/16	20.205	N/A	N/A	39,100		21,281	39,100		39,100	
Supportive Regional Highway	07/01/16	06/30/17	20.205	N/A	N/A	39,100		23,796	23,796	25,581	39,100	
Supportive Regional Highway	07/01/17	06/30/18	20.205	N/A	N/A	39,100				15,996	15,996	
Transit Support Program	07/01/16	06/30/17	20.505	N/A	N/A	38,680		9,011	9,011	31,963	38,680	
Transit Support Program	07/01/17	06/30/18	20.505	N/A	N/A	38,680				19,999	19,999	
Transportation System Plan & Implementation	07/01/15	06/30/16	20.505	N/A	N/A	38,680		19,779	38,680		38,680	
New Jersey Transit												
New Freedom	01/01/14	12/31/15	20.521	N/A	N/A	30,000		30,000	30,000	30,000	30,000	
New Freedom	01/01/15	12/31/16	20.521	N/A	N/A	200,000		20,452	200,000	4,344	200,000	
Section 5311 Rural Transit	07/01/15	12/31/16	20.509	N/A	Section 5311 FY16	142,681		23,641	142,681		142,681	
Federal Highway Administration												
New Jersey Department of Transportation												
Auburn Road (CR551)/High Hill Road Roundabout	10/22/15	12/31/20	20.205	078 6300 480 HDR	378346	1,187,273		714,512	714,512	1,162,160	1,162,160	
Gloucester County Multipurpose Trail Ext	04/26/12	12/31/15	20.205	078 6300 480 GEM	370502	400,000			204,129		295,775	
Tuckahoe Road (CR557) Resurfacing Section V	09/15/14	12/31/17	20.205	078 6300 480 GXI	370174	2,345,311			1,562,678		1,562,678	
Woodbury-Glassboro Road (CR553)/Tylers Mill-Woodcreek	09/10/14	12/31/17	20.205	078 6300 480 GXI	370174	2,829,600			2,829,596		2,829,596	
Culvert Repair & Replacement	06/01/16	completion	20.205	078 6320 480 AL7	600086	350,000		262,500	262,500	349,999	349,999	
Gloucester County Roadway Safety Improvements	03/13/17	12/31/20	20.205	078 6300 480 GUY	609335	112,000		45,691	45,691	111,334	111,334	
Guiderail Improvements	01/01/14	12/31/19	20.205	078 6300 480 HDR	378346	720,986		438,747	438,747	587,728	587,728	
Holly Avenue/Route 47 to Broadway	02/17/16	12/31/18	20.205	078 6300 480 GUY	609335	11,764		11,764	11,764	11,764	11,764	
Hurffville Grenloch Road Improvements	03/23/17	12/31/20	20.205	078 6300 480 GUY	609335	700,000				599,826	599,826	
Main Street (CR553)/Broadway 553 Alt & CR635	08/11/17	12/31/18	20.205	078 6300 480 GUY	609335	60,461		60,461	60,461	60,461	60,461	
2014 ISTE A	01/01/14	COMPLETE	20.205	078 6300 480 GXI	370174	1,000,000			445,567		445,567	
2014 ISTE A	01/01/14	COMPLETE	20.205	078 6300 480 GUY	609335	500,000		42,221	42,221	500,000	500,000	
2015 ISTE A	01/01/15	COMPLETE	20.205	078 6300 480 GM7	604674	3,750,000		2,992,129	3,750,000	16,957	3,750,000	
2015 ISTE A	01/01/15	COMPLETE	20.205	078 6300 480 GUY	609335	1,000,000		90,260	500,000		500,000	
2016 ISTE A	01/01/16	COMPLETE	20.205	078 6300 480 GUY	609335	75,000		28,765	75,000	7,070	75,000	
2016 ISTE A	01/01/16	COMPLETE	20.205	078 6300 480 HDG	378345	1,450,000		149,244	149,244	211,675	211,675	
2017 ISTE A	01/01/17	COMPLETE	20.205	UNKNOWN	UNKNOWN	3,400,000				2,150,000	2,150,000	
U.S. Department of Housing and Urban Development												
Community Development Block Grant	09/01/15	08/31/16	14.218	N/A	N/A	1,214,297		404,571	1,110,556	286,893	1,149,391	
Community Development Block Grant	09/01/16	08/31/17	14.218	N/A	N/A	1,238,553		423,957	509,942	112,301	849,995	
Community Development Block Grant	09/01/17	08/31/18	14.218	N/A	N/A	1,218,801		56,670	56,670	801,064	801,064	
Community Development Block Grant - 2014	09/01/14	08/31/15	14.228	N/A	B-14-UC-34-0109	1,201,146		73,076	1,174,413		1,186,625	
Home Investment Partnership	09/01/17	08/31/18	14.239	N/A	N/A	441,950		8,309	8,309	98,028	98,028	
Home Investment Partnership - 2013	09/01/13	08/31/14	14.239	N/A	M-13-UC-34-0104	455,741		4,465	455,741		445,276	
Home Investment Partnership - 2014	09/01/14	08/31/15	14.239	N/A	M-14-UC-34-0104	474,554			446,319		428,969	
Home Investment Partnership Program	09/01/15	08/31/16	14.239	N/A	N/A	438,290		82,346	340,469	86,783	388,441	
Home Investment Partnership Program	09/01/16	08/31/17	14.239	N/A	N/A	453,719		158,314	213,508	170,224	276,235	
								None	\$ 12,641,678	\$ 28,778,817	\$ 14,031,284	\$ 35,788,830

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, 2017

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								
New Jersey Historical Commission										
Red Bank Interpretive Signage	01/15/14	06/30/14	074 2540 100 105	077700	\$ 13,032	\$ 6,516		\$ 13,032	\$ 1,985	\$ 17,582
New Jersey Department of Environmental Protection										
Clean Communities Grant	05/01/17	06/30/17	042 4900 765 005	178920	136,881		\$ 136,881	136,881	136,881	136,881
County Environmental Health Act	07/01/16	06/30/17	042 4855 495 001	083130	160,496		160,496	160,496	121,001	160,496
County Environmental Health Act	07/01/16	06/30/17	042 4825 100 072	027050	1,500		1,500	1,500	1,500	1,500
County Environmental Health Act	07/01/17	06/30/18	042 4855 495 001	UNKNOWN	160,396				74,127	74,127
County Environmental Health Act	07/01/17	06/30/18	042 4850 100 099	UNKNOWN	1,750					
County Environmental Health Act	07/01/17	06/30/18	042-4825 100 075	UNKNOWN	1,500					
Mosquito ID and Control Activities	06/24/16	10/31/16	042 4800 100 076	993020	30,325		30,325	30,325		30,325
Salem-Gloucester Regional Sewer Plan	01/01/10	12/31/12	042 4840 100 094	GSRA	6,181,000			6,181,000	104,639	4,814,177
New Jersey Department of Health and Senior Services										
Alcoholism and Drug Abuse	01/01/16	12/31/16	054 7700 760 001	090000	364,763	80,418	150,131	358,996	5,421	439,414
Alcoholism and Drug Abuse	01/01/16	12/31/16	054 7700 100 162	090160	191,658		101,609	191,658		191,658
Alcoholism and Drug Abuse	01/01/17	12/31/17	054 7700 760 001	090000	551,047	78,903	119,066	119,066	618,070	618,070
ARCH - Access to Reproductive Care/HIV Services	11/01/17	06/30/18	UNKNOWN	UNKNOWN	100,000				13,191	13,191
Area Plan Contract	01/01/16	12/31/16	054 7530 100 036	550150	351,861			351,861	11,269	351,861
Area Plan Contract	01/01/16	12/31/16	054 7530 100 038	551550	135,051		10,000	135,051	6,196	135,051
Area Plan Contract	01/01/16	12/31/16	054 7530 491 009	550150	103,902			103,902	1,282	103,902
Area Plan Contract	01/01/17	12/31/17	054 7530 100 036	550150	371,775		351,705	351,705	365,903	365,903
Area Plan Contract	01/01/17	12/31/17	054 7530 100 038	551550	119,219		119,219	119,219	114,435	114,435
Area Plan Contract	01/01/17	12/31/17	054 7530 491 009	550150	104,549		104,549	104,549	103,372	103,372
Peer Grouping	01/01/16	12/31/16	N/A	N/A	58,461		11,506	58,461	1,041	58,461
Peer Grouping	01/01/17	12/31/17	N/A	N/A	46,380		28,202	28,202	44,913	44,913
Right to Know	42552	42916	046 4230 100 105	034500	10,798		8,099	10,798	8,099	10,798
Right to Know	07/01/17	06/30/18	046 4230 100 105	034500	10,798		2,700	2,700	4,917	4,917
Special Child Health Case/Case Management	07/01/16	06/30/17	046 4220 100 484	021060	6,895		6,895	6,895	6,895	6,895
Special Child Health Case/Case Management	07/01/16	06/30/17	046 4220 100 501	020080	140,727		140,727	140,727	86,468	140,727
Special Child Health Case/Case Management	07/01/16	06/30/17	046 4220 771 001	027710	4,496		4,496	4,496	4,496	4,496
Special Child Health Case/Case Management	07/01/17	06/30/18	046 4220 100 501	020080	175,182		44,323	44,323	83,480	83,480
New Jersey Department of Human Services										
Abused and Missing Children	01/01/17	12/31/17	016 1610 100 039	017020	3,234		3,234	3,234	2,907	2,907
Human Services Planning Grant	01/01/17	12/31/17	016 1610 100 039	017020	62,770		61,063	61,063	62,770	62,770
Mental Health Administration	07/01/16	06/30/17	054 7700 100 029	085800	12,000		9,000	12,000	6,000	12,000
Mental Health Administration	07/01/17	06/30/18	054 7700 100 029	085800	12,000		3,000	3,000	6,000	6,000
Mental Health Diversionary Program	01/01/16	12/31/17	UNKNOWN	UNKNOWN	150,000					
Personal Assistance Service	01/01/17	12/31/17	054 7545 100 005	270010	43,500		43,500	43,500	43,500	43,500
Social Services for the Homeless	07/01/16	06/30/17	054 7550 100 072	153550	423,215		166,045	254,331	147,786	423,214
Social Services for the Homeless	07/01/14	06/30/15	054 7550 100 072	153550	282,143			280,828	52,732	280,828
Social Services for the Homeless - ICM	07/01/16	06/30/16	UNKNOWN	UNKNOWN	71,000				71,000	71,000
Social Services for the Homeless - SSBG	07/01/16	06/30/17	054 7550 100 072	153550	75,864		25,288	37,932	54,402	75,864
Social Services for the Homeless - TANF	07/01/16	06/30/17	054 7550 100 072	153550	104,039		34,680	52,020	36,331	104,039
Title XX Transportation	01/01/16	12/31/16	054 7545 100 039	270200	60,733			60,733	2,250	60,733
Title XX Transportation	01/01/17	12/31/17	054 7545 100 039	270200	60,733		60,733	60,733	58,483	58,483
Youth Incentive Program (CIACC)	01/01/17	12/31/17	016 1620 100 013	020080	38,442		38,442	38,442	38,442	38,442

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, 2017

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								
New Jersey Department of Children and Families										
Child Advocacy Center	01/01/17	06/01/17	016 1610 100 131	010140	300,000		300,000	300,000	289,486	289,486
Child Advocacy Development	05/09/17	06/30/17	016 1610 100 131	010140	140,000		140,000	140,000	21,024	21,024
Prevention Services	07/01/16	06/30/17	016 1630 100 024	030050	300,000		105,000	300,000	13,401	300,000
Prevention Services	07/01/17	06/30/18	016 1630 100 024	030050	300,000		175,000	175,000	300,000	300,000
New Jersey Transit										
Job Access and Reverse Commute	07/01/15	06/30/17	UNKNOWN	UNKNOWN	140,000		12,809	60,886		82,702
Job Access and Reverse Commute	07/01/16	06/30/17	UNKNOWN	UNKNOWN	80,000		40,000	40,000	40,000	40,000
Job Access and Reverse Commute	07/01/17	06/30/18	UNKNOWN	UNKNOWN	110,000				47,500	47,500
Section 5310 Federal Transit Admin	01/01/17	12/31/17	N/A	N/A	200,000		44,922	44,922	70,000	70,000
Section 5311 Rural Transit	07/01/15	12/31/16	N/A	Section 5311 FY16	73,503			73,503	16,087	73,503
Senior Citizens and Disabled Residents Transportation	01/01/16	12/31/16	N/A	N/A	508,829		85,097	474,258	42,849	474,258
Senior Citizens and Disabled Residents Transportation	01/01/17	12/31/17	UNKNOWN	UNKNOWN	467,099		302,688	302,688	453,361	453,361
FTA Small Urban and Rural Area Transportation	01/01/17	12/31/17	N/A	N/A	146,758		108,669	108,669	140,508	140,508
New Jersey Department of Law and Public Safety										
Body Armor Replacement - Corrections	10/01/15	03/19/17	066 1020 718 001	090160	5,046			5,046		4,678
Body Armor Replacement - Corrections	10/01/16	completion	066 1020 718 001	090160	4,349			4,349		
Body Armor Replacement - Corrections	10/01/17	completion	066 1020 718 001	090160	4,115		4,115	4,115		
Body Armor Replacement - Prosecutors	12/01/13	12/31/14	066 1020 718 001	090160	4,495			4,495	36	4,495
Body Armor Replacement - Prosecutors	11/05/14	03/19/16	066 1020 718 001	090160	3,452			3,452		3,025
Body Armor Replacement - Prosecutors	10/01/15	03/19/17	066 1020 718 001	090160	3,530			3,530	2,677	2,677
Body Armor Replacement - Prosecutors	10/01/16	completion	066 1020 718 001	090160	3,547			3,547		
Body Armor Replacement - Prosecutors	10/01/17	completion	066 1020 718 001	090160	3,553		3,553	3,553		
Body Armor Replacement - Sheriff	10/01/15	03/19/17	066 1020 718 001	090160	7,824			7,824	13	7,824
Body Armor Replacement - Sheriff	10/01/16	completion	066 1020 718 001	090160	7,878			7,878	1,922	1,922
Body Armor Replacement - Sheriff	10/01/17	completion	066 1020 718 001	090160	7,811		7,811	7,811		
Drunk Driving Enforcement Fund	09/01/15	08/31/16	UNKNOWN	UNKNOWN	16,000			16,000	50	15,970
Drunk Driving Enforcement Fund	01/01/17	12/31/18	UNKNOWN	UNKNOWN	20,000		20,000	20,000	13,499	13,499
Insurance Fraud Reimbursement Program	01/01/15	12/31/16	066 1020 100 305	094470	123,789		-	102,362		102,362
Insurance Fraud Reimbursement Program	01/01/16	12/31/16	066 1020 100 305	094470	131,405		84,758	84,758	84,758	84,758
Insurance Fraud Reimbursement Program	01/01/17	12/31/17	UNKNOWN	UNKNOWN	142,743				83,353	83,353
Juvenile Detention Alternative Initiative	01/01/16	12/31/16	066 1500 100 237	340140	123,633		46,633	123,633	47,092	123,633
Juvenile Detention Alternative Initiative	01/01/17	12/31/17	066 1500 100 237	340140	124,000		58,511	58,511	124,000	124,000
New Jersey Office of Homeland Security										
Weather Monitors - Del River/Rail Project	07/01/14	08/31/16	066 1005 100 003	130030	100,000		24,698	100,000		100,000
Homeland Security	09/01/14	08/31/16	066 1005 100 003	130030	25,100		25,100	25,100		25,100
New Jersey Governor's Council on Alcoholism and Drug Abuse										
Municipal Alliance	07/01/16	06/30/17	082 2000 100 044	995120	391,915		368,925	391,915	26,866	391,915
Municipal Alliance	07/01/17	06/30/18	082 2000 100 044	995120	391,915		25,624	25,624	368,403	368,403

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, 2017

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								
New Jersey Juvenile Justice Commission										
Family Court Program	01/01/16	12/31/16	066 1500 100 021	340270	141,848		35,867	141,848	136,925	141,848
Family Court Program	01/01/17	12/31/17	066 1500 100 021	340270	141,848		63,568	63,568	141,848	141,848
State/Community Partnership Program	01/01/16	12/31/16	066 1500 100 007	342000	279,282		96,125	279,282	683	279,282
State/Community Partnership Program	01/01/17	12/31/17	066 1500 100 007	342000	279,282		119,830	119,830	279,282	279,282
New Jersey Department of Labor										
Work First New Jersey - GA/SNAP	07/01/16	06/30/17	062 4545 100 322	105410	455,371		233,948	451,384	170,145	451,384
Work First New Jersey - NBWS	07/01/16	06/30/17	062 4545 100 379	101790	5,000		5,000	5,000	1,000	5,000
Work First NJ TANF	07/01/14	06/30/15	062 4545 100 344	105430	1,116,391		2,000	1,054,887		1,056,218
Work First New Jersey - GA	07/01/17	06/30/18	062 4545 100 322	105410	409,834		191,676	191,676	250,788	250,788
Work First New Jersey - NBWS	07/01/17	06/30/18	062 4545 100 379	101790	32,000				29,990	29,990
Workforce Development Partnership	07/01/15	06/30/16	UNKNOWN	UNKNOWN	144,932					
Workforce Learning Link	07/01/15	06/30/16	062 4545 767 003	091140	35,000			35,000		35,000
Workforce Learning Link	01/01/16	06/30/17	062 4545 767 003	091140	50,000		38,828	50,000		50,000
Workforce Learning Link	07/01/17	06/30/18	062 4545 767 003	091140	77,000		35,402	35,402	74,009	74,009
New Jersey Department of Military and Veterans Affairs										
Veterans Transportation	07/01/16	06/30/16	067 3610 100 058	502540	30,000		17,500	30,000	16,881	30,000
Veterans Transportation	07/01/17	06/30/18	067 3610 100 058	502540	30,000		10,000	10,000	14,583	14,583
New Jersey Department of Transportation										
FY2011 Transportation Trust	01/01/11	COMPLETE	078 6320 480 AKW	600091	2,873,000			2,873,000	100,000	2,873,000
FY2013 Transportation Trust	01/01/13	COMPLETE	078 6320 480 ALF	600793	3,072,200			3,072,200		3,059,643
FY2014 Transportation Trust	01/01/14	COMPLETE	078 6320 480 ALN	600094	1,000,000			958,986		1,000,000
FY2014 Transportation Trust	01/01/14	COMPLETE	078 6320 480 ALO	600794	3,674,000			3,674,000	23,028	3,674,000
FY2015 Transportation Trust	01/01/15	COMPLETE	078 6320 480 AL6	600795	3,674,000			3,674,000	1,016,870	3,672,543
FY2016 Transportation Trust	01/01/16	COMPLETE	078 6320 480 AMG	609796	3,674,000		2,093,793	2,093,793	2,946,390	2,946,390
FY2016 Transportation Trust	01/01/16	COMPLETE	078 6320 480 AL8	600096	1,000,000		1,000,000	1,000,000	1,000,000	1,000,000
FY2017 Transportation Trust	01/01/17	COMPLETE	078 6320 480 AMM	605137	3,690,600		618,716	618,716	1,101,317	1,101,317
FY2017 Transportation Trust	01/01/17	COMPLETE	078 6320 480 AMK	600097	1,000,000		740,484	740,484	1,000,000	1,000,000
Gloucester County Bridge Rehab Project	10/01/14	12/31/17	078 6320 480 ALE	600093	1,000,000			900,000		1,000,000
Gloucester County Bridge Rehab Project	04/01/15	12/31/20	078 6320 480 ALY	600095	1,000,000			900,000		1,000,000
Washington Township & Monroe Township Bikeway Project	08/24/16	12/31/17	UNKNOWN	UNKNOWN	1,500,000					
Main Road (CR555)/Cumberland Line to Route 40	05/25/17	12/31/18	UNKNOWN	UNKNOWN	1,250,000					
Main Road (CR555)/Route 40 to Tuckahoe	03/23/17	12/31/20	UNKNOWN	UNKNOWN	2,340,000					
Tanyard Road Improvements	06/13/17	12/31/18	UNKNOWN	UNKNOWN	1,445,902					
									757,014	757,014
									\$ 13,749,824	\$ 38,939,508
									\$ 165,837	\$ 9,264,062
									\$ 35,560,143	\$ 38,939,508

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

**COUNTY OF GLOUCESTER
NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL
FINANCIAL ASSISTANCE AND STATE AWARDS
FOR THE YEAR ENDED DECEMBER 31, 2017**

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, 2017. 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, 2017**

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>
20.205	Highway Planning & Construction
93.558	Temporary Assistance for Needy Families

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, 2017**

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	Tanyard Road Improvements
078 6320 480 AKW	FY2011 Transportation Trust
078 6320 480 ALO	FY2014 Transportation Trust
078 6320 480 AL6	FY2015 Transportation Trust
078 6320 480 AMG	FY2016 Transportation Trust
078 6320 480 AL8	FY2016 Transportation Trust
078 6320 480 AMM	FY2017 Transportation Trust
078 6320 480 AMK	FY2017 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, 2017**

None

CURRENT FUND

EXHIBIT A-4

SCHEDULE OF CURRENT FUND CASH - TREASURER

	Ref.	Current Fund	Grant Fund
Balance December 31, 2016	A	<u>\$ 42,094,527.07</u>	<u>\$ 627,564.09</u>
Increased by Receipts:			
Revenue Accounts Receivable	A-10	207,765,443.77	
Federal Grants Receivable	A-11		9,235,387.01
State Grants Receivable	A-12		4,795,754.23
Reimbursements	A-13:A-14:A-15	328,698.08	
Payroll Taxes Payable		85,909,579.33	
Due from Federal and State Grant Fund	A-4		674,894.59
		<u>294,003,721.18</u>	<u>14,706,035.83</u>
		<u>336,098,248.25</u>	<u>15,333,599.92</u>
Decreased by Disbursements:			
2017 Budget Appropriations	A-3	193,515,724.01	
2016 Appropriation Reserves	A-15	6,614,982.57	
Encumbrances Payable	A-16	1,814,495.83	
Encumbrances Payable - Grant Fund	A-17		2,612,738.92
Reserve for Federal Grants - Appropriated	A-13		7,758,539.01
Reserve for State Grants - Appropriated	A-14		4,962,322.99
Reserve for Local Grants - Appropriated	A-9	1,034.02	
Payroll Taxes Payable		85,873,906.36	
Due Current Fund	A-4	674,894.59	
Change Fund	A-5	100.00	
		<u>288,495,137.38</u>	<u>15,333,600.92</u>
Balance December 31, 2017	A	<u>\$ 47,603,110.87</u>	<u>\$ (1.00)</u>

EXHIBIT A-5

SCHEDULE OF CHANGE FUNDS

	Ref.	
Balance December 31, 2016	A	\$ 1,100.00
Increased by:		
Cash Receipts	A-4	100.00
Balance December 31, 2017	A	<u>\$ 1,200.00</u>

SCHEDULE OF COUNTY TAXES RECEIVABLE

	County Levy	Collected
Clayton	\$ 2,955,770.58	\$ 2,955,770.58
Deptford Township	17,622,788.94	17,622,788.94
East Greenwich	7,176,697.01	7,176,697.01
Elk Township	2,416,092.20	2,416,092.20
Franklin Township	8,209,991.75	8,209,991.75
Glassboro	8,003,224.80	8,003,224.80
Greenwich	4,993,449.25	4,993,449.25
Harrison Township	9,608,654.19	9,608,654.19
Logan Township	7,622,352.17	7,622,352.17
Mantua	8,796,771.64	8,796,771.64
Monroe Township	16,680,368.21	16,680,368.21
National Park	986,183.27	986,183.27
Newfield	756,968.27	756,968.27
Paulsboro	2,371,739.49	2,371,739.49
Pitman	3,814,958.23	3,814,958.23
South Harrison	2,506,513.85	2,506,513.85
Swedesboro	1,116,551.70	1,116,551.70
Washington Township	28,799,116.43	28,799,116.43
Wenonah	1,404,738.85	1,404,738.85
West Deptford	14,317,870.37	14,317,870.37
Westville	1,571,836.58	1,571,836.58
Woodbury	3,685,919.62	3,685,919.62
Woodbury Heights	1,667,673.16	1,667,673.16
Woolwich	7,801,147.44	7,801,147.44
	<u>\$ 164,887,378.00</u>	<u>\$ 164,887,378.00</u>
Ref.		A-2

SCHEDULE OF ADDED TAXES RECEIVABLE

	Balance Dec. 31, 2016	Additional Levy	Collected	Balance Dec. 31, 2017
Clayton	\$ 21,027.50	\$ 5,139.21	\$ 21,027.50	\$ 5,139.21
Deptford Township	172,010.16	104,612.10	172,010.16	104,612.10
East Greenwich	91,396.07	53,502.99	91,396.07	53,502.99
Elk Township	47,162.67	37,941.98	47,162.67	37,941.98
Franklin Township	18,829.73	14,627.12	18,829.73	14,627.12
Glassboro	70,247.06	73,071.04	70,247.06	73,071.04
Greenwich	15,304.46	3,310.92	15,304.46	3,310.92
Harrison Township	26,390.61	47,986.00	26,390.61	47,986.00
Logan Township	112,351.64	389,615.07	112,351.64	389,615.07
Mantua	58,748.10	36,889.18	58,748.10	36,889.18
Monroe Township	59,780.82	48,539.90	59,780.82	48,539.90
National Park	1,252.92	262.22	1,252.92	262.22
Newfield	19,595.46	12,288.59	19,595.46	12,288.59
Paulsboro	1,821.21	1,506.91	1,821.21	1,506.91
Pitman	4,771.28	4,755.36	4,771.28	4,755.36
South Harrison	10,814.48	23,514.33	10,814.48	23,514.33
Swedesboro	1,904.97	4,416.70	1,904.97	4,416.70
Washington Township	83,396.84	85,628.31	83,396.84	85,628.31
Wenonah	1,380.11	4,265.70	1,380.11	4,265.70
West Deptford	15,454.31	30,675.41	15,454.31	30,675.41
Westville	1,818.32	3,556.48	1,818.32	3,556.48
Woodbury	4,042.64	6,036.78	4,042.64	6,036.78
Woodbury Heights	3,113.46	1,991.04	3,113.46	1,991.04
Woolwich	58,281.87	101,146.09	58,281.87	101,146.09
	<u>\$ 900,896.69</u>	<u>\$ 1,095,279.43</u>	<u>\$ 900,896.69</u>	<u>\$1,095,279.43</u>
Ref.	A		A-2:A-10	A

SCHEDULE OF OPEN SPACE TAXES RECEIVABLE

	Balance Dec. 31, 2016	County Levy	Collected	Balance Dec. 31, 2017
Clayton	\$ 1,367.05	\$ 187,368.41	\$ 188,403.04	\$ 332.42
Deptford Township	11,234.55	1,121,582.31	1,126,179.21	6,637.65
East Greenwich	6,040.15	457,363.49	459,947.13	3,456.51
Elk Township	3,152.44	155,299.11	156,031.85	2,419.70
Franklin Township	1,232.86	520,325.91	520,630.43	928.34
Glassboro	4,604.83	511,447.27	511,364.68	4,687.42
Greenwich	1,011.18	316,191.94	316,992.74	210.38
Harrison Township	1,716.38	611,085.95	609,739.82	3,062.51
Logan Township	7,479.50	507,557.95	489,771.63	25,265.82
Mantua	3,879.49	558,924.47	560,462.33	2,341.63
Monroe Township	3,960.17	1,058,481.67	1,059,335.91	3,105.93
National Park	81.71	62,420.20	62,485.06	16.85
Newfield	1,268.21	48,685.95	49,167.89	786.27
Paulsboro	121.53	150,158.56	150,183.21	96.88
Pitman	313.01	241,688.83	241,703.96	297.88
South Harrison	721.25	160,107.51	159,328.83	1,499.93
Swedesboro	125.32	70,930.20	70,775.77	279.75
Washington Township	5,420.35	1,827,661.51	1,827,631.16	5,450.70
Wenonah	91.00	89,145.10	88,964.83	271.27
West Deptford	1,009.36	907,581.23	906,620.61	1,969.98
Westville	120.08	99,688.41	99,579.52	228.97
Woodbury	266.55	233,469.57	233,345.65	390.47
Woodbury Heights	203.98	105,648.14	105,725.01	127.11
Woolwich	3,868.14	500,071.19	497,423.82	6,515.51
	<u>\$ 59,289.09</u>	<u>\$ 10,502,884.88</u>	<u>\$ 10,491,794.09</u>	<u>\$ 70,379.88</u>
Ref.	A			A

SCHEDULE OF RESERVE FOR LOCAL GRANTS - APPROPRIATED

	Balance Dec. 31, 2016	Paid	Encumbered	Balance Dec. 31, 2017
State Farm Educational Funding	\$ 1,000.77	\$ 653.77	\$ 347.00	
State Farm Good Neighbor	3.49	3.49		
FM Global Fire Prevention	111.00	111.00		
Enough Abuse Campaign	3,000.00	265.76		\$ 2,734.24
	<u>\$ 4,115.26</u>	<u>\$ 1,034.02</u>	<u>\$ 347.00</u>	<u>\$ 2,734.24</u>
Ref.	A	A-4	A-16	A

SCHEDULE OF REVENUE ACCOUNTS RECEIVABLE

	Accrued in 2017	Collected
Miscellaneous Revenue Anticipated		
County Clerk	\$ 2,981,612.81	\$ 2,981,612.81
Surrogate	131,084.16	131,084.16
Sheriff	840,402.43	840,402.43
Motor Vehicle Fines	1,500,000.00	1,500,000.00
Interest on Investments and Deposits	141,688.84	141,688.84
Title IVD Incentive Program	2,602,087.39	2,602,087.39
County Golf Course	1,331,248.08	1,331,248.08
Reimbursement of Mandated Election Expenses	223,750.00	223,750.00
Interlocal Service Salem/Camden Counties	1,234,526.08	1,234,526.08
Soil Safe	172,184.40	172,184.40
State Aid-County College Bonds	1,333,680.11	1,333,680.11
Supplemental Social Security Income	361,902.00	361,902.00
Social Services Administrative	10,937,347.89	10,937,347.89
Reserve for Debt Service - Capital	2,861,698.00	2,861,698.00
Open Space and Farmland Preservation Trust Fund	1,963,343.00	1,963,343.00
Weights and Measures Trust Fund	40,000.00	40,000.00
Emergency Medical Services	4,989,358.21	4,989,358.21
Gloucester County Insurance Commission - Dividend	490,610.00	490,610.00
Gloucester County Library Pension Reimbursement	301,700.00	301,700.00
Vacant Property Registry	609,800.00	609,800.00
Increased Row Officer Fees Under Chapter 370 of the Laws of 2001 - Surrogate	142,007.84	142,007.84
Increased Row Officer Fees Under Chapter 370 of the Laws of 2001 - County Clerk	1,748,944.88	1,748,944.88
Increased Row Officer Fees under Chapter 370 of the Laws of 2001 - Sheriff	910,363.37	910,363.37
Added and Omitted Taxes	900,896.69	900,896.69
Amount to be Raised by Taxation	164,887,378.00	164,887,378.00

SCHEDULE OF REVENUE ACCOUNTS RECEIVABLE

	Accrued in 2017	Collected
Miscellaneous Revenue Not Anticipated		
Animal Shelter	71,608.66	71,608.66
ARDC	45,600.00	45,600.00
Auction	58,613.94	58,613.94
Bail Forfeitures	42,975.00	42,975.00
County Assessor	812,899.11	812,899.11
County Share of Authority Surplus	1,125,180.00	1,125,180.00
Environmental Fees	181,270.00	181,270.00
Fire Marshall Fees	90,451.67	90,451.67
Indirect Cost	152,750.71	152,750.71
LIHEAP/Universal Service Fund	9,080.00	9,080.00
Miscellaneous Fees and Permits	616,487.17	616,487.17
Refund of Prior Years' Expenditures	577,060.73	577,060.73
Rental & Maintenance Charges	40,391.00	40,391.00
Sales and Commissions	10,366.98	10,366.98
Serv-A-Tray	78,859.62	78,859.62
Community Caregiver Fee - JACC	47,495.00	47,495.00
Veterans Interment Allowance	166,740.00	166,740.00
	<u>\$ 207,765,443.77</u>	<u>\$ 207,765,443.77</u>
		A-4

SCHEDULE OF FEDERAL GRANTS RECEIVABLE

GRANTOR AGENCY Pass Thru Agency	Balance Dec. 31, 2016	2017 Budget Revenue Realized	Received	Canceled	Balance Dec. 31, 2017
U.S. Department of Health and Senior Services					
New Jersey Department of Health and Senior Services					
Local Core Capacity Infrastructure for Bioterrorism	\$ 272,522.00	\$ 280,803.00	\$ 343,006.00		\$ 210,319.00
Special Child Health/Case Management	23,012.00		23,012.00		
Area Plan Contract	24,207.00	934,204.00	932,280.00		26,131.00
New Jersey Department of Human Services					
Prevention of Teen Pregnancy		1,000.00	1,000.00		
U.S. Department of Agriculture					
Housing Preservation Grant	43,088.00	26,842.00	37,067.00		32,863.00
New Jersey Department of Health & Senior Services					
Women, Infants, and Children	790,585.00	833,187.00	816,485.00	\$ 5,300.00	801,987.00
Senior Farmer's Market Nutrition Program	1,500.00	1,500.00	1,500.00		1,500.00
New Jersey Department of Environmental Protection					
County Environmental Health Act	6,375.00	6,375.00	6,375.00		6,375.00
U.S. Department of the Interior					
National Park Service					
Battlefield Protection	5,978.01				5,978.01
U.S. Department of Justice					
Byrne Memorial Local Solicitation	43,243.00			43,243.00	
New Jersey Department of Law and Public Safety					
Megan's Law	6,475.00	7,688.00	6,475.00		7,688.00
Gangs, Guns and Narcotics Task Force	16,941.54	63,807.00	16,941.54		63,807.00
Sexual Assault Nurse Examiner Project (SANE)	27,736.97		27,340.35	396.62	
Sexual Assault Response Team (SART/SANE)	87,832.00		52,648.16		35,183.84
Victims of Crime Act (VOCA)	191,448.00	219,715.00	191,448.00		219,715.00
Violence Against Women (VAWA)	25,225.00	22,732.00	47,957.00		
U.S. Marshal Service					
Electronics Crimes Task Force		10,000.00	9,240.21		759.79
New Jersey Office of Homeland Security & Preparedness					
Homeland Security	250,447.91	214,454.00	188,721.29		276,180.62
Emergency Management Agency Assistance		110,000.00	55,000.00		55,000.00
National Emergency Food & Shelter Program		14,105.00	14,105.00		
New Jersey Department of Law and Public Safety					
Hazard Mitigation Grant Program	150,000.00	524,476.00			674,476.00

SCHEDULE OF FEDERAL GRANTS RECEIVABLE

GRANTOR AGENCY Pass Thru Agency	Balance Dec. 31, 2016	2017 Budget Revenue Realized	Received	Canceled	Balance Dec. 31, 2017
U.S. Department of Labor					
New Jersey Department of Labor					
Workforce Investment Act WIA - Adult	735,011.00	611,751.00	689,877.00	1.00	656,884.00
Workforce Investment Act WIA - Dislocated Workers	693,483.00	684,998.00	768,759.00	8.00	609,714.00
Workforce Investment Act WIA - Youth Activities	509,185.00	647,232.00	672,705.00	1,391.00	482,321.00
Work First NJ - SNAP	111,697.00		83,052.00	28,645.00	
Work First NJ - TANF	770,352.00	984,279.00	1,101,925.00	64,179.00	588,527.00
Work First NJ		142,801.00	69,679.00		73,122.00
Work First NJ - CAVP		6,000.00	778.00		5,222.00
U.S. Department of Transportation					
New Jersey Division of Highway Traffic Safety					
Child Passenger Safety Diversity Education	17,000.00		15,802.52		1,197.48
Click It or Ticket	8,600.00	40,000.00	38,858.54	8,600.00	1,141.46
Comprehensive Traffic Safety Program	48,841.23			4,391.23	44,450.00
Driving While Intoxicated Sobriety Checkpoint	147,662.28		114,402.50	17,662.28	15,597.50
Distracted Driving		50,500.00	49,417.50		1,082.50
Delaware Valley Regional Planning Commission					
Region Wide Transportation System GIS Program	47,899.15	30,000.00	43,726.49		34,172.66
Supportive Regional Highway	60,380.92	39,100.00	45,076.75		54,404.17
Transit Support Program	38,680.00	38,680.00	9,010.67		68,349.33
Transportation System Plan & Implementation	19,778.52		19,778.52		
New Jersey Transit					
New Freedom	50,452.34		50,452.34		
Section 5311 Rural Transit	23,641.45		23,641.45		
Mobility Management Grant		85,014.00			85,014.00
Federal Highway Administration					
New Jersey Department of Transportation					
Gloucester County Multi-Purpose Trail Ext	195,870.63				195,870.63
Woodbury-Glassboro Road (CR553) Resurfacing	3.92			3.92	
Auburn Road (CR551)/High Hill Road Roundabout	1,000,000.00	187,273.00	714,512.45		472,760.55
Culvert Repair & Replacement	350,000.00		262,500.00		87,500.00
Guidesrail Improvements		720,986.00	438,747.16		282,238.84
Holly Avenue/Route 47 to Broadway		11,764.00	11,764.00		
Gloucester County Roadway Safety Improvements		112,000.00	45,690.75		66,309.25
Hurffville Grenloch Road Improvements		700,000.00			700,000.00
Main Street CR553/Broadway 553 Alt & CR635		60,461.00	60,461.00		
U.S. Department of Housing and Urban Development					
Community Development Block Grant	1,660,880.30	1,218,801.00	885,198.17		1,994,483.13
Home Investment Partnership Program	578,693.16	441,950.00	248,969.65		771,673.51
	<u>\$ 9,034,728.33</u>	<u>\$ 10,084,478.00</u>	<u>\$ 9,235,387.01</u>	<u>\$ 173,821.05</u>	<u>\$ 9,709,998.27</u>
Ref.	A	A-2	A-4	A-1	A

SCHEDULE OF STATE GRANTS RECEIVABLE

GRANTOR AGENCY Pass Thru Agency	Balance Dec. 31, 2016	2017 Budget Revenue Realized	Received	Prior Year Adjustment	Canceled	Balance Dec. 31, 2017
New Jersey Department of Environmental Protection						
Clean Communities		\$ 136,881.00	\$ 136,881.00			
County Environmental Health Act	\$ 157,700.00	167,942.00	161,996.00			\$ 163,646.00
Mosquito ID and Control Activities	30,325.00		30,325.00			
New Jersey Department of Health & Senior Services						
Alcoholism and Drug Abuse	257,507.00	551,047.00	370,806.00		\$ 5,767.00	431,981.00
ARCH-Access to Reproductive Healthcare/HIV Services		100,000.00				100,000.00
Area Plan Contract	10,000.00	595,543.00	584,151.00		70.00	21,322.00
Peer Grouping	11,505.99	46,380.00	39,708.02			18,177.97
Right To Know	8,098.50	10,798.00	10,798.00			8,098.50
Special Child Health/Case Management	152,118.00	175,182.00	196,441.00			130,859.00
New Jersey Department of Human Services						
Abused and Missing Children	177.00	3,234.00	3,234.00	\$ (3,487.37)	3,664.37	
Human Services Planning Grant		62,770.00	61,062.99			1,707.01
Mental Health Administration	9,000.00	12,000.00	12,000.00			9,000.00
Mental Health Diversionary Program	150,000.00					150,000.00
Personal Attendant Services		43,500.00	43,500.00			
Social Services for the Homeless	283,808.00	201,040.00	226,013.00			258,835.00
Social Services for the Homeless - ICM	71,000.00					71,000.00
Title XX Transportation		60,733.00	60,733.00			
Youth Incentive Program (CIACC)		38,442.00	38,442.00			
New Jersey Department of Children and Families						
Child Advocacy Center		440,000.00	440,000.00			
Prevention Planning	105,000.00	300,000.00	280,000.00	(10,505.00)	10,505.00	125,000.00
New Jersey Transit						
Job Access and Reverse Commute	91,923.12	190,000.00	52,808.99			229,114.13
Section 5310 Federal Transit Admin		200,000.00	44,922.21			155,077.79
Senior Citizens and Disabled Residents Transportation Assist	135,103.43	467,099.00	387,784.46	(0.16)	15,436.13	198,982.00
FTA Small Urban and Rural Area Transportation		146,758.00	108,669.25			38,088.75
New Jersey Department of Law and Public Safety						
Body Armor Replacement - Corrections		4,115.00	4,115.00			
Body Armor Replacement - Prosecutor		3,553.00	3,553.00			
Body Armor Replacement - Sheriff		7,811.00	7,811.00			
Drunk Driving Enforcement Fund		20,000.00	20,000.00			
Insurance Fraud Reimbursement Program	131,405.00	142,743.00	84,757.62		46,647.38	142,743.00
Juvenile Detention Alternative Initiative	46,632.75	124,000.00	105,143.75			65,489.00
Pedestrian Safety & Enforcement	23,355.14				23,355.14	

SCHEDULE OF STATE GRANTS RECEIVABLE

GRANTOR AGENCY Pass Thru Agency	Balance Dec. 31, 2016	2017 Budget Revenue Realized	Received	Prior Year Adjustment	Canceled	Balance Dec. 31, 2017
New Jersey Office of Homeland Security						
Weather Monitors-Delaware River Rail Project	24,698.39		24,698.39			
Homeland Security	25,100.00		25,100.00			
New Jersey Governor's Council on Alcohol & Drug Abuse						
Municipal Alliance	368,924.89	391,915.00	394,548.62			366,291.27
New Jersey Juvenile Justice Commission						
Family Court Program	35,867.01	141,848.00	99,435.20			78,279.81
State/Community Partnership Program	96,125.07	279,282.00	215,954.71			159,452.36
New Jersey Department of Labor						
Smart Steps Program	2,408.00				2,408.00	
Work First NJ	244,934.55	441,834.00	432,623.55		3,987.00	250,158.00
Workforce Learning Link	38,828.00	77,000.00	74,230.00			41,598.00
New Jersey Department of Transportation						
Gloucester County Bridge Rehab Project	100,000.00					100,000.00
Gloucester County Bridge Rehab Project	100,000.00					100,000.00
Washington Township & Monroe Township Bikeway Project	1,500,000.00					1,500,000.00
Main Road (CR555)/Cumberland Line to Route 40		1,250,000.00				1,250,000.00
Main Road (CR555)/Route 40 to Tuckahoe		2,340,000.00				2,340,000.00
Tanyard Road Improvements		1,445,902.00				1,445,902.00
New Jersey Department of Military & Veterans Affairs						
Veterans Transportation	17,500.00	30,000.00	27,500.00			20,000.00
	<u>\$ 4,229,044.84</u>	<u>\$ 10,649,352.00</u>	<u>\$ 4,809,746.76</u>	<u>\$ (13,992.53)</u>	<u>\$ 111,840.02</u>	<u>\$ 9,970,802.59</u>
Ref.	A	A-2	A-4	A-4	A-1	A

SCHEDULE OF RESERVE FOR FEDERAL GRANTS - APPROPRIATED

GRANTOR AGENCY Pass Thru Agency	Balance Dec. 31, 2016	Transferred from 2017 Budget Appropriation	Encumbrance Canceled	Reclassification	Paid	Encumbered	Canceled	Balance Dec. 31, 2017
U.S. Department of Health & Human Services								
New Jersey Department of Health and Senior Services								
Area Plan Contract	\$ 20,225.71	\$ 934,204.00	\$ 4,358.60		\$ 844,810.49	\$ 75,703.80		\$ 38,274.02
Local Core Capacity Infrastructure for Bioterrorism	158,727.98	280,803.00			279,711.10	230.06		159,589.82
Special Child Health/Case Management	17,626.99				17,626.99			
New Jersey Department of Human Services								
Abused and Missing Children	1,016.22						\$ 1,016.22	
Prevention of Teenage Pregnancy		1,000.00			1,000.00			
U.S. Department of Agriculture								
Housing Preservation Grant	51,021.00	26,842.00	1,015.00		16,015.00	6,021.00		56,842.00
Senior Farmer's Market Nutrition Program		1,500.00			1,500.00			
Women, Infants, and Children	628,772.31	833,187.00			818,515.46	499.32	5,300.00	637,644.53
U.S. Environmental Protection Agency								
New Jersey Department of Environmental Protection								
County Environmental Health Act	5,989.00	6,375.00			9,005.38			3,358.62
U.S. Department of the Interior								
National Park Service								
Battlefield Protection	100.00							100.00
U.S. Department of Justice								
Byrne Memorial Local Solicitation	30.58			\$ 43,212.42			43,243.00	
New Jersey Department of Law and Public Safety								
Megan's Law	4,475.82	7,688.00			6,112.82	694.41		5,356.59
Narcotics Task Force	16,941.54	63,807.00			63,733.26			17,015.28
Sexual Assault Nurse Examiner	87,668.62				87,272.00		396.62	
Victims of Crime Act (VOCA)		219,715.00		6,214.44	191,487.76	8,200.44		26,241.24
Violence Against Women (VAWA)		22,732.00			22,732.00			
Hazard Mitigation Program		524,476.00						524,476.00
U.S. Marshall Service								
Electronics Crimes Task Force		10,000.00			7,803.03	2,187.20		9.77
U.S. Department of Homeland Security								
Federal Emergency Management Agency								
New Jersey Office of Homeland Security & Preparedness								
Homeland Security	173,691.98	214,454.00	265.00		142,437.18	63,757.62		182,216.18
Emergency Management Assistance		110,000.00			110,000.00			
National Food & Shelter Program		14,105.00			14,105.00			
U.S. Department of Labor								
New Jersey Department of Labor								
Workforce Innovations Opportunities Act WIOA - Adult	671,067.74	611,751.00	3,321.91		629,255.19	56,156.57	1.00	600,727.89
Workforce Innovations Opportunities Act WIOA - Dislocated Workers	646,251.23	684,998.00	855.42		722,383.40	132,025.95	8.00	477,687.30
Workforce Innovations Opportunities Act WIOA - Youth	267,230.46	647,232.00	1,561.66		432,310.40	277,695.53	1,391.00	204,627.19
Work First NJ	499,897.57	1,133,080.00	22.50		858,048.57	239,852.56	75,817.00	459,281.94
U.S. Department of Transportation								
New Jersey Division of Highway Traffic Safety								
Child Passenger Safety Diversity Education	17,000.00				15,802.52			1,197.48
Click It or Ticket		40,000.00		8,600.00	38,858.54		8,600.00	1,141.46
Comprehensive Traffic Safety Program	48,841.23				34,743.10		4,391.23	9,706.90
DWI Sobriety Checkpoint	146,562.28				114,402.50		17,662.28	14,497.50
Distracted Driving Crackdown		50,500.00			49,417.50			1,082.50

SCHEDULE OF RESERVE FOR FEDERAL GRANTS - APPROPRIATED

GRANTOR AGENCY Pass Thru Agency	Balance Dec. 31, 2016	Transferred from 2017 Budget Appropriation	Encumbrance Canceled	Reclassification	Paid	Encumbered	Canceled	Balance Dec. 31, 2017
Delaware Valley Regional Planning Commission								
Region Wide Transportation System GIS Program	18,732.80	30,000.00	0.14		35,279.37			13,453.57
Supportive Regional Highway	25,581.12	39,100.00			41,577.52			23,103.60
Transit Support Program	31,962.87	38,680.00			51,961.72			18,681.15
New Jersey Transit								
New Freedom	34,344.07				34,344.07			
Mobility Management Grant		85,014.00						85,014.00
Federal Highway Administration								
Gloucester County Multi-Purpose Trail Extension	104,225.00							104,225.00
Guiderail Replacement Project		720,986.00			587,728.13			133,257.87
Holly Avenue/Route 47 to Broadway		11,764.00			11,764.00			
Gloucester County Roadway Safety Improvements		112,000.00			50,767.50	60,566.27		666.23
Hurffville Grenloch Road Improvements		700,000.00				599,825.83		100,174.17
Woodbury-Glassboro Road (CR553)/Tylers Mill-Woodcreek	3.92						3.92	
Auburn Road (CR551)/High Hill Road Roundabout	1,000,000.00	187,273.00			836,955.93	325,203.77		25,113.30
Main Street (CR553)/Broadway 553 Alt & CR635		60,461.00			60,461.00			
U.S. Department of Housing & Urban Development								
Community Development Block Grant	793,623.67	1,218,801.00	59,035.05		375,756.68	726,988.74		968,714.30
Home Investment Partnership	484,339.91	441,950.00			200,880.76	106,694.30		618,714.85
	<u>\$ 5,955,951.62</u>	<u>\$ 10,084,478.00</u>	<u>\$ 70,435.28</u>	<u>\$ 58,026.86</u>	<u>\$ 7,816,565.87</u>	<u>\$ 2,682,303.37</u>	<u>\$ 157,830.27</u>	<u>\$ 5,512,192.25</u>
Ref.	A	A-3	A-17	A-4	A-4	A-17	A-1	A

SCHEDULE OF RESERVE FOR STATE GRANTS - APPROPRIATED

GRANTOR AGENCY Pass Thru Agency	Balance	Transferred from 2017 Budget Appropriation	Encumbrance	Reclassifications	Paid	Encumbered	Canceled	Balance
	Dec. 31, 2016		Canceled					Dec. 31, 2017
New Jersey Department of State Historical Commission								
Red Bank Interpretive Signage Project	\$ 3,951.00				\$ 1,984.77			\$ 1,966.23
New Jersey Department of Environmental Protection								
Clean Communities		\$ 136,881.00			136,881.00			
County Environmental Health Act	118,205.31	167,942.00			196,628.07			89,519.24
Salem-Gloucester Regional Sewer Plan	1,471,462.20				84,883.00	\$ 19,756.25		1,366,822.95
New Jersey Department of Health & Senior Services								
Alcoholism and Drug Abuse	10,722.92	629,950.00	\$ 465.00		481,177.89	142,313.21	\$ 5,767.00	11,879.82
Area Plan Contract	18,635.41	595,543.00	112.23		569,782.62	32,675.73	70.00	11,762.29
Peer Grouping	1,041.20	46,380.00			37,696.51	8,257.85		1,466.84
ARCH-Access to Reproductive Care and HIV Services		100,000.00			12,959.38	232.00		86,808.62
Right To Know	8,098.50	10,798.00			13,015.92			5,880.58
Special Child Health/Case Management	97,859.85	175,182.00			181,257.50	82.82		91,701.53
New Jersey Department of Human Services								
Abused and Missing Children	2,648.15	3,234.00			2,906.77		2,648.15	327.23
Human Services Planning Grant		62,770.00			62,770.00			
Mental Health Administration	6,000.00	12,000.00			12,000.00			6,000.00
Personal Attendant Services		43,500.00			43,500.00			
Social Services for the Homeless	59,446.97	141,072.00			89,951.17	110,567.00		0.80
Social Services for the Homeless - ICM	71,000.00				56,893.94	14,106.06		
Social Services for the Homeless - SSBG	29,114.36	25,288.00			54,402.36			
Social Services for the Homeless - TANF	1,651.00	34,680.00			13,146.00	23,185.00		
Title XX Transportation	2,250.00	60,733.00			60,733.00			2,250.00
Youth Incentive Program (CIACC)		38,442.00			38,442.00			
New Jersey Department of Children and Families								
Prevention Services	10,505.00	300,000.00	13,401.00			313,401.00	10,505.00	
Child Advocacy Center Grant		300,000.00			274,542.30	14,943.33		10,514.37
Child Advocacy Center Development Grant		140,000.00			8,579.10	12,445.00		118,975.90
New Jersey Transit								
Job Access and Reverse Commute	46,287.53	190,000.00		\$ 11,010.61	87,500.00			159,798.14
Section 5311 - Rural Transit	16,087.47				16,087.47			
Senior Citizens and Disabled Residents Transportation Assist	92,855.92	467,099.00			470,258.12	25,952.10	15,436.13	48,308.57
FTA Small Urban and Rural Area Transportation		146,758.00			140,508.00			6,250.00
Section 5310 FTA		200,000.00			70,000.00			130,000.00
New Jersey Department of Law & Public Safety								
Body Armor Replacement - Corrections	4,717.00	4,115.00						8,832.00
Body Armor Replacement - Prosecutor	7,504.07	3,553.00		36.07	2,212.07	501.00		8,380.07
Body Armor Replacement - Sheriff	7,891.00	7,811.00			1,935.00			13,767.00
Drunk Driving Enforcement Fund	80.29	20,000.00			13,483.81	65.00		6,531.48
Insurance Fraud Reimbursement Program	131,405.00	142,743.00			168,110.30		46,647.38	59,390.32
Juvenile Detention Alternative Initiative		124,000.00	45,087.00		131,026.00	38,061.00		
Mental Health Diversionary Program	150,000.00							150,000.00
Pedestrian Safety & Enforcement	23,355.14						23,355.14	
New Jersey Governor's Council on Alcohol & Drug Abuse								
Municipal Alliance	26,866.17	391,915.00			90,096.59	305,172.90		23,511.68
New Jersey Juvenile Justice Commission								
Family Court Program	136,675.00	141,848.00	250.00		238,636.19	40,136.81		
State/Community Partnership Program	683.28	279,282.00			208,295.62	71,669.66		
New Jersey Department of Labor								
Work First NJ - Smart Steps	2,408.00						2,408.00	
Work First NJ	303,787.38	441,834.00			504,459.56	59,111.76	20,994.00	161,056.06
Workforce Learning Link		77,000.00			35,331.45	38,677.44		2,991.11
New Jersey Department of Military & Veterans Affairs								
Veterans Transportation	16,881.00	30,000.00			31,463.85			15,417.15
NJ Department of Transportation								
Main Road (CR555) from Route 40 to Tuckahoe		2,340,000.00						2,340,000.00
Tanyard Road Improvements		1,445,902.00				757,013.95		688,888.05
Main Road (CR555)/Cumberland Line to Route 40		1,250,000.00						1,250,000.00
Culvert Repair & Replacement	350,000.00				329,832.34	20,167.07		0.59
Washington Township & Monroe Township Bikeway Project	1,500,000.00							1,500,000.00
	<u>\$ 4,730,076.12</u>	<u>\$ 10,728,255.00</u>	<u>\$ 59,315.23</u>	<u>\$ 11,046.68</u>	<u>\$ 4,973,369.67</u>	<u>\$ 2,048,493.94</u>	<u>\$ 127,830.80</u>	<u>\$ 8,378,998.62</u>
Ref.	A	A-3	A-17	A-4	A-4	A-17	A-1	A

SCHEDULE OF 2016 APPROPRIATION RESERVES

	Balance Dec. 31, 2016	Budget Transfers	Encumbrances Canceled	Reclassify to Grants	Balance After Transfers and Cancelations	Paid or Charged	Balance Lapsed
Salaries and Wages							
Administrator	\$ 102,736.15				\$ 102,736.15	\$ 26,160.78	\$ 76,575.37
Board of Chosen Freeholders	17,103.31				17,103.31	11,373.81	5,729.50
County Clerk	114,438.32				114,438.32	30,327.53	84,110.79
Superintendent of Elections	100,145.81				100,145.81	10,999.03	89,146.78
Financial Administration	15,260.53				15,260.53	13,500.41	1,760.12
Purchasing	42,671.20				42,671.20	7,590.30	35,080.90
Information Technology	198,447.03	\$ (92,155.00)			106,292.03	19,762.02	86,530.01
Board of Taxation	6,011.20				6,011.20	1,028.40	4,982.80
County Assessor	80,430.50				80,430.50	25,059.43	55,371.07
County Counsel	71,194.06	(1,700.00)			69,494.06	53,815.87	15,678.19
County Adjuster's Office	1,578.86	1,700.00			3,278.86	3,221.21	57.65
Surrogate	21,627.07				21,627.07	11,266.52	10,360.55
Engineering	210,277.69	(50,000.00)			160,277.69	39,526.77	120,750.92
Economic Development	43,752.42				43,752.42	68.28	43,684.14
Planning Board	37,492.78			\$ 17,038.78	54,531.56	4,676.73	49,854.83
Construction Board of Appeals	4,729.95				4,729.95	839.29	3,890.66
Consumer Protection	11,858.85				11,858.85	6,387.54	5,471.31
Emergency Response Center	332,842.62	50,000.00		55,000.00	437,842.62	424,385.54	13,457.08
Medical Examiner	105,928.17				105,928.17	18,193.76	87,734.41
Sheriff	183,016.58			2,300.00	185,316.58	173,987.28	11,329.30
Prosecutor	138,636.99			170,425.60	309,062.59	156,201.71	152,860.88
Corrections	272,552.74	(50,304.00)			222,248.74	114,203.49	108,045.25
Roads and Bridges	126,990.80				126,990.80	61,027.21	65,963.59
Buildings & Grounds	198,685.95				198,685.95	57,072.82	141,613.13
Fleet Management	31,264.01			3,415.05	34,679.06	11,821.49	22,857.57
Health	220,683.59			60,091.06	280,774.65	48,105.65	232,669.00
Education & Disability Services	18,224.00				18,224.00	6,094.60	12,129.40
Senior Services	78,925.86			13,194.22	92,120.08	18,196.40	73,923.68
Human Services	141,956.33			31,947.97	173,904.30	30,955.71	142,948.59
Veterans Affairs	19,075.24				19,075.24	6,092.35	12,982.89
Animal Shelter	43,885.20				43,885.20	33,370.43	10,514.77
Division of Social Services	585,064.17				585,064.17		585,064.17
Park & Recreation	93,128.74				93,128.74	14,192.61	78,936.13
Golf Course	15,759.22				15,759.22	5,273.25	10,485.97
Superintendent of Schools	49,000.45				49,000.45	4,244.34	44,756.11
County Extension Services	6,027.28				6,027.28	5,091.26	936.02
Proposed Salary and wage Adjustment	200,000.00				200,000.00		200,000.00

SCHEDULE OF 2016 APPROPRIATION RESERVES

	Balance Dec. 31, 2016	Budget Transfers	Encumbrances Canceled	Reclassify to Grants	Balance After Transfers and Cancelations	Paid or Charged	Balance Lapsed
Other Expenses							
Administrator	30,869.59		\$ 338.08		31,207.67	10,583.50	20,624.17
Board of Chosen Freeholders	5,286.84				5,286.84	1,101.00	4,185.84
Clerk of the Board	125.99				125.99	75.91	50.08
County Clerk	207,085.57				207,085.57	3,455.29	203,630.28
Superintendent of Elections	87,565.04		194.81		87,759.85	421.69	87,338.16
Financial Administration	34,665.44		472.50		35,137.94	25,587.50	9,550.44
Purchasing	3,541.87				3,541.87	392.26	3,149.61
Audit Services	105,000.00				105,000.00	105,000.00	
Information Technology	73,190.58		8,661.45		81,852.03	47,454.98	34,397.05
Board of Taxation	1,500.00				1,500.00		1,500.00
County Assessor	226,247.96		105,577.50		331,825.46	16,322.24	315,503.22
County Counsel	88,824.61				88,824.61	36,398.69	52,425.92
County Adjuster's Office	297.36		353.76		651.12		651.12
Surrogate	29.76				29.76		29.76
Engineering	4,031.19		322.82		4,354.01	18.36	4,335.65
Economic Development	11,971.39		1,356.40		13,327.79		13,327.79
Planning Board	29,467.02		10,200.00		39,667.02	513.72	39,153.30
Construction Board of Appeals	670.00				670.00		670.00
Consumer Protection	1,859.08				1,859.08	278.14	1,580.94
Liability Insurance	51,881.11		10,000.00		61,881.11	330.00	61,551.11
Workmen's Compensation Insurance	147,343.75				147,343.75	5,507.60	141,836.15
Group Insurance Plan for Employees	3,041,958.51		3,776.40		3,045,734.91	2,588,316.94	457,417.97
Emergency Response Center	70,694.22		3,159.13		73,853.35	70,360.49	3,492.86
Medical Examiner	27,862.93		4,135.22		31,998.15	25,477.14	6,521.01
Sheriff	6,433.78		881.52		7,315.30	4,143.33	3,171.97
Prosecutor	25,363.39		1,998.02		27,361.41	23,121.21	4,240.20
Corrections	3,590,339.56		27,690.11	(18,204.75)	3,599,824.92	1,484,758.17	2,115,066.75
Roads and Bridges	18,289.37		885.15		19,174.52	4,224.86	14,949.66
Buildings & Grounds	46,093.06		3,020.09		49,113.15	12,612.77	36,500.38

SCHEDULE OF 2016 APPROPRIATION RESERVES

	Balance Dec. 31, 2016	Budget Transfers	Encumbrances Canceled	Reclassify to Grants	Balance After Transfers and Cancelations	Paid or Charged	Balance Lapsed
Fleet Management	19,134.64		10,702.56	2,487.41	32,324.61	4,663.01	27,661.60
Health	28,312.55		1,012.34		29,324.89	4,823.83	24,501.06
Education & Disability Services	2,007.37				2,007.37		2,007.37
Senior Services	5,854.26		229.99		6,084.25	5,851.50	232.75
Human Services	32,749.48		7,455.42		40,204.90	1,053.55	39,151.35
Veterans Affairs	1,428.29				1,428.29		1,428.29
Commission on Women	235.69				235.69		235.69
Animal Shelter	18,306.55		96.01		18,402.56	10,005.31	8,397.25
Social Services Training and Services	858,443.00		2,543.97	(24,952.54)	836,034.43	79,611.18	756,423.25
Maintenance of Patients in State - Mental Center	27,823.94				27,823.94		27,823.94
Park & Recreation	13,585.40		812.87		14,398.27	141.43	14,256.84
Golf Course	2,814.03		12,610.76		15,424.79	709.30	14,715.49
Reimbursement for Residents Attending Out of County Two-Year School	47,904.49				47,904.49	38,457.89	9,446.60
Reimbursement for Residents Attending Vocational School	13,000.00				13,000.00		13,000.00
Superintendent of Schools	2,512.76		450.48		2,963.24	30.12	2,933.12
County Extension Services	373.29		23.75		397.04		397.04
Prior Year Bills	18,432.78				18,432.78		18,432.78
Electricity	236,858.82				236,858.82	133,891.68	102,967.14
Street Lighting	9,607.62				9,607.62	5,367.86	4,239.76
Water	26,199.93				26,199.93	8,255.12	17,944.81
Natural Gas	163,472.94				163,472.94	83,897.03	79,575.91
Heating Oil	14,482.68				14,482.68	1,132.68	13,350.00
Telephone	122,259.78		9,570.26		131,830.04	41,413.82	90,416.22
Sewer	19,101.13				19,101.13	8,140.63	10,960.50
Gasoline	130,459.85		31,567.68	15,955.28	177,982.81	21,278.57	156,704.24
Contractual Obligation-Logan Township	57,197.13				57,197.13	40,671.44	16,525.69
Contingent	258,347.14		82,752.45		341,099.59	43,119.34	297,980.25
Public Employees Retirement System	5,772.89	92,155.00			97,927.89	92,154.30	5,773.59
Social Security	171,883.91				171,883.91	19,136.14	152,747.77
Police and Fireman's Retirement System		50,304.00			50,304.00	50,298.23	5.77
Capital Purchases	5,278.94		31,940.80		37,219.74	309.00	36,910.74
	<u>\$ 14,193,733.92</u>		<u>\$ 374,792.30</u>	<u>\$ 328,698.08</u>	<u>\$ 14,897,224.30</u>	<u>\$ 6,614,982.57</u>	<u>\$ 8,282,241.73</u>
Ref.	A		A-16			A-4	A-1

SCHEDULE OF ENCUMBRANCES PAYABLE

	Ref.		
Balance December 31, 2016	A		\$ 2,188,941.13
Increased by:			
Charges to 2017 Appropriations	A-3	\$ 1,684,763.21	
Charges to Local Grants - Appropriated	A-9	347.00	
		<u>1,685,110.21</u>	
			<u>3,874,051.34</u>
Decreased by:			
Payments	A-4	1,814,495.83	
Canceled to Appropriation Reserves	A-15	374,792.30	
		<u>2,189,288.13</u>	
Balance December 31, 2017	A		<u><u>\$ 1,684,763.21</u></u>

SCHEDULE OF GRANT ENCUMBRANCES PAYABLE

	Ref.		
Balance December 31, 2016	A		\$ 3,205,310.52
Increased by:			
Charges to Federal Grants - Appropriated	A-13	\$ 2,682,303.37	
Charges to State Grants - Appropriated	A-14	2,048,493.94	
		<u>4,730,797.31</u>	
			<u>7,936,107.83</u>
Decreased by:			
Payments	A-4	2,612,738.92	
Canceled:			
Federal Grants - Appropriated	A-13	70,547.51	
State Grants - Appropriated	A-14	59,203.00	
		<u>2,742,489.43</u>	
Balance December 31, 2017	A		<u><u>\$ 5,193,618.40</u></u>

SCHEDULE OF SPECIAL EMERGENCY APPROPRIATIONS

<u>Date</u>	<u>Purpose</u>	<u>Amount Authorized</u>	<u>Balance Dec. 31, 2016</u>	<u>Reduced</u>
1/18/12	Office of the Assessor	\$2,187,620.00	\$ 437,524.00	\$ 437,524.00
			\$ 437,524.00	\$ 437,524.00
	Ref.		A	A-3

TRUST FUND

SCHEDULE OF TRUST FUND CASH - TREASURER

Balance December 31, 2016	Ref. B		\$ 16,427,229.37
Increased by Receipts:			
Interest Earned		\$ 511.85	
Due From Federal Government	B-2	77,540.92	
Environmental Quality Enforcement	B-4	61,913.27	
County Clerk Improvement Fund	B-5	108,544.00	
Road Permits	B-6	197,461.00	
Weights and Measures	B-7	46,313.28	
Motor Vehicle Fines	B-8	1,380,371.43	
Fair Share Contributions	B-9	288,521.33	
Unemployment Insurance	B-10	143,242.14	
Tax Appeals	B-11	26,400.00	
Surrogate's Improvement Fund	B-12	30,226.00	
Federal Forfeited Funds	B-13	7,829.56	
Forfeited Funds	B-14	34,425.18	
Seized Assets	B-15	179,527.00	
Community Development Block Grant	B-17	5,938.52	
Farmland Preservation	B-18	10,918,332.76	
Sheriff Improvement Account	B-19	43,025.41	
Accumulated Absences	B-20	100,000.00	
Solid Waste Fee	B-21	142,197.11	
Storm Recovery Trust	B-23	394,177.84	
Parks and Recreation Donations	B-24	18,457.08	
Animal Shelter Donations	B-25	50,083.08	
Senior Services Donations	B-26	53,378.77	
Human Services Transportation Donations	B-27	1,425.16	
Veterans Affairs Donations	B-28	21,350.00	
Disability Services Donations	B-29	285.00	
Emergency Resp/EMS Donations	B-30	680.00	
Sheriff Forfeited Funds	B-32	580.95	
			<u>14,332,738.64</u>
			<u>30,759,968.01</u>

SCHEDULE OF TRUST FUND CASH - TREASURER

	Ref.		
Decreased by Disbursements:			
Encumbrances Payable	B-3	668,816.37	
Environmental Quality Enforcement	B-4	68,986.20	
County Clerk Improvement Fund	B-5	88,138.34	
Road Permits	B-6	96,669.00	
Weights and Measures	B-7	46,593.53	
Motor Vehicle Fines	B-8	1,500,000.00	
Fair Share Contributions	B-9	5,490.95	
Unemployment Insurance	B-10	206,039.14	
Tax Appeals	B-11	25,699.17	
Surrogate's Improvement Fund	B-12	3,813.95	
Federal Forfeited Funds	B-13	37,775.62	
Forfeited Funds	B-14	110,843.71	
Seized Assets	B-15	85,627.00	
Community Development Block Grant	B-17	14,022.63	
Farmland Preservation	B-18	9,936,081.55	
Sheriff Improvement Account	B-19	20,699.93	
Accumulated Absences	B-20	74,498.48	
Solid Waste Fee	B-21	206,347.83	
Uniform Fire Safety Act Penalty	B-22	3,004.99	
Parks and Recreation Donations	B-24	11,663.02	
Animal Shelter Donations	B-25	23,663.61	
Senior Services Donations	B-26	29,984.05	
Human Services Transportation Donations	B-27	456.70	
Veterans Affairs Donations	B-28	15,772.35	
Disability Services Donations	B-29	329.30	
Student Summit Donations	B-32	3,552.23	
		<u>13,284,569.65</u>	
Balance December 31, 2017	B		<u>\$ 17,475,398.36</u>

SCHEDULE OF DUE FROM FEDERAL GOVERNMENT

Balance December 31, 2016	Ref. B		\$ 132,508.80
Decreased by:			
Grant Receipts:			
Community Development Block Grant	B-1	\$ 73,076.29	
Community Development Block Grant-Home	B-1	<u>4,464.63</u>	
			<u>77,540.92</u>
Balance December 31, 2017	B		<u>\$ 54,967.88</u>

SCHEDULE OF ENCUMBRANCES PAYABLE

Balance December 31, 2016	Ref. B		\$ 1,306,746.16
Increased by:			
Charges			<u>1,070,819.06</u>
			<u>2,377,565.22</u>
Decreased by:			
Disbursements	B-1	\$ 668,816.37	
Canceled		<u>85,567.63</u>	
			<u>754,384.00</u>
Balance December 31, 2017	B		<u>\$ 1,623,181.22</u>

EXHIBIT B-4

SCHEDULE OF RESERVE FOR ENVIRONMENTAL QUALITY
AND ENFORCEMENT FUND

Balance December 31, 2016	Ref. B		\$ 76,425.70
Increased by:			
Cash Receipts	B-1		<u>61,913.27</u>
			138,338.97
Decreased by:			
Cash Disbursements	B-1	\$ 68,986.20	
Encumbrances Payable	B-3	<u>2,620.66</u>	
			<u>71,606.86</u>
Balance December 31, 2017	B		<u><u>\$ 66,732.11</u></u>

EXHIBIT B-5

SCHEDULE OF RESERVE FOR COUNTY CLERK'S IMPROVEMENT FUND

Balance December 31, 2016	Ref. B		\$ 277,609.49
Increased by:			
Cash Receipts	B-1		<u>108,544.00</u>
			386,153.49
Decreased by:			
Cash Disbursements	B-1	\$ 88,138.34	
Encumbered	B-3	<u>7,542.38</u>	
			<u>95,680.72</u>
Balance December 31, 2017	B		<u><u>\$ 290,472.77</u></u>

EXHIBIT B-6

SCHEDULE OF RESERVE FOR ROAD PERMIT FUNDS

Balance December 31, 2016	Ref. B		\$ 585,137.11
Increased by:			
Cash Receipts	B-1	\$ 197,461.00	
Encumbrances Canceled	B-3	<u>49,326.00</u>	
			<u>246,787.00</u>
			<u>831,924.11</u>
Decreased by:			
Cash Disbursements	B-1	\$ 96,669.00	
Encumbered	B-3	<u>134,326.00</u>	
			<u>230,995.00</u>
Balance December 31, 2017	B		<u><u>\$ 600,929.11</u></u>

EXHIBIT B-7

SCHEDULE OF RESERVE FOR WEIGHTS AND MEASURES

Balance December 31, 2016	Ref. B		\$ 40,402.67
Increased by:			
Cash Receipts	B-1		<u>46,313.28</u>
			<u>86,715.95</u>
Decreased by:			
Revenue Anticipated in Budget	B-1	\$ 40,000.00	
Encumbered	B-3	1,629.36	
Cash Disbursements	B-1	<u>6,593.53</u>	
			<u>48,222.89</u>
Balance December 31, 2017	B		<u><u>\$ 38,493.06</u></u>

EXHIBIT B-8

SCHEDULE OF RESERVE FOR MOTOR VEHICLE FINES

Balance December 31, 2016	Ref. B	\$ 1,311,871.67
Increased by:		
Fines Collected	B-1	1,380,371.43
		<u>2,692,243.10</u>
Decreased by:		
Revenue Anticipated in Budget	B-1	1,500,000.00
		<u>1,500,000.00</u>
Balance December 31, 2017	B	<u>\$ 1,192,243.10</u>

EXHIBIT B-9

SCHEDULE OF RESERVE FOR FAIR SHARE/DEVELOPERS ESCROW

Balance December 31, 2016	Ref. B	\$ 424,541.48
Increased by:		
Fees Collected	B-1	288,521.33
		<u>713,062.81</u>
Decreased by:		
Cash Disbursements	B-1	5,490.95
		<u>5,490.95</u>
Balance December 31, 2017	B	<u>\$ 707,571.86</u>

EXHIBIT B-10

SCHEDULE OF RESERVE FOR UNEMPLOYMENT COMPENSATION INSURANCE

Balance December 31, 2016	Ref. B	\$ 84,713.93
Increased by:		
Unemployment Withholding	B-1	143,242.14
		<u>227,956.07</u>
Decreased by:		
Cash Disbursements	B-1	206,039.14
		<u>206,039.14</u>
Balance December 31, 2017	B	<u><u>\$ 21,916.93</u></u>

EXHIBIT B-11

SCHEDULE OF RESERVE FOR COUNTY BOARD OF TAXATION FILING FEES

Balance December 31, 2016	Ref. B	\$ 72,228.88
Increased by:		
Fees Collected	B-1	\$ 26,400.00
Encumbrances Canceled	B-3	<u>0.01</u>
		<u>26,400.01</u>
		<u>98,628.89</u>
Decreased by:		
Cash Disbursements	B-1	25,699.17
Encumbered	B-3	<u>2,841.99</u>
		<u>28,541.16</u>
Balance December 31, 2017	B	<u><u>\$ 70,087.73</u></u>

EXHIBIT B-12

SCHEDULE OF RESERVE FOR SURROGATE'S IMPROVEMENT FUND

Balance December 31, 2016	Ref. B		\$ 91,596.91
Increased by:			
Fees Collected	B-1		30,226.00
			<u>121,822.91</u>
Decreased by:			
Cash Disbursements	B-1	\$ 3,813.95	
Encumbered	B-3	<u>5,974.26</u>	
			<u>9,788.21</u>
Balance December 31, 2017	B		<u><u>\$ 112,034.70</u></u>

EXHIBIT B-13

SCHEDULE OF RESERVE FOR FEDERAL FORFEITED FUNDS

Balance December 31, 2016	Ref. B		\$ 39,076.28
Increased by:			
Cash Receipts	B-1	\$ 7,829.56	
Interest	B-1	<u>82.51</u>	
			<u>7,912.07</u>
			46,988.35
Decreased by:			
Cash Disbursements	B-1		<u>37,775.62</u>
Balance December 31, 2017	B		<u><u>\$ 9,212.73</u></u>

SCHEDULE OF RESERVE FOR FORFEITED FUNDS

Balance December 31, 2016	Ref. B		\$ 58,012.75
Increased by:			
Cash Receipts	B-1	\$ 34,425.18	
Interest	B-1	143.43	
Transferred from Seized Assets	B-15	99,116.00	
		<u> </u>	<u>133,684.61</u>
			<u>191,697.36</u>
Decreased by:			
Cash Disbursements	B-1	110,843.71	
Encumbrances Payable	B-3	139.50	
		<u> </u>	<u>110,983.21</u>
Balance December 31, 2017	B		<u><u>\$ 80,714.15</u></u>

SCHEDULE OF RESERVE FOR SEIZED ASSETS

Balance December 31, 2016	Ref. B		\$ 139,625.49
Increased by:			
Cash Receipts	B-1	\$ 179,527.00	
Interest	B-1	283.71	
		<u> </u>	<u>179,810.71</u>
			<u>319,436.20</u>
Decreased by:			
Cash Disbursements	B-1	85,627.00	
Transferred to Forfeited Funds	B-14	99,116.00	
Transferred to Asset Maintenance Trust Account	B-16	283.14	
		<u> </u>	<u>185,026.14</u>
Balance December 31, 2017	B		<u><u>\$ 134,410.06</u></u>

SCHEDULE OF RESERVE FOR ASSET MAINTENANCE ACCOUNT

Balance December 31, 2016	Ref. B		\$	956.82
Increased by:				
Transferred from Seized Asset Trust	B-15	\$	283.14	
Interest	B-1		<u>2.20</u>	
				<u>285.34</u>
Balance December 31, 2017	B		<u>\$</u>	<u>1,242.16</u>

SCHEDULE OF RESERVE FOR COMMUNITY DEVELOPMENT BLOCK GRANT

	Balance Dec. 31, 2016	Receipts	Encumbrance Canceled	Disbursed	Balance Dec. 31, 2017
Government Service Administration CDBG 2014	\$ 15,800.93		\$ 18,046.82	\$ 17,058.00	\$ 16,789.75
Home 2013	4,464.63			4,464.63	
2014	28,235.13	\$ 5,938.52		10,020.00	24,153.65
	<u>\$ 48,500.69</u>	<u>\$ 5,938.52</u>	<u>\$ 18,046.82</u>	<u>\$ 31,542.63</u>	<u>\$ 40,943.40</u>
Ref.	B	B-1	B-3		B
		Disbursed	Ref. B-1	\$ 14,022.63	
		Encumbered	B-3	17,520.00	
				<u>\$ 31,542.63</u>	

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

Balance December 31, 2016	Ref. B		\$ 11,622,386.08
Increased by:			
Tax Levy	B-1	\$ 10,491,791.09	
Reimbursements	B-1	426,541.67	
Encumbrances Canceled	B-3	<u>17,769.03</u>	
			<u>10,936,101.79</u>
			<u>22,558,487.87</u>
Decreased by:			
Cash Disbursements	B-1	5,207,986.16	
Reserve for Debt Service	B-1	1,963,343.00	
Bond Payments	B-1	2,764,752.39	
Encumbered	B-3	<u>377,225.51</u>	
			<u>10,313,307.06</u>
Balance December 31, 2017	B		<u><u>\$ 12,245,180.81</u></u>

EXHIBIT B-19

SCHEDULE OF RESERVE FOR SHERIFF'S IMPROVEMENT FUND

Balance December 31, 2016	Ref. B		\$ 20,823.39
Increased by:			
Cash Receipts	B-1	\$ 43,025.41	
Encumbrances Canceled	B-3	<u>5.92</u>	
			<u>43,031.33</u>
			<u>63,854.72</u>
Decreased by:			
Cash Disbursements	B-1	20,699.93	
Encumbered	B-3	<u>16,718.10</u>	
			<u>37,418.03</u>
Balance December 31, 2017	B		<u><u>\$ 26,436.69</u></u>

EXHIBIT B-20

SCHEDULE OF RESERVE FOR ACCUMULATED ABSENCES

Balance December 31, 2016	Ref. B		\$ 63,655.19
Increased by:			
Budget Appropriation	B-1		<u>100,000.00</u>
			<u>163,655.19</u>
Decreased by:			
Cash Disbursements	B-1		<u>74,498.48</u>
Balance December 31, 2017	B		<u><u>\$ 89,156.71</u></u>

EXHIBIT B-21

SCHEDULE OF RESERVE FOR SOLID WASTE MANAGEMENT

Balance December 31, 2016	Ref. B	\$ 73,452.46
Increased by:		
Cash Receipts	B-1	<u>142,197.11</u>
		215,649.57
Decreased by:		
Cash Disbursements	B-1	<u>206,347.83</u>
Balance December 31, 2017	B	<u><u>\$ 9,301.74</u></u>

EXHIBIT B-22

SCHEDULE OF RESERVE FOR UNIFORM FIRE SAFETY ACT PENALTY

	Ref.	
Balance December 31, 2016	B	\$ 3,900.00
Decreased by:		
Cash Disbursements	B-1	<u>3,004.99</u>
Balance December 31, 2017	B	<u><u>\$ 895.01</u></u>

EXHIBIT B-23

SCHEDULE OF RESERVE FOR SNOW REMOVAL/SALT REGIONALIZATION

	Ref.		
Increased by:			
Cash Receipts	B-1	\$ 394,177.84	
Encumbrances Canceled	B-3	<u>19.85</u>	
			\$ <u>394,197.69</u>
			394,197.69
Decreased by:			
Encumbrances	B-3		<u>394,000.00</u>
Balance December 31, 2017	B		<u><u>\$ 197.69</u></u>

EXHIBIT B-24

SCHEDULE OF RESERVE FOR PARKS AND RECREATION DONATIONS

	Ref.		
Balance December 31, 2016	B		\$ 8,692.60
Increased by:			
Cash Receipts	B-1		<u>18,457.08</u>
			27,149.68
Decreased by:			
Cash Disbursements	B-1	\$ 11,663.02	
Encumbrances		<u>1,110.76</u>	
			<u>12,773.78</u>
Balance December 31, 2017	B		<u><u>\$ 14,375.90</u></u>

EXHIBIT B-25

SCHEDULE OF RESERVE FOR ANIMAL SHELTER DONATIONS

Balance December 31, 2016	Ref. B		\$ 130,371.98
Increased by:			
Cash Receipts	B-1	\$ 50,083.08	
Encumbrances Canceled	B-3	<u>400.00</u>	
			<u>50,483.08</u>
			180,855.06
Decreased by:			
Cash Disbursements	B-1	23,663.61	
Encumbered	B-3	<u>95,929.78</u>	
			<u>119,593.39</u>
Balance December 31, 2017	B		<u>\$ 61,261.67</u>

EXHIBIT B-26

SCHEDULE OF RESERVE FOR HEALTH AND SENIOR SERVICES DONATIONS

Balance December 31, 2016	Ref. B		\$ 38,845.41
Increased by:			
Cash Receipts	B-1		<u>53,378.77</u>
			92,224.18
Decreased by:			
Cash Disbursements	B-1	\$ 29,984.05	
Encumbered	B-3	<u>12,697.26</u>	
			<u>42,681.31</u>
Balance December 31, 2017	B		<u>\$ 49,542.87</u>

EXHIBIT B-27

SCHEDULE OF RESERVE FOR HUMAN SERVICES TRANSPORTATION DONATIONS

Balance December 31, 2016	Ref. B		\$ 10,034.45
Increased by:			
Cash Receipts	B-1		<u>1,425.16</u>
			11,459.61
Decreased by:			
Cash Disbursements	B-1		<u>456.70</u>
Balance December 31, 2017	B		<u><u>\$ 11,002.91</u></u>

EXHIBIT B-28

SCHEDULE OF RESERVE FOR VETERANS AFFAIRS DONATIONS

Balance December 31, 2016	Ref. B		\$ 10,426.90
Increased by:			
Cash Receipts	B-1		<u>21,350.00</u>
			31,776.90
Decreased by:			
Cash Disbursements	B-1	\$ 15,772.35	
Encumbered	B-3	<u>118.50</u>	
			<u>15,890.85</u>
Balance December 31, 2017	B		<u><u>\$ 15,886.05</u></u>

EXHIBIT B-29

SCHEDULE OF RESERVE FOR DISABILITY SERVICES DONATIONS

Balance December 31, 2016	Ref. B		\$ 5,016.89
Increased by:			
Cash Receipts	B-1		<u>285.00</u>
			5,301.89
Decreased by:			
Cash Disbursements	B-1	\$ 329.30	
Encumbered	B-3	<u>25.00</u>	
			<u>354.30</u>
Balance December 31, 2017	B		<u><u>\$ 4,947.59</u></u>

EXHIBIT B-30

SCHEDULE OF RESERVE FOR EMERGENCY RESPONSE/EMS DONATIONS

Balance December 31, 2016	Ref. B		\$ 2,868.65
Increased by:			
Cash Receipts	B-1		<u>680.00</u>
Balance December 31, 2017	B		<u><u>\$ 3,548.65</u></u>

EXHIBIT B-31

SCHEDULE OF RESERVE FOR SHERIFF'S FORFEITED FUNDS

Balance December 31, 2016	Ref. B		\$ 0.04
Increased by:			
Cash Receipts	B-1		<u>580.95</u>
Balance December 31, 2017	B		<u><u>\$ 580.99</u></u>

EXHIBIT B-32

SCHEDULE OF RESERVE FOR STUDENT SUMMIT DONATIONS

Balance December 31, 2016	Ref. B		\$ 11,818.10
Decreased by:			
Cash Disbursements	B-1	\$ 3,552.23	
Encumbered	B-3	<u>400.00</u>	
			<u>3,952.23</u>
Balance December 31, 2017	B		<u><u>\$ 7,865.87</u></u>

GENERAL CAPITAL FUND

SCHEDULE OF GENERAL CAPITAL CASH - TREASURER

Balance December 31, 2016	Ref. C		\$ 17,753,470.78
Increased by:			
Interest on Restricted Funds	C-11	\$ 104,610.14	
Grants Receivable	C-4	7,946,012.37	
General Obligation Bonds	C-13	13,777,000.00	
Reserve for Debt Service	C-12	2,908,185.56	
Budget Appropriation:			
Capital Improvement Fund	C-8	<u>440,910.00</u>	
			<u>25,176,718.07</u>
			42,930,188.85
Decreased by:			
Interest on Restricted Funds	C-11	104,610.14	
Improvement Authorizations	C-9	14,401,338.97	
Contracts Payable	C-10	8,314,195.84	
Reserve for Debt Service	C-12	<u>2,861,698.00</u>	
			<u>25,681,842.95</u>
Balance December 31, 2017	C		<u><u>\$ 17,248,345.90</u></u>

SCHEDULE OF GENERAL CAPITAL FUND CASH

	Balance Dec. 31, 2016	Receipts			Disbursements		Transfers To/(From)	Balance Dec. 31, 2017
		Budget Appropriation	Serial Bonds	Miscellaneous	Improvement Authorizations	Miscellaneous		
Fund Balance	\$ 4,756.39							\$ 4,756.39
Reserve for Debt Service	5,061,236.57			\$ 2,908,185.56		\$ 2,861,698.00		5,107,724.13
Capital Improvement Fund	8,923.31	\$ 440,910.00					\$ (440,910.00)	8,923.31
Contracts Payable	8,742,393.43					8,314,195.84	7,823,875.99	8,252,073.58
Grants Receivable	(10,576,367.60)			7,946,012.37			(8,090,600.00)	(10,720,955.23)
Reserves for:								
Interest on Restricted Funds				104,610.14		104,610.14		
Date of								
Ordinance								
Improvement Description								
3/16/11	Acquisition, Construction, Repair, and Installation of Various Capital Improvements	100,000.00					(100,000.00)	
12/21/11	Construction of Various Emergency Bridge and Roadway Improvements and Repairs	107,479.86						107,479.86
4/26/12	Acquisition, Construction, Repair, and Installation of Various Capital Improvements	141,101.76			\$ 21,097.16		(1,710.35)	118,294.25
4/24/13	Acquisition, Construction, Repair, and Installation of Various Capital Improvements	142,285.64			28,095.38		(12,455.20)	101,735.06
7/10/13	Building Renovations at the Gloucester County College	148,858.40			102,476.13			46,382.27
3/19/14	Building Renovations at the Gloucester County College	575,011.89			166,135.80		(393,191.27)	15,684.82
4/15/15	Acquisition, Construction, Repair, and Installation of Various Capital Improvements	1,883,724.70			907,395.67		(153,702.67)	822,626.36
4/15/15	Various Capital Improvements, Acquisition of Various Capital Equipment, and Real Property for the Gloucester County College	785,094.41			455,081.79			330,012.62
4/20/16	Acquisition, Construction, Repair, and Installation of Various Capital Improvements	7,658,972.02			3,673,745.64		(1,856,286.62)	2,128,939.76
4/20/16	Various Capital Improvements, Acquisition of Various Capital Equipment, and Real Property for the Gloucester County College	2,970,000.00			1,336,039.29			1,633,960.71
4/5/17	Acquisition, Construction, Repair and Installation of Various Capital Improvements			\$ 8,377,000.00	5,018,980.06		3,239,480.12	6,597,500.06
4/5/17	Building Renovations and Additions at the Gloucester County College - Chapter 12			2,900,000.00	2,049,962.51		(14,500.00)	835,537.49
4/16/17	Building Renovations and Additions at the Gloucester County College - Building Our Future			2,500,000.00	642,329.54			1,857,670.46
		<u>\$ 17,753,470.78</u>	<u>\$ 440,910.00</u>	<u>\$ 13,777,000.00</u>	<u>\$ 10,958,808.07</u>	<u>\$ 14,401,338.97</u>	<u>\$ 11,280,503.98</u>	<u>\$ 17,248,345.90</u>
Ref.	C	C-8	C-13	C-2	C-9	C-2		C

SCHEDULE OF GRANTS RECEIVABLE

	Balance Dec. 31, 2016	2017 Award	Receipts	Balance Dec. 31, 2017
ISTEA 2014	\$ 500,000.00		\$ 42,220.67	\$ 457,779.33
ISTEA 2015	3,882,388.16		3,272,788.86	609,599.30
ISTEA 2016	1,478,765.44		178,009.92	1,300,755.52
ISTEA 2017		\$ 3,400,000.00		3,400,000.00
Transportation Trust	4,715,214.00	4,690,600.00	4,452,992.92	4,952,821.08
	<u>\$ 10,576,367.60</u>	<u>\$ 8,090,600.00</u>	<u>\$ 7,946,012.37</u>	<u>\$ 10,720,955.23</u>
Ref.	C	C-9	C-2	C

SCHEDULE OF DEFERRED CHARGES TO FUTURE TAXATION - FUNDED

Balance December 31, 2016	Ref. C		\$ 232,030,571.89
Increased by:			
2017 County College Bonds	C-13	\$ 1,450,000.00	
2017 General Obligation Bonds	C-13	8,377,000.00	
2017 Building Our Future	C-17	2,500,000.00	
2017 Refunding Bond Issued	C-20	<u>27,295,000.00</u>	
			<u>39,622,000.00</u>
			<u>271,652,571.89</u>
Decreased by Payments for:			
2017 Refunding Bond	C-13	28,190,000.00	
Budget Appropriations	C-13	16,135,000.00	
Open Space Trust Fund	C-13	1,715,000.00	
Budget Appropriations	C-17	2,170,000.00	
Budget Appropriations	C-15	<u>579,363.00</u>	
			<u>48,789,363.00</u>
Balance December 31, 2017	C		<u><u>\$ 222,863,208.89</u></u>

SCHEDULE OF DEFERRED CHARGES TO FUTURE TAXATION - UNFUNDED

Date of Ordinance	Improvement Description	2017 Authorization	Funded	Canceled
04/05/17	Acquisition, Construction, Repair, and Installation of Various Capital Improvements	\$ 11,277,285.00	\$ 11,277,000.00	\$ 285.00
04/05/17	Various Capital Improvements, Acquisition of Various Capital Equipment, and Real Property for the Gloucester County College	2,500,000.00	2,500,000.00	
		<u>\$ 13,777,285.00</u>	<u>\$ 13,777,000.00</u>	<u>\$ 285.00</u>
	Ref.	C-9	C-14	C-9

EXHIBIT C-7

SCHEDULE OF DEFERRED CHARGES - STATE OF NEW JERSEY

	Ref.	
Balance December 31, 2016	C	\$ 8,319,000.00
Increase by:		
2017 College Bonds	C-5	<u>1,450,000.00</u>
		9,769,000.00
Decreased by:		
Serial Bonds Paid by State School Building Aid Fund	C-13	<u>1,145,000.00</u>
Balance December 31, 2017	C	<u><u>\$ 8,624,000.00</u></u>

EXHIBIT C-8

SCHEDULE OF CAPITAL IMPROVEMENT FUND

	Ref.	
Balance December 31, 2016	C	\$ 8,923.31
Increased by:		
2017 Budget Appropriation	C-2	<u>440,910.00</u>
		449,833.31
Decreased by:		
Appropriations to Finance Improvement Authorizations	C-9	<u>440,910.00</u>
Balance December 31, 2017	C	<u><u>\$ 8,923.31</u></u>

SCHEDULE OF IMPROVEMENT AUTHORIZATIONS

Improvement Description	Ordinance		Balance	2017	Paid or	Encumbered	Transfer	Authorization	Contract	Balance
	Date	Amount	Dec 31, 2016							Authorizations
			Funded							Funded
Acquisition, Construction, Repair, and Installation of Various Capital Improvements	3/16/11	\$ 12,345,850.00	\$ 100,000.00			\$ 100,000.00				
Construction of Various Emergency Bridge and Roadway Improvements and Repairs	12/21/11	2,500,000.00	107,479.86							\$ 107,479.86
Acquisition, Construction, Repair, and Installation of Various Capital Improvements	4/26/12	9,042,346.00	141,101.76		\$ 21,097.16	2,540.00			\$ 829.65	118,294.25
Acquisition, Construction, Repair, and Installation of Various Capital Improvements	4/24/13	34,457,700.00	142,285.64		28,095.38	12,455.20				101,735.06
Building Renovations at the Gloucester County College	3/19/14	4,250,000.00	148,858.40		102,476.13					46,382.27
Acquisition, Construction, Repair, and Installation of Various Capital Improvements	3/19/14	4,594,000.00	575,011.89		166,135.80	393,418.92			227.65	15,684.82
Acquisition, Construction, Repair, and Installation of Various Capital Improvements	4/15/15	16,453,031.00	1,883,724.70		907,395.67	456,341.85			302,639.18	822,626.36
Building Renovations at the Gloucester County College	4/15/15	3,200,000.00	785,094.41		455,081.79					330,012.62
Acquisition, Construction, Repair, and Installation of Various Capital Improvements	6/7/16	11,930,730.00	7,658,972.02		3,673,745.64	1,882,319.63			26,033.01	2,128,939.76
Building Renovations at the Gloucester County College	6/7/16	3,000,000.00	2,970,000.00		1,336,039.29					1,633,960.71
Acquisition, Construction, Repair and Installation of Various Capital Improvements	4/5/17	16,908,795.00		\$ 16,908,795.00	5,018,980.06	5,306,529.88	\$ 14,500.00	\$ 285.00		6,597,500.06
Building Renovations and Additions at the Gloucester County College - Chapter 12	4/5/17	2,900,000.00		2,900,000.00	2,049,962.51		(14,500.00)			835,537.49
Building Renovations and Additions at the Gloucester County College - Building Our Future	4/16/17	2,500,000.00		2,500,000.00	642,329.54					1,857,670.46
			<u>\$ 14,512,528.68</u>	<u>\$ 22,308,795.00</u>	<u>\$ 14,401,338.97</u>	<u>\$ 8,153,605.48</u>		<u>\$ 285.00</u>	<u>\$ 329,729.49</u>	<u>\$ 14,595,823.72</u>
	Ref.		C		C-2	C-10			C-10	C
Capital Improvement Fund			C-8	\$ 440,910.00						
Grants			C-4	8,090,600.00						
Deferred Charges to Future Taxation										
Unfunded			C-6	12,327,285.00						
Deferred Charges State of NJ Unfunded			C-7	1,450,000.00						
				<u>\$ 22,308,795.00</u>						

SCHEDULE OF CONTRACTS PAYABLE

Balance December 31, 2016	Ref. C		\$ 8,742,393.43
Increased by:			
2017 Contracts	C-9		<u>8,153,605.48</u>
			16,895,998.91
Decreased by:			
Disbursed	C-2	\$ 8,314,195.84	
Contracts Canceled	C-9	<u>329,729.49</u>	
			<u>8,643,925.33</u>
Balance December 31, 2017	C		<u><u>\$ 8,252,073.58</u></u>

EXHIBIT C-11

SCHEDULE OF RESERVE FOR INTEREST ON RESTRICTED FUNDS

Balance December 31, 2016	Ref. C	0.00
Increased by:		
Interest Earned	C-2	\$ 104,610.14
Decreased by:		
Interest Transferred	C-2	<u>104,610.14</u>
Balance December 31, 2017	C	<u><u>0.00</u></u>

EXHIBIT C-12

SCHEDULE OF RESERVE FOR DEBT SERVICE

Balance December 31, 2016	Ref. C	\$ 5,061,236.57
Increased by:		
Reimbursements	C-2	<u>2,908,185.56</u>
		7,969,422.13
Decreased by:		
Payment to Current Fund as Anticipated Revenue	C-2	<u>2,861,698.00</u>
Balance December 31, 2017	C	<u><u>\$ 5,107,724.13</u></u>

SCHEDULE OF GENERAL SERIAL BONDS

Purpose	Date of Issue	Original Issue	Maturities of Bonds Outstanding December 31, 2017		Interest Rate	Balance Dec. 31, 2016	Increased	Decreased	Balance Dec. 31, 2017
			Date	Amount					
General Obligation Refunding Bonds 2007	3-01-07	\$ 23,265,000.00				\$ 8,855,000.00		\$ 8,855,000.00	
County College Bonds 2009 (County Share)	1-15-09	1,132,500.00	1-15-18	\$ 132,500.00	2.00%	395,000.00		125,000.00	\$ 270,000.00
			1-15-19	137,500.00	3.00%				
County College Bonds 2009 (State Share)	1/15/09	1,132,500.00	1-15-18	132,500.00	2.00%	395,000.00		125,000.00	270,000.00
			1-15-19	137,500.00	3.00%				
General Obligation Bonds 2009	1/15/09	39,990,000.00				3,240,000.00		3,240,000.00	
County College Bonds 2009 Series B (County Share)	10/15/09	1,176,500.00	10-15-18	135,000.00	3.00%	401,500.00		127,500.00	274,000.00
			10-15-19	139,000.00	3.00%				
County College Bonds 2009 Series B (State Share)	10/15/09	1,176,500.00	10-15-18	135,000.00	3.00%	401,500.00		127,500.00	274,000.00
			10-15-19	139,000.00	3.00%				
General Obligation Bonds 2009 Series B	10/15/09	36,000,000.00	10-15-18	1,600,000.00	3.00%	25,800,000.00		22,540,000.00	3,260,000.00
			10-15-19	1,660,000.00	3.00%				
General Obligation Bonds 2010	9/30/10	34,300,000.00	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%				
					23,200,000.00		2,200,000.00	21,000,000.00	
General Obligation Refunding Bonds 2011	12/14/11	6,495,000.00	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	3-1-18	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	3-1-18/20	400,000.00	2.00%				
			3-1-21	400,000.00	2.25%				
			3-1-22	400,000.00	2.50%				
					2,400,000.00		400,000.00	2,000,000.00	

SCHEDULE OF GENERAL SERIAL BONDS

Purpose	Date of Issue	Original Issue	Maturities of Bonds		Interest Rate	Balance Dec. 31, 2016	Increased	Decreased	Balance Dec. 31, 2017
			Outstanding Date	December 31, 2017 Amount					
County College Bonds 2012 (State Share)	6/20/12	3,775,500.00	3-1-18/20	400,000.00	2.00%	2,400,000.00		400,000.00	2,000,000.00
			3-1-21	400,000.00	2.25%				
			3-1-22	400,000.00	2.50%				
General Obligation Bonds 2013	6/28/13	25,580,000.00	3-1-18	1,625,000.00	3.00%	20,950,000.00		1,665,000.00	19,285,000.00
			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	3-1-18	150,000.00	2.00%	300,000.00		150,000.00	150,000.00
County College Bonds 2013 (State Share)	6/28/13	750,000.00	3-1-18	150,000.00	2.00%	300,000.00		150,000.00	150,000.00
General Obligation Bonds 2014	6/11/14	4,974,000.00	3-1-18	525,000.00	1.75%	4,050,000.00		500,000.00	3,550,000.00
			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%				
County College Bonds 2013 (County Share)	6/11/14	2,125,000.00	3-1-18	187,500.00	2.00%	1,812,500.00		175,000.00	1,637,500.00
			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	3-1-18	187,500.00	2.00%	1,812,500.00		175,000.00	1,637,500.00
			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	3-1-18	420,000.00	2.00%	4,270,000.00		400,000.00	3,870,000.00
			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%				

SCHEDULE OF GENERAL SERIAL BONDS

Purpose	Date of Issue	Original Issue	Maturities of Bonds		Interest Rate	Balance Dec. 31, 2016	Increased	Decreased	Balance Dec. 31, 2017							
			Outstanding Date	December 31, 2017 Amount												
General Obligation Bonds 2015	6/25/15	4,301,000.00	3-1-18	405,000.00	2.00%	3,930,000.00		400,000.00	3,530,000.00							
			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%	1,510,000.00		92,500.00	1,417,500.00
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%														
County College Bonds 2015 (State Share)	6/25/15	1,600,000.00				3-1-18/19	95,000.00	2.00%	1,510,000.00		92,500.00	1,417,500.00				
						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%					24,585,000.00		2,260,000.00	22,325,000.00
						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	3-1-18	455,000.00	1.00%	5,445,000.00		415,000.00	5,030,000.00							
			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		Interest Rate	Balance Dec. 31, 2016	Increased	Decreased	Balance Dec. 31, 2017
			Outstanding Date	December 31, 2017 Amount					
County College Bonds 2016 (County Share)	5/24/16	1,500,000.00	3-1-18	87,500.00	2.00%	1,500,000.00		75,000.00	1,425,000.00
			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%				
County College Bonds 2016 (State Share)	5/24/16	1,500,000.00	3-1-18	87,500.00	2.00%	1,500,000.00		75,000.00	1,425,000.00
			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%				
General Obligation Bonds 2017	5/31/2017	8,377,000.00	3-1-18	607,000.00	2.00%				8,377,000.00
			3-1-19	685,000.00	2.00%				
			3-1-20	700,000.00	2.00%				
			3-1-21	715,000.00	2.00%				
			3-1-22	735,000.00	2.00%				
			3-1-23	760,000.00	2.00%				
			3-1-24	780,000.00	2.00%				
			3-1-25	805,000.00	2.00%				
			3-1-26	835,000.00	2.25%				
			3-1-27	860,000.00	2.50%				
3-1-28	895,000.00	2.50%							
						\$ 8,377,000.00			8,377,000.00

SCHEDULE OF GENERAL SERIAL BONDS

Purpose	Date of Issue	Original Issue	Maturities of Bonds		Interest Rate	Balance Dec. 31, 2016	Increased	Decreased	Balance Dec. 31, 2017
			Outstanding	December 31, 2017					
			Date	Amount					
County College Bonds 2017 (County Share)	5/31/2017	1,450,000.00	3-1-18	65,000.00	2.00%				
			3-1-19	80,000.00	2.00%				
			3-1-20	82,500.00	2.00%				
			3-1-21	85,000.00	2.00%				
			3-1-22	87,500.00	2.00%				
			3-1-23	90,000.00	2.00%				
			3-1-24	92,500.00	2.00%				
			3-1-25	95,000.00	2.00%				
			3-1-26	100,000.00	2.25%				
			3-1-27	102,500.00	3.00%				
			3-1-28	105,000.00	3.00%				
			3-1-29	110,000.00	3.00%				
			3-1-30	115,000.00	3.00%				
			3-1-31	117,500.00	3.00%				
			3-1-32	122,500.00	3.125%		1,450,000.00		1,450,000.00
County College Bonds 2017 (State Share)	5/31/2017	1,450,000.00	3-1-18	65,000.00	2.00%				
			3-1-19	80,000.00	2.00%				
			3-1-20	82,500.00	2.00%				
			3-1-21	85,000.00	2.00%				
			3-1-22	87,500.00	2.00%				
			3-1-23	90,000.00	2.00%				
			3-1-24	92,500.00	2.00%				
			3-1-25	95,000.00	2.00%				
			3-1-26	100,000.00	2.25%				
			3-1-27	102,500.00	3.00%				
			3-1-28	105,000.00	3.00%				
			3-1-29	110,000.00	3.00%				
			3-1-30	115,000.00	3.00%				
			3-1-31	117,500.00	3.00%				
			3-1-32	122,500.00	3.125%		1,450,000.00		1,450,000.00
County College Bonds 2017, Building our Future	5/31/17	2,500,000.00	3-1-18	215,000.00	1.00%				
			3-1-19	235,000.00	2.00%				
			3-1-20/21	240,000.00	2.00%				
			3-1-22	245,000.00	2.00%				
			3-1-23	250,000.00	2.00%				
			3-1-24	260,000.00	2.00%				
			3-1-25	265,000.00	2.00%				
			3-1-26	270,000.00	2.50%				
			3-1-27	280,000.00	2.50%				2,500,000.00
General Obligation Refunding Bonds, Series 2017 Refunding 2007	5/4/17	7,380,000.00	7/1/18	1,810,000.00	1.63%				
			7/1/19	1,815,000.00	1.63%				
			7/1/20	1,855,000.00	1.63%				
			7/1/21	1,845,000.00	1.63%			7,380,000.00	55,000.00

SCHEDULE OF BONDS AND NOTES AUTHORIZED BUT NOT ISSUED

Date of Ordinance	Improvement Description	2017 Authorization	Issued	Canceled
04/05/17	Reconstruction and/or Renovations to various County Parks	\$ 251,750.00	\$ 251,465.00	\$ 285.00
04/05/17	Reconstruction and/or Renovations to Various County Buildings	1,815,138.00	1,815,138.00	
04/05/17	Construction, Reconstruction and/or Repair to Various County Roadways	3,833,250.00	3,833,250.00	
04/05/17	Acquisition of Computer and Phone Equipment	540,857.00	540,857.00	
04/05/17	Acquisition of Communication Systems and Equipment	190,000.00	190,000.00	
04/05/17	Acquisition of Emergency Medical Services Equipment	518,700.00	518,700.00	
04/05/17	Acquisition of Heavy Equipment	1,227,590.00	1,227,590.00	
04/05/17	Renovation and/or Reconstruction of Various Rowan College at Gloucester County Buildings	2,900,000.00	2,900,000.00	
04/19/17	Provide a Portion of the Funds for the Construction of a New 18,627 Square Foot Academic Building at the Rowan College at Gloucester County	2,500,000.00	2,500,000.00	
		<u>\$ 13,777,285.00</u>	<u>\$ 13,777,000.00</u>	<u>\$ 285.00</u>
		Ref. C-9	C-13	C-9

SCHEDULE OF INFRASTRUCTURE LOANS PAYABLE

	Ref.	
Balance December 31, 2016	C	\$ 3,021,571.89
Decreased by:		
Principal Payments	C-5	<u>579,363.00</u>
Balance December 31, 2017	C	<u><u>\$ 2,442,208.89</u></u>

SCHEDULE OF OBLIGATIONS UNDER CAPITAL LEASE

	Ref.	
Balance December 31, 2016	C	\$ 42,660,000.00
Decreased by:		
Principal Payments		<u>4,520,000.00</u>
Balance December 31, 2017	C	<u><u>\$ 38,140,000.00</u></u>

SCHEDULE OF GLOUCESTER COUNTY IMPROVEMENT
AUTHORITY LOAN PAYABLE

Balance December 31, 2016	Ref. C	\$ 73,830,000.00
Decreased by:		
Principal Payments	C-5	<u>2,170,000.00</u>
Balance December 31, 2017	C	<u><u>\$ 71,660,000.00</u></u>

COUNTY CLERK

COMPARATIVE BALANCE SHEET

	Ref.	Balance Dec. 31, 2017	Balance Dec. 31, 2016
ASSETS			
Cash		<u>\$ 169,129.28</u>	<u>\$ 106,238.36</u>
LIABILITIES, RESERVES, AND FUND BALANCE			
Due Current Fund		\$ 21,957.20	\$ 24,397.15
Reserve for County Clerk Fees	E-2	<u>147,172.08</u>	<u>81,841.21</u>
		<u>\$ 169,129.28</u>	<u>\$ 106,238.36</u>

SCHEDULE OF RESERVE FOR COUNTY CLERK FEES

Balance December 31, 2016	Ref. E-1	\$ 81,841.21
Increased by:		
Cash Deposits		<u>5,350,461.38</u>
		5,432,302.59
Decreased by:		
Payments		<u>5,285,130.51</u>
Balance December 31, 2017	E-1	<u>\$ 147,172.08</u>

PART II
LETTER OF COMMENTS AND RECOMMENDATIONS
YEAR ENDED DECEMBER 31, 2017

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 2016 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