

**COUNTY OF GLOUCESTER
REPORT OF AUDIT
YEAR ENDED DECEMBER 31, 2018**

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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, 2018 and 2017, 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, 2018, 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, 2018 and 2017, 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, 2018 and 2017, 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, 2018, 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, 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 August 1, 2019, 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, 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

August 1, 2019

CURRENT FUND

COMPARATIVE BALANCE SHEET - CURRENT FUND - REGULATORY BASIS

	Ref.	Balance Dec. 31, 2018	Balance Dec. 31, 2017
ASSETS			
Regular Fund			
Cash - Chief Financial Officer	A-4	\$ 58,400,832.00	\$ 47,603,110.87
Change Fund	A-5	1,200.00	1,200.00
		58,402,032.00	47,604,310.87
Local Grants Receivable	A-9	450,000.00	
Receivables and Other Assets with Full Reserves:			
Taxes Receivable - Added & Omitted Taxes	A-7	939,516.16	1,095,279.43
Taxes Receivable - Added & Omitted Taxes-Open Space	A-8	59,615.91	70,379.88
Due from Federal and State Grant Fund			595,991.59
		999,132.07	1,761,650.90
		59,851,164.07	49,365,961.77
Federal and State Grant Fund			
Cash	A-4	265,526.58	
Grants Receivable	A-12:A-13	34,541,966.22	19,680,800.86
		34,807,492.80	19,680,800.86
		\$ 94,658,656.87	\$ 69,046,762.63

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, 2018	Balance Dec. 31, 2017
LIABILITIES, RESERVES, AND FUND BALANCE			
Regular Fund			
Liabilities:			
Appropriation Reserves	A-3:A-16	\$ 13,168,694.57	\$ 12,595,157.20
Encumbrances Payable	A-17	1,938,486.04	1,684,763.21
Payroll Taxes Payable		1,009,032.38	1,096,933.93
Accounts Payable		693,965.70	
Reserve for Local Grants	A-10	533,436.96	2,734.24
		<u>17,343,615.65</u>	<u>15,379,588.58</u>
Reserve for Receivables		999,132.07	1,761,650.90
Fund Balance	A-1	41,508,416.35	32,224,722.29
		<u>59,851,164.07</u>	<u>49,365,961.77</u>
Federal and State Grant Fund			
Reserve for Grants Appropriated	A-14:A-15	28,464,854.85	13,891,190.87
Encumbrances Payable	A-18	6,342,637.95	5,193,618.40
Due to Current Fund			595,991.59
		<u>34,807,492.80</u>	<u>19,680,800.86</u>
		<u>\$ 94,658,656.87</u>	<u>\$ 69,046,762.63</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 2018	Year 2017
Revenue and Other Income Realized			
Fund Balance Utilized	A-2	\$ 2,685,000.00	\$ 6,213,072.00
Miscellaneous Revenue Anticipated	A-2	71,611,028.70	59,484,066.18
Receipts from Current Taxes	A-2	170,000,000.00	164,887,378.00
Non-Budget Revenue	A-2	6,323,822.59	4,127,829.59
Other Credits to Income:			
Unexpended Balance of Appropriation Reserves	A-16	5,668,214.28	8,282,241.73
Grant Reserve - Canceled	A-14:A-15	857,031.21	285,661.07
Interfunds Returned		595,991.59	
Total Income		257,741,088.37	243,280,248.57
Expenditures			
Budget and Emergency Appropriations:			
Operations:			
Salaries and Wages	A-3	80,023,450.00	78,855,793.00
Other Expenses	A-3	113,220,993.00	100,397,630.00
Capital Improvements	A-3	999,098.00	1,074,367.00
Debt Service	A-3	34,316,475.10	33,091,474.42
Deferred Charges and Statutory Expenditures	A-3	16,355,347.00	15,626,637.00
Grant Receivable Canceled	A-12:A-13	857,031.21	285,661.07
Interfunds Created			595,991.59
Total Expenditures		245,772,394.31	229,927,554.08
Statutory Excess to Fund Balance		11,968,694.06	13,352,694.49
Fund Balance			
Balance January 1	A	32,224,722.29	25,085,099.80
		44,193,416.35	38,437,794.29
Decreased by:			
Utilization as Anticipated Revenue	A-1	2,685,000.00	6,213,072.00
Balance December 31	A	\$ 41,508,416.35	\$ 32,224,722.29

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 2018	Special NJSA 40A:4-87		
Fund Balance Anticipated	A-1	\$ 2,685,000.00		\$ 2,685,000.00	
Miscellaneous Revenues:					
County Clerk	A-11	2,981,610.00		2,824,419.86	\$ (157,190.14)
Surrogate	A-11	131,000.00		138,691.27	7,691.27
Sheriff	A-11	659,600.00		568,962.36	(90,637.64)
Interest on Investments and Deposits	A-11	128,434.00		630,078.42	501,644.42
Gloucester County Insurance Commission Dividend	A-11	631,378.00		631,378.00	
Title IV D Incentive Program	A-11	2,602,000.00		2,421,225.07	(180,774.93)
County Golf Course	A-11	1,331,200.00		1,148,960.91	(182,239.09)
Emergency Medical Services	A-11	4,989,350.00		5,246,048.91	256,698.91
Interlocal Medical Examiner Services	A-11	1,234,500.00		1,195,802.95	(38,697.05)
Soil Safe Inc. Impact Fee	A-11	172,184.00		225,877.46	53,693.46
Added and Omitted Taxes	A-11	1,095,279.00		1,095,279.43	0.43
Vacant Property Register	A-11	500,000.00		483,600.00	(16,400.00)
Reimbursement - Library	A-11	326,169.00		326,169.00	
County College Bonds (NJSA 18A:64A-22.6)	A-11	1,454,534.00		1,454,033.65	(500.35)
Reimbursement of Mandated Election Costs	A-11	220,000.00		221,959.25	1,959.25
Supplemental Social Security Income	A-11	462,394.00		395,359.00	(67,035.00)
New Jersey Department of Health and Senior Services					
Alcohol and Drug Abuse	A-13	566,607.00		566,607.00	
Area Planning Grant	A-12:A-13	1,519,794.00	\$ 231,168.00	1,750,962.00	
Local Core Capacity Infrastructure for Bio-Terrorism	A-12		280,803.00	280,803.00	
PEER Grouping	A-13		24,803.00	24,803.00	
Right-to-Know	A-13		10,798.00	10,798.00	
Special Child Health Case Management	A-12:A-13		175,234.00	175,234.00	
Access to Reproductive Care and HIV Services	A-13		125,000.00	125,000.00	
Child Health Lead Exposure	A-13	214,480.00	153,000.00	367,480.00	
New Jersey Historical Commission					
NJ Historical Commission Project	A-13		14,300.00	14,300.00	
U.S. Department of Agriculture					
Senior Farmer's Market Nutrition Program	A-12		1,500.00	1,500.00	
WIC Program	A-12		783,987.00	783,987.00	
Housing Preservation Grant	A-12		59,152.00	59,152.00	
New Jersey Department of Children and Families					
Prevention Planning	A-13		300,000.00	300,000.00	

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

STATEMENT OF REVENUES - CURRENT FUND - REGULATORY BASIS

	Ref.	Anticipated		Realized	Excess or (Deficit)
		Budget 2018	Special NJSA 40A:4-87		
New Jersey Department of Human Services					
Abused and Missing Children	A-13	3,234.00		3,234.00	
Mental Health Administration	A-13		12,000.00	12,000.00	
Human Services Planning Grant	A-13	62,770.00		62,770.00	
Personal Attendant Services Program	A-13	51,300.00		51,300.00	
Social Services for the Homeless	A-13	282,143.00		282,143.00	
Social Services for the Homeless - SSBG	A-13	50,576.00		50,576.00	
Social Services for the Homeless - TANF	A-13	69,359.00		69,359.00	
Youth Incentive Program	A-13	38,442.00		38,442.00	
Prevention of Teen Pregnancy	A-12:A-13	1,000.00		1,000.00	
Title XX Transportation	A-13	60,733.00		60,733.00	
Operation Helping Hand	A-12		58,824.00	58,824.00	
New Jersey Department of Law and Public Safety					
Levee Pump Station Improvement Phase I	A-12		115,748.00	115,748.00	
Victims of Crime Act	A-12		653,207.00	653,207.00	
Sexual Assault Response Team	A-12		141,830.00	141,830.00	
Violence Against Women Act	A-12	23,563.00	23,563.00	47,126.00	
Gangs, Guns and Narcotic Strike Task Force	A-12	68,127.00		68,127.00	
Victim Witness Advocacy	A-12	311,836.00		311,836.00	
Insurance Fraud Reimbursement Program	A-13	156,378.00		156,378.00	
VAWA Training Grant	A-12		41,450.00	41,450.00	
Juvenile Detention Alternative Initiative	A-13	124,000.00		124,000.00	
New Jersey Department of Labor					
Work First New Jersey	A-12:A-13		1,678,909.00	1,678,909.00	
Workforce Innovations Opportunities Act	A-12		1,782,762.00	1,782,762.00	
Workforce Learning Link	A-13		48,000.00	48,000.00	
Smart Steps	A-13		1,605.00	1,605.00	
New Jersey Department of Environmental Protection					
Clean Communities	A-13		131,157.00	131,157.00	
County Environmental Health Act	A-13		168,271.00	168,271.00	
New Jersey Division of Highway Traffic Safety					
Comprehensive Traffic Safety Program	A-12	44,450.00	53,450.00	97,900.00	
DUI Sobriety Checkpoint and Saturation	A-12	130,000.00	130,000.00	260,000.00	
Child Passenger Safety Seat Program	A-12		38,500.00	38,500.00	
Distracted Driving Crackdown	A-12		66,000.00	66,000.00	
Click it or Ticket	A-12		40,000.00	40,000.00	
Governor's Council on Alcoholism and Drug Abuse					
Municipal Alliance	A-13		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 2018	Special NJSA 40A:4-87		
New Jersey Transit Corporation					
Senior Citizens and Disabled Residents Transportation	A-13	493,452.00		493,452.00	
FTA Small Urban and Rural Area Transportation	A-12	159,508.00		159,508.00	
Job Access & Reverse Commute	A-13		110,000.00	110,000.00	
New Jersey Department of Military and Veterans Affairs					
Veterans Transportation	A-13		30,000.00	30,000.00	
New Jersey Division of Elections					
HAVA Elections Security Grant	A-13		100,000.00	100,000.00	
Delaware Valley Regional Planning Commission					
Transit Support Program	A-12		38,680.00	38,680.00	
Region Wide Transportation System GIS Program	A-12		35,000.00	35,000.00	
Supportive Regional Highway Planning	A-12		39,100.00	39,100.00	
New Jersey Juvenile Justice Commission					
Family Court Program	A-13	141,848.00		141,848.00	
State/Community Partnership Program	A-13	279,282.00		279,282.00	
New Jersey Office of Homeland Security & Preparedness					
Homeland Security	A-12		209,664.00	209,664.00	
Emergency Management Assistance Program	A-12		55,000.00	55,000.00	
National Emergency Food and Shelter Program	A-12		2,000.00	2,000.00	
New Jersey Department of Transportation					
Gloucester County Bridge Rehab Project	A-13		25,705.00	25,705.00	
Paulsboro Marine Terminal	A-13		2,493,926.00	2,493,926.00	
Route 55 & Deptford Center Road	A-13		350,000.00	350,000.00	
Rowan Fossil Park Roadway Design	A-13		500,000.00	500,000.00	
Wash Twp. and Monroe Twp. Bikeway	A-13		921,117.00	921,117.00	
Rowan Univ. US RT 322 Bypass Study	A-13		1,000,000.00	1,000,000.00	
Rt 322 & Fries Mill Rd in Monroe	A-13		5,000,000.00	5,000,000.00	
Rt 45 & Berkley Road Mantua	A-13		500,000.00	500,000.00	
Rt 45 & Harrison Ave/Mt. Royal Rd	A-13		500,000.00	500,000.00	
RT44 Truck Bypass & DuPont Port Rd	A-13		5,200,000.00	5,200,000.00	
Center Square Rd & Rt 295 Overpass	A-13		500,000.00	500,000.00	
U.S. Department of Housing & Urban Development					
Community Development Block Grant	A-12		1,354,747.00	1,354,747.00	
Home Investment Partnership	A-12		626,323.00	626,323.00	

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 2018	Special NJSA 40A:4-87		
U.S. Secret Service					
Electronic Crimes	A-12		25,000.00	25,000.00	
Atlantic City Electric Funding	A-9		540,000.00	540,000.00	
Reserve for Debt Service - Capital	A-11	2,850,000.00		2,850,000.00	
Weights and Measures Trust Fund	A-11	40,000.00		40,000.00	
Open Space and Farmland Preservation Trust Fund	A-11	1,769,828.00		1,769,828.00	
Increased Row Officer Fees Under Chapter 370 of the Laws of 2001 - Surrogate	A-11	142,000.00		148,032.60	6,032.60
Increased Row Officer Fees Under Chapter 370 of the Laws of 2001 - County Clerk	A-11	1,748,890.00		1,552,441.75	(196,448.25)
Increased Row Officer Fees Under Chapter 370 of the Laws of 2001 - Sheriff	A-11	840,400.00		620,075.47	(220,324.53)
Motor Vehicle Fines	A-11	1,500,000.00		1,500,000.00	
Social Services Administrative	A-11	11,988,093.00		11,376,725.34	(611,367.66)
Total Miscellaneous Revenues		44,651,725.00	27,893,198.00	71,611,028.70	(933,894.30)
Amount to be Raised by Taxation	A-6	170,000,000.00		170,000,000.00	
Budget Totals		217,336,725.00	27,893,198.00	244,296,028.70	\$ (933,894.30)
Non-Budget Revenue	A-2			6,323,822.59	
		<u>\$ 217,336,725.00</u>	<u>\$ 27,893,198.00</u>	<u>\$ 250,619,851.29</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	\$ 51,722.11
ARDC	A-11	6,400.00
Auction	A-11	27,460.50
Bail Forfeitures	A-11	33,173.50
County Assessor	A-11	497,141.69
County Share of Authority Surplus	A-11	1,232,442.00
Emergency Response	A-11	237,432.41
Environmental Fees	A-11	223,095.00
Fire Marshal Fees	A-11	120,163.20
Federal Reimbursement for Inmates	A-11	400.00
Indirect Cost	A-11	751,037.48
LIHEAP/Universal Service Fund	A-11	13,537.00
Miscellaneous Fees and Permits	A-11	364,394.08
Health Officer Reimbursement - Atlantic City	A-11	26,211.90
Refund of Prior Years' Expenditures	A-11	2,414,895.70
Rental & Maintenance Charges	A-11	39,791.00
Sales and Commissions	A-11	7,043.33
Serv-A-Tray	A-11	72,950.69
State Aid - Community Caregiving JACC	A-11	44,295.00
Veterans Interment Allowance	A-11	160,236.00
	A-2	<u>\$ 6,323,822.59</u>

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

STATEMENT OF EXPENDITURES - CURRENT FUND - REGULATORY BASIS

	Appropriations		Expended			Canceled
	Budget	Budget After Modifications	Paid or Charged	Encumbered	Reserved	
OPERATIONS						
GENERAL GOVERNMENT FUNCTIONS						
Administrator's Office						
Salaries & Wages	\$ 1,259,347.00	\$ 1,259,347.00	\$ 1,211,970.04		\$ 47,376.96	
Other Expenses	142,425.00	142,425.00	101,228.75	\$ 2,830.34	38,365.91	
Board of Chosen Freeholders						
Salaries & Wages	568,997.00	576,997.00	563,638.15		13,358.85	
Other Expenses	36,400.00	36,400.00	32,065.86	1,089.02	3,245.12	
Advertising						
Other Expenses	3,000.00	3,000.00	1,143.04		1,856.96	
County Clerk						
Salaries & Wages	1,714,138.00	1,714,138.00	1,574,840.62		139,297.38	
Other Expenses	621,210.00	621,210.00	408,282.16	9,276.11	203,651.73	
Superintendent of Elections						
Salaries and Wages	786,166.00	786,166.00	766,906.60		19,259.40	
Other Expenses	645,425.00	645,425.00	609,463.87	23,014.68	12,946.45	
Financial Administration						
Salaries & Wages	735,447.00	715,447.00	678,222.11		37,224.89	
Other Expenses	61,500.00	61,500.00	31,342.00	28,160.10	1,997.90	
Purchasing Department						
Salaries & Wages	407,406.00	370,406.00	357,480.44		12,925.56	
Other Expenses	24,906.00	24,906.00	18,814.66	2,741.02	3,350.32	
Audit Services						
Other Expenses	110,000.00	110,000.00		110,000.00		
Information Technology						
Salaries & Wages	1,204,566.00	1,184,266.00	1,109,048.28		75,217.72	
Other Expenses	754,856.00	754,856.00	666,089.60	32,348.92	56,417.48	
Board of Taxation						
Salaries and Wages	66,469.00	66,469.00	56,584.25		9,884.75	
Other Expenses	1,500.00	1,500.00			1,500.00	
County Assessor						
Salaries and Wages	1,420,868.00	1,430,868.00	1,391,697.77		39,170.23	
Other Expenses	793,118.00	786,118.00	361,095.96	107,783.47	317,238.57	
County Counsel						
Salaries & Wages	1,259,807.00	1,189,807.00	1,118,135.16		71,671.84	
Other Expenses	434,800.00	434,800.00	290,325.11	1,930.40	142,544.49	
Surrogate						
Salaries and Wages	617,904.00	577,904.00	540,554.60		37,349.40	
Other Expenses	38,115.00	38,115.00	31,944.42	6,081.50	89.08	
Engineering						
Salaries and Wages	1,174,647.00	1,174,647.00	1,026,795.25		147,851.75	
Other Expenses	51,350.00	51,350.00	37,466.72	11,063.11	2,820.17	

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	10,000.00	10,000.00	1,677.47		8,322.53	
Other Expenses	180,200.00	180,200.00	149,251.36	19,011.73	11,936.91	
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	248,900.00	248,900.00	235,314.01		13,585.99	
Other Expenses	63,343.00	63,343.00	52,439.51	3,685.25	7,218.24	
Construction Board of Appeals (NJSA 52:27 D-127)						
Salaries and Wages	51,377.00	51,377.00	42,803.54		8,573.46	
Other Expenses	625.00	925.00	365.13		559.87	
CODE ENFORCEMENT & ADMINISTRATION						
Consumer Protection						
Salaries & Wages	356,122.00	356,122.00	347,627.40		8,494.60	
Other Expenses	6,076.00	6,076.00	4,813.52	208.73	1,053.75	
INSURANCE						
Liability Insurance	2,500,000.00	2,500,000.00	2,356,176.93	70.00	143,753.07	
Workmen's Compensation Insurance	1,600,000.00	1,600,000.00	1,408,615.85	15,645.66	175,738.49	
Group Insurance Plans for Employees	23,820,000.00	23,820,000.00	20,322,916.21	35,095.60	3,461,988.19	
Unemployment Compensation Insurance	225,000.00	275,000.00	209,701.69		65,298.31	
PUBLIC SAFETY FUNCTIONS						
Emergency Response						
Salaries & Wages	19,770,859.00	19,675,859.00	19,077,959.44		597,899.56	
Other Expenses	1,432,150.00	1,527,150.00	1,256,353.17	145,960.65	124,836.18	
County Medical Examiner						
Salaries and Wages	1,010,728.00	1,003,228.00	965,275.52		37,952.48	
Other Expenses	186,679.00	194,179.00	149,759.14	34,669.42	9,750.44	
Sheriff's Department						
Salaries and Wages	9,122,534.00	9,122,534.00	8,627,512.28		495,021.72	
Other Expenses	199,761.00	199,761.00	133,472.53	57,994.23	8,294.24	
Prosecutor's Office						
Salaries & Wages	8,667,025.00	8,792,025.00	8,587,012.29		205,012.71	
Other Expenses	343,161.00	343,161.00	287,334.51	51,707.66	4,118.83	
Department of Corrections						
Salaries and Wages	5,359,894.00	5,359,894.00	5,059,016.43		300,877.57	
Other Expenses	11,145,948.00	11,145,948.00	9,155,208.36	191,692.15	1,799,047.49	

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

STATEMENT OF EXPENDITURES - CURRENT FUND - REGULATORY BASIS

	Appropriations		Expended			Canceled
	Budget	Budget After Modifications	Paid or Charged	Encumbered	Reserved	
PUBLIC WORKS FUNCTIONS						
Roads and Bridges						
Salaries and Wages	2,937,808.00	2,937,808.00	2,730,556.05		207,251.95	
Other Expenses	675,825.00	675,825.00	659,316.32	12,048.47	4,460.21	
Buildings and Grounds						
Salaries & Wages	3,296,503.00	3,266,503.00	3,140,985.57		125,517.43	
Other Expenses	924,522.00	924,522.00	788,572.12	53,471.24	82,478.64	
Fleet Management						
Salaries & Wages	587,079.00	587,079.00	495,293.90		91,785.10	
Other Expenses	1,239,548.00	1,239,548.00	1,052,084.60	138,929.50	48,533.90	
HEALTH AND HUMAN SERVICES FUNCTIONS						
County Health Services - Interlocal Agreements (40:8A-1, et seq.)						
Salaries and Wages	2,106,797.00	2,106,797.00	1,475,136.12		631,660.88	
Other Expenses	273,819.00	273,819.00	243,284.88	7,291.69	23,242.43	
Education & Disability Services						
Salaries and Wages	286,191.00	286,191.00	203,213.38		82,977.62	
Other Expenses	6,705.00	6,705.00	4,571.09	211.99	1,921.92	
Senior Services						
Salaries and Wages	750,858.00	650,858.00	555,617.31		95,240.69	
Other Expenses	262,000.00	262,000.00	178,721.68	9,058.93	74,219.39	
Human Services						
Salaries and Wages	887,264.00	822,264.00	585,987.83		236,276.17	
Other Expenses	221,325.00	221,325.00	158,543.15	23,064.49	39,717.36	
Veterans Affairs						
Salaries and Wages	334,799.00	337,799.00	328,732.28		9,066.72	
Other Expenses	24,105.00	24,105.00	22,169.29	198.36	1,737.35	
Commission on Women						
Other Expenses	2,600.00	2,600.00	1,436.00	665.00	499.00	
Animal Shelter						
Salaries and Wages	1,995,679.00	1,995,679.00	1,833,902.61		161,776.39	
Other Expenses	233,989.00	253,989.00	241,268.55	5,626.72	7,093.73	
Division of Social Services						
Salaries & Wages	9,762,886.00	9,522,886.00	9,258,521.98		264,364.02	
Other Expenses	7,082,576.00	7,322,576.00	6,624,816.40	277,715.56	420,044.04	
Assistance for Dependent Children - Local Share	104,536.00	104,536.00	104,536.00			
Supplemental Social Security Income	462,394.00	462,394.00	462,394.00			
Maintenance of Patients in State Institutions						
Other Expenses	852,152.00	852,152.00	844,529.00		7,623.00	

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	7,500.00	7,500.00		
Family Support Center - Contractual						
Other Expenses	82,460.00	82,460.00	68,716.70	13,743.30		
Mental Health Programs						
Other Expenses	213,500.00	213,500.00	160,125.00	53,375.00		
Gloucester County ARC						
Other Expenses	22,000.00	22,000.00	11,000.00	11,000.00		
Aid to Occupational Center						
Other Expenses	25,000.00	25,000.00	12,500.00	12,500.00		
Juveniles in Need of Supervision						
Other Expenses	163,974.00	163,974.00	118,607.00	45,367.00		
Support of Non-Profit Child Care Centers						
Other Expenses	39,882.00	39,882.00	23,504.66	16,377.34		
Code Blue Emergency Housing						
Other Expenses	25,000.00	25,000.00	20,585.00	4,415.00		
PARKS AND RECREATION FUNCTIONS						
Parks and Recreation						
Salaries and Wages	1,066,053.00	986,053.00	893,532.75		92,520.25	
Other Expenses	179,095.00	179,095.00	142,628.76	5,572.79	30,893.45	
County Golf Course						
Salaries and Wages	363,318.00	358,818.00	300,586.42		58,231.58	
Other Expenses	186,538.00	191,038.00	170,492.23	17,607.38	2,938.39	
EDUCATIONAL FUNCTIONS						
Gloucester County College						
Other Expenses	7,950,000.00	7,950,000.00	7,950,000.00			
Reimbursement for Residents Attending Out-of-County Two-Year Colleges						
County Two-Year Colleges	200,000.00	200,000.00	118,076.50		81,923.50	
Gloucester County Vocational School						
Reimbursement for Residents Attending Out-of-County Vocational Schools	25,000.00	25,000.00			25,000.00	
Special Services School District						
Other Expenses	800,000.00	800,000.00	800,000.00			
Superintendent of Schools						
Salaries and Wages	255,203.00	235,203.00	194,318.53		40,884.47	
Other Expenses	8,740.00	8,740.00	4,544.28	802.53	3,393.19	
Extension Services						
Salaries and Wages	261,111.00	263,111.00	255,765.58		7,345.42	
Other Expenses	99,869.00	98,869.00	81,923.00	733.42	16,212.58	
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	1,600,000.00	1,600,000.00	1,308,767.95	3,348.74	287,883.31	
Street Lighting	29,000.00	29,000.00	25,287.39		3,712.61	
Water	60,000.00	60,000.00	49,703.60	317.68	9,978.72	
Natural Gas	300,000.00	300,000.00	217,863.14		82,136.86	
Heating Oil	20,000.00	20,000.00	8,222.06	747.34	11,030.60	
Telephone	550,000.00	550,000.00	347,265.97	38,240.55	164,493.48	
Sewer	57,000.00	57,000.00	48,011.71	896.28	8,092.01	
Gasoline & Diesel	600,000.00	600,000.00	560,372.26	38,935.13	692.61	
LANDFILL/SOLID WASTE DISPOSAL						
Contractual Obligations-Logan Township	113,500.00	173,500.00	112,558.54		60,941.46	
UNCLASSIFIED						
Matching Funds for Grants						
State and Federal Programs	100,000.00	100,000.00	82,911.00			\$ 17,089.00
Total Operations	160,227,452.00	160,015,452.00	145,774,801.85	1,691,821.18	12,531,739.97	17,089.00
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		175,234.00	175,234.00			
Area Planning Grant	1,519,794.00	1,750,962.00	1,750,962.00			
Right-to-Know		10,798.00	10,798.00			
Child Health Lead Exposure Program	214,480.00	367,480.00	367,480.00			
Alcohol and Drug Abuse Program	566,607.00	566,607.00	566,607.00			
PEER Grouping		24,803.00	24,803.00			
Access to Reproductive Care and HIV Services		125,000.00	125,000.00			
New Jersey Historical Commission						
New Jersey Historical Commission Project		14,300.00	14,300.00			
U.S. Department of Agriculture						
WIC Program		783,987.00	783,987.00			
Senior Farmer's Market Nutrition Program		1,500.00	1,500.00			
Housing Preservation Grant		59,152.00	59,152.00			
New Jersey Department of Labor						
Workforce Innovations Opportunities Act		1,782,762.00	1,782,762.00			
Work First New Jersey		1,678,909.00	1,678,909.00			
Workforce Learning Link		48,000.00	48,000.00			
Smart Steps		1,605.00	1,605.00			
New Jersey Department of Environmental Protection						
Clean Communities		131,157.00	131,157.00			
County Environmental Health Act		168,271.00	168,271.00			

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 Human Services						
Personal Attendant Service Program	51,300.00	51,300.00	51,300.00			
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	402,078.00	402,078.00	402,078.00			
Title XX Transportation	60,733.00	60,733.00	60,733.00			
Prevention of Teen Pregnancy	1,000.00	1,000.00	1,000.00			
Operation Helping Hand		58,824.00	58,824.00			
New Jersey Department of Children and Families						
Prevention Planning		300,000.00	300,000.00			
New Jersey Transit Program						
Senior Citizens and Disabled Resident Transportation	493,452.00	493,452.00	493,452.00			
FTA Small Urban and Rural Area Transportation	159,508.00	159,508.00	159,508.00			
Job Access & Reverse Commute		110,000.00	110,000.00			
New Jersey Department of Law and Public Safety						
Insurance Fraud Reimbursement Program	156,378.00	156,378.00	156,378.00			
Victim Witness Advocacy	311,836.00	311,836.00	311,836.00			
Sexual Assault Response Team		141,830.00	141,830.00			
VAWA Training Grant		41,450.00	41,450.00			
Victims of Crime Act		653,207.00	653,207.00			
Juvenile Detention Alternative Initiative	124,000.00	124,000.00	124,000.00			
Violence Against Women Act	23,563.00	47,126.00	47,126.00			
Multi-Jurisdictional Narcotics Task Force	68,127.00	68,127.00	68,127.00			
New Jersey Office of Homeland Security & Preparedness						
Emergency Management Agency Assistance		55,000.00	55,000.00			
Homeland Security		209,664.00	209,664.00			
New Jersey Division of Election						
HAVA Elections Security Grant		100,000.00	100,000.00			
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						
GC Bridge Rehab Project		25,705.00	25,705.00			
Paulsboro Marine Terminal Spine Road		2,493,926.00	2,493,926.00			
Route 55 & Deptford Center Road		350,000.00	350,000.00			
Rowan Fossil Park Roadway Design		500,000.00	500,000.00			
Rowan Univ. US Rt. 322 Bypass Study		1,000,000.00	1,000,000.00			
Route 322 & Fries Mill Rd in Monroe		5,000,000.00	5,000,000.00			
Route 45 & Berkley Road Mantua		500,000.00	500,000.00			
Route 45 & Harrison Ave/Mt. Royal Road		500,000.00	500,000.00			
Washington Twp. & Monroe Twp. Bikeway Project		921,117.00	921,117.00			
Route 44 Truck Bypass & DuPont Point Road		5,200,000.00	5,200,000.00			
Levee Pump Station Improvement Phase 1		115,748.00	115,748.00			
Center Square Road & Rt. 295 Overpass		500,000.00	500,000.00			
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		2,000.00	2,000.00			
U.S. Department of Housing & Urban Development						
Home Investment Partnership Program		626,323.00	626,323.00			
Community Development Block Grant		1,354,747.00	1,354,747.00			
New Jersey Division of Highway Traffic Safety						
Comprehensive Traffic Safety Program	44,450.00	97,900.00	97,900.00			
DUI Sobriety Checkpoint & Saturation	130,000.00	260,000.00	260,000.00			
Child Passenger Safety Seat Program		38,500.00	38,500.00			
Distracted Driving Crackdown		66,000.00	66,000.00			
Click It or Ticket		40,000.00	40,000.00			
Delaware Valley Regional Planning Commission						
Region-wide Transportation System GIS Program		35,000.00	35,000.00			
Supportive Regional Highway Program		39,100.00	39,100.00			
Transit Support Program		38,680.00	38,680.00			
U.S. Secret Service						
Electronic Crimes		25,000.00	25,000.00			
Atlantic City Electric Funding Program		540,000.00	540,000.00			
Total Public and Private Programs Offset by Revenue	4,852,882.00	32,746,080.00	32,746,080.00			
Contingent	500,000.00	500,000.00	50,673.74	81,268.27	368,057.99	
Total Operations Including Contingent	165,580,334.00	193,261,532.00	178,571,555.59	1,773,089.45	12,899,797.96	17,089.00
Detail:						
Salaries and Wages	80,704,750.00	80,023,450.00	75,592,221.96		4,431,228.04	
Other Expenses	84,875,584.00	113,238,082.00	102,979,333.63	1,773,089.45	8,468,569.92	17,089.00
CAPITAL IMPROVEMENTS						
Capital Improvement Fund	445,000.00	445,000.00	443,569.00		1,431.00	
Capital Purchases	554,098.00	554,098.00	359,560.87	162,554.79	31,982.34	
Total Capital Improvements	999,098.00	999,098.00	803,129.87	162,554.79	33,413.34	

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	
COUNTY DEBT SERVICE						
Payment of Bond Principal						
State Aid - County College Bonds	1,252,500.00	1,252,500.00	1,252,500.00			
Other Bonds	17,304,500.00	17,304,500.00	17,304,500.00			
Interest on Bonds						
State Aid - County College Bonds	201,534.00	201,534.00	201,532.19			1.81
Other Bonds	3,413,894.00	3,413,894.00	3,413,853.63			40.37
Loan Repayments for Principal and Interest						
Justice Complex Loan - Principal and Interest	5,644,700.00	5,644,700.00	5,374,900.56			269,799.44
Capital Lease Obligations - Principal and Interest	6,149,592.00	6,149,592.00	6,149,140.37			451.63
Infrastructure Loan - Principal and Interest	647,226.00	647,226.00	620,048.35			27,177.65
Total County Debt Service	<u>34,613,946.00</u>	<u>34,613,946.00</u>	<u>34,316,475.10</u>			<u>297,470.90</u>
DEFERRED CHARGES AND STATUTORY EXPENDITURES						
Deferred Charges						
Prior Year Bills	101,684.00	101,684.00	5,841.90	2,841.80	93,000.30	
Statutory Expenditures						
Contributions to:						
Public Employees' Retirement System	6,931,498.00	6,943,498.00	6,939,415.82		4,082.18	
Social Security System	5,500,000.00	5,700,000.00	5,561,599.21		138,400.79	
Police & Fire Retirement System	3,610,165.00	3,610,165.00	3,610,165.00			
Total Deferred Charges and Statutory Expenditures	<u>16,143,347.00</u>	<u>16,355,347.00</u>	<u>16,117,021.93</u>	<u>2,841.80</u>	<u>235,483.27</u>	
TOTAL GENERAL APPROPRIATIONS	<u>\$ 217,336,725.00</u>	<u>\$ 245,229,923.00</u>	<u>\$ 229,808,182.49</u>	<u>\$ 1,938,486.04</u>	<u>\$ 13,168,694.57</u>	<u>\$ 314,559.90</u>
Ref.	A-2			A-17	A	
Appropriation by 40A:4-87	Ref.					
Budget	A-2	\$ 27,893,198.00				
	A-3	217,336,725.00				
		<u>\$ 245,229,923.00</u>				
Reserve for Federal Grants Appropriated	A-14		\$ 9,568,513.00			
Reserve for State Grants Appropriated	A-15		22,720,478.00			
Reserve for Local Grants Appropriated	A-10		540,000.00			
Disbursed	A-4		196,979,191.49			
			<u>\$ 229,808,182.49</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, 2018	Balance Dec. 31, 2017
ASSETS			
Cash - Chief Financial Officer	B-1	\$ 24,809,109.41	\$ 17,475,398.36
Due from Federal Government			54,967.88
		<u>\$ 24,809,109.41</u>	<u>\$ 17,530,366.24</u>
LIABILITIES, RESERVES, AND FUND BALANCE			
Encumbrances Payable	B-3	\$ 1,013,805.44	\$ 1,623,181.22
Reserves for:			
Environmental Quality and Enforcement	B-4	65,951.01	66,732.11
County Clerk's Improvement Fund	B-5	139,093.16	290,472.77
Road Permit Funds	B-6	557,878.00	600,929.11
Weights and Measures	B-7	58,532.18	38,493.06
Motor Vehicle Fines	B-8	1,048,083.68	1,192,243.10
Fair Share/Developers Escrow	B-9	524,082.84	707,571.86
Unemployment Insurance	B-10	6,939.79	21,916.93
Tax Appeals	B-11	48,501.53	70,087.73
Surrogate's Improvement Fund	B-12	122,783.27	112,034.70
Federal Forfeited Funds	B-13	45,935.11	9,212.73
Forfeited Funds	B-14	87,921.02	80,714.15
Seized Assets	B-15	179,845.96	134,410.06
Asset Maintenance Account	B-16	975.66	1,242.16
Community Development Block Grant			40,943.40
Farmland Preservation	B-18	20,477,466.51	12,245,180.81
Sheriff's Improvement Fund	B-19	23,783.89	26,436.69
Accumulated Absences			89,156.71
Solid Waste Fees	B-21	21,399.78	9,301.74
Uniform Fire Safety	B-22	895.01	895.01
Snow Removal /Salt Regionalization	B-23	146,331.30	197.69
Parks & Recreation Donations	B-24	16,205.05	14,375.90
Animal Shelter Donations	B-25	137,489.37	61,261.67
Health & Senior Services Donations	B-26	37,110.48	49,542.87
Human Services Transportation Donations	B-27	12,080.36	11,002.91
Veterans Affairs Donations	B-28	22,473.42	15,886.05
Disability Services Donations	B-29	5,002.59	4,947.59
Emergency Resp/EMS Donations	B-30	3,618.65	3,548.65
Sheriff's Forfeited Funds	B-31	582.01	580.99
Student Summit	B-32	2,192.34	7,865.87
Project Lifesaver	B-33	2,150.00	
		<u>\$ 24,809,109.41</u>	<u>\$ 17,530,366.24</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, 2018	Balance Dec. 31, 2017
ASSETS			
Cash - Chief Financial Officer	C-2	\$ 25,543,641.76	\$ 17,248,345.90
Grants Receivable	C-4	8,825,258.93	10,720,955.23
Amount to be Provided by Lease Payments	C-16	33,470,000.00	38,140,000.00
Deferred Charges to Future Taxation:			
Funded	C-5	220,118,038.89	222,863,208.89
Deferred Charges - State of New Jersey	C-7	8,971,500.00	8,624,000.00
		<u>\$ 296,928,439.58</u>	<u>\$ 297,596,510.02</u>
LIABILITIES, RESERVES, AND FUND BALANCE			
General Serial Bonds Payable	C-13	\$ 157,855,000.00	\$ 157,385,000.00
Contracts Payable	C-10	8,425,320.45	8,252,073.58
Obligations Under Capital Lease	C-16	33,470,000.00	38,140,000.00
New Jersey Infrastructure Loans Payable	C-15	1,854,538.89	2,442,208.89
Gloucester County Improvement Authority Loan Payable	C-17	69,380,000.00	71,660,000.00
Improvement Authorizations:			
Funded	C-9	21,766,994.29	14,595,823.72
Capital Improvement Fund	C-8	8,923.31	8,923.31
Reserve for Debt Service	C-12	4,162,906.25	5,107,724.13
Fund Balance	C-1	4,756.39	4,756.39
		<u>\$ 296,928,439.58</u>	<u>\$ 297,596,510.02</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, 2017	Ref. C	<u>\$ 4,756.39</u>
Balance December 31, 2018	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, 2018	Balance Dec. 31, 2017
General Fixed Assets:		
Land	\$ 32,501,005.20	\$ 32,501,005.20
Buildings	59,387,584.00	59,387,584.00
Other Improvements	3,069.79	
Equipment	16,238,252.44	19,655,373.29
Motor Vehicles	17,381,309.98	16,275,187.98
	<u>\$ 125,511,221.41</u>	<u>\$ 127,819,150.47</u>
Investment in General Fixed Assets	<u>\$ 125,511,221.41</u>	<u>\$ 127,819,150.47</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, 2018 AND 2017**

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, 2018 AND 2017**

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, 2018 AND 2017**

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 \$2,500.00.

No depreciation has been provided for in the financial statements.

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

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

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

**COUNTY OF GLOUCESTER
NOTES TO FINANCIAL STATEMENTS
YEARS ENDED DECEMBER 31, 2018 AND 2017**

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. Accounting Pronouncements Adopted

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. The adoption of this Statement did not have an impact on the financial statements.

F. 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. 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. 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 is effective for periods beginning after June 15, 2018. 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, 2018 AND 2017**

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

F. Recent Accounting Pronouncements Not Yet Effective (Continued)

In June 2018, the Governmental Accounting Standards Board (GASB) issued Statement No. 89, "Accounting for Interest Costs Incurred Before the End of a Construction Period." This Statement is effective for fiscal periods beginning after December 15, 2019. Management has not yet determined the impact of this Statement on the financial statements.

In August 2018, the Governmental Accounting Standards Board (GASB) issued Statement No. 90, "Majority Equity Interests-an Amendment of GASB Statements No. 14 and No. 61." This Statement, which is effective for fiscal periods beginning after December 15, 2018, will not have any effect on the County's financial reporting.

In May 2019, the Governmental Accounting Standards Board (GASB) issued Statement No. 91, "Conduit Debt Obligations." This Statement is effective for fiscal periods beginning after December 15, 2020. 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	\$ 27,893,198.00

NOTE 3: CASH AND CASH EQUIVALENTS

Custodial Credit Risk – Deposits

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

**COUNTY OF GLOUCESTER
NOTES TO FINANCIAL STATEMENTS
YEARS ENDED DECEMBER 31, 2018 AND 2017**

NOTE 3: CASH AND CASH EQUIVALENTS (CONTINUED)

Custodial Credit Risk – Deposits (Continued)

NJSA 40A:5-15.1(a) that are treated as cash equivalents. At December 31, 2018 and 2017, the carrying amount of the County’s deposits was \$109,020,309.75 and \$82,328,055.13, respectively. As of December 31, 2018 and 2017, \$0 of the County’s bank balance of \$110,007,901.95 and \$82,927,684.80, respectively, was exposed to Custodial Credit Risk.

NOTE 4: INVESTMENTS

As of December 31, 2018, 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
2018	\$ 41,508,416.35	\$ 2,376,225.00
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

NOTE 6: ACCUMULATED ABSENCE BENEFITS

Compensated absences are those absences for which employees will be paid, such as vacation, sick leave, and sabbatical leave. The liability for compensated absences that are attributable to services already rendered and that are not contingent on a specific event that is outside the control of the County and its employees, is accrued as the employees earn the rights to the benefits. Compensated absences that relate to future services, or that are contingent on a specific event that is outside the control of the County and its employees, are accounted for in the period in which such services are rendered or in which such events take place. Employees of the County are entitled to paid vacation and paid sick days depending on

**COUNTY OF GLOUCESTER
NOTES TO FINANCIAL STATEMENTS
YEARS ENDED DECEMBER 31, 2018 AND 2017**

NOTE 6: ACCUMULATED ABSENCE BENEFITS (CONTINUED)

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, 2018, was \$6,849,675.00. There was no appropriation in the 2018 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, 2018:

	Balance Dec. 31, 2017	Additions	Deletions	Balance Dec. 31, 2018
Land	\$ 32,501,005.20			\$ 32,501,005.20
Buildings	59,387,584.00			59,387,584.00
Other Improvements		\$ 3,069.79		3,069.79
Equipment	19,655,373.29	1,226,317.09	\$ 4,643,437.94	16,238,252.44
Motor Vehicles	16,275,187.98	1,677,414.00	571,292.00	17,381,309.98
	<u>\$ 127,819,150.47</u>	<u>\$ 2,906,800.88</u>	<u>\$ 5,214,729.94</u>	<u>\$ 125,511,221.41</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, 2018 AND 2017**

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.

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.

Funding Policy - The contribution policy is set by NJSA 43:15A, Chapter 62, P.L. of 1994, Chapter 115, P.L. of 1997, and NJSA 18:66 and requires contributions by active members and contributing employers. Plan member and employer contributions may be amended by State of New Jersey legislation. The PERS provide for employee contributions of 7.34% to 7.50% of employees' annual compensation, as defined as of July 1, 2018. The 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 the PERS and PFRS. The PERS and PFRS rates in effect for 2018 are 13.37% and 27.35%, respectively, of covered payroll, as reported on June 30, 2017. The actuarially determined contribution includes funding for, cost-of-living adjustments, noncontributory death benefits, and post-retirement medical premiums.

The County's contributions to the PERS for the years ending December 31, 2018, 2017, and 2016, were \$6,881,498.00, \$6,450,537.86, and \$6,499,295.69, respectively, equal to the required contributions for each year. The County's contributions to the PFRS for the years ending December 31, 2018, 2017, and 2016, were \$3,610,165.00, \$3,305,101.00, and \$3,359,187.00, respectively, equal to the required contributions for each year. The County's contributions to DCRP for the years ending December 31, 2018, 2017, and 2016, were \$57,917.82, \$59,306.11, and \$52,201.42, respectively, equal to the required contributions for each year.

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

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

- New members of the PERS hired on or after June 28, 2011, (Tier 5 members) will need 30 years of creditable service and age 65 for receipt of the early retirement benefit without a reduction of $\frac{1}{4}$ of 1% for each month that the member is under age 65.

**COUNTY OF GLOUCESTER
NOTES TO FINANCIAL STATEMENTS
YEARS ENDED DECEMBER 31, 2018 AND 2017**

NOTE 9: PENSION FUNDS (CONTINUED)

Significant Legislation (Continued)

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

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

**COUNTY OF GLOUCESTER
NOTES TO FINANCIAL STATEMENTS
YEARS ENDED DECEMBER 31, 2018 AND 2017**

NOTE 9: PENSION FUNDS (CONTINUED)

Significant Legislation (Continued)

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: POSTEMPLOYMENT HEALTHCARE PLAN

Plan Description - The County of Gloucester contributes to the State Health Benefits Program (SHBP), a cost-sharing, multiple-employer defined benefit postemployment healthcare plan administered by the State of New Jersey Division of Pensions and Benefits. The 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. The 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.

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.

**COUNTY OF GLOUCESTER
NOTES TO FINANCIAL STATEMENTS
YEARS ENDED DECEMBER 31, 2018 AND 2017**

NOTE 10: POSTEMPLOYMENT HEALTHCARE PLAN (CONTINUED)

Funding Policy (Continued) - The County of Gloucester's contributions to the SHBP for healthcare of employees and retirees for the years ended December 31, 2018, 2017, and 2016, were \$20,358,011.81, \$20,813,942.71, and \$20,458,041.49. The amounts paid for retirees for the years ended December 31, 2018, 2017, and 2016, were \$10,723,966.99, \$10,870,193.23, and \$10,244,983.95, respectively, which equaled the required contributions for each 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, 2018, the County's proportionate share of net pension liability was \$147,169,106. The net pension liability was measured as of June 30, 2018, 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, 2018, the County's allocation percentage was 0.7474496300% compared to 0.7360797761% at June 30, 2017.

For the year ended December 31, 2018, the County's pension expense would have been \$7,750,755 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 the PERS are from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Changes of Assumptions		\$ 36,357,707
Net Difference Between Projected and Actual Earnings on Pension Plan Investments		898,945
Changes in Proportion and Differences Between the County's Contributions and Proportionate Share of Contributions	\$ 1,933,557	
Difference Between Expected and Actual Experience		505,050
	\$ 1,933,557	\$ 37,761,702

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, 2018 AND 2017**

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	\$ (2,901,301)
2020	(6,152,279)
2021	(13,851,170)
2022	(9,838,865)
2023	(3,084,530)
	<u>\$ (35,828,145)</u>

Additional information – Collective balances at June 30, 2017 and 2018, are as follows:

	June 30, 2017	June 30, 2018
Collective Deferred Outflows of Resources	\$ 5,396,431,901	\$ 4,684,852,302
Collective Deferred Inflows of Resources	4,672,602,040	7,646,736,226
Collective Net Pension Liability	<u>23,278,401,588</u>	<u>19,689,501,539</u>
County's Proportion	0.7360797761%	0.7474496300%

Contributions - The contribution policy for the 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, 2018, measurement date was determined by an actuarial valuation as of July 1, 2017, which was rolled forward to June 30, 2018. 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 set back 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

**COUNTY OF GLOUCESTER
NOTES TO FINANCIAL STATEMENTS
YEARS ENDED DECEMBER 31, 2018 AND 2017**

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

Actuarial Assumptions (Continued)

the Conduent modified 2014 projection scale. Post-retirement mortality rates were based on the RP-2000 Combined Healthy Male and Female Mortality Tables (set back 1 year for males and females) for service retirements and beneficiaries of former members. In addition, the tables for service retirements and beneficiaries of former members provide for future improvements in mortality from 2012 to 2013 using Projection Scale AA and using a generational approach based on the Conduent 2014 projection scale thereafter. 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, 2017, 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 deviate 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, 2018, the County's proportionate share of net pension liability for Sheriff (number 70800) was \$41,845,455. The net pension liability was measured as of June 30, 2018, 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, 2018, the County's proportion was 0.3092413694% compared to 0.3104990608% at June 30, 2017.

For the year ended December 31, 2018, the County's pension expense would have been \$(2,024,832) 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 the PFRS are from the following sources:

**COUNTY OF GLOUCESTER
NOTES TO FINANCIAL STATEMENTS
YEARS ENDED DECEMBER 31, 2018 AND 2017**

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

Police and Firemen's Retirement System (Continued)

	Deferred Outflows of Resources	Deferred Inflows of Resources
Changes of Assumptions		\$ 10,931,283
Net Difference Between Projected and Actual Earnings on Pension Plan Investments	\$ 70,765	
Changes in Proportion and Differences Between the County's Contributions and Proportionate Share of Contributions	1,733,806	
Difference Between Expected and Actual Experience	434,083	
	\$ 2,238,654	\$ 10,931,283

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	\$ (1,229,154)
2020	(2,191,303)
2021	(3,127,032)
2022	(1,771,577)
2023	(373,563)
	\$ (8,692,629)

Additional information – Collective balances at June 30, 2017 and 2018, are as follows:

	June 30, 2017	June 30, 2018
Collective Deferred Outflows of Resources	\$ 2,298,433,198	\$ 1,988,215,695
Collective Deferred Inflows of Resources	2,618,912,538	4,286,994,294
Collective Net Pension Liability	17,167,260,198	13,531,648,591
County's Proportion	0.3104990608%	0.3092413694%

**COUNTY OF GLOUCESTER
NOTES TO FINANCIAL STATEMENTS
YEARS ENDED DECEMBER 31, 2018 AND 2017**

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

Police and Firemen’s Retirement System (Continued) - At December 31, 2018, the County’s proportionate share of net pension liability for Prosecutors (number 70803) was \$14,681,460. The net pension liability was measured as of June 30, 2018, 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, 2018, the County’s proportion was 0.1084972018% compared to 0.0097420680% at June 30, 2017.

For the year ended December 31, 2018, the County’s pension expense would have been \$1,021,331 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 the PFRS are from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Changes of Assumptions		\$ 3,632,438
Net Difference Between Projected and Actual Earnings on Pension Plan Investments		88,272
Changes in Proportion and Differences Between the County’s Contributions and Proportionate Share of Contributions	\$ 1,668,019	
Difference Between Expected and Actual Experience	143,601	
	\$ 1,811,620	\$ 3,720,710

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	\$ (382,099)
2020	62,235
2021	(1,062,077)
2022	(458,394)
2023	(68,755)
	\$ (1,909,090)

Additional information – Collective balances at June 30, 2017 and 2018, are as follows:

**COUNTY OF GLOUCESTER
NOTES TO FINANCIAL STATEMENTS
YEARS ENDED DECEMBER 31, 2018 AND 2017**

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

Police and Firemen’s Retirement System (Continued)

	June 30, 2017	June 30, 2018
Collective Deferred Outflows of Resources	\$ 2,298,433,198	\$ 1,988,215,695
Collective Deferred Inflows of Resources	2,618,912,538	4,286,994,294
Collective Net Pension Liability	17,167,260,198	13,531,548,591
 County's Proportion	 0.0097420680%	 0.1084972018%

Contributions

The contribution policy for the 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, 2018, measurement date was determined by an actuarial valuation as of July 1, 2017, which was rolled forward to June 30, 2018. This actuarial valuation used the following actuarial assumptions:

Inflation Rate	2.25%
Salary Increases:	
Through 2026	2.10 – 8.98% Based on Age
Thereafter	3.10 – 9.98% Based on Age
Investment Rate of Return	7.00%

Pre-retirement mortality rates were based on the RP-2000 Combined Healthy Mortality tables projected on a generational bases from the base year of 2000 to 2013 using Projection Scale BB and the Conduent modified 2014 projection scale thereafter. For Pre-retirement accidental mortality, a custom table with representative rates was used and there is no mortality improvement assumed. Post-retirement mortality rates for male service retirements are based on the RP-2000 Combined Healthy Mortality Tables projected on a generational basis using Projection Scale AA from the base year of 2012 to 2013 and the Conduent modified 2014 projection scale thereafter. Post-retirement mortality rates for female service retirements and beneficiaries were based the RP-2000 Combined Healthy Mortality Tables projected on a generational basis from the base year of 2000 to 2013 using Projection Scale BB and the Conduent modified 2014 projection scales thereafter. Disability mortality rates were based on a custom table with representative rates and no mortality improvement assumed.

The actuarial assumptions used in the July 1, 2017, valuations were based on the results of an actuarial experience study for the period July 1, 2010 to June 30, 2013.

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

**COUNTY OF GLOUCESTER
NOTES TO FINANCIAL STATEMENTS
YEARS ENDED DECEMBER 31, 2018 AND 2017**

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

Actuarial Assumptions (Continued)

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, 2018 and June 30, 2017, special funding situation net pension liability amounts of \$5,684,013 and \$5,369,130 for Sheriff and \$1,994,234 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: FINANCIAL INFORMATION RELATED TO GASB 75 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 other postemployment benefit (OPEB) liability as a liability on their balance sheets. However, NJAC 5:30-6.1(c)(2) requires municipalities and counties to disclose GASB 75 information in the Notes to the Financial Statements. The following OPEB liability note information is reported at the State's level and is not specific to the municipality. The following disclosures meet the requirements of GASB 75 for the PERS and PFRS retirement systems.

Actuarial Assumptions

The total OPEB liability as of June 30, 2018, was determined by an actuarial valuation as of June 30, 2017, which was rolled forward to June 30, 2018. The actuarial assumptions vary for each plan member depending on the pension plan the member is enrolled in. This actuarial valuation used the following actuarial assumptions, applied to all periods in the measurement:

Inflation rate	2.50%
Salary increases (PERS):	
Through 2026	1.65 – 4.15% based on age
Thereafter	2.65 – 5.15% based on age
Salary increases (PFRS):	
Through 2026	2.10 – 8.98% based on age
Thereafter	3.10 – 9.98% based on age
Discount Rate	3.87%

Pre-retirement mortality rates were based on the RP-2006 Headcount-Weighted Healthy Employee Male/Female mortality table with fully generational mortality improvement projections from the central year using the MP-2017 scale. Post-retirement mortality rates were based on the RP-2006 Headcount-Weighted Healthy Annuitant Male/Female mortality table with fully generational improvement projections from the central year using the MP-2017 scale. Disability mortality was based on the RP-2006 Headcount-Weighted Disabled Male/Female mortality table with fully generational improvement projections from the central year using the MP-2017 scale.

**COUNTY OF GLOUCESTER
NOTES TO FINANCIAL STATEMENTS
YEARS ENDED DECEMBER 31, 2018 AND 2017**

NOTE 12: FINANCIAL INFORMATION RELATED TO GASB 75 FOR PUBLIC RETIREMENT SYSTEMS (CONTINUED)

Actuarial Assumptions (Continued)

Certain actuarial assumptions used in the June 30, 2017 valuation were based on the results of the pension plans' experience studies for which the members are eligible for coverage under this Plan – The Police and Firemen Retirement System (PFRS) and the Public Employees Retirement System (PERS). The PFRS and PERS experience studies were prepared for the periods July 1, 2010 to June 30, 2013 and July 1, 2011 to June 30, 2014, respectively. 100% of active members are considered to participate in the Plan upon retirement.

The discount rate was based on the Bond Buyer General Obligation 20-Bond Municipal Bond index.

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

Changes in the Total Net OPEB Liability reported by the State of New Jersey:

**COUNTY OF GLOUCESTER
NOTES TO FINANCIAL STATEMENTS
YEARS ENDED DECEMBER 31, 2018 AND 2017**

NOTE 12: FINANCIAL INFORMATION RELATED TO GASB 75 FOR PUBLIC RETIREMENT SYSTEMS (CONTINUED)

Actuarial Assumptions (Continued)

Total OPEB Liability

Service Cost	\$ 896,235,148
Interest	764,082,232
Changes of Benefit Terms	0
Differences Between Expected and Actual Experience	(3,626,384,047)
Changes in Assumptions or Other Inputs	(2,314,240,675)
Benefit Payments	(421,621,253)
Contributions - Members	53,987,166
Net Change in OPEB Liability	<u>(4,647,941,429)</u>
Total OPEB Liability Beginning	20,629,044,656
Total OPEB Liability Ending	<u><u>\$ 15,981,103,227</u></u>

Plan Fiduciary Net Position

Contributions - Employer	\$ 421,194,662
Contributions - Non-Employer Contributing Entities	53,548,285
Contributions - Members	53,987,166
Net Investment Income	2,320,422
Benefit Payments	(421,621,253)
Administrative Expense	<u>(8,200,113)</u>
Net Change in Plan Fiduciary Net Position	101,229,169
Plan Fiduciary Net Position Beginning	<u>213,255,917</u>
Plan Fiduciary Net Position Ending	<u><u>\$ 314,485,086</u></u>

Net OPEB Liability Ending	<u><u>\$ 15,666,618,141</u></u>
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There were no changes in benefit terms during the year.

Differences Between Expected and Actual Experiences: The decrease in the liability from June 30, 2017 to June 30, 2018, is due to changes in the census, claims, and premiums experience.

Changes in Assumptions: The decrease in the liability from June 30, 2017 to June 30, 2018, is due to the increase in the assumed discount rate from 3.58% as of June 30, 2017 to 3.87% as of June 30, 2018, and a decrease in the assumed health care cost trend and excise tax assumptions.

Sensitivity of Net OPEB Liability to Changes in the Discount Rate: The following represents the collective net OPEB liability of the participating employers as of June 30, 2018, calculated using the discount rate as disclosed above as well as what the collective net OPEB liability would be if it were calculated using a discount rate that is 1-percent-point lower or 1-percent-point higher than the current rate.

**COUNTY OF GLOUCESTER
NOTES TO FINANCIAL STATEMENTS
YEARS ENDED DECEMBER 31, 2018 AND 2017**

NOTE 12: FINANCIAL INFORMATION RELATED TO GASB 75 FOR PUBLIC RETIREMENT SYSTEMS (CONTINUED)

Actuarial Assumptions (Continued)

	1% Decrease 2.87%	Current Rate 3.87%	1% Increase 4.87%
Net OPEB Liability	<u>\$18,381,085,096</u>	<u>\$ 15,666,618,141</u>	<u>\$ 13,498,373,388</u>

Sensitivity of Net OPEB Liability to Changes in the Healthcare Trend Rate: The following presents the net OPEB liability as of June 30, 2018, as well as what the net OPEB liability would be if it were calculated using a healthcare trend rate that is 1-percentage-point lower or 1-percentage-point higher than the current rate.

	Health Care Costs		
	1% Decrease	Trend Rate	1% Increase
Net OPEB Liability	<u>\$13,068,471,450</u>	<u>\$ 15,666,618,141</u>	<u>\$19,029,006,023</u>

OPEB Liability, Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to OPEB

At December 31, 2018, the County would have reported a liability of \$211,181,156 for its proportionate share of the net OPEB liability if New Jersey municipalities followed GAAP accounting principles. The net OPEB liability was measured as of June 30, 2018, and the total OPEB liability used to calculate the net OPEB liability was determined by an actuarial valuation as of that date. The County's proportion of the net OPEB liability was based on a projection of the County's long-term share of contributions to the OPEB plan relative to the projected contributions of all participating members, actuarially determined. At December 31, 2018, the County's proportion was 1.347969 percent.

For the year ended December 31, 2018, the County would have recognized net OPEB expense of \$5,783,968 if New Jersey municipalities followed GAAP accounting principles. The County's deferred outflows of resources and deferred inflows of resources (which are not recorded) are from the following sources:

**COUNTY OF GLOUCESTER
NOTES TO FINANCIAL STATEMENTS
YEARS ENDED DECEMBER 31, 2018 AND 2017**

NOTE 12: FINANCIAL INFORMATION RELATED TO GASB 75 FOR PUBLIC RETIREMENT SYSTEMS (CONTINUED)

OPEB Liability, Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to OPEB (Continued)

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences Between Expected and Actual Experience		\$ 42,877,308
Differences Between Projected and Actual Investment Earnings	\$ 111,602	
Changes in Assumptions		53,568,866
Changes in Proportions		14,029,076
	\$ 111,602	\$ 110,475,250

Amounts reported as deferred outflows of resources and deferred inflows of resources related to OPEB will be recognized in OPEB expense as follows:

Year Ending			
2019	\$	(16,569,625)	
2020		(16,569,625)	
2021		(16,569,627)	
2022		(16,581,221)	
2023		(16,600,425)	
Thereafter		(27,473,125)	
	\$	(110,363,648)	

Special Funding Situation

A special funding situation exists for some local employers of the Police and Firefighters Retirement System who do not pay for health benefits coverage for their retired employees. Under Chapter 330, P.L. 1997, certain retired local police officers and firefighters are eligible for enrollment in the State Health Benefits Program with part of the cost paid by the State. The State also provides funding for retiree health benefits to survivors of local police officers and firefighters who die in the line of duty under Chapter 271, P.L. 1989. The State is treated as a nonemployer contributing entity. Since the local participating employer does not contribute under this legislation directly to the plan, there is no net OPEB liability, deferred outflows of resources or deferred inflows of resources to report. The County's proportionate share of the State's collective net OPEB liability is \$1,019,406.

**COUNTY OF GLOUCESTER
NOTES TO FINANCIAL STATEMENTS
YEARS ENDED DECEMBER 31, 2018 AND 2017**

NOTE 13: 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 14: CONTINGENCIES

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

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

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

NOTE 15: 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 2018 assessment for property and casualty insurance and workmen's compensation insurance was \$3,020,541.91.

**COUNTY OF GLOUCESTER
NOTES TO FINANCIAL STATEMENTS
YEARS ENDED DECEMBER 31, 2018 AND 2017**

NOTE 16: LONG-TERM DEBT

Summary of County Debt Service

Long-Term Debt as of December 31, 2018, consisted of the following:

	Year 2018	Year 2017	Year 2016		
Bonds, Notes, and Loans Issued	\$ 229,089,538.89	\$ 231,487,208.89	\$ 240,349,571.89		
	Balance 12/31/2017	Increased	Retired/ Reduction	Balance 12/31/2018	Due Within One Year
Issued					
General:					
Serial Bonds Payable	\$ 157,385,000.00	\$ 20,627,000.00	\$ 20,157,000.00	\$ 157,855,000.00	\$ 21,390,000.00
NJ Infrastructure Loans Payable	2,442,208.89		587,670.00	1,854,538.89	603,657.29
Gloucester County Improvement Authority Loan Payable	71,660,000.00		2,280,000.00	69,380,000.00	2,470,000.00
	<u>\$ 231,487,208.89</u>	<u>\$ 20,627,000.00</u>	<u>\$ 23,024,670.00</u>	<u>\$ 229,089,538.89</u>	<u>\$ 24,463,657.29</u>
Authorized But Not Issued					
General:					
Bonds		<u>\$ 20,627,816.00</u>	<u>\$ 20,627,816.00</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 3.00% per annum. The balance remaining at December 31, 2018, was \$137,500.00.

\$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 3.00% per annum. The balance remaining at December 31, 2018, was \$137,500.00.

\$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, 2018, was \$139,000.00.

\$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, 2018, was \$139,000.00.

\$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, 2018, was \$1,660,000.00.

**COUNTY OF GLOUCESTER
NOTES TO FINANCIAL STATEMENTS
YEARS ENDED DECEMBER 31, 2018 AND 2017**

NOTE 16: LONG-TERM DEBT (CONTINUED)

Summary of County Debt Service (Continued)

\$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, 2018, was \$18,750,000.00.

\$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 4.00% - 5.00% per annum. The balance remaining at December 31, 2018, was \$9,610,000.00.

\$12,986,000.00 General Obligation Bonds dated June 28, 2012, payable in annual installments through March 2027. Interest is paid semiannually at a rate of 2.50% - 3.00% per annum. The balance remaining at December 31, 2018, was \$8,525,000.00.

\$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, 2018, was \$1,600,000.00.

\$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, 2018, was 1,600,000.00.

\$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, 2018, was \$17,660,000.00.

\$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 2.20% - 2.375% per annum. The balance remaining at December 31, 2018, was \$3,025,000.00.

\$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, 2018, was \$1,450,000.00.

\$2,125,000.00 County College Bonds - State share dated June 11, 2014, payable in annual installments through March 2024. Interest is paid semiannually at a rate of 2.00% - 2.50% per annum. The balance remaining at December 31, 2018, was \$1,450,000.00.

\$4,997,000.00 2014 County College Bonds - Building our Future dated June 11, 2014, payable in annual installments through March 2024. Interest is paid semiannually at a rate of 2.0% - 2.50% per annum. The balance remaining at December 31, 2018, was \$3,450,000.00.

\$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, 2018, was \$3,125,000.00.

\$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, 2018, was \$1,322,500.00.

**COUNTY OF GLOUCESTER
NOTES TO FINANCIAL STATEMENTS
YEARS ENDED DECEMBER 31, 2018 AND 2017**

NOTE 16: 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, 2018, was \$1,322,500.00.

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 1.11% - 1.30% per annum. The balance remaining at December 31, 2018, was \$16,805,000.00.

\$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, 2018, was \$4,575,000.00.

\$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, 2018, was \$1,337,500.00.

\$1,600,000.00 County College Bonds – State share 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, 2018, was \$1,337,500.00.

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, 2018, was \$7,770,000.00.

\$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, 2018, was \$1,385,000.00.

\$1,450,000.00 County College Bonds – State share 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, 2018, was \$1,385,000.00.

\$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 2.00% - 2.50% per annum. The balance remaining at December 31, 2018, was \$2,285,000.00.

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, 2018, was \$5,515,000.00.

\$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, 2018, was \$19,730,000.00.

\$17,427,000.00 General Obligation Bonds dated May 16, 2018, payable in annual installments through April 2033. Interest is paid semiannually at a rate of 3.00% - 3.25% per annum. The balance remaining at December 31, 2018, was \$17,427,000.00.

**COUNTY OF GLOUCESTER
NOTES TO FINANCIAL STATEMENTS
YEARS ENDED DECEMBER 31, 2018 AND 2017**

NOTE 16: LONG-TERM DEBT (CONTINUED)

Summary of County Debt Service (Continued)

\$1,600,000.00 County College Bonds - dated May 16, 2018, payable in annual installments through April 2033. Interest is paid semiannually at a rate of 3.00% - 3.375% per annum. The balance remaining at December 31, 2018, was \$1,600,000.00.

\$1,600,000.00 County College Bonds – State share dated May 16, 2018, payable in annual installments through April 2033. Interest is paid semiannually at a rate of 3.00% - 3.375% per annum. The balance remaining at December 31, 2018, was \$1,600,000.00.

\$4,105,000.00 New Jersey Environmental Infrastructure Trust Loan dated November 10, 2005, payable in semiannual installments through March 2021. Interest is paid semiannually at rates of 4.00% to 5.00% per annum. The balance remaining at December 31, 2018, was \$1,050,000.00.

\$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, 2018, was \$804,538.89.

\$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, 2018, was \$69,380,000.00.

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

Year Ended	Principal	Interest	Total
2019	24,463,657.29	7,755,654.99	32,219,312.28
2020	23,024,195.00	6,844,085.01	29,868,280.01
2021	23,641,686.60	6,149,220.38	29,790,906.98
2022	21,925,000.00	5,405,643.74	27,330,643.74
2023	17,935,000.00	4,739,568.74	22,674,568.74
2024-2028	64,570,000.00	15,776,212.45	80,346,212.45
2029-2033	30,760,000.00	7,440,165.63	38,200,165.63
2034-2038	22,770,000.00	2,349,800.00	25,119,800.00
	<u>\$ 229,089,538.89</u>	<u>\$ 56,460,350.94</u>	<u>\$ 285,549,889.83</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 .816%.

	Gross Debt	Deductions	Net Debt
General Debt	<u>\$ 390,619,556.00</u>	<u>\$ 176,518,962.00</u>	<u>\$ 214,100,594.00</u>

Net Debt \$214,100,594.00/Equalized Valuation Basis per NJSA 40A:2-2 as amended
\$26,237,662,767.67 = .816%.

**COUNTY OF GLOUCESTER
NOTES TO FINANCIAL STATEMENTS
YEARS ENDED DECEMBER 31, 2018 AND 2017**

NOTE 16: LONG-TERM DEBT (CONTINUED)

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

2% of Equalized Valuation Basis	\$ 524,753,255.35
Net Debt	214,100,594.00
Remaining Borrowing Power	<u>\$ 310,652,661.35</u>

NOTE 17: CAPITAL LEASE OBLIGATIONS

The County had lease agreements in effect at December 31, 2018, for various capital improvements.

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

	<u>Total</u>	<u>Principal</u>	<u>Fees/Interest</u>
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	4,082,016.62	3,400,000.00	682,016.62
2024-2028	12,515,937.96	10,680,000.00	1,835,937.96
2029-2030	4,406,000.00	4,155,000.00	251,000.00
	<u>\$ 40,464,918.45</u>	<u>\$ 33,470,000.00</u>	<u>\$ 6,994,918.45</u>

NOTE 18: 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, 2018, is \$143,401,436.88, of which \$101,129,539.58 is included in the County's obligations, leaving a net amount of debt guaranteed by the County in the amount of \$42,271,897.30.

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, 2018, is 66,593,118.68.

**COUNTY OF GLOUCESTER
NOTES TO FINANCIAL STATEMENTS
YEARS ENDED DECEMBER 31, 2018 AND 2017**

NOTE 19: 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, 2018 through July 31, 2023. Payments are \$4,010.42 per month, plus utilities. Lease payments increase annually starting January 1, 2019.

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

The following is a schedule of the projected lease payments:

Year Ending December 31,	Amount
2019	\$ 205,985.86
2020	168,801.27
2021	125,154.43
2022	74,678.13
2023	34,294.21
	<u>\$ 608,913.90</u>

NOTE 20: SUBSEQUENT EVENTS

On May 2, 2019, the Board of Chosen Freeholders issued General Obligation Bonds in the amount of \$30,492,000.00 and County College Bonds in the amount of \$6,500,000.00.

Management has reviewed and evaluated all events and transactions that occurred between December 31, 2018 and August 1, 2019, the date that the financial statements were issued for possible disclosure and recognition in the financial statements, 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 Five Fiscal Years

	Year Ended				
	12/31/18	12/31/17	12/31/16	12/31/15	12/31/14
County's Proportion of the Net Pension Liability (Asset)	0.7474496300%	0.7360797761%	0.7195062772%	0.7568953445%	0.7606011283%
County's Proportionate Share of the Net Pension Liability (Asset)	\$ 147,169,106	\$ 171,347,606	\$ 213,097,122	\$ 169,907,838	\$ 142,405,334
County's Covered-Employee Payroll	51,619,082	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	285.11%	337.86%	431.12%	338.68%	288.26%
Plan Fiduciary Net Position as a Percentage of the Total Pension Liability	53.59%	48.10%	40.14%	47.92%	52.08%
Measurement Date	6/30/2018	6/30/2017	6/30/2016	6/30/2015	6/30/2014

SCHEDULE OF COUNTY CONTRIBUTIONS - PERS
Last Five Fiscal Years

	Year Ended				
	12/31/18	12/31/17	12/31/16	12/31/15	12/31/14
Contractually Required Contribution	\$ 6,818,993	\$ 6,391,991	\$ 6,507,270	\$ 6,270,286	\$ 5,564,151
Contributions in Relation to the Contractually Required Contribution	6,818,993	6,391,991	6,507,270	6,270,286	5,564,151
Contribution Deficiency (Excess)	None	None	None	None	None
County's Covered-Employee Payroll	\$ 51,619,082	\$ 50,716,270	\$ 49,428,858	\$ 50,167,595	\$ 49,401,923
Contributions as a Percentage of Covered-Employee Payroll	13.21%	12.60%	13.16%	12.50%	11.26%
Measurement Date	6/30/2018	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 Five Fiscal Years

	Year Ended				
	12/31/18	12/31/17	12/31/16	12/31/15	12/31/14
County's Proportion of the Net Pension Liability (Asset)	0.3092413694%	0.3104990608%	0.3136159320%	0.3148993470%	0.4205435603%
County's Proportionate Share of the Net Pension Liability (Asset)	\$ 41,845,455	\$ 47,935,052	\$ 59,908,665	\$ 52,451,254	\$ 52,900,479
County's Covered-Employee Payroll	10,264,346	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	407.68%	474.58%	598.95%	520.13%	524.35%
Plan Fiduciary Net Position as a Percentage of the Total Pension Liability	62.47%	58.60%	52.01%	56.30%	62.41%
Measurement Date	6/30/2018	6/30/2017	6/30/2016	6/30/2015	6/30/2014

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

	Year Ended				
	12/31/18	12/31/17	12/31/16	12/31/15	12/31/14
Contractually Required Contribution	\$ 2,747,974	\$ 2,557,038	\$ 2,559,662	\$ 3,230,065	\$ 3,081,005
Contributions in Relation to the Contractually Required Contribution	2,747,974	2,557,038	2,559,662	3,230,065	3,081,005
Contribution Deficiency (Excess)	None	None	None	None	None
County's Covered-Employee Payroll	\$ 10,264,346	\$ 10,100,519	\$ 10,002,213	\$ 10,084,278	\$ 10,088,684
Contributions as a Percentage of Covered-Employee Payroll	26.77%	25.32%	25.59%	32.03%	30.54%
Measurement Date	6/30/2018	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 Five Fiscal Years

	Year Ended				
	12/31/18	12/31/17	12/31/16	12/31/15	12/31/14
County's Proportion of the Net Pension Liability (Asset)	0.1084972018%	0.0974206800%	0.0917485289%	0.0983606040%	0.0933345751%
County's Proportionate Share of the Net Pension Liability (Asset)	\$ 14,681,460	\$ 15,039,870	\$ 17,526,316	\$ 16,383,448	\$ 11,740,624
County's Covered-Employee Payroll	3,591,479	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	408.79%	447.86%	576.54%	540.40%	381.47%
Plan Fiduciary Net Position as a Percentage of the Total Pension Liability	62.47%	58.60%	52.01%	56.30%	62.41%
Measurement Date	6/30/2018	6/30/2017	6/30/2016	6/30/2015	6/30/2014

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

	Year Ended				
	12/31/18	12/31/17	12/31/16	12/31/15	12/31/14
Contractually Required Contribution	\$ 862,191	\$ 748,063	\$ 799,525	\$ 716,874	\$ 693,990
Contributions in Relation to the Contractually Required Contribution	862,191	748,063	799,525	716,874	693,990
Contribution Deficiency (Excess)	None	None	None	None	None
County's Covered-Employee Payroll	\$ 3,591,479	\$ 3,358,151	\$ 3,039,895	\$ 3,031,715	\$ 3,077,734
Contributions as a Percentage of Covered-Employee Payroll	24.01%	22.28%	26.30%	23.65%	22.55%
Measurement Date	6/30/2018	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 Five Fiscal Years

	Year Ended				
	12/31/18	12/31/17	12/31/16	12/31/15	12/31/14
County's Proportion of the Net Pension Liability (Asset)	0.3092413694%	0.3104990608%	0.3136159320%	0.3148993470%	0.4205435603%
County's Proportionate Share of the Net Pension Liability (Asset)	\$ 5,684,013	\$ 5,369,130	\$ 5,030,842	\$ 4,599,799	\$ 5,696,493
County's Covered-Employee Payroll	10,264,346	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	55.38%	53.16%	50.30%	45.61%	56.46%
Plan Fiduciary Net Position as a Percentage of the Total Pension Liability	62.47%	58.60%	52.01%	56.30%	62.41%
Measurement Date	6/30/2018	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 Five Fiscal Years

	Year Ended				
	12/31/18	12/31/17	12/31/16	12/31/15	12/31/14
Contractually Required Contribution	\$ 336,631	\$ 268,479	\$ 192,767	\$ 239,443	\$ 236,535
Contributions in Relation to the Contractually Required Contribution	336,631	268,479	192,767	239,443	236,535
Contribution Deficiency (Excess)	None	None	None	None	None
County's Covered-Employee Payroll	\$ 10,264,346	\$ 10,100,519	\$ 10,002,213	\$ 10,084,278	\$ 10,088,684
Contributions as a Percentage of Covered-Employee Payroll	3.28%	2.66%	1.93%	2.37%	2.34%
Measurement Date	6/30/2018	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 Five Fiscal Years

	Year Ended				
	12/31/18	12/31/17	12/31/16	12/31/15	12/31/14
County's Proportion of the Net Pension Liability (Asset)	0.1084972018%	0.0974206800%	0.0917485289%	0.0983606040%	0.0933457510%
County's Proportionate Share of the Net Pension Liability (Asset)	\$ 1,994,234	\$ 1,684,592	\$ 1,471,776	\$ 1,436,773	\$ 1,264,268
County's Covered-Employee Payroll	3,591,479	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	55.53%	50.16%	48.42%	47.39%	41.08%
Plan Fiduciary Net Position as a Percentage of the Total Pension Liability	62.47%	58.60%	52.01%	56.30%	62.41%
Measurement Date	6/30/2018	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 Five Fiscal Years

	Year Ended				
	12/31/18	12/31/17	12/31/16	12/31/15	12/31/14
Contractually Required Contribution	\$ 118,107	\$ 84,237	\$ 56,394	\$ 74,791	\$ 52,496
Contributions in Relation to the Contractually Required Contribution	118,107	84,237	56,394	74,791	52,496
Contribution Deficiency (Excess)	None	None	None	None	None
County's Covered-Employee Payroll	\$ 3,591,479	\$ 3,358,151	\$ 3,039,895	\$ 3,031,715	\$ 3,077,734
Contributions as a Percentage of Covered-Employee Payroll	3.29%	2.51%	1.86%	2.47%	1.71%
Measurement Date	6/30/2018	6/30/2017	6/30/2016	6/30/2015	6/30/2014

SUPPLEMENTARY INFORMATION

SINGLE AUDIT SECTION

PETRONI & ASSOCIATES LLC

Certified Public Accountants • Registered Municipal Accountants
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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, 2018, 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 August 1, 2019, 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

August 1, 2019

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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, 2018. 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, 2018.

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, 2018, and have issued our report thereon dated August 1, 2019, 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

August 1, 2019

COUNTY OF GLOUCESTER
 SCHEDULE OF EXPENDITURES OF FEDERAL FINANCIAL ASSISTANCE
 FOR THE YEAR ENDED DECEMBER 31, 2018

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	01/01/17	12/31/17	93.044	054 7530 100 058	555820	\$ 257,781		\$ 255,687	\$ 1,557	\$ 255,687	
Area Plan Grant	01/01/18	12/31/18	93.044	054 7530 100 058	555820	259,645	\$ 259,645	259,645	257,581	257,581	
Subtotal							259,645	515,332	259,139	513,268	
Area Plan Contract	01/01/17	12/31/17	93.045	054 7530 100 056	552420	273,371		273,371	10,237	273,371	
Area Plan Contract	01/01/17	12/31/17	93.045	054 7530 100 111	552410	156,754		156,754	20,752	156,754	
Area Plan Grant	01/01/18	12/31/18	93.045	054 7530 100 056	552420	296,755	296,755	296,755	277,080	277,080	
Area Plan Grant	01/01/18	12/31/18	93.045	054 7530 100 111	552410	174,958	174,958	174,958	143,587	143,587	
Subtotal							471,713	901,838	451,655	850,792	
Area Plan Contract	01/01/17	12/31/17	93.053	054 7530 100 039	552480	117,048	23,860	117,048	2,746	117,048	
Area Plan Grant	01/01/18	12/31/18	93.053	054 7530 100 039	552480	113,663	113,663	113,663	99,729	99,729	
Subtotal							137,523	230,711	102,476	216,777	
Total Aging Cluster							868,881	1,647,881	813,270	1,580,837	
Area Plan Contract	01/01/17	12/31/17	93.043	054 7530 100 060	555850	15,012		15,012	306	15,012	
Area Plan Grant	01/01/18	12/31/18	93.043	054 7530 100 060	555850	16,745	16,745	16,745	16,745	16,745	
Subtotal							16,745	31,757	17,051	31,757	
Area Plan Contract	01/01/17	12/31/17	93.052	054 7530 100 062	557070	100,381		100,381	2,684	100,381	
Area Plan Grant	01/01/18	12/31/18	93.052	054 7530 100 062	557070	121,595	121,595	121,595	119,247	119,247	
Subtotal							121,595	221,976	121,930	219,628	
Area Plan Contract	01/01/17	12/31/17	93.778	054 7530 100 066	557560	13,857	177	13,857	37	13,857	
Area Plan Grant	01/01/18	12/31/18	93.778	054 7530 100 066	557560	13,726	13,726	13,726	13,681	13,681	
Area Plan Grant	01/01/18	12/31/18	93.778	054 7530 100 112	200060	152,179	152,179	152,179	120,773	120,773	
Subtotal							166,082	179,762	134,490	148,311	
Local Core Capacity Infrastructure for Bioterrorism	07/01/17	06/30/18	93.069	046 4230 100 360	037150	280,803	210,319	280,803	159,590	280,803	
Local Core Capacity Infrastructure for Bioterrorism	07/01/18	06/30/19	93.069	046 4230 100 360	037150	280,803	50,724	50,724	123,094	123,094	
Subtotal							261,043	331,527	282,684	403,897	
Special Child Health Case/Case Management	07/01/17	06/30/18	93.994	046 4220 100 129	022070	23,012	23,012	23,012	23,012	23,012	
New Jersey Department of Human Services											
Prevention of Teen Pregnancy	01/01/18	12/31/18	93.558	016 1630 100 033	030160	913	913	913	913	913	
U.S. Department of Agriculture											
Housing Preservation Grant	10/01/16	09/30/18	10.433	N/A	N/A	26,021	6,021	26,021	20,000	21,021	
Housing Preservation Grant	07/01/17	06/30/18	10.433	N/A	N/A	26,842	26,842	26,842	21,842	21,842	
Subtotal							32,863	52,863	41,842	42,863	
Senior Farmers Market Program	06/01/18	09/30/18	10.576	046 4560 100 474	UNKNOWN	1,500			1,500	1,500	
Women, Infants, and Children	10/01/17	09/30/18	10.557	046 4220 100 113	022510	780,703	780,703	780,703	637,663	780,703	
Women, Infants, and Children	10/01/18	09/30/19	10.557	046 4220 100 449	027370	23,702	4,200	4,200	4,200	4,200	
Women, Infants, and Children	10/01/18	09/30/19	10.557	046 4220 100 113	022510	760,285	55,931	55,931	154,712	154,712	
Subtotal							840,834	840,834	796,575	939,615	
New Jersey Department of Environmental Protection											
County Environmental Health Act	07/01/17	06/30/18	66.605	042 4840 100 094	050030	6,375	6,375	6,375	3,359	6,375	
Federal Emergency Management Administration											
New Jersey Department of Law and Public Safety											
Levee Pump Station Improvement Phase 1	07/22/15	10/31/18	97.039	UNKNOWN		115,748		115,748	115,748		
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	5,978	46,200	100	46,200	

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, 2018

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	06/01/17	05/31/18	16.738	066 1020 100 364	091240	7,688		7,688	7,688	5,357	7,688
Narcotics Task Force	07/01/15	06/30/16	16.738	066 1020 100 364	091240	65,270		65,270	65,270	16,942	65,270
Narcotics Task Force	07/01/17	06/30/18	16.738	066 1020 100 364	091240	68,127		67,964	67,964	67,964	67,964
Subtotal								75,652	140,922	90,262	140,922
Sexual Assault Response Team SART/SANE	10/01/17	09/30/18	16.575	066 1020 100 142	090300	141,830		120,572	120,572	120,572	120,572
Victims of Crime Act (VOCA)	07/11/15	07/10/16	16.575	066 1020 100 142	090300	191,448		191,448	191,448	24	191,448
Victims of Crime Act (VOCA)	07/01/18	09/30/18	16.575	066 1020 100 142	090300	265,817		262,509	262,509	262,509	262,509
Victims of Crime Act (VOCA)	07/01/18	06/30/19	16.575	066 1020 100 142	UNKNOWN	387,390				103,791	103,791
Victim Witness Supplemental Grant	07/01/17	06/30/18	16.575	066 1020 100 142	090300	311,836		199,463	199,463	199,463	199,463
Subtotal								582,544	773,992	686,360	877,784
Stop Violence Against Women Act (VAWA)	07/01/18	06/30/19	16.588	066 1020 100 246	UNKNOWN	23,563				14,145	14,145
Stop Violence Against Women Act (VAWA)	07/01/17	06/30/18	16.588	066 1020 100 246	UNKNOWN	23,563				22,446	22,446
Subtotal										36,590.68	36,590.68
U.S. Marshal Service											
Electronic Crimes Task Force	10/01/17	09/30/18	16.922	N/A	N/A	10,000		9,995	9,995	9,985	9,985
Electronic Crimes Task Force	10/01/18	09/30/19	16.922	N/A	N/A	15,000				1,220	1,220
Subtotal								9,995	9,995	11,205	11,205
U.S. Department of Homeland Security											
New Jersey Office of Homeland Security											
Emergency Management Agency Assistance	07/01/17	06/30/18	97.042	066 1200 100 726	062600	55,000		55,000	55,000	55,000	55,000
Homeland Security	09/01/16	08/31/19	97.067	066 1005 100 006	130040	206,435		61,727	206,435	2,762	206,435
Homeland Security	09/01/17	08/31/20	97.067	066 1005 100 006	130040	214,454		166,700	166,700	174,627	209,627
Homeland Security	09/01/18	08/31/21	97.067	UNKNOWN	UNKNOWN	209,664				16,400	16,400
Subtotal								228,426	373,135	193,789	432,462
U.S. Department of Labor											
New Jersey Department of Labor											
WIOA - Adult Program	07/01/16	06/30/17	17.258	062 4545 100 101	101020	876,956		88,284	872,210	45,639	872,210
WIOA - Adult Program	07/01/17	06/30/18	17.258	062 4545 100 101	101020	563,854		545,065	545,065	531,791	537,815
WIOA - Adult Program	07/01/18	06/30/19	17.258	062 4545 100 101	101020	593,196		55,128	55,128	84,162	84,162
Subtotal								688,477	1,472,403	661,592	1,494,187
WIOA - Dislocated Worker Program	07/01/18	06/30/19	17.278	062 4545 100 105	101040	648,686		183,887	183,887	249,639	249,639
WIOA - Dislocated Workers	07/01/16	06/30/17	17.278	062 4545 100 105	101040	767,939		105,154	767,913	1,902	767,913
WIOA - Dislocated Workers	07/01/17	06/30/18	17.278	062 4545 100 105	101040	684,998		494,291	674,755	493,017	700,663
Subtotal								783,332	1,626,555	744,557	1,718,215
WIOA - Youth Activities	07/01/17	06/30/18	17.259	062 4545 100 249	101530	647,232		471,856	646,210	204,416	646,209
WIOA - Youth Program	07/01/18	06/30/19	17.259	062 4545 100 249	101530	540,880		120,787	120,787	294,504	294,504
Subtotal								592,643	766,997	498,920	940,714
Total WIA Cluster								2,064,452	3,865,955	1,905,069	4,153,116
Work First New Jersey	07/01/17	06/30/18	10.561	062 4545 100 345	105440	142,801		71,339	141,018	71,344	141,018
Work First New Jersey - CAVP	07/01/17	06/30/18	93.558	062 4545 100 346	105450	6,000		1,393	2,171	1,220	2,171
Work First New Jersey - CAVP	07/01/18	06/30/19	93.558	062 4545 100 346	105450	22,220		3,418	3,418	3,416	3,416
Work First New Jersey - TANF	07/01/17	06/30/18	93.558	062 4545 100 344	105430	1,000,457		584,072	993,954	391,363	993,954
Work First New Jersey - TANF	07/01/18	06/30/19	93.558	062 4545 100 344	105430	956,255		428,845	428,845	652,372	652,372
Subtotal								1,017,728.00	1,428,388.00	1,048,371.88	1,651,913.37

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, 2018

Federal Grantor Pass Through Grantor Program Title	Grant Period		Federal CFDA Number	State Account Number	Program Award Number	Award Amount	Cash Match	Current Year Receipts	Cumulative Cash Received	Current Expenditures	Cumulative Expenditures
	From	To									
U.S. Department of Transportation											
New Jersey Division of Highway Traffic Safety											
Comprehensive Traffic Safety Program	10/01/17	09/30/18	20.600	066 1160 100 047	030800	44,450		37,255	37,255	37,255	37,255
Child Passenger Safety Seat	10/01/17	09/30/18	20.616	066 1160 100 155	031000	18,500		16,417	16,417	16,417	16,417
Click it or Ticket	05/01/18	06/30/18	20.616	066 1160 100 155	031000	40,000		39,080	39,080	39,080	39,080
Distracted Driving Crackdown	04/01/18	04/30/18	20.616	066 1160 100 158	031030	66,000		64,378	64,378	64,378	64,378
Driving While Intoxicated Sobriety Checkpoint	10/01/17	09/30/18	20.616	066 1160 100 157	031020	130,000		123,133	123,133	124,453	124,453
Subtotal								243,007	243,007	244,327	244,327
Total Highway Safety Cluster								280,262	280,262	281,582	281,582
Delaware Valley Regional Planning Commission											
Region Wide Transportation GIS Program	07/01/17	06/30/18	20.205	N/A	N/A	30,000		27,648	27,648	13,453	30,000
Regional GIS Implementation and Coordination	07/01/18	06/30/19	20.205	N/A	N/A	35,000				18,424	18,424
Supportive Regional Highway	07/01/17	06/30/18	20.205	N/A	N/A	39,100		28,995	28,995	23,104	39,100
Supportive Regional Highway	07/01/18	06/30/19	20.205	N/A	N/A	39,100				18,602	18,602
Subtotal								56,643	56,643	73,584	106,127
Transit Support Program	07/01/17	06/30/18	20.505	N/A	N/A	38,680		30,927	30,927	18,681	38,680
Transit Support Program	07/01/18	12/31/18	20.505	N/A	N/A	38,680				8,907	8,907
Subtotal								30,927	30,927	27,588	47,587
New Jersey Transit											
Section 5310 Federal Transit Admin	01/01/17	12/31/17	20.513	N/A	N/A	200,000		116,155	161,077	110,250	180,250
FTA Small Urban and Rural Area Transportation	01/01/17	12/31/17	20.513	N/A	N/A	146,758		38,089	146,758	6,250	146,758
FTA Small Urban and Rural Area Transportation	01/01/18	12/31/18	20.513	N/A	N/A	159,508		118,121	118,121	158,683	158,683
Total Transit Services Program Cluster								272,364	425,956	275,183	485,691
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		386,895	1,101,407	11,503	1,101,407
Culvert Repair & Replacement	06/01/16	completion	20.205	078 6320 480 AL7	600086	350,000		87,500	350,000	2	350,000
Hurffville Grenloch Road Improvements	03/23/17	12/31/20	20.205	078 6300 480 HST	379186	700,000		499,447	499,447	2,298	593,463
Main Road (CR555)/Route 40 to Tuckahoe	03/23/17	12/31/20	20.205	078 6300 480 HST	UNKNOWN	2,340,000		25,787	25,787	1,870,548	1,870,548
Tanyard Road Improvements	06/13/17	12/31/18	20.205	078 6300 480 HST	379186	1,445,902		392,060	392,060	4,879	761,893
Main Road (CR555)/Cumberland Line to 40	05/25/17	12/31/18	20.205	UNKNOWN	UNKNOWN	1,250,000				754,050	754,050
2017 ISTE A	01/01/17	COMPLETE	20.205	078 6300 480 C32	600910	255,046		255,046	255,046	255,046	255,046
2017 ISTE A	01/01/17	COMPLETE	20.205	078 6300 480 HST	379186	3,144,954		755,101	755,101	1,002,930	3,144,954
Subtotal								2,401,835	3,378,848	3,901,255	8,831,361
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		103,741	1,214,297	64,906	1,214,297
Community Development Block Grant	09/01/16	08/31/17	14.218	N/A	N/A	1,238,553		555,824	1,065,766	317,126	1,081,810
Community Development Block Grant	09/01/17	08/31/18	14.218	N/A	N/A	1,218,801		517,876	574,546	116,220	895,976
Community Development Block Grant	09/01/18	08/31/19	14.218	N/A	N/A	1,354,747		94,374	94,374	343,729	343,729
Subtotal								1,271,815	2,948,983	841,982	3,535,812
Home Investment Partnership	09/01/17	08/31/18	14.239	N/A	N/A	441,950		206,167	214,476	95,179	158,747
Home Investment Partnership	09/01/18	08/31/19	14.239	N/A	N/A	626,323		16,555	16,555	107,865	107,865
Home Investment Partnership Program	09/01/15	08/31/16	14.239	N/A	N/A	438,290		97,821	438,290	49,849	438,290
Home Investment Partnership Program	09/01/16	08/31/17	14.239	N/A	N/A	453,719		131,644	345,152	209,225	450,731
Subtotal								452,187	1,014,473	462,118	1,155,633
							None	\$ 11,215,491	\$ 18,423,344	\$ 12,313,756	\$ 25,388,711

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, 2018

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	\$ 1,966	\$ 19,548
NJ Historical Commission Project	08/01/18	08/01/19	074 2540 100 105	077700	14,300		\$ 12,155	12,155	13,300	13,300
New Jersey Department of Environmental Protection										
Clean Communities Grant	06/01/18	06/30/19	042 4900 765 005	178920	131,157		131,157	131,157	131,157	131,157
County Environmental Health Act	07/01/17	06/30/18	042 4855 495 001	083130	160,396		160,396	160,396	86,269	160,396
County Environmental Health Act	07/01/17	06/30/18	042 4850 100 099	290400	1,750		1,750	1,750	1,750	1,750
County Environmental Health Act	07/01/17	06/30/18	042 4825 100 072	027050	1,500		1,500	1,500	1,500	1,500
County Environmental Health Act	07/01/18	06/30/19	UNKNOWN	UNKNOWN	168,271				81,080	81,080
Salem-Gloucester Regional Sewer Plan	01/01/10	12/31/12	042 4840 100 094	GSRA	6,181,000			6,181,000	193,799	5,007,976
New Jersey Department of Health and Senior Services										
Alcohol and Drug Abuse	01/01/18	12/31/18	046 4290 100 162	140160	232,308		122,154	122,154	232,308	232,308
Alcohol and Drug Abuse	01/01/18	12/31/18	046 4290 760 001	140000	334,299	82,911	175,821	175,821	360,982	360,982
Alcohol and Drug Abuse	01/01/17	12/31/17	054 7700 760 001	090000	386,298	78,903	206,586	325,652	2,766	404,555
Alcohol and Drug Abuse	01/01/17	12/31/17	054 7700 100 162	090160	164,749		164,749	164,749		164,749
ARCH - Access to Reproductive Care/HIV Services	11/01/17	06/30/18	046 4245 100 182	128010	100,000		100,000	100,000	86,831	100,000
Access to Reproductive Care/HIV Services	07/01/18	06/30/19	046 4245 100 182	128010	125,000		26,296	26,296	44,854	44,854
Area Plan Contract	01/01/16	12/31/16	054 7530 100 036	550150	351,861			351,861		351,596
Area Plan Contract	01/01/17	12/31/17	054 7530 100 036	550150	371,775		20,000	371,705	5,802	371,705
Area Plan Contract	01/01/17	12/31/17	054 7530 100 038	551550	119,219		1,322	119,219	4,784	119,219
Area Plan Contract	01/01/17	12/31/17	054 7530 491 009	550150	104,549			104,549	1,177	104,549
Area Plan Contract	01/01/18	12/31/18	054 7530 100 036	550150	388,948		358,948	358,948	386,435	386,435
Area Plan Contract	01/01/18	12/31/18	054 7530 100 038	551550	117,134		117,134	117,134	111,273	111,273
Area Plan Contract	01/01/18	12/31/18	054 7530 491 009	550150	95,614		95,614	95,614	89,242	89,242
Peer Grouping	01/01/17	12/31/17	N/A	N/A	46,380		18,178	46,380	1,467	46,380
Peer Grouping	01/01/18	12/31/18	UNKNOWN	UNKNOWN	24,803		14,612	14,612	24,356	24,356
Right to Know	07/01/17	06/30/18	046 4230 100 105	034500	10,798		8,099	10,798	5,881	10,798
Right to Know	07/01/18	06/30/19	046 4230 100 105	034500	10,798		2,700	2,700	5,404	5,404
Special Child Health Case/Case Management	07/01/17	06/30/18	046 4220 100 501	020080	140,727		96,404	140,727	57,247	140,727
Special Child Health Case/Case Management	07/01/17	06/30/18	046 4220 100 484	021060	6,895		6,895	6,895	6,895	6,895
Special Child Health Case/Case Management	07/01/17	06/30/18	046 4220 771 001	027710	4,548		4,548	4,548	4,548	4,548
Special Child Health Case/Case Management	07/01/18	06/30/19	046 4220 100 501	020080	140,727		41,586	41,586	82,477	82,477
Special Child Health Case/Case Management	07/01/18	06/30/19	046 4220 771 001	027710	4,600		4,600	4,600	4,600	4,600
Child Health Lead Exposure Program	01/01/18	12/31/18	046 4220 100 501	020080	214,480		214,480	214,480	214,480	214,480
Child Health Lead Exposure Program	07/01/18	06/30/19	046 4220 100 501	020080	153,000		51,339	51,339	65,476	65,476
New Jersey Department of Human Services										
Abused and Missing Children	01/01/17	12/31/17	016 1610 100 039	017020	3,234			2,907		2,907
Abused and Missing Children	01/01/18	12/31/18	016 1610 100 039	017020	3,234		3,234	3,234	1,088	1,088
Human Services Planning Grant	01/01/17	12/31/17	016 1610 100 039	017020	62,770		1,707	62,770		62,770
Human Services Planning Grant	01/01/18	12/31/18	016 1610 100 039	017020	62,770		62,770	62,770	62,770	62,770
Mental Health Administration	07/01/17	06/30/18	054 7700 100 029	085800	12,000		9,000	12,000	6,000	12,000
Mental Health Administration	07/01/18	06/30/19	046 4290 100 029	135800	12,000		3,000	3,000	3,000	3,000
Mental Health Diversionary Program	01/01/16	12/31/17	UNKNOWN	UNKNOWN	150,000					
Personal Assistance Service Program (PASP)	01/01/18	12/31/18	054 7545 100 005	270010	51,300		51,300	51,300	51,300	51,300
Social Services for the Homeless	07/01/16	06/30/17	054 7550 100 072	153550	423,215		152,081	406,412	1	406,412
Social Services for the Homeless	01/01/18	12/31/18	054 7550 100 072	153550	282,143		142,489	142,489	282,143	282,143
Social Services for the Homeless - ICM	07/01/16	06/30/16	054 7550 100 072	153550	71,000		56,894	56,894		56,894
Social Services for the Homeless - SSBG	07/01/16	06/30/17	054 7550 100 072	153550	75,864		37,932	75,864		75,864
Social Services for the Homeless - SSBG	01/01/18	12/31/18	054 7550 100 072	153550	50,576		20,375	20,375	50,576	50,576
Social Services for the Homeless - TANF	07/01/16	06/30/17	054 7550 100 072	153550	86,699		27,493	79,513		79,513

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, 2018

Program Title	Grant Period		Grantor's Number	Program Award Number	Award Amount	Cash Match	Current Year Receipts	Cumulative Cash Received	Current Expenditures	Cumulative Expenditures
	From	To								
Social Services for the Homeless - TANF	01/01/18	12/31/18	054 7550 100 072	153550	69,359		22,678	22,678	69,359	69,359
Title XX Transportation	01/01/17	12/31/17	054 7545 100 039	270200	60,733			60,733	2,250	60,733
Title XX Transportation	01/01/18	12/31/18	054 7545 100 039	270200	60,733		60,733	60,733	59,483	59,483
Youth Incentive Program	01/01/18	12/31/18	016 1620 100 013	020080	38,442		38,442	38,442	38,442	38,442
Prevention of Teen Pregnancy	01/01/18	12/31/18	016 1630 100 013	030040	87		87	87	87	87
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	565	290,050
Child Advocacy Development	05/09/17	06/30/17	016 1610 100 131	010140	140,000			140,000	94,681	115,705
Prevention Services	07/01/17	06/30/18	016 1630 100 024	030050	300,000		125,000	300,000		300,000
Prevention Services	07/01/18	06/30/19	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	N/A	N/A	140,000			60,886		60,886
Job Access and Reverse Commute	07/01/17	06/30/18	N/A	N/A	110,000		110,000	110,000	62,500	110,000
Job Access and Reverse Commute	07/01/17	06/30/18	N/A	N/A	110,000					
Sr. Citizens and Disabled Residents Transportation	01/01/16	12/31/16	N/A	N/A	508,829			474,258		474,258
Sr. Citizens and Disabled Residents Transportation	01/01/17	12/31/17	N/A	N/A	467,099		160,641	463,328	9,967	463,328
Sr. Citizens and Disabled Residents Transportation	01/01/18	12/31/18	078 6050 491 001	UNKNOWN	493,452		344,308	344,308	481,244	481,244
Mobility Management Grant	01/01/17	12/31/18	N/A	N/A	85,014				38,500	38,500
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	368	5,046
Body Armor Replacement - Corrections	10/01/16	completion	066 1020 718 001	090160	4,349			4,349	971	971
Body Armor Replacement - Corrections	10/01/17	completion	066 1020 718 001	090160	4,115			4,115		
Body Armor Replacement - Prosecutors	11/05/14	03/19/16	066 1020 718 001	090160	3,452			3,452	427	3,452
Body Armor Replacement - Prosecutors	10/01/15	03/19/17	066 1020 718 001	090160	3,530			3,530	853	3,530
Body Armor Replacement - Prosecutors	10/01/16	completion	066 1020 718 001	090160	3,547			3,547	3,547	3,547
Body Armor Replacement - Prosecutors	10/01/17	completion	066 1020 718 001	090160	3,553			3,553	2,229	2,229
Body Armor Replacement - Sheriff	10/01/16	completion	066 1020 718 001	090160	7,878			7,878	4,314	6,236
Body Armor Replacement - Sheriff	10/01/17	completion	066 1020 718 001	090160	7,811			7,811		
Drunk Driving Enforcement Fund	09/01/15	08/31/16	UNKNOWN	UNKNOWN	16,000			16,000	90	16,000
Drunk Driving Enforcement Fund	01/01/17	12/31/18	UNKNOWN	UNKNOWN	20,000			20,000	3,248	16,747
Insurance Fraud Reimbursement Program	01/01/17	12/31/17	066 1020 100 305	094470	142,743		91,164	91,164	7,811	91,164
Insurance Fraud Reimbursement Program	01/01/18	12/31/18	066 1020 100 305	094470	156,378		108,842	108,842	120,977	120,977
Juvenile Detention Alternative Initiative	01/01/17	12/31/17	066 1500 100 237	340140	124,000		64,896	123,407		123,407
Juvenile Detention Alternative Initiative	01/01/18	12/31/18	066 1500 100 237	340140	124,000		55,836	55,836	124,000	124,000
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			391,915		391,915
Municipal Alliance	07/01/17	06/30/18	082 2000 100 044	995120	391,915		126,150	151,774	23,612	391,915
Municipal Alliance	07/01/18	06/30/19	UNKNOWN	UNKNOWN	391,915				364,178	364,178

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, 2018

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	01/01/17	12/31/17	066 1500 100 021	340270	141,848		60,266	123,834		123,834	
Family Court Program	01/01/18	12/31/18	066 1500 100 021	340270	141,848		83,357	83,357	141,848	141,848	
State/Community Partnership Program	01/01/17	12/31/17	066 1500 100 007	342000	279,282		155,716	275,546		275,546	
State/Community Partnership Program	01/01/18	12/31/18	066 1500 100 007	342000	279,282		131,401	131,401	279,282	279,282	
New Jersey Department of Labor											
Work First New Jersey	07/01/17	06/30/18	062 4545 780 010	101790	30,000		24,377	29,990		29,990	
Work First New Jersey - GA	07/01/17	06/30/18	062 4545 100 322	105410	415,106		237,437	413,825	163,107	413,825	
Work First New Jersey - GA/SNAP	07/01/18	06/30/19	062 4545 100 322	105410	566,984		259,860	259,860	328,425	328,425	
Work First New Jersey - NBWS	07/01/17	06/30/18	062 4545 100 379	101790	2,000		1,110	1,110	1,110	1,110	
Work First New Jersey - Needs Based	07/01/18	06/30/19	UNKNOWN	UNKNOWN	112,000						
Workforce Learning Link	07/01/17	06/30/18	062 4545 767 003	091140	77,000		41,454	76,856	2,847	76,856	
Workforce Learning Link	07/01/18	06/30/19	062 4545 767 003	091140	48,000		19,295	19,295	48,000	48,000	
Smart Steps	07/01/18	06/30/19	UNKNOWN	UNKNOWN	1,605						
New Jersey Department of Military and Veterans Affairs											
Veterans Transportation	07/01/17	06/30/18	067 3610 100 058	502540	30,000		20,000	30,000	15,417	30,000	
Veterans Transportation	07/01/18	06/30/19	067 3610 100 058	502540	30,000		12,500	12,500	13,863	13,863	
New Jersey Division of Elections											
HAVA Elections Security Grant	10/01/18	completion	UNKNOWN	UNKNOWN	100,000						
New Jersey Department of Transportation											
FY2013 Transportation Trust	01/01/13	COMPLETE	078 6320 480 ALF	600793	3,072,200			3,072,200	12,557	3,072,200	
FY2016 Transportation Trust	01/01/16	COMPLETE	078 6320 480 AMG	609796	3,674,000		1,580,207	3,674,000	891,316	3,633,729	
FY2017 Transportation Trust	01/01/17	COMPLETE	078 6320 480 AMM	605137	3,690,600		3,064,219	3,682,935	1,477,232	2,578,263	
FY2017 Transportation Trust	01/01/17	COMPLETE	078 6320 480 AMK	600097	1,000,000			740,484		1,000,000	
FY2018 Transportation Trust	01/01/18	COMPLETE	078 6320 480 AMY	605138	8,822,862		6,169,062	6,169,062	7,322,862	7,322,862	
Center Square Rd & Rt 295 Overpass	11/02/18	12/31/21	UNKNOWN	UNKNOWN	500,000						
Gloucester County Bridge Rehab Project	07/27/18	12/31/21	UNKNOWN	UNKNOWN	25,705						
Paulsboro Marine Terminal Spine Rd	08/27/18	12/31/21	UNKNOWN	UNKNOWN	2,493,926						
Route 55 & Deptford Center Road	10/25/18	12/31/21	UNKNOWN	UNKNOWN	350,000						
Rowan Fossil Park Roadway Design	07/13/18	12/31/21	UNKNOWN	UNKNOWN	500,000				498,399	498,399	
Rowan Univ. US Route 322 Bypass Study	11/13/18	12/31/21	UNKNOWN	UNKNOWN	1,000,000						
Route 322 & Fries Mill Road in Monroe	06/28/18	12/31/21	UNKNOWN	UNKNOWN	5,000,000						
Route 44 Truck Bypass & DuPont Point Road	06/28/18	12/31/21	UNKNOWN	UNKNOWN	5,200,000						
Route 45 & Berkley Road Mantua	10/23/18	12/31/21	UNKNOWN	UNKNOWN	500,000						
Route 45 & Harrison Avenue/Mt. Royal Road	10/29/18	12/31/21	UNKNOWN	UNKNOWN	500,000						
Washington Twp & Monroe Twp Bikeway Project	08/24/16	12/31/17	UNKNOWN	UNKNOWN	2,421,117						
FY2011 Transportation Trust	01/01/11	COMPLETE	078 6320 480 AKW	600091	2,873,000			2,873,000		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		3,674,000	
FY2015 Transportation Trust	01/01/15	COMPLETE	078 6320 480 AL6	600795	3,674,000			3,674,000		3,672,543	
FY2016 Transportation Trust	01/01/16	COMPLETE	078 6320 480 AMG	609796	3,674,000			2,093,793		2,946,390	
FY2016 Transportation Trust	01/01/16	COMPLETE	078 6320 480 AL8	600096	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		1,101,317	
FY2017 Transportation Trust	01/01/17	COMPLETE	078 6320 480 AMK	600097	1,000,000			740,484		1,000,000	
							\$ 168,330	\$ 16,071,335	\$ 51,506,991	\$ 15,776,951	\$ 54,733,868

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, 2018**

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, 2018. 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, 2018**

Section I – Summary of Auditor’s Results

Financial Statements

Type of auditor’s report issued: Unmodified

Internal control over financial reporting:

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

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

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

Federal Awards

Internal control over major programs:

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

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

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

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

Identification of Major Programs:

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

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, 2018**

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>
078 6320 480 ALF	FY2013 Transportation Trust
078 6320 480 AMG	FY2016 Transportation Trust
078 6320 480 AMM	FY2017 Transportation Trust
078 6320 480 AMY	FY2018 Transportation Trust
N/A	Rowan Fossil Park Roadway Design

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, 2018**

None

CURRENT FUND

EXHIBIT A-4

SCHEDULE OF CURRENT FUND CASH - TREASURER

	Ref.	Current Fund	Grant Fund
Balance December 31, 2017	A	<u>\$ 47,603,110.87</u>	
Increased by Receipts:			
Revenue Accounts Receivable	A-11	215,188,771.29	
Local Grants Receivable	A-9	90,000.00	
Federal Grants Receivable	A-12		\$ 10,465,684.98
State Grants Receivable	A-13		6,022,198.45
Reimbursements	A-14:A-15:A-16	33,825.48	188,440.58
NJ Realty Fee Receipt		693,965.70	
Payroll Taxes Payable		87,998,431.32	
Due from Federal and State Grant Fund	A-4	679,428.55	166,347.96
		<u>304,684,422.34</u>	<u>16,842,671.97</u>
		<u>352,287,533.21</u>	<u>16,842,671.97</u>
Decreased by Disbursements:			
2018 Budget Appropriations	A-3	196,979,191.49	
2017 Appropriation Reserves	A-16	7,269,886.55	
Encumbrances Payable	A-17	1,375,645.06	
Encumbrances Payable - Grant Fund	A-18		4,041,696.84
Reserve for Federal Grants - Appropriated	A-14		7,288,405.88
Reserve for State Grants - Appropriated	A-15		4,567,614.12
Reserve for Local Grants - Appropriated	A-10	9,297.28	
Payroll Taxes Payable		88,086,332.87	
Due Current Fund	A-4	166,347.96	679,428.55
		<u>293,886,701.21</u>	<u>16,577,145.39</u>
Balance December 31, 2018	A	<u>\$ 58,400,832.00</u>	<u>\$ 265,526.58</u>

EXHIBIT A-5

SCHEDULE OF CHANGE FUNDS

	Ref.	
Balance December 31, 2017	A	\$ 1,200.00
Balance December 31, 2018	A	<u>\$ 1,200.00</u>

SCHEDULE OF COUNTY TAXES RECEIVABLE

	County Levy	Collected
Clayton	\$ 3,071,196.74	\$ 3,071,196.74
Deptford Township	18,668,605.43	18,668,605.43
East Greenwich	7,547,727.65	7,547,727.65
Elk Township	2,462,416.03	2,462,416.03
Franklin Township	8,361,392.99	8,361,392.99
Glassboro	7,897,425.18	7,897,425.18
Greenwich	5,055,285.09	5,055,285.09
Harrison Township	9,808,571.30	9,808,571.30
Logan Township	8,304,151.28	8,304,151.28
Mantua	9,089,784.48	9,089,784.48
Monroe Township	16,959,200.15	16,959,200.15
National Park	1,018,843.71	1,018,843.71
Newfield	816,338.04	816,338.04
Paulsboro	2,387,078.79	2,387,078.79
Pitman	3,840,558.77	3,840,558.77
South Harrison	2,574,441.19	2,574,441.19
Swedesboro	1,138,307.11	1,138,307.11
Washington Township	29,531,855.75	29,531,855.75
Wenonah	1,390,850.35	1,390,850.35
West Deptford	14,885,841.55	14,885,841.55
Westville	1,627,698.08	1,627,698.08
Woodbury	3,707,992.13	3,707,992.13
Woodbury Heights	1,675,237.03	1,675,237.03
Woolwich	8,179,201.18	8,179,201.18
	<u>\$ 170,000,000.00</u>	<u>\$ 170,000,000.00</u>
Ref.		A-2

SCHEDULE OF ADDED TAXES RECEIVABLE

	Balance Dec. 31, 2017	Additional Levy	Collected	Balance Dec. 31, 2018
Clayton	\$ 5,139.21	\$ 20,781.63	\$ 5,139.21	\$ 20,781.63
Deptford Township	104,612.10	57,969.00	104,612.10	57,969.00
East Greenwich	53,502.99	38,892.99	53,502.99	38,892.99
Elk Township	37,941.98	25,289.44	37,941.98	25,289.44
Franklin Township	14,627.12	37,281.33	14,627.12	37,281.33
Glassboro	73,071.04	47,660.71	73,071.04	47,660.71
Greenwich	3,310.92	3,952.61	3,310.92	3,952.61
Harrison Township	47,986.00	61,242.47	47,986.00	61,242.47
Logan Township	389,615.07	199,090.76	389,615.07	199,090.76
Mantua	36,889.18	40,561.10	36,889.18	40,561.10
Monroe Township	48,539.90	56,652.44	48,539.90	56,652.44
National Park	262.22	2,011.87	262.22	2,011.87
Newfield	12,288.59	3,399.81	12,288.59	3,399.81
Paulsboro	1,506.91	2,631.70	1,506.91	2,631.70
Pitman	4,755.36	4,404.63	4,755.36	4,404.63
South Harrison	23,514.33	17,881.48	23,514.33	17,881.48
Swedesboro	4,416.70	4,219.38	4,416.70	4,219.38
Washington Township	85,628.31	134,426.53	85,628.31	134,426.53
Wenonah	4,265.70	3,597.81	4,265.70	3,597.81
West Deptford	30,675.41	80,676.31	30,675.41	80,676.31
Westville	3,556.48	827.08	3,556.48	827.08
Woodbury	6,036.78	7,125.70	6,036.78	7,125.70
Woodbury Heights	1,991.04	1,572.45	1,991.04	1,572.45
Woolwich	101,146.09	87,366.93	101,146.09	87,366.93
	<u>\$ 1,095,279.43</u>	<u>\$ 939,516.16</u>	<u>\$ 1,095,279.43</u>	<u>\$ 939,516.16</u>
Ref.	A		A-2:A-11	A

SCHEDULE OF OPEN SPACE TAXES RECEIVABLE

	Balance Dec. 31, 2017	County Levy	Collected	Balance Dec. 31, 2018
Clayton	\$ 332.42	\$ 193,353.94	\$ 192,375.00	\$ 1,311.36
Deptford Township	6,637.65	1,170,943.43	1,173,914.07	3,667.01
East Greenwich	3,456.51	474,344.59	475,365.97	2,435.13
Elk Township	2,419.70	155,580.25	156,396.71	1,603.24
Franklin Township	928.34	525,212.67	523,773.92	2,367.09
Glassboro	4,687.42	496,787.48	498,517.09	2,957.81
Greenwich	210.38	316,364.64	316,324.32	250.70
Harrison Township	3,062.51	617,141.45	616,372.79	3,831.17
Logan Township	25,265.82	531,941.23	544,473.04	12,734.01
Mantua	2,341.63	570,948.79	570,730.24	2,560.18
Monroe Township	3,105.93	1,063,955.63	1,063,452.53	3,609.03
National Park	16.85	63,838.09	63,726.81	128.13
Newfield	786.27	51,263.77	51,832.45	217.59
Paulsboro	96.88	149,431.97	149,363.01	165.84
Pitman	297.88	240,440.97	240,457.84	281.01
South Harrison	1,499.93	162,105.29	162,485.58	1,119.64
Swedesboro	279.75	71,447.11	71,457.95	268.91
Washington Township	5,450.70	1,855,149.63	1,852,039.48	8,560.85
Wenonah	271.27	87,192.13	87,234.25	229.15
West Deptford	1,969.98	935,992.76	932,791.34	5,171.40
Westville	228.97	101,829.73	102,006.54	52.16
Woodbury	390.47	232,287.39	232,222.55	455.31
Woodbury Heights	127.11	104,832.09	104,860.19	99.01
Woolwich	6,515.51	516,894.88	517,870.21	5,540.18
	<u>\$ 70,379.88</u>	<u>\$ 10,689,279.91</u>	<u>\$ 10,700,043.88</u>	<u>\$ 59,615.91</u>
Ref.	A			A

SCHEDULE OF LOCAL GRANTS RECEIVABLE

	2018 Budget Revenue Realized	Received	Balance Dec. 31, 2018
Atlantic City Electric Funding Program	\$ 540,000.00	\$ 90,000.00	\$ 450,000.00
Ref.	A-2	A-4	A

SCHEDULE OF RESERVE FOR LOCAL GRANTS - APPROPRIATED

	Balance Dec. 31, 2017	Transferred from 2018 Budget	Paid	Balance Dec. 31, 2018
Atlantic City Electric Funding Program		\$ 540,000.00	\$ 7,000.00	\$ 533,000.00
Enough Abuse Campaign	\$ 2,734.24		2,297.28	436.96
	<u>\$ 2,734.24</u>	<u>\$ 540,000.00</u>	<u>\$ 9,297.28</u>	<u>\$ 533,436.96</u>
Ref.	A	A-3	A-4	A

SCHEDULE OF REVENUE ACCOUNTS RECEIVABLE

	Accrued in 2018	Collected
Miscellaneous Revenue Anticipated		
County Clerk	\$ 2,824,419.86	\$ 2,824,419.86
Surrogate	138,691.27	138,691.27
Sheriff	568,962.36	568,962.36
Motor Vehicle Fines	1,500,000.00	1,500,000.00
Interest on Investments and Deposits	630,078.42	630,078.42
Title IVD Incentive Program	2,421,225.07	2,421,225.07
County Golf Course	1,148,960.91	1,148,960.91
Reimbursement of Mandated Election Expenses	221,959.25	221,959.25
Interlocal Service Salem/Camden Counties	1,195,802.95	1,195,802.95
Soil Safe	225,877.46	225,877.46
State Aid-County College Bonds	1,454,033.65	1,454,033.65
Supplemental Social Security Income	395,359.00	395,359.00
Social Services Administrative	11,376,725.34	11,376,725.34
Reserve for Debt Service - Capital	2,850,000.00	2,850,000.00
Open Space and Farmland Preservation Trust Fund	1,769,828.00	1,769,828.00
Weights and Measures Trust Fund	40,000.00	40,000.00
Emergency Medical Services	5,246,048.91	5,246,048.91
Gloucester County Insurance Commission - Dividend	631,378.00	631,378.00
Gloucester County Library Pension Reimbursement	326,169.00	326,169.00
Vacant Property Registry	483,600.00	483,600.00
Increased Row Officer Fees Under Chapter 370 of the Laws of 2001 - Surrogate	148,032.60	148,032.60
Increased Row Officer Fees Under Chapter 370 of the Laws of 2001 - County Clerk	1,552,441.75	1,552,441.75
Increased Row Officer Fees under Chapter 370 of the Laws of 2001 - Sheriff	620,075.47	620,075.47
Added and Omitted Taxes	1,095,279.43	1,095,279.43
Amount to be Raised by Taxation	170,000,000.00	170,000,000.00

SCHEDULE OF REVENUE ACCOUNTS RECEIVABLE

	Accrued in 2018	Collected
Miscellaneous Revenue Not Anticipated		
Animal Shelter	51,722.11	51,722.11
ARDC	6,400.00	6,400.00
Auction	27,460.50	27,460.50
Bail Forfeitures	33,173.50	33,173.50
County Assessor	497,141.69	497,141.69
County Share of Authority Surplus	1,232,442.00	1,232,442.00
Emergency Response	237,432.41	237,432.41
Environmental Fees	223,095.00	223,095.00
Fire Marshall Fees	120,163.20	120,163.20
Indirect Cost	751,037.48	751,037.48
Federal Reimbursement for Inmates	400.00	400.00
LIHEAP/Universal Service Fund	13,537.00	13,537.00
Miscellaneous Fees and Permits	364,394.08	364,394.08
Health Officer Reimbursement - Atlantic City	26,211.90	26,211.90
Refund of Prior Years' Expenditures	2,414,895.70	2,414,895.70
Rental & Maintenance Charges	39,791.00	39,791.00
Sales and Commissions	7,043.33	7,043.33
Serv-A-Tray	72,950.69	72,950.69
Community Caregiving Fee - JACC	44,295.00	44,295.00
Veterans Interment Allowance	160,236.00	160,236.00
	<u>\$ 215,188,771.29</u>	<u>\$ 215,188,771.29</u>

A-4

SCHEDULE OF FEDERAL GRANTS RECEIVABLE

GRANTOR AGENCY Pass Thru Agency	Balance Dec. 31, 2017	2018 Budget Revenue Realized	Received	Canceled	Balance Dec. 31, 2018
U.S. Department of Health and Senior Services					
New Jersey Department of Health and Senior Services					
Local Core Capacity Infrastructure for Bioterrorism	\$ 210,319.00	\$ 280,803.00	\$ 261,043.00		\$ 230,079.00
Special Child Health/Case Management Area Plan Contract	26,131.00	1,149,266.00	1,173,303.00	\$ 2,094.00	29,907.00
New Jersey Department of Human Services					
Prevention of Teen Pregnancy		913.00	913.00		
New Jersey Department of Law and Public Safety					
Operation Helping Hand		58,824.00			58,824.00
U.S. Department of Agriculture					
Housing Preservation Grant	32,863.00	59,152.00	36,021.00		55,994.00
New Jersey Department of Health & Senior Services					
Women, Infants, and Children	801,987.00	783,987.00	862,118.00		723,856.00
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		
U.S. Department of the Interior					
National Park Service					
Battlefield Protection	5,978.01		5,978.01		(0.00)
U.S. Department of Justice					
New Jersey Department of Law and Public Safety					
Megan's Law	7,688.00		7,688.00		
Gangs, Guns and Narcotics Task Force	63,807.00	68,127.00	131,696.85	73.74	163.41
Sexual Assault Response Team (SART/SANE)	35,183.84	141,830.00	155,756.07	21,257.77	
Victim Witness Supplemental Grant		311,836.00	199,462.65	112,373.35	
Victims of Crime Act (VOCA)	219,715.00	653,207.00	440,374.08	45,157.92	387,390.00
Violence Against Women (VAWA)		47,126.00		1,117.24	46,008.76
VAWA Training Grant		41,450.00			41,450.00
U.S. Marshal Service					
Electronics Crimes Task Force	759.79	25,000.00	9,995.30		15,764.49
Federal Emergency Management Administration					
New Jersey Department of Law and Public Safety					
Levee Pump Station Improvement Phase I		115,748.00			115,748.00
New Jersey Office of Homeland Security & Preparedness					
Homeland Security	276,180.62	209,664.00	228,426.27		257,418.35
Emergency Management Agency Assistance	55,000.00	55,000.00	110,000.00		
National Emergency Food & Shelter Program		2,000.00			2,000.00
New Jersey Department of Law and Public Safety					
Hazard Mitigation Grant Program	674,476.00		150,000.00		524,476.00

SCHEDULE OF FEDERAL GRANTS RECEIVABLE

GRANTOR AGENCY Pass Thru Agency	Balance Dec. 31, 2017	2018 Budget Revenue Realized	Received	Canceled	Balance Dec. 31, 2018
U.S. Department of Labor					
New Jersey Department of Labor					
Workforce Investment Act WIA - Adult	656,884.00	593,196.00	688,477.00	4,746.00	556,857.00
Workforce Investment Act WIA - Dislocated Workers	609,714.00	648,686.00	783,332.00	26.00	475,042.00
Workforce Investment Act WIA - Youth Activities	482,321.00	540,880.00	602,086.00		421,115.00
Work First NJ - TANF	588,527.00	994,653.00	1,024,853.00	12,115.00	546,212.00
Work First NJ	73,122.00		73,122.00		
Work First NJ - CAVP	5,222.00		5,222.00		
U.S. Department of Transportation					
New Jersey Division of Highway Traffic Safety					
Child Passenger Safety Diversity Education	1,197.48	38,500.00	16,417.12	1,197.48	22,082.88
Click It or Ticket	1,141.46	40,000.00	39,080.00	2,061.46	
Comprehensive Traffic Safety Program	44,450.00	97,900.00	71,945.85	9,758.90	60,645.25
Driving While Intoxicated Sobriety Checkpoint	15,597.50	260,000.00	123,132.53	15,597.50	136,867.47
Distracted Driving	1,082.50	66,000.00	64,377.50	2,705.00	
Delaware Valley Regional Planning Commission					
Region Wide Transportation System GIS Program	34,172.66	35,000.00	31,820.44		37,352.22
Supportive Regional Highway	54,404.17	39,100.00	44,299.05		49,205.12
Transit Support Program	68,349.33	38,680.00	60,596.75		46,432.58
New Jersey Transit					
FTA Small Urban and Rural Area Transportation	38,088.75	159,508.00	156,209.40		41,387.35
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
Auburn Road (CR551)/High Hill Road Roundabout	472,760.55		386,894.75	85,865.80	
Culvert Repair & Replacement	87,500.00		87,500.00		
Guiderail Improvements	282,238.84		148,980.97	133,257.87	
Gloucester County Roadway Safety Improvements	66,309.25		53,238.84		13,070.41
Hurffville Grenloch Road Improvements	700,000.00		499,447.33		200,552.67
U.S. Department of Housing and Urban Development					
Community Development Block Grant	1,994,483.13	1,354,747.00	1,271,815.16		2,077,414.97
Home Investment Partnership Program	771,673.51	626,323.00	452,187.06		945,809.45
	<u>\$ 9,748,087.02</u>	<u>\$ 9,568,513.00</u>	<u>\$ 10,465,684.98</u>	<u>\$ 449,405.03</u>	<u>\$ 8,401,510.01</u>
Ref.	A	A-2	A-4	A-1	A

SCHEDULE OF STATE GRANTS RECEIVABLE

GRANTOR AGENCY Pass Thru Agency	Balance Dec. 31, 2017	2018 Budget Revenue Realized	Received	Prior Year Adjustment	Canceled	Balance Dec. 31, 2018
New Jersey Department of Environmental Protection						
Clean Communities		\$ 131,157.00	\$ 131,157.00			
County Environmental Health Act	\$ 163,646.00	168,271.00	163,646.00			\$ 168,271.00
New Jersey Historical Commission						
NJ Historical Commission Project		14,300.00	12,155.00			2,145.00
New Jersey Department of Health & Senior Services						
Alcoholism and Drug Abuse	431,981.00	566,607.00	669,310.00		\$ 60,646.00	268,632.00
ARCH-Access to Reproductive Healthcare/HIV Services	100,000.00	125,000.00	126,296.00			98,704.00
Area Plan Contract	21,322.00	601,696.00	593,018.00			30,000.00
Peer Grouping	18,177.97	24,803.00	32,790.27			10,190.70
Right To Know	8,098.50	10,798.00	10,798.00			8,098.50
Child Health Lead Exposure Program		367,480.00	265,819.00			101,661.00
Special Child Health/Case Management	130,859.00	145,327.00	177,045.00			99,141.00
New Jersey Department of Human Services						
Abused and Missing Children		3,234.00	3,234.00	\$ (327.00)	327.00	
Human Services Planning Grant	1,707.01	62,770.00	64,477.01			
Mental Health Administration	9,000.00	12,000.00	12,000.00			9,000.00
Mental Health Diversionary Program	150,000.00				75,000.00	75,000.00
Personal Attendant Services		51,300.00	51,300.00			
Social Services for the Homeless	258,835.00	402,078.00	420,388.00		23,989.00	216,536.00
Social Services for the Homeless - ICM	71,000.00		56,894.00		14,106.00	
Title XX Transportation		60,733.00	60,733.00			
Youth Incentive Program (CIACC)		38,442.00	38,442.00			
Prevention of Teen Pregnancy		87.00	87.00			
New Jersey Department of Children and Families						
Prevention Planning	125,000.00	300,000.00	300,000.00			125,000.00
New Jersey Transit						
Job Access and Reverse Commute	229,114.13	110,000.00	110,000.00		119,114.13	110,000.00
Section 5310 Federal Transit Admin	155,077.79		116,154.89			38,922.90
Senior Citizens and Disabled Residents Transportation Assist	198,982.00	493,452.00	504,948.22		38,341.49	149,144.29
New Jersey Department of Law and Public Safety						
Insurance Fraud Reimbursement Program	142,743.00	156,378.00	200,006.14		51,578.84	47,536.02
Juvenile Detention Alternative Initiative	65,489.00	124,000.00	120,732.31		593.18	68,163.51

SCHEDULE OF STATE GRANTS RECEIVABLE

GRANTOR AGENCY Pass Thru Agency	Balance Dec. 31, 2017	2018 Budget Revenue Realized	Received	Prior Year Adjustment	Canceled	Balance Dec. 31, 2018
New Jersey Governor's Council on Alcohol & Drug Abuse						
Municipal Alliance	366,291.27	391,915.00	126,149.80			632,056.47
New Jersey Juvenile Justice Commission						
Family Court Program	78,279.81	141,848.00	143,622.97		18,013.54	58,491.30
State/Community Partnership Program	159,452.36	279,282.00	287,117.49		3,736.00	147,880.87
New Jersey Department of Labor						
Smart Steps Program		1,605.00				1,605.00
Work First NJ	250,158.00	684,256.00	513,109.00		2,181.00	419,124.00
Workforce Learning Link	41,598.00	48,000.00	60,749.00			28,849.00
New Jersey Division of Elections						
HAVA Elections Security Grant		100,000.00				100,000.00
New Jersey Department of Transportation						
Gloucester County Bridge Rehab Project	100,000.00		100,000.00			
Gloucester County Bridge Rehab Project	100,000.00	25,705.00	100,000.00			25,705.00
Washington Township & Monroe Township Bikeway Project	1,500,000.00	921,117.00				2,421,117.00
Route 44 Truck Bypass & DuPont Port Road		5,200,000.00				5,200,000.00
Rowan Fossil Park Roadway Design		500,000.00				500,000.00
Route 322 & Fries Mill Road in Monroe		5,000,000.00				5,000,000.00
Paulsboro Marine Terminal Spine Rd		2,493,926.00				2,493,926.00
Route 55 & Deptford Center Road		350,000.00				350,000.00
Route 45 & Berkley Road - Mantua		500,000.00				500,000.00
Center Square Road & Route 295 Overpass		500,000.00				500,000.00
Route 45 & Harrison Avenue/Mt. Royal Road		500,000.00				500,000.00
Rowan Univ. US Rt. 322 Bypass Study		1,000,000.00				1,000,000.00
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		25,786.57			2,314,213.43
Tanyard Road Improvements	1,445,902.00		392,059.78			1,053,842.22
New Jersey Department of Military & Veterans Affairs						
Veterans Transportation	20,000.00	30,000.00	32,500.00			17,500.00
	<u>\$ 9,932,713.84</u>	<u>\$ 22,637,567.00</u>	<u>\$ 6,022,525.45</u>	<u>\$ (327.00)</u>	<u>\$ 407,626.18</u>	<u>\$ 26,140,456.21</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	Transferred	Encumbrance	Reclassification	Reimbursement	Paid	Reimbursement	Encumbered	Canceled	Balance
	Dec. 31, 2017	Budget Appropriation	Canceled							Dec. 31, 2018
U.S. Department of Health & Human Services										
New Jersey Department of Health and Senior Services										
Area Plan Contract	\$ 38,274.02	\$ 1,149,266.00	\$ 2,138.56			\$ 1,035,405.56		\$ 51,335.89	\$ 2,094.00	\$ 100,843.13
Local Core Capacity Infrastructure for Bioterrorism	159,589.82	280,803.00				282,494.17		190.05		157,708.60
Special Child Health/Case Management		29,907.00								29,907.00
New Jersey Department of Human Services										
Prevention of Teenage Pregnancy		913.00				913.00				
New Jersey Department of Law and Public Safety										
Operation Helping Hand		58,824.00								58,824.00
U.S. Department of Agriculture										
Housing Preservation Grant	56,842.00	59,152.00				46,842.00				69,152.00
Senior Farmer's Market Nutrition Program		1,500.00				1,500.00				
Women, Infants, and Children	637,644.53	783,987.00	18.00			795,599.91		975.03		625,074.59
Federal Emergency Management Administration										
New Jersey Department of Environmental Protection										
County Environmental Health Act	3,358.62					3,358.62				(0.00)
U.S. Environmental Protection Agency										
New Jersey Department of Law and Public Safety										
Levee Pump Station Improvement Phase I		115,748.00				29,466.09		86,281.91		
U.S. Department of the Interior										
National Park Service										
Battlefield Protection	100.00					100.00				0.00
New Jersey Department of Law and Public Safety										
Megan's Law	5,356.59					5,356.59				
Narcotics Task Force	17,015.28	68,127.00				84,905.13			73.74	163.41
Sexual Assault Nurse Examiner		141,830.00				120,572.23			21,257.77	0.00
Victims of Crime Act (VOCA)	26,241.24	653,207.00	24.00			365,227.02	\$ 15,609.00	1,097.60	45,157.92	283,598.70
Victim Witness Supplemental Grant		311,836.00				199,462.65			112,373.35	
Violence Against Women (VAWA)		47,126.00				36,590.68			1,117.24	9,418.08
VAWA Training Grant		41,450.00								41,450.00
Hazard Mitigation Program	524,476.00									524,476.00
U.S. Marshall Service										
Electronics Crimes Task Force	9.77	25,000.00				8,295.30		2,910.00		13,804.47
U.S. Department of Homeland Security										
Federal Emergency Management Agency										
New Jersey Office of Homeland Security & Preparedness										
Homeland Security	182,216.18	209,664.00				152,136.37		41,653.09		198,090.72
Emergency Management Assistance		55,000.00				55,000.00				
National Food & Shelter Program		2,000.00								2,000.00
U.S. Department of Labor										
New Jersey Department of Labor										
Workforce Innovations Opportunities Act WIOA - Adult	600,727.89	593,196.00	7,487.04	\$ (20,539.49)		617,783.31		43,808.32	4,746.00	514,533.81
Workforce Innovations Opportunities Act WIOA - Youth	204,627.19	540,880.00	811.20			325,202.19		173,717.73		247,398.47
Workforce Innovations Opportunities Act WIOA - Dislocated Workers	477,687.30	648,686.00	1,591.62	20,539.49		675,417.67		69,139.56	26.00	403,921.18
Work First NJ	459,261.94	994,653.00	582.18			896,196.25		223,519.24	12,115.00	322,686.63
U.S. Department of Transportation										
New Jersey Division of Highway Traffic Safety										
Child Passenger Safety Diversity Education	1,197.48	38,500.00				16,417.12			1,197.48	22,082.88
Click It or Ticket	1,141.46	40,000.00				39,080.00			2,061.46	(0.00)
Comprehensive Traffic Safety Program	9,706.90	97,900.00				37,254.75			9,758.90	60,645.25
DWI Sobriety Checkpoint	14,497.50	260,000.00				124,452.53	52.00	1,100.00	15,597.50	135,547.47
Distracted Driving Crackdown	1,082.50	66,000.00				64,377.50			2,705.00	

SCHEDULE OF RESERVE FOR FEDERAL GRANTS - APPROPRIATED

GRANTOR AGENCY Pass Thru Agency	Balance	Transferred from 2018 Budget	Encumbrance	Reclassification	Reimbursement	Paid	Reimbursement	Encumbered	Canceled	Balance
	Dec. 31, 2017	Appropriation	Canceled							Dec. 31, 2018
Delaware Valley Regional Planning Commission										
Region Wide Transportation System GIS Program	13,453.57	35,000.00				30,727.94		1,150.00		16,575.63
Supportive Regional Highway	23,103.60	39,100.00				41,705.75				20,497.85
Transit Support Program	18,681.15	38,680.00				27,588.17				29,772.98
New Jersey Transit										
FTA Small Urban and Rural Area Transportation	6,250.00	159,508.00				164,932.78				825.22
Mobility Management Grant	85,014.00					38,500.00				46,514.00
Federal Highway Administration										
Gloucester County Multi-Purpose Trail Extension	104,225.00									104,225.00
Guidesrail Replacement Project	133,257.87								133,257.87	
Gloucester County Roadway Safety Improvements	666.23									666.23
Hurffville Grenloch Road Improvements	100,174.17		8,660.36			2,298.00				106,536.53
Auburn Road (CR551)/High Hill Road Roundabout	25,113.30		72,255.00			11,502.50			85,865.80	
U.S. Department of Housing & Urban Development										
Community Development Block Grant	968,714.30	1,354,747.00	9,106.49		\$ 94,552.60	616,820.26		319,713.91		1,490,586.22
Home Investment Partnership	618,714.85	626,323.00	21,728.70		76,533.80	334,923.84		203,727.60		804,648.91
	<u>\$ 5,518,442.25</u>	<u>\$ 9,568,513.00</u>	<u>\$ 124,403.15</u>		<u>\$ 171,086.40</u>	<u>\$ 7,288,405.88</u>	<u>\$ 16,761.00</u>	<u>\$ 1,219,219.93</u>	<u>\$ 449,405.03</u>	<u>\$ 6,442,174.96</u>
Ref.	A	A-3	A-18		A-4	A-4	A-4	A-18	A-1	A

SCHEDULE OF RESERVE FOR STATE GRANTS - APPROPRIATED

GRANTOR AGENCY Pass Thru Agency	Balance	Transferred	Encumbrance	Prior Year	Reimbursement	Paid	Encumbered	Canceled	Balance
	Dec. 31, 2017	Budget Appropriation	Canceled	Adjustment					Dec. 31, 2018
New Jersey Department of State Historical Commission									
Red Bank Interpretive Signage Project	\$ 1,966.23					\$ 1,790.23	\$ 176.00		
NJ Historical Commission Project		\$ 14,300.00					13,300.00		\$ 1,000.00
New Jersey Department of Environmental Protection									
Clean Communities		131,157.00				131,157.00			
County Environmental Health Act	89,519.24	168,271.00				170,599.31			87,190.93
Salem-Gloucester Regional Sewer Plan	1,366,822.95					193,798.75			1,173,024.20
New Jersey Department of Health & Senior Services									
Alcoholism and Drug Abuse	11,879.82	649,518.00	\$ 51,532.00			544,237.84	51,818.17	\$ 60,646.00	56,227.81
Area Plan Contract	11,762.29	601,696.00		\$ 265.00		580,236.83	18,475.79		15,010.67
Peer Grouping	1,466.84	24,803.00				22,019.92	3,803.00		446.92
ARCH-Access to Reproductive Care and HIV Services	86,808.62	125,000.00	22.00			131,684.51			80,146.11
Right To Know	5,880.58	10,798.00				11,284.81			5,393.77
Child Health Lead Exposure Program		367,480.00				279,703.69	252.71		87,523.60
Special Child Health/Case Management	91,701.53	145,327.00				178,192.48	585.90		58,250.15
New Jersey Department of Human Services									
Abused and Missing Children	327.23	3,234.00				1,088.53		327.00	2,145.70
Prevention of Teen Pregnancy		87.00				87.00			
Human Services Planning Grant		62,770.00				62,770.00			
Mental Health Administration	6,000.00	12,000.00				9,000.00			9,000.00
Personal Attendant Services		51,300.00				51,300.00			
Social Services for the Homeless	0.80	282,143.00	16,803.00			154,114.20	128,029.60	16,803.00	
Social Services for the Homeless - ICM			14,106.06			0.06		14,106.00	
Social Services for the Homeless - TANF		69,359.00	7,186.00			34,886.65	34,472.35	7,186.00	
Social Services for the Homeless - SSBG		50,576.00				50,576.00			
Title XX Transportation	2,250.00	60,733.00				61,733.00			1,250.00
Youth Incentive Program (CIACC)		38,442.00				38,442.00			
New Jersey Department of Children and Families									
Prevention Services		300,000.00				50,694.00	249,306.00		
Child Advocacy Center Grant	10,514.37						564.56		9,949.81
Child Advocacy Center Development Grant	118,975.90					94,681.14			24,294.76
New Jersey Transit									
Job Access and Reverse Commute	159,798.14	110,000.00		\$ 21,815.99		62,500.00		119,114.13	110,000.00
Senior Citizens and Disabled Residents Transportation Assist	48,308.57	493,452.00				475,474.27	15,737.24	38,341.49	12,207.57
Section 5310 FTA	130,000.00					110,249.90			19,750.10
New Jersey Department of Law & Public Safety									
Body Armor Replacement - Corrections	8,832.00					1,339.00			7,493.00
Body Armor Replacement - Prosecutor	8,380.07			427.07		427.07	7,056.40		1,323.67
Body Armor Replacement - Sheriff	13,767.00					4,314.00			9,453.00
Drunk Driving Enforcement Fund	6,531.48		60.00			3,338.29			3,253.19
Insurance Fraud Reimbursement Program	59,390.32	156,378.00				128,787.99		51,578.84	35,401.49
Juvenile Detention Alternative Initiative		124,000.00			\$ 593.18	83,436.68	40,563.32	553.18	
Mental Health Diversionary Program	150,000.00							75,000.00	75,000.00
New Jersey Governor's Council on Alcohol & Drug Abuse									
Municipal Alliance	23,511.68	391,915.00	100.00	100.00		77,554.19	310,335.13		27,737.36
New Jersey Juvenile Justice Commission									
Family Court Program		141,848.00	18,013.54			85,832.10	56,015.90	18,013.54	
State/Community Partnership Program		279,282.00	3,736.00			193,858.03	85,423.97	3,736.00	
New Jersey Department of Labor									
Work First NJ	161,056.06	684,256.00	69.73			424,077.41	68,564.30	2,181.00	350,558.08
Workforce Learning Link	2,991.11	49,605.00				22,142.59	28,704.51		1,749.01
New Jersey Division of Elections									
HAVA Elections Security Grant		100,000.00							100,000.00
New Jersey Department of Military & Veterans Affairs									
Veterans Transportation	15,417.15	30,000.00				29,279.65			16,137.50
NJ Department of Transportation									
Main Road (CR555) from Route 40 to Tuckahoe	2,340,000.00					28,651.74	1,841,895.97		469,452.29
Tanyard Road Improvements	698,888.05					4,879.25			684,008.80
Main Road (CR555)/Cumberland Line to Route 40	1,250,000.00						754,049.68		495,950.32
Route 44 Truck Bypass & DuPont Port Road		5,200,000.00							5,200,000.00
Rowan Fossil Park Roadway Design		500,000.00					498,398.92		1,601.08
Route 322 & Fries Mill Road in Monroe		5,000,000.00							5,000,000.00
Paulsboro Marine Terminal Spine Rd		2,493,926.00							2,493,926.00
Route 55 & Depford Center Road		350,000.00							350,000.00
Route 45 & Berkley Road Mantua		500,000.00							500,000.00
Center Square Road & Route 295 Overpass		500,000.00							500,000.00
Route 45 & Harrison Avenue/Mt. Royal Road		500,000.00							500,000.00
Rowan Univ. US Route 322 Bypass Study		1,000,000.00							1,000,000.00
Gloucester County Bridge Rehab Project		25,705.00							25,705.00
Culvert Repair & Replacement	0.59		1.48				2.07		
Washington Township & Monroe Township Bikeway Project	1,500,000.00	921,117.00							2,421,117.00
	\$ 6,372,748.62	\$ 22,720,478.00	\$ 111,629.81	\$ 22,608.06	\$ 593.18	\$ 4,590,222.18	\$ 4,207,529.42	\$ 407,626.18	\$ 22,022,679.89
Ref.	A	A-3	A-18	A-4	A-4	A-4	A-18	A-1	A

SCHEDULE OF 2017 APPROPRIATION RESERVES

	Balance Dec. 31, 2017	Encumbrances Canceled	Balance After Transfers and Cancellations	Reimbursements	Paid or Charged	Balance Lapsed
Salaries and Wages						
Administrator	\$ 104,373.38		\$ 104,373.38		\$ 28,910.27	\$ 75,463.11
Board of Chosen Freeholders	8,900.82		8,900.82		8,900.82	
County Clerk	73,800.04		73,800.04		28,991.56	44,808.48
Superintendent of Elections	19,276.89		19,276.89		13,872.68	5,404.21
Financial Administration	30,596.48		30,596.48		13,738.46	16,858.02
Purchasing	37,807.81		37,807.81		7,207.70	30,600.11
Information Technology	77,029.83		77,029.83		20,956.22	56,073.61
Board of Taxation	9,133.31		9,133.31		1,056.53	8,076.78
County Assessor	45,213.54		45,213.54		26,491.13	18,722.41
County Counsel	93,293.45		93,293.45		19,936.85	73,356.60
Surrogate	14,118.68		14,118.68		11,591.25	2,527.43
Engineering	125,786.41		125,786.41		19,581.66	106,204.75
Economic Development	3,103.00		3,103.00			3,103.00
Planning Board	12,163.40		12,163.40		9,160.53	3,002.87
Construction Board of Appeals	8,573.47		8,573.47		839.28	7,734.19
Consumer Protection	12,696.47		12,696.47		6,515.32	6,181.15
Emergency Response Center	1,506,374.60		1,506,374.60		430,160.63	1,076,213.97
Medical Examiner	30,994.56		30,994.56		20,457.48	10,537.08
Sheriff	227,016.01		227,016.01		184,464.77	42,551.24
Prosecutor	462,944.18		462,944.18		298,595.10	164,349.08
Corrections	276,458.15		276,458.15		246,583.08	29,875.07
Roads and Bridges	120,603.04		120,603.04		60,873.55	59,729.49
Buildings & Grounds	167,601.86		167,601.86		65,353.81	102,248.05
Fleet Management	41,074.10		41,074.10		8,896.77	32,177.33
Health	78,010.51		78,010.51		46,118.71	31,891.80
Education & Disability Services	10,839.48		10,839.48		5,639.34	5,200.14
Senior Services	68,402.98		68,402.98		10,379.26	58,023.72
Human Services	60,271.42		60,271.42		26,462.12	33,809.30
Veterans Affairs	18,269.70		18,269.70		6,235.53	12,034.17
Animal Shelter	134,091.98		134,091.98		34,696.82	99,395.16
Division of Social Services	462,891.37		462,891.37			462,891.37
Park & Recreation	90,226.39		90,226.39		16,806.25	73,420.14
Golf Course	33,202.08		33,202.08		4,717.12	28,484.96
Superintendent of Schools	36,761.26		36,761.26		5,508.10	31,253.16
County Extension Services	22,023.13		22,023.13		4,162.53	17,860.60

SCHEDULE OF 2017 APPROPRIATION RESERVES

	Balance Dec. 31, 2017	Encumbrances Canceled	Balance After Transfers and Cancellations	Reimbursements	Paid or Charged	Balance Lapsed
Other Expenses						
Administrator	32,361.27		32,361.27		18,176.20	14,185.07
Board of Chosen Freeholders	5,243.88	\$ 261.49	5,505.37			5,505.37
Clerk of the Board	2,154.32		2,154.32		82.52	2,071.80
County Clerk	213,214.80	834.70	214,049.50		2,354.37	211,695.13
Superintendent of Elections	54,596.45	189.60	54,786.05		79.02	54,707.03
Financial Administration	30,509.31		30,509.31		27,002.25	3,507.06
Purchasing	5,940.87		5,940.87		1,456.38	4,484.49
Information Technology	39,958.36	2,034.34	41,992.70		30,797.14	11,195.56
Board of Taxation	1,500.00		1,500.00			1,500.00
County Assessor	214,474.51	44,945.72	259,420.23		5,427.65	253,992.58
County Counsel	65,477.67		65,477.67		3,319.84	62,157.83
Surrogate	321.45	12.00	333.45		0.16	333.29
Engineering	2,230.87	199.25	2,430.12		598.60	1,831.52
Economic Development	5,067.00	261.23	5,328.23			5,328.23
Planning Board	19,369.63		19,369.63		3,303.56	16,066.07
Construction Board of Appeals	1,375.00		1,375.00		975.00	400.00
Consumer Protection	386.95	0.01	386.96			386.96
Liability Insurance	5,547.58		5,547.58		5,547.58	
Workmen's Compensation Insurance	220,465.70		220,465.70		92,200.41	128,265.29
Group Insurance Plan for Employees	3,186,057.29	1,573.50	3,187,630.79		3,164,335.86	23,294.93
Emergency Response Center	117,322.89	9,455.18	126,778.07		59,036.05	67,742.02
Medical Examiner	28,356.99	8.69	28,365.68		16,723.60	11,642.08
Sheriff	13,803.21	2,828.44	16,631.65		10,790.84	5,840.81
Prosecutor	16,625.72	2,749.58	19,375.30		8,045.62	11,329.68
Corrections	1,983,061.23	132,620.27	2,115,681.50		1,707,313.80	408,367.70
Roads and Bridges	42,284.62	1,718.58	44,003.20		3,128.79	40,874.41
Buildings & Grounds	44,740.23	4,769.47	49,509.70		11,458.11	38,051.59

SCHEDULE OF 2017 APPROPRIATION RESERVES

	Balance Dec. 31, 2017	Encumbrances Canceled	Balance After Transfers and Cancellations	Reimbursements	Paid or Charged	Balance Lapsed
Fleet Management	22,483.85	10,574.83	33,058.68		15,941.99	17,116.69
Health	18,854.64	3,389.00	22,243.64		1,125.94	21,117.70
Education & Disability Services	520.25		520.25			520.25
Senior Services	5,416.77		5,416.77		5,336.33	80.44
Human Services	38,676.26	1,157.82	39,834.08		4,293.31	35,540.77
Veterans Affairs	1,393.29	275.00	1,668.29		0.54	1,667.75
Commission on Women	385.20		385.20			385.20
Animal Shelter	2,603.10	1,127.34	3,730.44		3,646.93	83.51
Social Services Training and Services	244,873.57	8,676.28	253,549.85		1,264.18	252,285.67
Maintenance of Patients in State - Mental Center	26,746.00		26,746.00			26,746.00
Park & Recreation	45,728.24	210.65	45,938.89		237.82	45,701.07
Golf Course	2,785.26	7,017.55	9,802.81		683.31	9,119.50
Reimbursement for Residents Attending Out of County Two-Year School	77,580.50		77,580.50		32,229.34	45,351.16
Reimbursement for Residents Attending Vocational School	25,000.00		25,000.00			25,000.00
Superintendent of Schools	2,214.77	247.96	2,462.73		1,920.68	542.05
County Extension Services	1,469.83		1,469.83			1,469.83
Prior Year Bills	18,000.28		18,000.28			18,000.28
Electricity	306,661.87		306,661.87		127,888.34	178,773.53
Street Lighting	7,947.30		7,947.30		4,308.75	3,638.55
Water	27,704.39		27,704.39		5,015.07	22,689.32
Natural Gas	157,350.19		157,350.19		42,961.10	114,389.09
Heating Oil	12,958.01		12,958.01			12,958.01
Telephone	174,552.65	174.70	174,727.35		82,255.22	92,472.13
Sewer	16,297.00		16,297.00		5,266.92	11,030.08
Gasoline	103,514.40	8,056.81	111,571.21		11,592.27	99,978.94
Contractual Obligation - Logan Township	97,029.75		97,029.75		36,520.62	60,509.13
Contingent	215,323.65	61,985.16	277,308.81		19,289.60	258,019.21
Public Employees Retirement System	8,202.14		8,202.14		2,093.71	6,108.43
Social Security	49,248.26		49,248.26	\$ 29,639.81		78,888.07
Capital Purchases	7,264.20	1,763.00	9,027.20	4,185.67		13,212.87
	<u>\$ 12,595,157.20</u>	<u>\$ 309,118.15</u>	<u>\$ 12,904,275.35</u>	<u>\$ 33,825.48</u>	<u>\$ 7,269,886.55</u>	<u>\$ 5,668,214.28</u>
Ref.	A	A-17		A-4	A-4	A-1

SCHEDULE OF ENCUMBRANCES PAYABLE

	Ref.		
Balance December 31, 2017	A		\$ 1,684,763.21
Increased by:			
Charges to 2018 Appropriations	A-3		1,938,486.04
			<u>3,623,249.25</u>
Decreased by:			
Payments	A-4	\$ 1,375,645.06	
Canceled to Appropriation Reserves	A-16	309,118.15	
			<u>1,684,763.21</u>
Balance December 31, 2018	A		<u><u>\$ 1,938,486.04</u></u>

SCHEDULE OF GRANT ENCUMBRANCES PAYABLE

	Ref.		
Balance December 31, 2017	A		\$ 5,193,618.40
Increased by:			
Charges to Federal Grants - Appropriated	A-14	\$ 1,219,219.93	
Charges to State Grants - Appropriated	A-15	4,207,529.42	
			<u>5,426,749.35</u>
			<u>10,620,367.75</u>
Decreased by:			
Payments	A-4	4,041,696.84	
Canceled:			
Federal Grants - Appropriated	A-14	124,403.15	
State Grants - Appropriated	A-15	111,629.81	
			<u>4,277,729.80</u>
Balance December 31, 2018	A		<u><u>\$ 6,342,637.95</u></u>

TRUST FUND

SCHEDULE OF TRUST FUND CASH - TREASURER

Balance December 31, 2017	Ref. B		\$ 17,475,398.36
Increased by Receipts:			
Interest Earned		\$ 2,120.27	
Due From Federal Government	B-2	54,967.88	
Environmental Quality Enforcement	B-4	61,239.50	
County Clerk Improvement Fund	B-5	101,716.00	
Road Permits	B-6	238,832.89	
Weights and Measures	B-7	65,231.00	
Motor Vehicle Fines	B-8	1,355,840.58	
Fair Share Contributions	B-9	207,245.33	
Unemployment Insurance	B-10	125,784.32	
Tax Appeals	B-11	13,778.69	
Surrogate's Improvement Fund	B-12	30,320.00	
Federal Forfeited Funds	B-13	36,680.15	
Forfeited Funds	B-14	10,185.40	
Seized Assets	B-15	250,053.00	
Asset Maintenance Account	B-16	600.00	
Farmland Preservation	B-18	17,993,264.40	
Sheriff Improvement Account	B-19	33,207.62	
Solid Waste Fee	B-21	179,046.50	
Storm Recovery Trust	B-23	395,450.33	
Parks and Recreation Donations	B-24	15,617.28	
Animal Shelter Donations	B-25	126,952.60	
Senior Services Donations	B-26	51,570.36	
Human Services Transportation Donations	B-27	1,262.25	
Veterans Affairs Donations	B-28	18,350.00	
Disability Services Donations	B-29	30.00	
Emergency Resp/EMS Donations	B-30	70.00	
Student Summit Donations	B-32	6,570.00	
Project Lifesaver	B-33	2,150.00	
			<u>21,378,136.35</u>
			<u>38,853,534.71</u>

SCHEDULE OF TRUST FUND CASH - TREASURER

	Ref.		
Decreased by Disbursements:			
Encumbrances Payable	B-3	833,929.51	
Environmental Quality Enforcement	B-4	49,887.19	
County Clerk Improvement Fund	B-5	245,238.15	
Road Permits	B-6	197,413.00	
Weights and Measures	B-7	45,012.36	
Motor Vehicle Fines	B-8	1,500,000.00	
Fair Share Contributions	B-9	374,800.00	
Unemployment Insurance	B-10	140,861.54	
Tax Appeals	B-11	25,885.09	
Surrogate's Improvement Fund	B-12	15,570.32	
Forfeited Funds	B-14	181,321.43	
Seized Assets	B-15	19,708.00	
Asset Maintenance Account	B-16	1,267.59	
Community Development Block Grant	B-17	40,943.40	
Farmland Preservation	B-18	9,903,062.88	
Sheriff Improvement Account	B-19	31,636.36	
Accumulated Absences	B-20	89,156.71	
Solid Waste Fee	B-21	166,948.46	
Snow Removal/Salt Regionalization	B-23	60,901.29	
Parks and Recreation Donations	B-24	13,788.13	
Animal Shelter Donations	B-25	20,580.62	
Senior Services Donations	B-26	64,002.75	
Veterans Affairs Donations	B-28	10,266.99	
Student Summit Donations	B-32	12,243.53	
		<u>14,044,425.30</u>	
Balance December 31, 2018	B		<u>\$ 24,809,109.41</u>

SCHEDULE OF DUE FROM FEDERAL GOVERNMENT

Balance December 31, 2017	Ref. B		\$ 54,967.88
Decreased by:			
Grant Receipts:			
Community Development Block Grant	B-1	\$ 25,594.10	
Community Development Block Grant-Home	B-1	<u>29,373.78</u>	
			<u>54,967.88</u>

SCHEDULE OF ENCUMBRANCES PAYABLE

Balance December 31, 2017	Ref. B		\$ 1,623,181.22
Increased by:			
Charges			<u>1,006,914.44</u>
			2,630,095.66
Decreased by:			
Disbursements	B-1	\$ 833,929.51	
Canceled		<u>782,360.71</u>	
			<u>1,616,290.22</u>
Balance December 31, 2018	B		<u><u>\$ 1,013,805.44</u></u>

EXHIBIT B-4

SCHEDULE OF RESERVE FOR ENVIRONMENTAL QUALITY
AND ENFORCEMENT FUND

Balance December 31, 2017	Ref. B		\$ 66,732.11
Increased by:			
Cash Receipts	B-1	\$ 61,239.50	
Encumbrances Canceled	B-3	3.66	
		<u>61,243.16</u>	
			<u>127,975.27</u>
Decreased by:			
Cash Disbursements	B-1	49,887.19	
Encumbrances Payable	B-3	<u>12,137.07</u>	
			<u>62,024.26</u>
Balance December 31, 2018	B		<u><u>\$ 65,951.01</u></u>

EXHIBIT B-5

SCHEDULE OF RESERVE FOR COUNTY CLERK'S IMPROVEMENT FUND

Balance December 31, 2017	Ref. B		\$ 290,472.77
Increased by:			
Cash Receipts	B-1	\$ 101,716.00	
Interest	B-1	803.58	
Encumbrances Canceled	B-3	<u>1,301.52</u>	
			<u>103,821.10</u>
			394,293.87
Decreased by:			
Cash Disbursements	B-1	245,238.15	
Encumbered	B-3	<u>9,962.56</u>	
			<u>255,200.71</u>
Balance December 31, 2018	B		<u><u>\$ 139,093.16</u></u>

EXHIBIT B-6

SCHEDULE OF RESERVE FOR ROAD PERMIT FUNDS

Balance December 31, 2017	Ref. B		\$ 600,929.11
Increased by:			
Cash Receipts	B-1		238,832.89
			<u>839,762.00</u>
Decreased by:			
Cash Disbursements	B-1	\$ 197,413.00	
Encumbered	B-3	<u>84,471.00</u>	
			<u>281,884.00</u>
Balance December 31, 2018	B		<u><u>\$ 557,878.00</u></u>

EXHIBIT B-7

SCHEDULE OF RESERVE FOR WEIGHTS AND MEASURES

Balance December 31, 2017	Ref. B		\$ 38,493.06
Increased by:			
Cash Receipts	B-1		65,231.00
			<u>103,724.06</u>
Decreased by:			
Revenue Anticipated in Budget	B-1	\$ 40,000.00	
Encumbered	B-3	179.52	
Cash Disbursements	B-1	<u>5,012.36</u>	
			<u>45,191.88</u>
Balance December 31, 2018	B		<u><u>\$ 58,532.18</u></u>

EXHIBIT B-8

SCHEDULE OF RESERVE FOR MOTOR VEHICLE FINES

Balance December 31, 2017	Ref. B	\$ 1,192,243.10
Increased by:		
Fines Collected	B-1	<u>1,355,840.58</u>
		2,548,083.68
Decreased by:		
Revenue Anticipated in Budget	B-1	<u>1,500,000.00</u>
Balance December 31, 2018	B	<u><u>\$ 1,048,083.68</u></u>

EXHIBIT B-9

SCHEDULE OF RESERVE FOR FAIR SHARE/DEVELOPERS ESCROW

Balance December 31, 2017	Ref. B	\$ 707,571.86
Increased by:		
Fees Collected	B-1	<u>207,245.33</u>
		914,817.19
Decreased by:		
Cash Disbursements	B-1	\$ 374,800.00
Encumbered	B-3	<u>15,934.35</u>
		<u>390,734.35</u>
Balance December 31, 2018	B	<u><u>\$ 524,082.84</u></u>

EXHIBIT B-10

SCHEDULE OF RESERVE FOR UNEMPLOYMENT COMPENSATION INSURANCE

Balance December 31, 2017	Ref. B		\$ 21,916.93
Increased by:			
Employer Contribution	B-1	\$ 89,260.65	
Unemployment Withholding	B-1	36,523.67	
Interest	B-1	100.08	
		<u> </u>	<u>125,884.40</u>
			<u>147,801.33</u>
Decreased by:			
Cash Disbursements	B-1		<u>140,861.54</u>
Balance December 31, 2018	B		<u><u>\$ 6,939.79</u></u>

EXHIBIT B-11

SCHEDULE OF RESERVE FOR COUNTY BOARD OF TAXATION FILING FEES

Balance December 31, 2017	Ref. B		\$ 70,087.73
Increased by:			
Fees Collected	B-1	\$ 13,778.69	
Interest	B-1	206.14	
Encumbrances Canceled	B-3	117.59	
		<u> </u>	<u>14,102.42</u>
			<u>84,190.15</u>
Decreased by:			
Cash Disbursements	B-1	25,885.09	
Encumbered	B-3	9,803.53	
		<u> </u>	<u>35,688.62</u>
Balance December 31, 2018	B		<u><u>\$ 48,501.53</u></u>

EXHIBIT B-12

SCHEDULE OF RESERVE FOR SURROGATE'S IMPROVEMENT FUND

Balance December 31, 2017	Ref. B		\$ 112,034.70
Increased by:			
Fees Collected	B-1	\$ 30,320.00	
Interest	B-1	325.11	
		<u> </u>	<u>30,645.11</u>
			<u>142,679.81</u>
Decreased by:			
Cash Disbursements	B-1	15,570.32	
Encumbered	B-3	4,326.22	
		<u> </u>	<u>19,896.54</u>
Balance December 31, 2018	B		<u><u>\$ 122,783.27</u></u>

EXHIBIT B-13

SCHEDULE OF RESERVE FOR FEDERAL FORFEITED FUNDS

Balance December 31, 2017	Ref. B		\$ 9,212.73
Increased by:			
Cash Receipts	B-1	\$ 36,680.15	
Interest	B-1	42.23	
		<u> </u>	<u>36,722.38</u>
Balance December 31, 2018	B		<u><u>\$ 45,935.11</u></u>

SCHEDULE OF RESERVE FOR FORFEITED FUNDS

Balance December 31, 2017	Ref. B		\$ 80,714.15
Increased by:			
Cash Receipts	B-1	\$ 10,185.40	
Encumbrances Canceled	B-3	3,844.16	
Interest	B-1	241.12	
Transferred from Seized Assets	B-15	184,983.00	
			<u>199,253.68</u>
			<u>279,967.83</u>
Decreased by:			
Cash Disbursements	B-1	181,321.43	
Encumbrances Payable	B-3	10,651.38	
Transferred to Seized Assets	B-15	74.00	
			<u>192,046.81</u>
Balance December 31, 2018	B		<u><u>\$ 87,921.02</u></u>

SCHEDULE OF RESERVE FOR SEIZED ASSETS

Balance December 31, 2017	Ref. B		\$ 134,410.06
Increased by:			
Cash Receipts	B-1	\$ 250,053.00	
Transferred from Forfeited Funds	B-14	74.00	
Interest	B-1	399.12	
			<u>250,526.12</u>
			<u>384,936.18</u>
Decreased by:			
Cash Disbursements	B-1	19,708.00	
Transferred to Forfeited Funds	B-14	184,983.00	
Transferred to Asset Maintenance Trust Account	B-16	399.22	
			<u>205,090.22</u>
Balance December 31, 2018	B		<u><u>\$ 179,845.96</u></u>

SCHEDULE OF RESERVE FOR ASSET MAINTENANCE ACCOUNT

Balance December 31, 2017	Ref. B		\$	1,242.16
Increased by:				
Administrative Fee	B-1	\$	600.00	
Transferred from Seized Asset Trust	B-15		399.22	
Interest	B-1		<u>1.87</u>	
				<u>1,001.09</u>
				2,243.25
Decreased by:				
Cash Disbursements	B-1			<u>1,267.59</u>
Balance December 31, 2018	B		\$	<u><u>975.66</u></u>

SCHEDULE OF RESERVE FOR COMMUNITY DEVELOPMENT BLOCK GRANT

	Balance Dec. 31, 2017	Disbursed
Government Service Administration CDBG 2014	\$ 16,789.75	\$ 16,789.75
Home 2014	24,153.65	24,153.65
	<u>\$ 40,943.40</u>	<u>\$ 40,943.40</u>
Ref.	B	B-1

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

Balance December 31, 2017	Ref. B		\$ 12,245,180.81
Increased by:			
Tax Levy	B-1	\$ 10,711,981.68	
State Aid	B-1	6,896,343.55	
Reimbursements	B-1	384,939.17	
Encumbrances Canceled	B-3	<u>776,520.35</u>	
			<u>18,769,784.75</u>
			<u>31,014,965.56</u>
Decreased by:			
Cash Disbursements	B-1	5,678,834.88	
Reserve for Debt Service	B-1	1,769,828.00	
Bond Payments	B-1	2,454,400.00	
Encumbered	B-3	<u>634,436.17</u>	
			<u>10,537,499.05</u>
Balance December 31, 2018	B		<u><u>\$ 20,477,466.51</u></u>

EXHIBIT B-19

SCHEDULE OF RESERVE FOR SHERIFF'S IMPROVEMENT FUND

Balance December 31, 2017	Ref. B		\$ 26,436.69
Increased by:			
Cash Receipts	B-1	\$ 33,207.62	
Encumbrances Canceled	B-3	<u>200.00</u>	
			<u>33,407.62</u>
			<u>59,844.31</u>
Decreased by:			
Cash Disbursements	B-1	31,636.36	
Encumbered	B-3	<u>4,424.06</u>	
			<u>36,060.42</u>
Balance December 31, 2018	B		<u><u>\$ 23,783.89</u></u>

EXHIBIT B-20

SCHEDULE OF RESERVE FOR ACCUMULATED ABSENCES

Balance December 31, 2017	Ref. B		\$ 89,156.71
Decreased by:			
Cash Disbursements	B-1		<u>89,156.71</u>

EXHIBIT B-21

SCHEDULE OF RESERVE FOR SOLID WASTE MANAGEMENT

Balance December 31, 2017	Ref. B	\$ 9,301.74
Increased by:		
Cash Receipts	B-1	<u>179,046.50</u>
		188,348.24
Decreased by:		
Cash Disbursements	B-1	<u>166,948.46</u>
Balance December 31, 2018	B	<u><u>\$ 21,399.78</u></u>

EXHIBIT B-22

SCHEDULE OF RESERVE FOR UNIFORM FIRE SAFETY ACT PENALTY

	Ref.	
Balance December 31, 2017	B	<u>\$ 895.01</u>
Balance December 31, 2018	B	<u><u>\$ 895.01</u></u>

EXHIBIT B-23

SCHEDULE OF RESERVE FOR SNOW REMOVAL/SALT REGIONALIZATION

Balance December 31, 2017	Ref. B		\$ 197.69
Increased by:			
Cash Receipts	B-1	\$ 395,450.33	
Encumbrances Canceled	B-3	<u>211.57</u>	
			<u>395,661.90</u>
			<u>395,859.59</u>
Decreased by:			
Cash Disbursements	B-1	60,901.29	
Encumbrances	B-3	<u>188,627.00</u>	
			<u>249,528.29</u>
Balance December 31, 2018	B		<u><u>\$ 146,331.30</u></u>

EXHIBIT B-24

SCHEDULE OF RESERVE FOR PARKS AND RECREATION DONATIONS

Balance December 31, 2017	Ref. B		\$ 14,375.90
Increased by:			
Cash Receipts	B-1		<u>15,617.28</u>
			<u>29,993.18</u>
Decreased by:			
Cash Disbursements	B-1		<u>13,788.13</u>
Balance December 31, 2018	B		<u><u>\$ 16,205.05</u></u>

EXHIBIT B-25

SCHEDULE OF RESERVE FOR ANIMAL SHELTER DONATIONS

Balance December 31, 2017	Ref. B		\$ 61,261.67
Increased by:			
Cash Receipts	B-1	\$ 126,952.60	
Encumbrances Canceled	B-3	<u>30.00</u>	
			<u>126,982.60</u>
			188,244.27
Decreased by:			
Cash Disbursements	B-1	20,580.62	
Encumbered	B-3	<u>30,174.28</u>	
			<u>50,754.90</u>
Balance December 31, 2018	B		<u>\$ 137,489.37</u>

EXHIBIT B-26

SCHEDULE OF RESERVE FOR HEALTH AND SENIOR SERVICES DONATIONS

Balance December 31, 2017	Ref. B		\$ 49,542.87
Increased by:			
Cash Receipts	B-1		<u>51,570.36</u>
			101,113.23
Decreased by:			
Cash Disbursements	B-1		<u>64,002.75</u>
Balance December 31, 2018	B		<u>\$ 37,110.48</u>

EXHIBIT B-27

SCHEDULE OF RESERVE FOR HUMAN SERVICES TRANSPORTATION DONATIONS

Balance December 31, 2017	Ref. B		\$ 11,002.91
Increased by:			
Cash Receipts	B-1		1,262.25
			<u>12,265.16</u>
Decreased by:			
Encumbered	B-3		184.80
			<u>184.80</u>
Balance December 31, 2018	B		<u>\$ 12,080.36</u>

EXHIBIT B-28

SCHEDULE OF RESERVE FOR VETERANS AFFAIRS DONATIONS

Balance December 31, 2017	Ref. B		\$ 15,886.05
Increased by:			
Cash Receipts	B-1	\$ 18,350.00	
Encumbrances Canceled	B-3	106.86	
			<u>18,456.86</u>
			<u>34,342.91</u>
Decreased by:			
Cash Disbursements	B-1	10,266.99	
Encumbered	B-3	1,602.50	
			<u>11,869.49</u>
Balance December 31, 2018	B		<u>\$ 22,473.42</u>

EXHIBIT B-29

SCHEDULE OF RESERVE FOR DISABILITY SERVICES DONATIONS

Balance December 31, 2017	Ref. B		\$ 4,947.59
Increased by:			
Cash Receipts	B-1	\$ 30.00	
Encumbrances Canceled	B-3	25.00	
		<u>55.00</u>	
Balance December 31, 2018	B		<u>\$ 5,002.59</u>

EXHIBIT B-30

SCHEDULE OF RESERVE FOR EMERGENCY RESPONSE/EMS DONATIONS

Balance December 31, 2017	Ref. B		\$ 3,548.65
Increased by:			
Cash Receipts	B-1		<u>70.00</u>
Balance December 31, 2018	B		<u>\$ 3,618.65</u>

EXHIBIT B-31

SCHEDULE OF RESERVE FOR SHERIFF'S FORFEITED FUNDS

Balance December 31, 2017	Ref. B	\$ 580.99
Increased by:		
Interest	B-1	<u>1.02</u>
Balance December 31, 2018	B	<u><u>\$ 582.01</u></u>

EXHIBIT B-32

SCHEDULE OF RESERVE FOR STUDENT SUMMIT DONATIONS

Balance December 31, 2017	Ref. B	\$ 7,865.87
Increased by:		
Cash Receipts	B-1	<u>6,570.00</u>
		14,435.87
Decreased by:		
Cash Disbursements	B-1	<u>12,243.53</u>
Balance December 31, 2018	B	<u><u>\$ 2,192.34</u></u>

EXHIBIT B-33

SCHEDULE OF RESERVE FOR PROJECT LIFESAVER

	Ref.	
Increased by:		
Cash Receipts	B-1	<u>2,150.00</u>
Balance December 31, 2018	B	<u><u>\$ 2,150.00</u></u>

GENERAL CAPITAL FUND

SCHEDULE OF GENERAL CAPITAL CASH - TREASURER

Balance December 31, 2017	Ref. C		\$ 17,248,345.90
Increased by:			
Interest on Restricted Funds	C-11	\$ 295,292.57	
Grants Receivable	C-4	12,196,137.84	
General Obligation Bonds	C-13	20,627,000.00	
Reserve for Debt Service	C-12	1,905,182.12	
Improvement Authorization Reimbursements	C-9	588,084.16	
Budget Appropriation:			
Capital Improvement Fund	C-8	<u>443,569.00</u>	
			<u>36,055,265.69</u>
			<u>53,303,611.59</u>
Decreased by:			
Interest on Restricted Funds	C-11	295,292.57	
Improvement Authorizations	C-9	18,714,944.14	
Contracts Payable	C-10	5,899,733.12	
Reserve for Debt Service	C-12	<u>2,850,000.00</u>	
			<u>27,759,969.83</u>
Balance December 31, 2018	C		<u><u>\$ 25,543,641.76</u></u>

SCHEDULE OF GENERAL CAPITAL FUND CASH

	Balance Dec. 31, 2017	Receipts			Disbursements		Transfers To/(From)	Balance Dec. 31, 2018
		Budget Appropriation	Serial Bonds	Miscellaneous	Improvement Authorizations	Miscellaneous		
Fund Balance	\$ 4,756.39							\$ 4,756.39
Reserve for Debt Service	5,107,724.13			\$ 1,905,182.12		\$ 2,850,000.00		4,162,906.25
Capital Improvement Fund	8,923.31	\$ 443,569.00					\$ (443,569.00)	8,923.31
Contracts Payable	8,252,073.58					5,899,733.12	6,072,979.99	8,425,320.45
Grants Receivable	(10,720,955.23)			12,196,137.84			(10,300,441.54)	(8,825,258.93)
Reserves for:								
Interest on Restricted Funds				295,292.57		295,292.57		
Date of Ordinance	Improvement Description							
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	118,294.25			118,329.25		35.00	
4/24/13	Acquisition, Construction, Repair, and Installation of Various Capital Improvements	101,735.06			35,079.68		4,435.50	71,090.88
3/19/14	Building Renovations at the Gloucester County College	46,382.27			35,626.38			10,755.89
3/19/14	Acquisition, Construction, Repair, and Installation of Various Capital Improvements	15,684.82		41,259.00	15,684.82		(41,259.00)	
4/15/15	Acquisition, Construction, Repair, and Installation of Various Capital Improvements	822,626.36			348,520.38		25,894.02	500,000.00
4/15/15	Various Capital Improvements, Acquisition of Various Capital Equipment, and Real Property for the Gloucester County College	330,012.62			207,955.60			122,057.02
4/20/16	Acquisition, Construction, Repair, and Installation of Various Capital Improvements	2,128,939.76		113,818.47	972,193.23		(30,293.86)	1,240,271.14
4/20/16	Various Capital Improvements, Acquisition of Various Capital Equipment, and Real Property for the Gloucester County College	1,633,960.71			1,507,558.52			126,402.19
4/5/17	Acquisition, Construction, Repair and Installation of Various Capital Improvements	6,597,500.06		310,669.17	2,366,133.48		(2,927,626.02)	1,614,409.73
4/5/17	Building Renovations and Additions at the Gloucester County College - Chapter 12	835,537.49			591,152.22			244,385.27
4/16/17	Building Renovations and Additions at the Gloucester County College - Building Our Future	1,857,670.46			1,778,516.51			79,153.95
3/28/18	Acquisition, Construction, Repair and Installation of Various Capital Improvements		\$ 8,427,000.00	122,337.52	10,258,815.81		7,639,844.91	5,930,366.62
3/28/18	Building Renovations and Additions at Rowan College at Gloucester County		9,000,000.00		296,860.00			8,703,140.00
3/28/18	Building Renovations and Additions at Rowan College at Gloucester County - Chapter 12		3,200,000.00		75,038.40			3,124,961.60
		\$ 17,248,345.90	\$ 443,569.00	\$ 20,627,000.00	\$ 14,984,696.69	\$ 18,714,944.14	\$ 9,045,025.69	\$ 25,543,641.76
Ref.	C	C-8	C-13	C-2	C-9	C-2		C

SCHEDULE OF GRANTS RECEIVABLE

	Balance Dec. 31, 2017	2018 Award	Receipts	Canceled	Balance Dec. 31, 2018
ISTEA 2014	\$ 457,779.33		\$ 79,642.35		\$ 378,136.98
ISTEA 2015	609,599.30		66,763.13	\$ 42,836.17	500,000.00
ISTEA 2016	1,300,755.52		62,430.23	38,325.29	1,200,000.00
ISTEA 2017	3,400,000.00		1,173,814.59		2,226,185.41
ISTEA 2018		\$ 1,600,000.00			1,600,000.00
Transportation Trust	4,952,821.08	8,822,862.00	10,813,487.54	41,259.00	2,920,936.54
	<u>\$ 10,720,955.23</u>	<u>\$ 10,422,862.00</u>	<u>\$ 12,196,137.84</u>	<u>\$ 122,420.46</u>	<u>\$ 8,825,258.93</u>
Ref.	C	C-9	C-2	C-9	C

SCHEDULE OF DEFERRED CHARGES TO FUTURE TAXATION - FUNDED

Balance December 31, 2017	Ref. C		\$ 222,863,208.89
Increased by:			
2018 County College Bonds	C-13	\$ 1,600,000.00	
2018 General Obligation Bonds	C-13	<u>17,427,000.00</u>	
			<u>19,027,000.00</u>
			<u>241,890,208.89</u>
Decreased by Payments for:			
Budget Appropriations	C-13	17,304,500.00	
Open Space Trust Fund	C-13	1,600,000.00	
Budget Appropriations	C-15	587,670.00	
Budget Appropriations	C-17	<u>2,280,000.00</u>	
			<u>21,772,170.00</u>
Balance December 31, 2018	C		<u><u>\$ 220,118,038.89</u></u>

SCHEDULE OF DEFERRED CHARGES TO FUTURE TAXATION - UNFUNDED

Date of Ordinance	Improvement Description	2018 Authorization	Funded	Canceled
03/28/18	Acquisition, Construction, Repair, and Installation of Various Capital Improvements	\$ 8,427,816.00	\$ 8,427,000.00	\$ 816.00
03/28/18	Various Capital Improvements, Acquisition of Various Capital Equipment, and Real Property for Rowan College of Gloucester County	9,000,000.00	9,000,000.00	
03/28/18	Various Capital Improvements, Acquisition of Various Capital Equipment, and Real Property for Rowan College of Gloucester County - Chapter 12	1,600,000.00	1,600,000.00	
		<u>\$ 19,027,816.00</u>	<u>\$ 19,027,000.00</u>	<u>\$ 816.00</u>
	Ref.	C-9	C-14	C-9

EXHIBIT C-7

SCHEDULE OF DEFERRED CHARGES - STATE OF NEW JERSEY

	Ref.	
Balance December 31, 2017	C	\$ 8,624,000.00
Increased by:		
2018 College Bonds	C-9	<u>1,600,000.00</u>
		10,224,000.00
Decreased by:		
Serial Bonds Paid by State School Building Aid Fund	C-13	<u>1,252,500.00</u>
Balance December 31, 2018	C	<u><u>\$ 8,971,500.00</u></u>

EXHIBIT C-8

SCHEDULE OF CAPITAL IMPROVEMENT FUND

	Ref.	
Balance December 31, 2017	C	\$ 8,923.31
Increased by:		
2018 Budget Appropriation	C-2	<u>443,569.00</u>
		452,492.31
Decreased by:		
Appropriations to Finance Improvement Authorizations	C-9	<u>443,569.00</u>
Balance December 31, 2018	C	<u><u>\$ 8,923.31</u></u>

SCHEDULE OF IMPROVEMENT AUTHORIZATIONS

Improvement Description	Ordinance		Balance	2018	Paid or	Encumbered	Reimbursement	Authorization	Contract	Balance
	Date	Amount	Dec 31, 2017							Authorizations
			Funded							Funded
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	118,294.25		118,329.25				\$ 35.00	
Acquisition, Construction, Repair, and Installation of Various Capital Improvements	4/24/13	34,457,700.00	101,735.06		35,079.68	\$ 10,792.08			15,227.58	\$ 71,090.88
Building Renovations at the Gloucester County College	3/19/14	4,250,000.00	46,382.27		35,626.38					10,755.89
Acquisition, Construction, Repair, and Installation of Various Capital Improvements	3/19/14	4,594,000.00	15,684.82		15,684.82		\$ 41,259.00	\$ 41,259.00		
Acquisition, Construction, Repair, and Installation of Various Capital Improvements	4/15/15	16,453,031.00	822,626.36		348,520.38			42,836.17	68,730.19	500,000.00
Building Renovations at the Gloucester County College	4/15/15	3,200,000.00	330,012.62		207,955.60					122,057.02
Acquisition, Construction, Repair, and Installation of Various Capital Improvements	6/7/16	11,930,730.00	2,128,939.76		972,193.23	196,420.78	113,818.47	38,325.29	204,452.21	1,240,271.14
Building Renovations at the Gloucester County College	6/7/16	3,000,000.00	1,633,960.71		1,507,558.52					126,402.19
Acquisition, Construction, Repair and Installation of Various Capital Improvements	4/5/17	16,908,795.00	6,597,500.06		2,366,133.48	2,927,626.02	310,669.17			1,614,409.73
Building Renovations and Additions at the Gloucester County College - Chapter 12	4/5/17	2,900,000.00	835,537.49		591,152.22					244,385.27
Building Renovations and Additions at the Gloucester County College - Building Our Future	4/16/17	2,500,000.00	1,857,670.46		1,778,516.51					79,153.95
Acquisition, Construction, Repair, and Installation of Various Capital Improvements	3/28/18	19,294,247.00		\$ 19,294,247.00	10,258,815.81	3,226,586.09	122,337.52	816.00		5,930,366.62
Building Renovations and Additions at Rowan College at Gloucester County	3/28/18	9,000,000.00		9,000,000.00	296,860.00					8,703,140.00
Building Renovations and Additions at Rowan College at Gloucester County - Chapter 12	3/28/18	3,200,000.00		3,200,000.00	75,038.40					3,124,961.60
			<u>\$ 14,595,823.72</u>	<u>\$ 31,494,247.00</u>	<u>\$ 18,714,944.14</u>	<u>\$ 6,361,424.97</u>	<u>\$ 588,084.16</u>	<u>\$ 123,236.46</u>	<u>\$ 288,444.98</u>	<u>\$ 21,766,994.29</u>
	Ref.		C		C-2	C-10	C-2	C-4:C-6	C-10	C
Capital Improvement Fund			Ref.							
Grants			C-8	\$ 443,569.00						
Deferred Charges to Future Taxation			C-4	10,422,862.00						
Unfunded			C-6	19,027,816.00						
Deferred Charges State of NJ Unfunded			C-7	1,600,000.00						
				<u>\$ 31,494,247.00</u>						

SCHEDULE OF CONTRACTS PAYABLE

Balance December 31, 2017	Ref. C		\$ 8,252,073.58
Increased by:			
2018 Contracts	C-9		<u>6,361,424.97</u>
			14,613,498.55
Decreased by:			
Disbursed	C-2	\$ 5,899,733.12	
Contracts Canceled	C-9	<u>288,444.98</u>	
			<u>6,188,178.10</u>
Balance December 31, 2018	C		<u><u>\$ 8,425,320.45</u></u>

EXHIBIT C-11

SCHEDULE OF RESERVE FOR INTEREST ON RESTRICTED FUNDS

	Ref.	
Increased by:		
Interest Earned	C-2	\$ 295,292.57
Decreased by:		
Interest Transferred	C-2	<u>295,292.57</u>

EXHIBIT C-12

SCHEDULE OF RESERVE FOR DEBT SERVICE

	Ref.	
Balance December 31, 2017	C	\$ 5,107,724.13
Increased by:		
Reimbursements	C-2	<u>1,905,182.12</u>
		7,012,906.25
Decreased by:		
Payment to Current Fund as Anticipated Revenue	C-2	<u>2,850,000.00</u>
Balance December 31, 2018	C	<u><u>\$ 4,162,906.25</u></u>

SCHEDULE OF GENERAL SERIAL BONDS

Purpose	Date of Issue	Original Issue	Maturities of Bonds Outstanding December 31, 2018		Interest Rate	Balance Dec. 31, 2017	Increased	Decreased	Balance Dec. 31, 2018
			Date	Amount					
County College Bonds 2009 (County Share)	1-15-09	\$ 1,132,500.00	1-15-19	\$ 137,500.00	3.00%	\$ 270,000.00		\$ 132,500.00	\$ 137,500.00
County College Bonds 2009 (State Share)	1/15/09	1,132,500.00	1-15-19	137,500.00	3.00%	270,000.00		132,500.00	137,500.00
County College Bonds 2009 Series B (County Share)	10/15/09	1,176,500.00	10-15-19	139,000.00	3.00%	274,000.00		135,000.00	139,000.00
County College Bonds 2009 Series B (State Share)	10/15/09	1,176,500.00	10-15-19	139,000.00	3.00%	274,000.00		135,000.00	139,000.00
General Obligation Bonds 2009 Series B	10/15/09	36,000,000.00	10-15-19	1,660,000.00	3.00%	3,260,000.00		1,600,000.00	1,660,000.00
General Obligation Bonds 2010	9/30/10	34,300,000.00	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%	21,000,000.00		2,250,000.00	18,750,000.00
General Obligation Refunding Bonds 2011	12/14/11	6,495,000.00	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%	11,005,000.00		1,395,000.00	9,610,000.00
General Obligation Bonds 2012	6/20/12	12,986,000.00	3-1-19	825,000.00	2.50%				
			3-1-20/22	900,000.00	2.50%				
			3-1-23	1,000,000.00	2.50%				
			3-1-24/27	1,000,000.00	3.00%	9,350,000.00		825,000.00	8,525,000.00
County College Bonds 2012 (County Share)	6/20/12	3,775,500.00	3-1-19/20	400,000.00	2.00%				
			3-1-21	400,000.00	2.25%				
			3-1-22	400,000.00	2.50%	2,000,000.00		400,000.00	1,600,000.00

SCHEDULE OF GENERAL SERIAL BONDS

Purpose	Date of Issue	Original Issue	Maturities of Bonds Outstanding December 31, 2018		Interest Rate	Balance Dec. 31, 2017	Increased	Decreased	Balance Dec. 31, 2018
			Date	Amount					
County College Bonds 2012 (State Share)	6/20/12	3,775,500.00	3-1-19/20	400,000.00	2.00%				
			3-1-21	400,000.00	2.25%				
			3-1-22	400,000.00	2.50%	2,000,000.00		400,000.00	1,600,000.00
General Obligation Bonds 2013	6/28/13	25,580,000.00	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%	19,285,000.00		1,625,000.00	17,660,000.00
County College Bonds 2013 (County Share)	6/28/13	750,000.00				150,000.00		150,000.00	
County College Bonds 2013 (State Share)	6/28/13	750,000.00				150,000.00		150,000.00	
General Obligation Bonds 2014	6/11/14	4,974,000.00	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%	3,550,000.00		525,000.00	3,025,000.00
County College Bonds 2013 (County Share)	6/11/14	2,125,000.00	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%	1,637,500.00		187,500.00	1,450,000.00
County College Bonds 2013 (State Share)	6/11/14	2,125,000.00	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%	1,637,500.00		187,500.00	1,450,000.00
County College Bonds 2014 Building Our Future	6/11/14	4,997,000.00	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%	3,870,000.00		420,000.00	3,450,000.00

SCHEDULE OF GENERAL SERIAL BONDS

Purpose	Date of Issue	Original Issue	Maturities of Bonds		Interest Rate	Balance Dec. 31, 2017	Increased	Decreased	Balance Dec. 31, 2018
			Outstanding	December 31, 2018					
			Date	Amount					
General Obligation Bonds 2015	6/25/15	4,301,000.00	3-1-19	415,000.00	2.00%	3,530,000.00		405,000.00	3,125,000.00
			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	3-1-19	95,000.00	2.00%	1,417,500.00		95,000.00	1,322,500.00
			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				
3-1-20	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				1-15-19	5,730,000.00	1.110%	22,325,000.00
			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	3-1-19	465,000.00	1.00%	5,030,000.00		455,000.00	4,575,000.00
			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, 2017	Increased	Decreased	Balance Dec. 31, 2018
			Outstanding Date	December 31, 2018 Amount					
County College Bonds 2016 (County Share)	5/24/16	1,500,000.00	3-1-19	87,500.00	2.00%	1,425,000.00		87,500.00	1,337,500.00
			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	3-1-19	87,500.00	2.00%	1,425,000.00		87,500.00	1,337,500.00
			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	3-1-19	685,000.00	2.00%	8,377,000.00		607,000.00	7,770,000.00
			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%				

SCHEDULE OF GENERAL SERIAL BONDS

Purpose	Date of Issue	Original Issue	Maturities of Bonds Outstanding December 31, 2018		Interest Rate	Balance Dec. 31, 2017	Increased	Decreased	Balance Dec. 31, 2018
			Date	Amount					
County College Bonds 2017 (County Share)	5/31/2017	1,450,000.00	3-1-19	80,000.00	2.00%	1,450,000.00			1,385,000.00
			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%				
County College Bonds 2017 (State Share)	5/31/2017	1,450,000.00	3-1-19	80,000.00	2.00%	1,450,000.00		65,000.00	1,385,000.00
			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%				
County College Bonds 2017, Building our Future	5/31/17	2,500,000.00	3-1-19	235,000.00	2.00%	2,500,000.00		215,000.00	2,285,000.00
			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%				
General Obligation Refunding Bonds, Series 2017 Refunding 2007	5/4/17	7,380,000.00	7/1/19	1,815,000.00	1.63%	7,325,000.00		1,810,000.00	5,515,000.00
			7/1/20	1,855,000.00	1.63%				
			7/1/21	1,845,000.00	1.63%				

SCHEDULE OF GENERAL SERIAL BONDS

Purpose	Date of Issue	Original Issue	Maturities of Bonds Outstanding December 31, 2018		Interest Rate	Balance Dec. 31, 2017	Increased	Decreased	Balance Dec. 31, 2018
			Date	Amount					
General Obligation Refunding Bonds, Series 2017B Refunding 2009	08/09/17	19,915,000.00	10/15/20	1,595,000.00	3.000%	19,730,000.00			19,730,000.00
			10/15/21	1,665,000.00	3.000%				
			10/15/22	1,740,000.00	4.000%				
			10/15/23	1,835,000.00	4.000%				
			10/15/24	1,920,000.00	4.000%				
			10/15/25	2,015,000.00	4.000%				
			10/15/26	2,100,000.00	4.000%				
			10/15/27	2,200,000.00	4.000%				
			10/15/28	2,295,000.00	4.000%				
			10/15/29	2,365,000.00	4.000%				
2018 General Obligation Bonds	5/16/18	17,427,000.00	4/1/2019	767,000.00	3.00%				17,427,000.00
			4/1/2020	990,000.00	3.00%				
			4/1/2021	1,010,000.00	3.00%				
			4/1/2022	1,035,000.00	3.00%				
			4/1/2023	1,060,000.00	3.00%				
			4/1/2024	1,090,000.00	3.00%				
			4/1/2025	1,120,000.00	3.00%				
			4/1/2026	1,155,000.00	3.00%				
			4/1/2027	1,190,000.00	3.00%				
			4/1/2028	1,230,000.00	3.00%				
			4/1/2029	1,270,000.00	3.00%				
			4/1/2030	1,310,000.00	3.00%				
			4/1/2031	1,350,000.00	3.00%				
			4/1/2032	1,400,000.00	3.00%				
4/1/2033	1,450,000.00	3.25%	\$ 17,427,000.00						
2018 County College Bonds (County Share)	5/16/18	1,600,000.00	4/1/2019	70,000.00	3.00%				1,600,000.00
			4/1/2020	90,000.00	3.00%				
			4/1/2021	92,500.00	3.00%				
			4/1/2022	95,000.00	3.00%				
			4/1/2023	97,500.00	3.00%				
			4/1/2024	100,000.00	3.00%				
			4/1/2025	102,500.00	3.00%				
			4/1/2026	105,000.00	3.00%				
			4/1/2027	110,000.00	3.00%				
			4/1/2028	112,500.00	3.00%				
			4/1/2029	117,500.00	3.00%				
			4/1/2030	120,000.00	3.00%				
			4/1/2031	125,000.00	3.125%				
			4/1/2032	130,000.00	3.25%				
4/1/2033	132,500.00	3.375%	1,600,000.00						

SCHEDULE OF BONDS AND NOTES AUTHORIZED BUT NOT ISSUED

Date of Ordinance	Improvement Description	2018 Authorization	Issued	Canceled
03/28/18	Reconstruction and/or Renovations to various County Parks	\$ 230,375.00	\$ 230,000.00	\$ 375.00
03/28/18	Reconstruction and/or Renovations to Various County Buildings	2,968,400.00	2,968,000.00	400.00
03/28/18	Construction, Reconstruction and/or Repair to Various County Roadways	2,218,250.00	2,218,209.00	41.00
03/28/18	Construction, Reconstruction and/or Repair to Various County Intersections	95,000.00	95,000.00	
03/28/18	Acquisition of Computer and Phone Equipment	1,301,266.00	1,301,266.00	
03/28/18	Acquisition of Communication Systems and Equipment	353,400.00	353,400.00	
03/28/18	Acquisition of Emergency Medical Services Equipment	664,050.00	664,050.00	
03/28/18	Acquisition of Heavy Equipment	597,075.00	597,075.00	
03/28/18	Provide a portion of the funds for the Construction of new buildings at the Rowan College at Gloucester County	9,000,000.00	9,000,000.00	
03/28/18	Renovation and /or Reconstruction of Various Rowan College at Gloucester County Buildings	3,200,000.00	3,200,000.00	
		<u>\$ 20,627,816.00</u>	<u>\$ 20,627,000.00</u>	<u>\$ 816.00</u>
	Ref.	C-9	C-6:C-7	C-9

SCHEDULE OF INFRASTRUCTURE LOANS PAYABLE

	Ref.	
Balance December 31, 2017	C	\$ 2,442,208.89
Decreased by:		
Principal Payments	C-5	<u>587,670.00</u>
Balance December 31, 2018	C	<u><u>\$ 1,854,538.89</u></u>

SCHEDULE OF OBLIGATIONS UNDER CAPITAL LEASE

	Ref.	
Balance December 31, 2017	C	\$ 38,140,000.00
Decreased by:		
Principal Payments		<u>4,670,000.00</u>
Balance December 31, 2018	C	<u><u>\$ 33,470,000.00</u></u>

SCHEDULE OF GLOUCESTER COUNTY IMPROVEMENT
AUTHORITY LOAN PAYABLE

Balance December 31, 2017	Ref. C	\$ 71,660,000.00
Decreased by:		
Principal Payments	C-5	<u>2,280,000.00</u>
Balance December 31, 2018	C	<u><u>\$ 69,380,000.00</u></u>

COUNTY CLERK

EXHIBIT G-1

COMPARATIVE BALANCE SHEET

	Ref.	Balance Dec. 31, 2018	Balance Dec. 31, 2017
ASSETS			
Cash		\$ 449,270.00	\$ 169,129.28
LIABILITIES, RESERVES, AND FUND BALANCE			
Due Current Fund		\$ 318,935.26	\$ 21,957.20
Reserve for County Clerk Fees	E-2	130,334.74	147,172.08
		<u>\$ 449,270.00</u>	<u>\$ 169,129.28</u>

EXHIBIT G-2

SCHEDULE OF RESERVE FOR COUNTY CLERK FEES

Balance December 31, 2017	Ref. E-1	\$ 147,172.08
Increased by:		
Cash Deposits		6,589,954.87
		<u>6,737,126.95</u>
Decreased by:		
Payments		6,606,792.21
		<u>6,606,792.21</u>
Balance December 31, 2018	E-1	<u>\$ 130,334.74</u>

PART II
LETTER OF COMMENTS AND RECOMMENDATIONS
YEAR ENDED DECEMBER 31, 2018

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 2017 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