

**COUNTY OF GLOUCESTER
REPORT OF AUDIT
YEAR ENDED DECEMBER 31, 2019**

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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, 2019 and 2018, 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, 2019, 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, 2019 and 2018, 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, 2019 and 2018, 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, 2019, 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 7, 2020, 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 7, 2020

CURRENT FUND

COMPARATIVE BALANCE SHEET - CURRENT FUND - REGULATORY BASIS

	Ref.	Balance Dec. 31, 2019	Balance Dec. 31, 2018
ASSETS			
Regular Fund			
Cash - Chief Financial Officer	A-4	\$ 73,185,936.62	\$ 58,400,832.00
Change Fund	A-5	1,200.00	1,200.00
		73,187,136.62	58,402,032.00
Local Grants Receivable	A-9	360,000.00	450,000.00
Receivables and Other Assets with Full Reserves:			
Taxes Receivable - Added & Omitted Taxes	A-7	923,250.66	939,516.16
Taxes Receivable - Added & Omitted Taxes-Open Space	A-8	57,721.35	59,615.91
		980,972.01	999,132.07
		74,528,108.63	59,851,164.07
Federal and State Grant Fund			
Cash	A-4	632,380.10	265,526.58
Grants Receivable	A-12:A-13	36,568,941.27	34,541,966.22
		37,201,321.37	34,807,492.80
		\$ 111,729,430.00	\$ 94,658,656.87

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, 2019	Balance Dec. 31, 2018
LIABILITIES, RESERVES, AND FUND BALANCE			
Regular Fund			
Liabilities:			
Appropriation Reserves	A-3:A-16	\$ 17,092,636.53	\$ 13,168,694.57
Encumbrances Payable	A-17	1,954,470.76	1,938,486.04
Payroll Taxes Payable		1,255,055.33	1,009,032.38
Accounts Payable		538,352.93	693,965.70
Reserve for Local Grants	A-10	452,437.89	533,436.96
		<u>21,292,953.44</u>	<u>17,343,615.65</u>
Reserve for Receivables		980,972.01	999,132.07
Fund Balance	A-1	52,254,183.18	41,508,416.35
		<u>74,528,108.63</u>	<u>59,851,164.07</u>
Federal and State Grant Fund			
Reserve for Grants Appropriated	A-14:A-15	27,442,476.00	28,464,854.85
Encumbrances Payable	A-18	9,758,845.37	6,342,637.95
		<u>37,201,321.37</u>	<u>34,807,492.80</u>
		<u>\$ 111,729,430.00</u>	<u>\$ 94,658,656.87</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 2019	Year 2018
Revenue and Other Income Realized			
Fund Balance Utilized	A-2	\$ 2,376,225.00	\$ 2,685,000.00
Miscellaneous Revenue Anticipated	A-2	61,998,436.96	71,611,028.70
Receipts from Current Taxes	A-2	174,000,000.00	170,000,000.00
Non-Budget Revenue	A-2	5,528,168.20	6,323,822.59
Other Credits to Income:			
Unexpended Balance of Appropriation Reserves	A-16	6,712,749.67	5,668,214.28
Grant Reserve - Canceled	A-14:A-15	288,043.50	857,031.21
Interfunds Returned			595,991.59
Total Income		<u>250,903,623.33</u>	<u>257,741,088.37</u>
Expenditures			
Budget and Emergency Appropriations:			
Operations:			
Salaries and Wages	A-3	82,055,750.00	80,023,450.00
Other Expenses	A-3	100,312,076.00	113,220,993.00
Capital Improvements	A-3	1,763,756.00	999,098.00
Debt Service	A-3	35,903,299.00	34,316,475.10
Deferred Charges and Statutory Expenditures	A-3	17,458,707.00	16,355,347.00
Grant Receivable Canceled	A-12:A-13	288,043.50	857,031.21
Total Expenditures		<u>237,781,631.50</u>	<u>245,772,394.31</u>
Statutory Excess to Fund Balance		13,121,991.83	11,968,694.06
Fund Balance			
Balance January 1	A	41,508,416.35	32,224,722.29
		<u>54,630,408.18</u>	<u>44,193,416.35</u>
Decreased by:			
Utilization as Anticipated Revenue	A-1	2,376,225.00	2,685,000.00
Balance December 31	A	<u>\$ 52,254,183.18</u>	<u>\$ 41,508,416.35</u>

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

STATEMENT OF REVENUES - CURRENT FUND - REGULATORY BASIS

	Ref.	Anticipated		Realized	Excess or (Deficit)
		Budget 2019	Special NJSA 40A:4-87		
Fund Balance Anticipated	A-1	\$ 2,376,225.00		\$ 2,376,225.00	
Miscellaneous Revenues:					
County Clerk	A-11	2,824,419.00		3,088,810.31	\$ 264,391.31
Surrogate	A-11	138,690.00		144,677.76	5,987.76
Sheriff	A-11	568,962.00		484,003.09	(84,958.91)
Interest on Investments and Deposits	A-11	630,000.00		1,783,544.65	1,153,544.65
Gloucester County Insurance Commission Dividend	A-11	689,699.00		689,699.30	0.30
Title IV D Incentive Program	A-11	2,421,225.00		2,230,789.56	(190,435.44)
County Golf Course	A-11	1,148,950.00		1,358,938.57	209,988.57
Emergency Medical Services	A-11	5,245,000.00		5,501,714.91	256,714.91
Shared Service Agreement Medical Examiner Services	A-11	1,195,803.00		1,462,811.30	267,008.30
Soil Safe Inc. Impact Fee	A-11	225,000.00		264,542.37	39,542.37
Added and Omitted Taxes	A-11	1,040,599.00		939,516.16	(101,082.84)
GCIA 5% Contribution Due County	A-11	1,393,823.00		1,393,823.00	
Vacant Property Register	A-11	460,000.00		327,900.00	(132,100.00)
Reimbursement - Library	A-11	330,245.00		330,245.00	
State Aid					
County College Bonds (NJSA 18A:64A-22.6)	A-11	1,441,452.00		1,441,452.43	0.43
Reimbursement of Mandated Election Costs	A-11	220,000.00		219,125.00	(875.00)
State Assumption of Costs					
Supplemental Social Security Income	A-11	480,967.00		425,679.00	(55,288.00)
Public and Private Programs					
New Jersey Department of Health and Senior Services					
Local Core Capacity Infrastructure for Bio-Terrorism	A-12		\$ 280,803.00	280,803.00	
Special Child Health Case Management	A-13		173,000.00	173,000.00	
Area Planning Grant	A-12:A-13	1,685,461.00	223,572.00	1,909,033.00	
Child Health Lead Exposure	A-13		146,000.00	146,000.00	
Right-to-Know	A-13		10,798.00	10,798.00	
Alcohol and Drug Abuse	A-13	567,019.00		567,019.00	
Access to Reproductive Care and HIV Services	A-13		125,000.00	125,000.00	
PEER Grouping	A-13		13,584.00	13,584.00	
U.S. Department of Agriculture					
WIC Program	A-12		787,887.00	787,887.00	
Senior Farmer's Market Nutrition Program	A-12		1,500.00	1,500.00	
Housing Preservation Grant	A-12		89,837.00	89,837.00	

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 2019	Special NJSA 40A:4-87		
New Jersey Department of Labor					
Work First New Jersey	A-12:A-13		1,625,959.00	1,625,959.00	
Workforce Learning Link	A-13		52,000.00	52,000.00	
Workforce Innovations Opportunities Act	A-12		1,846,561.00	1,846,561.00	
Smart Steps	A-13		1,605.00	1,605.00	
New Jersey Department of Environmental Protection					
Clean Communities	A-13		146,629.00	146,629.00	
County Environmental Health Act	A-13		177,476.00	177,476.00	
New Jersey Department of Human Services					
Personal Attendant Services Program	A-13	51,300.00		51,300.00	
Mental Health Administration	A-13		12,000.00	12,000.00	
Human Services Planning Grant	A-13	62,770.00		62,770.00	
Abused and Missing Children	A-13	3,234.00		3,234.00	
Youth Incentive Program	A-13	38,442.00		38,442.00	
Title XX Transportation	A-13	60,733.00		60,733.00	
Social Services for the Homeless	A-13	332,720.00	301,681.00	634,401.00	
Social Services for the Homeless - TANF	A-13	69,359.00	69,641.00	139,000.00	
Prevention of Teen Pregnancy	A-12:A-13	1,000.00		1,000.00	
Operation Helping Hand	A-12		100,000.00	100,000.00	
New Jersey Department of Children and Families					
Child Advocacy Development Grant	A-13		262,883.00	262,883.00	
Prevention Planning	A-13		300,000.00	300,000.00	
New Jersey Transit Corporation					
Senior Citizens and Disabled Residents Transportation	A-13	479,497.00	3,771.00	483,268.00	
Section 5310 FTA 15	A-13	200,000.00		200,000.00	
Job Access & Reverse Commute	A-13		110,000.00	110,000.00	
New Jersey Department of Law and Public Safety					
Body Armor Replacement Fund - Prosecutor	A-13		7,646.00	7,646.00	
Body Armor Replacement Fund - Sheriff	A-13		17,617.00	17,617.00	
Body Armor Replacement Fund - Corrections	A-13		9,031.00	9,031.00	
Insurance Fraud Reimbursement Program	A-13	185,323.00		185,323.00	
Sexual Assault Response Team	A-12		173,101.00	173,101.00	
Victims of Crime Act	A-12		425,169.00	425,169.00	
Port Security Grant Program	A-12		15,645.00	15,645.00	
Drunk Driving Enforcement Fund	A-13		20,000.00	20,000.00	
Juvenile Detention Alternative Initiative	A-13	120,000.00		120,000.00	

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 2019	Special NJSA 40A:4-87		
New Jersey Office of Homeland Security & Preparedness					
Homeland Security	A-12		210,605.00	210,605.00	
Emergency Management Assistance Program	A-12		55,000.00	55,000.00	
National Emergency Food and Shelter Program	A-12		2,200.00	2,200.00	
High Intensity Drug Trafficking Area	A-12		177,250.00	177,250.00	
Governor's Council on Alcoholism and Drug Abuse					
Municipal Alliance	A-13		391,915.00	391,915.00	
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 Department of Transportation					
RT 44 Truck Bypass & DuPont Port Rd	A-13		4,000,000.00	4,000,000.00	
Wash Twp. and Monroe Twp. Bikeway	A-12		506,326.00	506,326.00	
Rowan Univ. US RT 322 Campus Downtown	A-13		1,000,000.00	1,000,000.00	
Section 5311 Rural Transportation	A-13	166,158.00		166,158.00	
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		50,842.00	50,842.00	
U.S. Department of Housing & Urban Development					
Community Development Block Grant	A-12		1,347,415.00	1,347,415.00	
Home Investment Partnership	A-12		573,217.00	573,217.00	
New Jersey Division of Highway Traffic Safety					
Comprehensive Traffic Safety Program	A-12		55,450.00	55,450.00	
DUI Sobriety Checkpoint and Saturation	A-12		130,000.00	130,000.00	
Child Passenger Safety Seat Program	A-12		32,500.00	32,500.00	
Distracted Driving Crackdown	A-12		66,000.00	66,000.00	
Click it or Ticket	A-12		40,000.00	40,000.00	
Delaware Valley Regional Planning Commission					
Supportive Regional Highway Planning	A-12		39,100.00	39,100.00	
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	

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 2019	Special NJSA 40A:4-87		
U.S. Secret Service					
Electronic Crimes	A-12		16,875.00	16,875.00	
Complete Count Commission	A-13		60,373.00	60,373.00	
Reserve for Debt Service - Capital	A-11	2,850,000.00		2,850,000.00	
Weights and Measures Trust Fund	A-11	50,000.00		50,000.00	
Open Space and Farmland Preservation Trust Fund	A-11	1,760,557.00		1,760,557.00	
Increased Row Officer Fees Under Chapter 370 of the Laws of 2001 - Surrogate	A-11	148,010.00		156,734.27	8,724.27
Increased Row Officer Fees Under Chapter 370 of the Laws of 2001 - County Clerk	A-11	1,552,435.00		1,746,909.25	194,474.25
Increased Row Officer Fees Under Chapter 370 of the Laws of 2001 - Sheriff	A-11	620,038.00		525,972.85	(94,065.15)
Motor Vehicle Fines	A-11	1,130,658.00		1,130,658.00	
Social Services Administrative	A-11	11,734,766.00		10,857,043.18	(877,722.82)
Total Miscellaneous Revenues		<u>44,745,444.00</u>	<u>16,389,144.00</u>	<u>61,998,436.96</u>	<u>863,848.96</u>
Amount to be Raised by Taxation	A-6	<u>174,000,000.00</u>		<u>174,000,000.00</u>	
Budget Totals		<u>221,121,669.00</u>	<u>16,389,144.00</u>	<u>238,374,661.96</u>	<u>\$ 863,848.96</u>
Non-Budget Revenue	A-2			5,528,168.20	
		<u>\$ 221,121,669.00</u>	<u>\$ 16,389,144.00</u>	<u>\$ 243,902,830.16</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	\$ 50,300.69
ARDC	A-11	8,600.00
Bail Forfeitures	A-11	28,777.00
County Assessor	A-11	581,831.90
County Share of Authority Surplus	A-11	1,336,776.00
Emergency Response	A-11	240,972.80
Environmental Fees	A-11	162,256.25
Fire Safety - LEA Rebate	A-11	90,720.88
Fire Marshall Fees	A-11	57,589.00
Indirect Cost	A-11	571,123.55
LIHEAP/Universal Service Fund	A-11	14,425.00
Miscellaneous Fees and Permits	A-11	515,524.47
Refund of Prior Years' Expenditures	A-11	1,513,407.24
Rental & Maintenance Charges	A-11	43,681.00
Sales and Commissions	A-11	4,554.83
Serv-A-Tray	A-11	66,175.59
State Aid - Community Caregiving JACC	A-11	45,950.00
Veterans Interment Allowance	A-11	195,502.00
	A-2	<u>\$ 5,528,168.20</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	\$ 1,295,217.00	\$ 1,295,217.00	\$ 1,180,624.55		\$ 114,592.45	
Other Expenses	142,275.00	142,275.00	101,976.48	\$ 3,800.00	36,498.52	
Board of Chosen Freeholders						
Salaries & Wages	580,760.00	580,760.00	563,525.52		17,234.48	
Other Expenses	36,400.00	36,400.00	34,590.88	1,254.38	554.74	
Advertising						
Other Expenses	3,000.00	3,000.00	739.35		2,260.65	
County Clerk						
Salaries & Wages	1,694,161.00	1,694,161.00	1,631,405.88		62,755.12	
Other Expenses	639,134.00	639,134.00	394,059.04	30,404.20	214,670.76	
Superintendent of Elections						
Salaries and Wages	795,870.00	795,870.00	752,672.56		43,197.44	
Other Expenses	703,945.00	703,945.00	634,235.73	18,223.95	51,485.32	
Financial Administration						
Salaries & Wages	1,152,758.00	1,152,758.00	1,087,192.19		65,565.81	
Other Expenses	90,550.00	90,550.00	53,556.58	30,329.51	6,663.91	
Audit Services						
Other Expenses	110,000.00	110,000.00		110,000.00		
Information Technology						
Salaries & Wages	1,236,903.00	1,226,903.00	1,144,576.07		82,326.93	
Other Expenses	778,930.00	818,930.00	721,000.56	57,287.18	40,642.26	
Board of Taxation						
Salaries and Wages	67,571.00	67,571.00	49,738.99		17,832.01	
Other Expenses	1,500.00	1,500.00			1,500.00	
County Assessor						
Salaries and Wages	1,518,509.00	1,518,509.00	1,383,777.45		134,731.55	
Other Expenses	715,869.00	715,869.00	353,862.30	38,853.89	323,152.81	
County Counsel						
Salaries & Wages	1,097,337.00	1,097,337.00	1,043,769.58		53,567.42	
Other Expenses	402,900.00	402,900.00	295,988.76	5,324.87	101,586.37	
Surrogate						
Salaries and Wages	632,084.00	632,084.00	608,798.76		23,285.24	
Other Expenses	38,115.00	38,115.00	29,550.81	8,553.80	10.39	
Engineering						
Salaries and Wages	1,182,357.00	1,152,357.00	880,457.35		271,899.65	
Other Expenses	51,400.00	81,400.00	52,028.07	13,285.24	16,086.69	

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

STATEMENT OF EXPENDITURES - CURRENT FUND - REGULATORY BASIS

	Appropriations		Paid or Charged	Expended		Canceled
	Budget	Budget After Modifications		Encumbered	Reserved	
Economic Development						
Salaries & Wages	15,000.00	15,000.00	12,652.04		2,347.96	
Other Expenses	231,700.00	231,700.00	185,817.15	39,367.03	6,515.82	
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	264,676.00	264,676.00	253,999.71		10,676.29	
Other Expenses	67,060.00	67,060.00	54,484.61	3,964.35	8,611.04	
Construction Board of Appeals (NJSA 52:27 D-127)						
Salaries and Wages	51,377.00	51,377.00	38,932.30		12,444.70	
Other Expenses	625.00	625.00	300.00		325.00	
CODE ENFORCEMENT & ADMINISTRATION						
Consumer Protection						
Salaries & Wages	357,275.00	357,275.00	312,554.17		44,720.83	
Other Expenses	14,489.00	14,489.00	6,092.72		8,396.28	
INSURANCE						
Liability Insurance	2,600,000.00	2,600,000.00	2,146,439.61		453,560.39	
Workmen's Compensation Insurance	1,600,000.00	1,600,000.00	1,582,990.62	3,665.00	13,344.38	
Group Insurance Plans for Employees	21,551,000.00	21,551,000.00	17,737,148.84	21,473.40	3,792,377.76	
Unemployment Compensation Insurance	275,000.00	275,000.00	114,041.43		160,958.57	
PUBLIC SAFETY FUNCTIONS						
Emergency Response						
Salaries & Wages	20,350,818.00	20,350,818.00	18,897,037.48		1,453,780.52	
Other Expenses	1,572,713.00	1,572,713.00	1,396,550.17	115,017.77	61,145.06	
County Medical Examiner						
Salaries and Wages	1,052,758.00	1,052,758.00	1,004,283.48		48,474.52	
Other Expenses	200,016.00	200,016.00	150,027.18	35,628.07	14,360.75	
Sheriff's Department						
Salaries and Wages	14,680,119.00	14,680,119.00	13,076,909.90		1,603,209.10	
Other Expenses	9,664,443.00	9,664,443.00	7,958,567.31	103,969.90	1,601,905.79	
Prosecutor's Office						
Salaries & Wages	9,256,523.00	9,226,523.00	8,761,284.32		465,238.68	
Other Expenses	408,643.00	438,643.00	348,324.10	71,343.78	18,975.12	

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

STATEMENT OF EXPENDITURES - CURRENT FUND - REGULATORY BASIS

	Appropriations		Paid or Charged	Expended		Canceled
	Budget	Budget After Modifications		Encumbered	Reserved	
PUBLIC WORKS FUNCTIONS						
Roads and Bridges						
Salaries and Wages	3,002,084.00	3,002,084.00	2,657,935.91		344,148.09	
Other Expenses	676,925.00	676,925.00	623,871.66	42,241.90	10,811.44	
Buildings and Grounds						
Salaries & Wages	3,341,763.00	3,381,763.00	3,122,003.41		259,759.59	
Other Expenses	955,422.00	955,422.00	801,878.34	102,791.64	50,752.02	
Fleet Management						
Salaries & Wages	516,927.00	516,927.00	492,730.15		24,196.85	
Other Expenses	1,188,601.00	1,188,601.00	731,190.24	399,331.66	58,079.10	
HEALTH AND HUMAN SERVICES FUNCTIONS						
County Health Services - Interlocal Agreements (40:8A-1, et seq.)						
Salaries and Wages	2,008,276.00	1,988,276.00	1,563,153.86		425,122.14	
Other Expenses	273,820.00	273,820.00	209,445.59	30,188.15	34,186.26	
Education & Disability Services						
Salaries and Wages	274,497.00	274,497.00	238,202.88		36,294.12	
Other Expenses	9,175.00	9,175.00	4,390.20	1,982.12	2,802.68	
Senior Services						
Salaries and Wages	758,181.00	718,181.00	547,482.44		170,698.56	
Other Expenses	252,000.00	252,000.00	209,769.79	37,981.24	4,248.97	
Human Services						
Salaries and Wages	713,604.00	693,604.00	568,424.17		125,179.83	
Other Expenses	201,210.00	201,210.00	49,106.02	3,834.10	148,269.88	
Veterans Affairs						
Salaries and Wages	348,017.00	358,017.00	339,751.37		18,265.63	
Other Expenses	24,105.00	24,105.00	23,054.59	398.20	652.21	
Commission on Women						
Other Expenses	2,600.00	2,600.00	1,574.50	665.00	360.50	
Animal Shelter						
Salaries and Wages	2,007,519.00	2,007,519.00	1,825,701.63		181,817.37	
Other Expenses	275,353.00	275,353.00	243,918.23	19,419.45	12,015.32	
Division of Social Services						
Salaries & Wages	9,729,678.00	9,729,678.00	8,631,234.03		1,098,443.97	
Other Expenses	6,908,871.00	6,908,871.00	6,166,777.04	85,722.07	656,371.89	
Assistance for Dependent Children - Local Share	104,256.00	104,256.00	104,256.00			
Supplemental Social Security Income	480,967.00	480,967.00	480,967.00			
Maintenance of Patients in State Institutions						
Other Expenses	1,049,329.00	1,049,329.00	1,049,329.00			

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

STATEMENT OF EXPENDITURES - CURRENT FUND - REGULATORY BASIS

	Appropriations		Expended			Canceled
	Budget	Budget After Modifications	Paid or Charged	Encumbered	Reserved	
Cerebral Palsy Clinic						
Other Expenses	15,000.00	15,000.00	11,250.00	3,750.00		
Family Support Center - Contractual						
Other Expenses	82,460.00	82,460.00	75,588.37	6,871.63		
Mental Health Programs						
Other Expenses	213,500.00	213,500.00	106,750.00	106,750.00		
Gloucester County ARC						
Other Expenses	22,000.00	22,000.00	16,500.00	5,500.00		
Aid to Occupational Center						
Other Expenses	25,000.00	25,000.00	18,750.00	6,250.00		
Juveniles in Need of Supervision						
Other Expenses	166,172.00	166,172.00	143,488.50	22,683.50		
Support of Non-Profit Child Care Centers						
Other Expenses	39,882.00	39,882.00	29,911.49	9,970.51		
Code Blue Emergency Housing						
Other Expenses	25,000.00	25,000.00	11,290.00	13,710.00		
PARKS AND RECREATION FUNCTIONS						
Parks and Recreation						
Salaries and Wages	1,013,151.00	1,013,151.00	759,675.22		253,475.78	
Other Expenses	294,810.00	294,810.00	155,172.09	131,648.61	7,989.30	
County Golf Course						
Salaries and Wages	363,528.00	363,528.00	321,769.60		41,758.40	
Other Expenses	332,588.00	332,588.00	189,024.10	21,058.32	122,505.58	
EDUCATIONAL FUNCTIONS						
Gloucester County College						
Other Expenses	8,100,000.00	8,100,000.00	8,100,000.00			
Reimbursement for Residents Attending Out-of-County Two-Year Colleges	200,000.00	200,000.00	80,356.35	498.00	119,145.65	
Gloucester County Vocational School	8,300,000.00	8,300,000.00	8,300,000.00			
Reimbursement for Residents Attending Out-of-County Vocational Schools	25,000.00	25,000.00			25,000.00	
Special Services School District						
Other Expenses	1,025,000.00	1,025,000.00	1,025,000.00			
Superintendent of Schools						
Salaries and Wages	253,020.00	253,020.00	206,499.44		46,520.56	
Other Expenses	8,200.00	8,200.00	4,417.31	2,026.90	1,755.79	
Extension Services						
Salaries and Wages	268,432.00	268,432.00	219,789.88		48,642.12	
Other Expenses	100,033.00	100,033.00	80,435.66		19,597.34	
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	1,630,000.00	1,630,000.00	1,181,809.40	11,302.93	436,887.67	
Street Lighting	29,000.00	29,000.00	21,329.42		7,670.58	
Water	60,000.00	60,000.00	51,259.23	317.84	8,422.93	
Natural Gas	300,000.00	300,000.00	183,875.64	9,372.79	106,751.57	
Heating Oil	15,000.00	15,000.00	9,586.09	777.95	4,635.96	
Telephone	530,000.00	530,000.00	422,259.85	1,103.46	106,636.69	
Sewer	57,000.00	57,000.00	49,621.16	296.67	7,082.17	
Gasoline & Diesel	650,000.00	650,000.00	502,356.44	42,404.25	105,239.31	
LANDFILL/SOLID WASTE DISPOSAL						
Contractual Obligations-Logan Township	149,000.00	149,000.00	80,889.58	45,592.67	22,517.75	
GCIA Contributions	2,079,525.00	2,079,525.00	2,079,525.00			
UNCLASSIFIED						
Matching Funds for Grants						
State and Federal Programs	17,225.00	17,225.00				\$ 17,225.00
Salary and Wage Adjustments	275,000.00	275,000.00	218,183.65		56,816.35	
Total Operations	160,968,986.00	160,968,986.00	142,398,576.12	1,878,187.88	16,674,997.00	17,225.00
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		173,000.00	173,000.00			
Area Planning Grant	1,685,461.00	1,909,033.00	1,909,033.00			
Right-to-Know		10,798.00	10,798.00			
Child Health Lead Exposure Program		146,000.00	146,000.00			
Alcohol and Drug Abuse Program	649,794.00	649,794.00	649,794.00			
Access to Reproductive Care and HIV Services		125,000.00	125,000.00			
PEER Grouping		13,584.00	13,584.00			
U.S. Department of Agriculture						
WIC Program		787,887.00	787,887.00			
Senior Farmer's Market Nutrition Program		1,500.00	1,500.00			
Housing Preservation Grant		89,837.00	89,837.00			
New Jersey Department of Labor						
Workforce Innovations Opportunities Act		1,846,561.00	1,846,561.00			
Work First New Jersey		1,625,959.00	1,625,959.00			
Workforce Learning Link		52,000.00	52,000.00			
Smart Steps		1,605.00	1,605.00			
New Jersey Department of Environmental Protection						
Clean Communities		146,629.00	146,629.00			
County Environmental Health Act		177,476.00	177,476.00			

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

STATEMENT OF EXPENDITURES - CURRENT FUND - REGULATORY BASIS

	Appropriations		Paid or Charged	Expended		Canceled
	Budget	Budget After Modifications		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	332,720.00	634,401.00	634,401.00			
Social Services for the Homeless - TANF	69,359.00	139,000.00	139,000.00			
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		100,000.00	100,000.00			
New Jersey Department of Children and Families						
Child Advocacy Development Grant		262,883.00	262,883.00			
Prevention Services		300,000.00	300,000.00			
New Jersey Transit Program						
Sr. Citizens and Disabled Resident Transportation	479,497.00	483,268.00	483,268.00			
Job Access & Reverse Commute		110,000.00	110,000.00			
Section 5310 FTA 15	200,000.00	200,000.00	200,000.00			
New Jersey Department of Law and Public Safety						
Body Armor Replacement - Sheriff		17,617.00	17,617.00			
Insurance Fraud Reimbursement Program	185,323.00	185,323.00	185,323.00			
Body Armor Replacement - Prosecutors		7,646.00	7,646.00			
Drunk Driving Enforcement Fund		20,000.00	20,000.00			
Body Armor Replacement - Corrections		9,031.00	9,031.00			
Sexual Assault Response Team (SART/SANE)		173,101.00	173,101.00			
Victims of Crime Act		425,169.00	425,169.00			
Port Security Grant Program		15,645.00	15,645.00			
Juvenile Detention Alternative Initiative	120,000.00	120,000.00	120,000.00			
NJ Complete Count Commission						
Complete Count Commission		60,373.00	60,373.00			
New Jersey Office of Homeland Security & Preparedness						
Emergency Management Agency Assistance		55,000.00	55,000.00			
Homeland Security		210,605.00	210,605.00			
Emergency Food and Shelter Program		2,200.00	2,200.00			
High Intensity Drug Trafficking Area		177,250.00	177,250.00			
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		Paid or Charged	Expended		Canceled
	Budget	Budget After Modifications		Encumbered	Reserved	
New Jersey Department of Transportation						
Section 5311 Rural Transportation	166,158.00	166,158.00	166,158.00			
Rowan Univ. RT 322 Campus Downtown		1,000,000.00	1,000,000.00			
RT 44 Truck Bypass and Dupont Port Rd		4,000,000.00	4,000,000.00			
Washington Twp. & Monroe Twp. Bikeway Project		506,326.00	506,326.00			
New Jersey Department of Military and Veterans Affairs						
Veterans Transportation		30,000.00	30,000.00			
NJ Division of Elections						
HAVA Elections Security Grant		50,842.00	50,842.00			
U.S. Department of Housing & Urban Development						
Home Investment Partnership Program		573,217.00	573,217.00			
Community Development Block Grant		1,347,415.00	1,347,415.00			
New Jersey Division of Highway Traffic Safety						
Child Passenger Safety Seat Program		32,500.00	32,500.00			
Comprehensive Traffic Safety Program		55,450.00	55,450.00			
Click it or Ticket		40,000.00	40,000.00			
Distracted Driving Crackdown		66,000.00	66,000.00			
DUI Sobriety Checkpoint & Saturation		130,000.00	130,000.00			
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		16,875.00	16,875.00			
Total Public and Private Programs Offset by Revenue	4,526,921.00	20,916,065.00	20,916,065.00			
Contingent	500,000.00	500,000.00	480,369.46	11,082.03	8,548.51	
Total Operations Including Contingent	165,995,907.00	182,385,051.00	163,795,010.58	1,889,269.91	16,683,545.51	17,225.00
Detail:						
Salaries and Wages	82,155,750.00	82,055,750.00	74,396,729.94		7,659,020.06	
Other Expenses	83,840,157.00	100,329,301.00	89,398,280.64	1,889,269.91	9,024,525.45	17,225.00
CAPITAL IMPROVEMENTS						
Capital Improvement Fund	930,000.00	930,000.00	920,683.00		9,317.00	
Capital Purchases	833,756.00	833,756.00	773,748.27	57,928.66	2,079.07	
Total Capital Improvements	1,763,756.00	1,763,756.00	1,694,431.27	57,928.66	11,396.07	

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

STATEMENT OF EXPENDITURES - CURRENT FUND - REGULATORY BASIS

	Appropriations		Paid or Charged	Expended		Canceled
	Budget	Budget After Modifications		Encumbered	Reserved	
COUNTY DEBT SERVICE						
Payment of Bond Principal						
Other Bonds	19,730,000.00	19,730,000.00	19,730,000.00			
Interest on Bonds						
State Aid - County College Bonds	3,926,798.00	3,926,798.00	3,926,798.00			
Loan Repayments for Principal and Interest						
Justice Complex Loan - Principal and Interest	5,446,500.00	5,446,500.00	5,446,500.00			
Capital Lease Obligations - Principal and Interest	6,150,387.00	6,150,387.00	6,150,387.00			
Infrastructure Loan - Principal and Interest	649,614.00	649,614.00	649,614.00			
Total County Debt Service	<u>35,903,299.00</u>	<u>35,903,299.00</u>	<u>35,903,299.00</u>			
DEFERRED CHARGES AND STATUTORY EXPENDITURES						
Deferred Charges						
Prior Year Bills	14,830.00	14,830.00	4,829.78	5,886.79	4,113.43	
Statutory Expenditures						
Contributions to:						
Public Employees' Retirement System	7,559,867.00	7,559,867.00	7,517,314.44		42,552.56	
Social Security System	5,800,000.00	5,800,000.00	5,448,971.04		351,028.96	
Police & Fire Retirement System	4,084,010.00	4,084,010.00	4,084,010.00			
Total Deferred Charges and Statutory Expenditures	<u>17,458,707.00</u>	<u>17,458,707.00</u>	<u>17,055,125.26</u>	<u>5,886.79</u>	<u>397,694.95</u>	
TOTAL GENERAL APPROPRIATIONS	<u>\$ 221,121,669.00</u>	<u>\$ 237,510,813.00</u>	<u>\$ 218,447,866.11</u>	<u>\$ 1,953,085.36</u>	<u>\$ 17,092,636.53</u>	<u>\$ 17,225.00</u>
Ref.	A-2			A-17	A	
Appropriation by 40A:4-87	Ref.	\$ 16,389,144.00				
Budget	A-2	221,121,669.00				
		<u>\$ 237,510,813.00</u>				
Reserve for Federal Grants Appropriated	A-14		\$ 9,670,150.00			
Reserve for State Grants Appropriated	A-15		11,245,915.00			
Disbursed	A-4		197,531,801.11			
			<u>\$ 218,447,866.11</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, 2019	Balance Dec. 31, 2018
ASSETS			
Cash - Chief Financial Officer	B-1	\$ 28,099,196.02	\$ 24,809,109.41
		<u>\$ 28,099,196.02</u>	<u>\$ 24,809,109.41</u>
LIABILITIES, RESERVES, AND FUND BALANCE			
Encumbrances Payable	B-2	\$ 1,614,205.11	\$ 1,013,805.44
Reserves for:			
Environmental Quality and Enforcement	B-3	67,266.08	65,951.01
County Clerk's Improvement Fund	B-4	167,584.71	139,093.16
Road Permit Funds	B-5	658,152.00	557,878.00
Weights and Measures	B-6	47,794.35	58,532.18
Motor Vehicle Fines	B-7	1,226,835.67	1,048,083.68
Fair Share/Developers Escrow	B-8	957,205.20	524,082.84
Unemployment Insurance	B-9	15,633.14	6,939.79
Tax Appeals	B-10	48,998.50	48,501.53
Surrogate's Improvement Fund	B-11	102,360.58	122,783.27
Federal Forfeited Funds	B-12	41,846.79	45,935.11
Forfeited Funds	B-13	18,385.59	87,921.02
Seized Assets	B-14	217,796.52	179,845.96
Asset Maintenance Account	B-15	2,104.26	975.66
Farmland Preservation	B-16	22,080,172.50	20,477,466.51
Sheriff's Improvement Fund	B-17	20,285.35	23,783.89
Accumulated Absences	B-18	132,002.37	
Solid Waste Fees	B-19	17,182.91	21,399.78
Uniform Fire Safety	B-20	9,320.01	895.01
Snow Removal/Salt Regionalization	B-21	337,515.12	146,331.30
Parks & Recreation Donations	B-22	16,106.29	16,205.05
Animal Shelter Donations	B-23	214,518.64	137,489.37
Health & Senior Services Donations	B-24	37,165.30	37,110.48
Human Services Transportation Donations	B-25	13,196.12	12,080.36
Veterans Affairs Donations	B-26	22,640.17	22,473.42
Disability Services Donations	B-27	5,002.59	5,002.59
Emergency Resp/EMS Donations	B-28	4,618.65	3,618.65
Sheriff's Forfeited Funds	B-29	1,081.50	582.01
Student Summit	B-30	70.00	2,192.34
Project Lifesaver	B-31	2,150.00	2,150.00
		<u>\$ 28,099,196.02</u>	<u>\$ 24,809,109.41</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, 2019	Balance Dec. 31, 2018
ASSETS			
Cash - Chief Financial Officer	C-2	\$ 52,071,860.27	\$ 25,543,641.76
Grants Receivable	C-4	6,887,875.00	8,825,258.93
Amount to be Provided by Lease Payments	C-16	28,630,000.00	33,470,000.00
Deferred Charges to Future Taxation:			
Funded	C-5	228,985,380.89	220,118,038.89
Deferred Charges - State of New Jersey	C-7	11,012,500.00	8,971,500.00
		<u>\$ 327,587,616.16</u>	<u>\$ 296,928,439.58</u>
LIABILITIES, RESERVES, AND FUND BALANCE			
General Serial Bonds Payable	C-13	\$ 171,837,000.00	\$ 157,855,000.00
Contracts Payable	C-10	10,832,536.81	8,425,320.45
Obligations Under Capital Lease	C-16	28,630,000.00	33,470,000.00
New Jersey Infrastructure Loans Payable	C-15	1,250,880.89	1,854,538.89
Gloucester County Improvement Authority Loan Payable	C-17	66,910,000.00	69,380,000.00
Improvement Authorizations:			
Funded	C-9	45,257,573.13	21,766,994.29
Capital Improvement Fund	C-8	8,923.31	8,923.31
Reserve for Debt Service	C-12	2,855,945.63	4,162,906.25
Fund Balance	C-1	4,756.39	4,756.39
		<u>\$ 327,587,616.16</u>	<u>\$ 296,928,439.58</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, 2018	Ref. C	<u>\$ 4,756.39</u>
Balance December 31, 2019	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, 2019	Balance Dec. 31, 2018
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	3,069.79
Equipment	15,894,917.53	16,238,252.44
Motor Vehicles	19,054,429.83	17,381,309.98
	<u>\$ 126,841,006.35</u>	<u>\$ 125,511,221.41</u>
Investment in General Fixed Assets	<u>\$ 126,841,006.35</u>	<u>\$ 125,511,221.41</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, 2019 AND 2018**

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, 2019 AND 2018**

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, 2019 AND 2018**

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, 2019 AND 2018**

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

In January 2017, the Governmental Accounting Standards Board (GASB) issued 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.

F. Recent Effective Accounting Pronouncements Postponed by Statement No. 95

In May 2020, the Governmental Accounting Standards Board (GASB) issued Statement No. 95, "Postponement of the Effective Dates of Certain Authoritative Guidance." The primary objective of this Statement is to provide temporary relief to governments and other stakeholders in light of the COVID-19 pandemic. That objective is accomplished by postponing the effective dates of certain provisions in Statements and Implementation Guides that first became effective or are scheduled to become effective for periods beginning after June 15, 2018, and later. As a result of GASB 95, the effective dates of the following statements are postponed by one year:

Statement No. 83, "Certain Asset Retirement Obligations." This Statement addresses accounting and financial reporting for certain asset retirement obligations (ARO's). This Statement, originally effective for period's beginning after June 15, 2018, is postponed until June 15, 2019. Management has not yet determined the impact of this Statement 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, originally effective for periods beginning after June 15, 2018, is postponed until June 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, originally effective for periods beginning after December 15, 2018, is postponed until December 15, 2019, and will not have any effect on financial reporting.

**COUNTY OF GLOUCESTER
NOTES TO FINANCIAL STATEMENTS
YEARS ENDED DECEMBER 31, 2019 AND 2018**

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

F. Recent Effective Accounting Pronouncements Postponed by Statement No. 95 (Continued)

In January 2020, the Governmental Accounting Standards Board (GASB) issued Statement No. 92, "Omnibus 2020." This Statement, originally effective for periods beginning after December 15, 2020, is postponed until December 15, 2021. Management has not yet determined the impact of this Statement on the financial Statements.

In March 2020, the Governmental Accounting Standards Board (GASB) issued Statement No. 93, "Replacement of Interbank Offered Rate." This Statement, except for paragraph 11b originally effective for periods beginning after June 15, 2020, is postponed until June 15, 2021. The requirement in paragraph 11b originally effective for periods beginning after December 31, 2021, is postponed until December 31, 2022. Management has not yet determined the impact of this Statement on the financial statements.

G. Recent Accounting Pronouncements Not Yet Effective

In June 2017, the Governmental Accounting Standards Board (GASB) issued 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, originally effective for periods beginning after December 15, 2019, is postponed until June 15, 2021, due to the issuance of Statement No. 95. Management does not expect this Statement will have an impact on the financial statements.

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." The objectives of this Statement are to enhance the relevance and comparability of information about capital assets and the cost of borrowing for a reporting period and to simplify accounting for interest cost incurred before the end of a construction period. This Statement, originally effective for periods beginning after December 15, 2019, is postponed until December 15, 2020, due to the issuance of Statement No. 95. Management does not expect this Statement will have an impact on the financial statements.

In May 2019, the Governmental Accounting Standards Board (GASB) issued Statement No. 91, "Conduit Debt Obligations." The objectives of this Statement are to provide a single method of reporting conduit debt obligations by issuers and eliminate diversity in practice associated with commitments extended by issuers, arrangements associated with conduit debt obligations, and related note disclosures. This Statement, originally effective for periods beginning after December 15, 2020, is postponed until December 15, 2021, due to the issuance of Statement No. 95. Management does not expect this Statement will have an impact on the financial statements.

In March 2020, the Governmental Accounting Standards Board (GASB) issued Statement No. 94, "Public-Private and Public-Public Partnerships and Availability Payment Arrangements." The objective of this Statement is to improve financial reporting by addressing issues related to public-private and public-public partnership arrangements (PPPs). This Statement is effective for periods beginning after June 15, 2022. Management does not expect this Statement will have an impact on the financial statements.

**COUNTY OF GLOUCESTER
NOTES TO FINANCIAL STATEMENTS
YEARS ENDED DECEMBER 31, 2019 AND 2018**

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

G. Recent Accounting Pronouncements Not Yet Effective (Continued)

In May 2020, the Governmental Accounting Standards Board (GASB) issued Statement No. 96, "Subscription-Based Information Technology Arrangements." This Statement provides guidance on the accounting and financial reporting for subscription-based information technology arrangements (SBITAs) for government end users (governments). This Statement is effective for periods beginning after June 15, 2022. Management does not expect this Statement will have an impact on the financial statements.

NOTE 2: BUDGETARY INFORMATION

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

Special Item of Revenue:	
Various Grants	\$ 16,389,144.00

NOTE 3: CASH AND CASH EQUIVALENTS

Custodial Credit Risk – Deposits

Custodial Credit Risk is the risk that in the event of a bank failure, the government's deposits may not be able to recover the value of its deposits or investments. Deposits are considered to be exposed to custodial credit risk if they are: uncollateralized (securities not pledged to the depositor), collateralized with securities held by the pledging financial institution, or collateralized with securities held by the financial institution's trust department or agent but not in the government's name. The County's policy is based on New Jersey Statutes requiring cash to be deposited only in New Jersey based banking institutions that participate in the New Jersey Governmental Unit Deposit Protection Act (GUDPA) or in qualified investments established in NJSA 40A:5-15.1(a) that are treated as cash equivalents. At December 31, 2019 and 2018, the carrying amount of the County's deposits was \$153,990,573.01 and \$109,020,309.75, respectively. As of December 31, 2019 and 2018, \$0 of the County's bank balance of \$151,917,968.97 and \$110,007,901.95, respectively, was exposed to Custodial Credit Risk.

**COUNTY OF GLOUCESTER
NOTES TO FINANCIAL STATEMENTS
YEARS ENDED DECEMBER 31, 2019 AND 2018**

NOTE 4: INVESTMENTS

As of December 31, 2019, 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
2019	\$ 52,254,182.18	\$ 2,698,000.00
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

NOTE 6: ACCUMULATED ABSENCE BENEFITS

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

The total value of compensated absences owed to employees as of December 31, 2019, was \$6,620,213.00. There was no appropriation in the 2019 adopted budget to fund a reserve for accumulated absences. The accumulated absence trust has a reserve balance of \$132,002.37.

**COUNTY OF GLOUCESTER
NOTES TO FINANCIAL STATEMENTS
YEARS ENDED DECEMBER 31, 2019 AND 2018**

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, 2019:

	Balance Dec. 31, 2018	Additions	Deletions	Balance Dec. 31, 2019
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	15,417,840.44	\$ 1,012,042.04	\$ 534,964.95	15,894,917.53
Motor Vehicles	18,201,721.98	1,441,358.85	588,651.00	19,054,429.83
	<u>\$ 125,511,221.41</u>	<u>\$ 2,453,400.89</u>	<u>\$ 1,123,615.95</u>	<u>\$ 126,841,006.35</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 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.

**COUNTY OF GLOUCESTER
NOTES TO FINANCIAL STATEMENTS
YEARS ENDED DECEMBER 31, 2019 AND 2018**

NOTE 9: PENSION FUNDS (CONTINUED)

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 7.50% of employees' annual compensation. The PFRS provides for employee contributions of 10% of employees' annual compensation. Employers are required to contribute at an actuarially determined rate in the PERS and PFRS. The PERS and PFRS rates in effect for 2019 are 14.11% and 29.47%, 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, 2019, 2018, and 2017, were \$7,459,867.00, \$6,881,498.00, and \$6,450,537.86, respectively, equal to the required contributions for each year. The County's contributions to the PFRS for the years ending December 31, 2019, 2018, and 2017, were \$4,084,010.00, \$3,610,165.00, and \$3,305,101.00, respectively, equal to the required contributions for each year. The County's contributions to DCRP for the years ending December 31, 2019, 2018, and 2017, were \$57,447.44, \$57,917.82, and \$59,306.11, respectively, equal to the required contributions for each year.

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

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

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

**COUNTY OF GLOUCESTER
NOTES TO FINANCIAL STATEMENTS
YEARS ENDED DECEMBER 31, 2019 AND 2018**

NOTE 9: PENSION FUNDS (CONTINUED)

Significant Legislation (Continued)

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

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

Also, Chapter 1, P.L. 2010 changed the membership eligibility criteria for new members of the 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 at 1/7th of the required amount, beginning in fiscal years 2012.

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

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

**COUNTY OF GLOUCESTER
NOTES TO FINANCIAL STATEMENTS
YEARS ENDED DECEMBER 31, 2019 AND 2018**

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.

The County of Gloucester's contributions to the SHBP for healthcare of employees and retirees for the years ended December 31, 2019, 2018, and 2017, were \$21,020,800.64, \$20,358,011.81, and \$20,813,942.71. The amounts paid for retirees for the years ended December 31, 2019, 2018, and 2017, were \$7,094,904.22, \$10,723,966.99, and \$10,870,193.23, 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.

**COUNTY OF GLOUCESTER
NOTES TO FINANCIAL STATEMENTS
YEARS ENDED DECEMBER 31, 2019 AND 2018**

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

Public Employee's Retirement System - At December 31, 2019, the County's proportionate share of net pension liability was \$133,602,590. The net pension liability was measured as of June 30, 2019, 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, 2019 and 2018, the County's allocation percentage was 0.7414752435% and 0.7474496300%, respectively.

For the year ended December 31, 2019, the County's pension expense would have been \$3,791,590 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		\$ 41,212,963
Net Difference Between Projected and Actual Earnings on Pension Plan Investments		3,403,996
Changes in Proportion and Differences Between the County's Contributions and Proportionate Share of Contributions	\$ 258,529	
Difference Between Expected and Actual Experience		1,170,773
	\$ 258,529	\$ 45,787,732

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
2020	\$ (9,154,798)
2021	(16,853,689)
2022	(12,841,384)
2023	(6,087,050)
2024	(592,282)
	\$ (45,529,203)

**COUNTY OF GLOUCESTER
NOTES TO FINANCIAL STATEMENTS
YEARS ENDED DECEMBER 31, 2019 AND 2018**

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

Public Employee's Retirement System (Continued)

Additional information – Collective balances at June 30, 2019 and 2018, are as follows:

	June 30, 2019	June 30, 2018
Collective Deferred Outflows of Resources	\$ 3,147,522,616	\$ 4,684,852,302
Collective Deferred Inflows of Resources	7,645,087,574	7,646,736,226
Collective Net Pension Liability	18,018,482,972	19,689,501,539
 County's Proportion	 0.7414752435%	 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, 2019, measurement date was determined by an actuarial valuation as of July 1, 2018, which was rolled forward to June 30, 2019. This actuarial valuation used the following actuarial assumptions, applied to all periods in the measurement:

Inflation Rate:	
Price	2.75%
Wage	3.25%
Salary Increases:	
Through 2026	2.00 – 6.00% Based on Age
Thereafter	3.00 – 7.00% Based on Age
Investment Rate of Return	7.00%

Pre-retirement mortality rates were based on the Pub-2010 General Below-Median Income Employee mortality table with an 82.2% adjustment for males and 101.4% adjustment for females, and with future improvement from the base year of 2010 on a generational basis. Post-retirement mortality rates were based on the Pub-2010 General Below-Median Income Healthy Retiree mortality table with a 91.4% adjustment for males and 99.7% adjustment for females, and with future improvement from the base year of 2010 on a generational basis. Disability retirement rates used to value disabled retirees were based on the Pub-2010 Non-Safety Disabled Retiree mortality table with a 127.7% adjustment for males and 117.2% adjustment for females, and with future improvement from the base year of 2010 on a generational basis. Mortality improvement is based on Scale MP-2019.

The actuarial assumptions used in the July 1, 2018, valuation were based on the results of an actuarial experience study for the period July 1, 2014 to June 30, 2018. It is likely that future experience will not exactly conform to these assumptions. To the extent that actual experience deviates from these assumptions, the emerging liabilities may be higher or lower than anticipated. The more the experience deviates, the larger the impact on future financial statements.

**COUNTY OF GLOUCESTER
NOTES TO FINANCIAL STATEMENTS
YEARS ENDED DECEMBER 31, 2019 AND 2018**

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

Actuarial Assumptions (Continued)

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

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

At December 31, 2019, the County's proportionate share of net pension liability for Sheriff (number 70800) was \$38,900,590. The net pension liability was measured as of June 30, 2019, 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, 2019 and 2018, the County's proportion was 0.3178719254% and 0.3092413694%, respectively.

For the year ended December 31, 2019, the County's pension expense would have been \$(645,917) 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		\$ 13,490,852
Net Difference Between Projected and Actual Earnings on Pension Plan Investments		1,519,737
Changes in Proportion and Differences Between the County's Contributions and Proportionate Share of Contributions	\$ 6,643,432	
Difference Between Expected and Actual Experience	211,302	
	\$ 6,854,734	\$ 15,010,589

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:

**COUNTY OF GLOUCESTER
NOTES TO FINANCIAL STATEMENTS
YEARS ENDED DECEMBER 31, 2019 AND 2018**

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

Police and Firemen’s Retirement System (Continued)

Year Ended December 31,	Amount
2020	\$ (2,345,969)
2021	(3,281,698)
2022	(1,926,243)
2023	(528,230)
2024	(73,715)
	<u>\$ (8,155,855)</u>

Additional information – Collective balances at June 30, 2019 and 2018, are as follows:

	June 30, 2019	June 30, 2018
Collective Deferred Outflows of Resources	\$ 1,198,936,924	\$ 1,988,215,695
Collective Deferred Inflows of Resources	4,874,748,912	4,286,994,294
Collective Net Pension Liability	<u>12,231,818,793</u>	<u>13,531,648,591</u>
County's Proportion	0.3178719254%	0.3092413694%

At December 31, 2019, the County’s proportionate share of net pension liability for Prosecutors (number 70803) was \$13,274,266. The net pension liability was measured as of June 30, 2019, 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, 2019 and 2018, the County’s proportion was 0.1084692116% and 0.1084972018%, respectively.

For the year ended December 31, 2019, the County’s pension expense would have been \$1,657,539 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, 2019 AND 2018**

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		\$ 4,428,738
Net Difference Between Projected and Actual Earnings on Pension Plan Investments		467,255
Changes in Proportion and Differences Between the County's Contributions and Proportionate Share of Contributions	\$ 918,287	
Difference Between Expected and Actual Experience	64,603	
	\$ 982,890	\$ 4,895,993

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
2020	\$ (836,130)
2021	(1,447,444)
2022	(843,762)
2023	(454,123)
2024	(331,644)
	\$ (3,913,103)

Additional information – Collective balances at June 30, 2019 and 2018, are as follows:

	June 30, 2019	June 30, 2018
Collective Deferred Outflows of Resources	\$ 1,198,936,924	\$ 1,988,215,695
Collective Deferred Inflows of Resources	4,874,748,912	4,286,994,294
Collective Net Pension Liability	12,231,818,793	13,531,648,591
County's Proportion	0.1084692116%	0.1084972018%

**COUNTY OF GLOUCESTER
NOTES TO FINANCIAL STATEMENTS
YEARS ENDED DECEMBER 31, 2019 AND 2018**

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

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, 2019, measurement date was determined by an actuarial valuation as of July 1, 2018, which was rolled forward to June 30, 2019. This actuarial valuation used the following actuarial assumptions:

Inflation Rate:	
Price	2.75%
Wage	3.25%
Salary Increases:	
Through all Future Years	3.25 – 15.25% Based on Years of Service
Investment Rate of Return	7.00%

Pre-retirement mortality rates were based on the Pub-2010 Safety Employee mortality table with a 105.6% adjustment for males and 102.5% adjustment for females, and with future improvement from the base year of 2010 on a generational basis. Post-retirement mortality rates were based on the Pub-2010 Safety Retiree Below-Median Income Weighted mortality table with a 96.7% adjustment for males and 96.0% adjustment for females, and with future improvement from the base year of 2010 on a generational basis. For beneficiaries (contingent annuitants), the Pub-2010 General Retiree Below-Median Income Weighted mortality table was used, unadjusted, and with future improvement from the base year of 2010 on a generational basis. Disability rates were based on the Pub-2010 Safety Disabled Retiree mortality table with a 152.0% adjustment for males and 109.3% adjustment for females, and with future improvement from the base year of 2010 on a generational basis. Mortality improvement is based on Scale MP-2019.

The actuarial assumptions used in the July 1, 2018, valuation were based on the results of an actuarial experience study for the period July 1, 2013 to June 30, 2018.

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, 2019 AND 2018**

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, 2019 and June 30, 2018, special funding situation net pension liability amounts of \$6,142,477 and \$5,684,013 for Sheriff and \$2,096,032 and \$1,994,234 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, 2019, was determined by an actuarial valuation as of June 30, 2018, which was rolled forward to June 30, 2019. 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	2.00 – 6.00% Based on Age
Thereafter	3.00 – 7.00% Based on Age
Salary Increases (PFRS):	
All Future Years	3.25 – 15.25% Based on Age
Discount Rate	3.50%

Pre-retirement mortality rates were based on the (PERS): PUB-2010 "General" classification headcount-weighted mortality table with fully generational mortality improvement projections from the central year using the Scale MP-2019 and (PFRS): PUB-2010 "Safety" classification headcount-weighted mortality table with fully generational mortality improvement projections from the central year using the Scale MP-2019.

Post-retirement health mortality rates were based on (Chapter 330 Retirees): PUB-2010 "Safety" classification headcount-weighted mortality table with fully generational mortality improvement projections from the central year using the Scale MP-2019. Other Retirees: PUB-2010 "General" classification headcount-weighted mortality table with fully generational mortality improvement projections from the central year using the Scale MP-2019.

**COUNTY OF GLOUCESTER
NOTES TO FINANCIAL STATEMENTS
YEARS ENDED DECEMBER 31, 2019 AND 2018**

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

Actuarial Assumptions (Continued)

Disability mortality was based on the PUB-2010 “General” classification headcount-weighted mortality table with fully generational mortality improvement projections from the central year using the Scale MP-2019 for PERS Future Disabled Retirees and Other Current Retirees. PFRS Future Disabled Retirees and Chapter 330 Current Retirees was based on PUB-2010 “Safety” classification headcount-weighted mortality table with fully generational mortality improvement projections from the central year using the Scale MP-2019.

Certain actuarial assumptions used in the June 30, 2018, 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, 2013 to June 30, 2018 and July 1, 2014 to June 30, 2018, respectively.

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>.

**COUNTY OF GLOUCESTER
NOTES TO FINANCIAL STATEMENTS
YEARS ENDED DECEMBER 31, 2019 AND 2018**

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

Actuarial Assumptions (Continued)

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

Total OPEB Liability

Service Cost	\$ 666,574,660
Interest	636,082,461
Changes of Benefit Terms	(1903958)
Differences Between Expected and Actual Experience	(1,399,921,930)
Changes in Assumptions or Other Inputs	(1,635,760,217)
Benefit Payments	(470,179,613)
Contributions - Members	43,249,952
Net Change in OPEB Liability	<u>(2,161,858,645)</u>
Total OPEB Liability Beginning	<u>15,981,103,227</u>
Total OPEB Liability Ending	<u><u>\$ 13,819,244,582</u></u>

Plan Fiduciary Net Position

Contributions - Employer	\$ 346,415,056
Contributions - Non-Employer Contributing Entities	43,854,500
Contributions - Members	43,249,952
Net Investment Income	4,826,936
Benefit Payments	(470,179,613)
Administrative Expense	(9,478,435)
Net Change in Plan Fiduciary Net Position	<u>(41,311,604)</u>
Plan Fiduciary Net Position Beginning	<u>314,485,086</u>
Plan Fiduciary Net Position Ending	<u><u>\$ 273,173,482</u></u>

Net OPEB Liability Ending	<u><u>\$ 13,546,071,100</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, 2018 to June 30, 2019, is due to changes in the census, claims, and premiums experience.

Changes in Assumptions: The decrease in the liability from June 30, 2018 to June 30, 2019, is due to the combined effect of the decrease in the assumed discount rate from 3.87% as of June 30, 2018 to 3.50% as of June 30, 2019, and changes in the trend, excise tax, updated decrements, PPO/HMO future retiree elections, salary scale, and mortality 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, 2019, 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, 2019 AND 2018**

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

Actuarial Assumptions (Continued)

	1% Decrease 2.50%	Current Rate 3.50%	1% Increase 4.50%
Net OPEB Liability	<u>\$ 15,662,704,137</u>	<u>\$ 13,546,071,100</u>	<u>\$ 11,826,026,995</u>

Sensitivity of Net OPEB Liability to Changes in the Healthcare Trend Rate: The following presents the net OPEB liability as of June 30, 2019, 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.

	1% Decrease	Health Care Costs Trend Rate	1% Increase
Net OPEB Liability	<u>\$ 11,431,214,644</u>	<u>\$ 13,546,071,100</u>	<u>\$ 16,243,926,531</u>

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

At December 31, 2019, the County would have reported a liability of \$169,581,503 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, 2019, 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, 2019 and 2018, the County's proportion was 1.251887% and 1.347969%, respectively.

For the year ended December 31, 2019, the County would have recognized net OPEB expense of \$6,738,609 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:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences Between Expected and Actual Experience		\$ 49,592,241
Differences Between Projected and Actual Investment Earnings	\$ 139,688	
Changes in Assumptions		60,095,913
Changes in Proportions		30,790,492
	<u>\$ 139,688</u>	<u>\$ 140,478,646</u>

**COUNTY OF GLOUCESTER
 NOTES TO FINANCIAL STATEMENTS
 YEARS ENDED DECEMBER 31, 2019 AND 2018**

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)

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

<u>Year Ending</u>		
2020	\$	(23,165,375)
2021		(23,165,377)
2022		(23,176,971)
2023		(23,196,177)
2024		(23,210,897)
Thereafter		(24,424,161)
	<u>\$</u>	<u>(140,338,958)</u>

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. At December 31, 2019 and 2018, the County's proportion was .499799% and .541948%, respectively. The County's proportionate share of the State's collective net OPEB liability at December 31, 2019 and 2018, was \$366,077 and \$1,019,406, respectively.

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.

**COUNTY OF GLOUCESTER
NOTES TO FINANCIAL STATEMENTS
YEARS ENDED DECEMBER 31, 2019 AND 2018**

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 2019 assessment for property and casualty insurance and workmen's compensation insurance was \$3,020,541.91.

NOTE 16: LONG-TERM DEBT

Summary of County Debt Service

Long-Term Debt as of December 31, 2019, consisted of the following:

	Year 2019	Year 2018	Year 2017
Bonds, Notes, and Loans Issued	<u>\$ 239,997,880.89</u>	<u>\$ 229,089,538.89</u>	<u>\$ 231,487,208.89</u>

**COUNTY OF GLOUCESTER
NOTES TO FINANCIAL STATEMENTS
YEARS ENDED DECEMBER 31, 2019 AND 2018**

NOTE 16: LONG-TERM DEBT (CONTINUED)

Summary of County Debt Service (Continued)

	Balance 12/31/2018	Increased	Retired/ Reduction	Balance 12/31/2019	Due Within One Year
Issued					
General:					
Serial Bonds Payable	\$ 157,855,000.00	\$ 51,872,000.00	\$ 37,890,000.00	\$ 171,837,000.00	\$ 21,307,000.00
NJ Infrastructure Loans Payable	1,854,538.89		603,658.00	1,250,880.89	619,195.02
Gloucester County Improvement Authority Loan Payable	69,380,000.00		2,470,000.00	66,910,000.00	2,595,000.00
	<u>\$ 229,089,538.89</u>	<u>\$ 51,872,000.00</u>	<u>\$ 40,963,658.00</u>	<u>\$ 239,997,880.89</u>	<u>\$ 24,521,195.02</u>
Authorized But Not Issued		Increased	Retired/ Reduction		
General:					
Bonds		<u>\$ 36,992,972.00</u>	<u>\$ 36,992,972.00</u>		

\$16,495,000.00 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, 2019, was \$8,175,000.00.

\$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, 2019, was \$7,700,000.00.

\$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, 2019, was \$1,200,000.00.

\$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, 2019, was \$1,200,000.00.

\$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, 2019, was \$16,020,000.00.

\$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, 2019, was \$2,475,000.00.

\$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, 2019, was \$1,250,000.00.

**COUNTY OF GLOUCESTER
NOTES TO FINANCIAL STATEMENTS
YEARS ENDED DECEMBER 31, 2019 AND 2018**

NOTE 16: LONG-TERM DEBT (CONTINUED)

Summary of County Debt Service (Continued)

\$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, 2019, was \$1,250,000.00.

\$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, 2019, was \$2,950,000.00.

\$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, 2019, was \$2,710,000.00.

\$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, 2019, was \$1,227,500.00.

\$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, 2019, was \$1,227,500.00.

\$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, 2019, was \$11,075,000.00.

\$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, 2019, was \$4,110,000.00.

\$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, 2019, was \$1,250,000.00.

\$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, 2019, was \$1,250,000.00.

\$8,377,000.00 General Obligation Refunding Bonds dated May 31, 2017, payable in annual installments through March 2028. Interest is paid semiannually at a rate of 2.00% - 2.50% per annum. The balance remaining at December 31, 2019, was \$7,085,000.00.

\$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, 2019, was \$1,305,000.00.

\$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, 2019, was \$1,305,000.00.

**COUNTY OF GLOUCESTER
NOTES TO FINANCIAL STATEMENTS
YEARS ENDED DECEMBER 31, 2019 AND 2018**

NOTE 16: LONG-TERM DEBT (CONTINUED)

Summary of County Debt Service (Continued)

\$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, 2019, was \$2,050,000.00.

\$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, 2019, was \$3,700,000.00.

\$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, 2019, 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, 2019, was \$16,660,000.00.

\$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, 2019, was \$1,530,000.00.

\$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, 2019, was \$1,530,000.00.

\$30,492,000.00 General Obligation Bonds dated May 2, 2019, payable in annual installments through March 2034. Interest is paid semiannually at a rate of 2.50% - 2.75% per annum. The balance remaining at December 31, 2019, was \$30,492,000.00.

\$3,250,000.00 County College Bonds - dated May 2, 2019, payable in annual installments through March 2034. Interest is paid semiannually at a rate of 2.00% - 3.00% per annum. The balance remaining at December 31, 2019, was \$3,250,000.00.

\$3,250,000.00 County College Bonds - State share dated May 2, 2019, payable in annual installments through March 2034. Interest is paid semiannually at a rate of 2.00% - 3.00% per annum. The balance remaining at December 31, 2019, was \$3,250,000.00.

\$14,880,000.00 General Obligation Refunding Bonds dated September 18, 2019, payable in annual installments through September 2025. Interest is paid semiannually at a rate of 4.00% - 5.00% per annum. The balance remaining at December 31, 2019, was \$14,880,000.00.

\$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, 2019, was \$715,000.00.

**COUNTY OF GLOUCESTER
NOTES TO FINANCIAL STATEMENTS
YEARS ENDED DECEMBER 31, 2019 AND 2018**

NOTE 16: LONG-TERM DEBT (CONTINUED)

Summary of County Debt Service (Continued)

\$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, 2019, was \$535,880.89.

\$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, 2019, was \$66,910,000.00.

Defeased Debt

\$14,880,000.00 General Obligation Refunding Bonds, Series 2019 dated November 6, 2019, payable in annual installments through September 15, 2025. The Refunding Bonds were issued to advance refund \$14,880,000.00 General Obligation Bonds, Series 2010, maturing serially on September 15 in the years 2020 through 2025.

The net proceeds of \$16,673,244.85, net of payments of \$113,331.20 in cost of issuance fees were used to purchase U.S. Government Securities. The advance refunding met the requirements for an in-substance debt defeasance and the bonds were removed from the County's financial statements. As a result of the advance refunding, the County had an economic gain) difference between the present value of the debt service payments on the old and new debt) of \$788,212.10.

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

Year Ended	Principal	Interest	Total
2020	\$ 24,521,195.02	\$ 8,213,888.17	\$ 32,735,083.19
2021	25,421,685.87	7,244,426.64	32,666,112.51
2022	23,780,000.00	6,414,250.00	30,194,250.00
2023	19,875,000.00	5,656,556.24	25,531,556.24
2024	19,505,000.00	4,956,287.48	24,461,287.48
2025-2029	67,060,000.00	16,473,740.57	83,533,740.57
2030-2034	41,260,000.00	7,251,396.89	48,511,396.89
2035-2038	18,575,000.00	1,522,900.00	20,097,900.00
	<u>\$ 239,997,880.89</u>	<u>\$ 57,733,445.99</u>	<u>\$ 297,731,326.88</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 .841%.

	Gross Debt	Deductions	Net Debt
General Debt	<u>\$ 430,779,966.00</u>	<u>\$ 205,901,412.00</u>	<u>\$ 224,878,554.00</u>

Net Debt \$224,878,554.00/Equalized Valuation Basis per NJSA 40A:2-2 as amended
\$26,737,240,124.67 = .841%.

**COUNTY OF GLOUCESTER
NOTES TO FINANCIAL STATEMENTS
YEARS ENDED DECEMBER 31, 2019 AND 2018**

NOTE 16: LONG-TERM DEBT (CONTINUED)

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

2% of Equalized Valuation Basis	\$ 534,744,802.49
Net Debt	224,878,554.00
Remaining Borrowing Power	<u>\$ 309,866,248.49</u>

NOTE 17: CAPITAL LEASE OBLIGATIONS

The County had lease agreements in effect at December 31, 2019, for various capital improvements.

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

	Total	Principal	Fees/Interest
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	2,747,776.36	2,220,000.00	527,776.36
2025-2029	11,971,361.60	10,495,000.00	1,476,361.60
2030	2,204,800.00	2,120,000.00	84,800.00
	<u>\$ 34,314,644.19</u>	<u>\$ 28,630,000.00</u>	<u>\$ 5,684,644.19</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, 2019, is \$132,755,385.04, of which \$93,660,882.29 is included in the County's obligations, leaving a net amount of debt guaranteed by the County in the amount of \$39,094,502.75.

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, 2019, is \$60,528,463.15.

**COUNTY OF GLOUCESTER
NOTES TO FINANCIAL STATEMENTS
YEARS ENDED DECEMBER 31, 2019 AND 2018**

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
2020	\$ 224,321.63
2021	181,148.34
2022	127,236.62
2023	51,274.12
	<u>\$ 583,980.71</u>

NOTE 20: SUBSEQUENT EVENTS

On June 11, 2020, the Board of Chosen Freeholders issued General Obligation Bonds in the amount of \$15,507,000.00.

Management has reviewed and evaluated all events and transactions that occurred between December 31, 2019 and August 7, 2020, the date that the financial statements were issued. As a result of the spread of the COVID-19 coronavirus, economic uncertainties have arisen which are likely to negatively impact the collection of certain anticipated revenues, such as fees and permits. Other financial impact could occur though such potential impact is unknown at this time.

**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 Six Fiscal Years

	Year Ended					
	12/31/19	12/31/18	12/31/17	12/31/16	12/31/15	12/31/14
County's Proportion of the Net Pension Liability (Asset)	0.7414752435%	0.7474496300%	0.7360797761%	0.7195062772%	0.7568953445%	0.7606011283%
County's Proportionate Share of the Net Pension Liability (Asset)	\$ 133,602,590	\$ 147,169,106	\$ 171,347,606	\$ 213,097,122	\$ 169,907,838	\$ 142,405,334
County's Covered-Employee Payroll	50,152,029	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	266.40%	285.11%	337.86%	431.12%	338.68%	288.26%
Plan Fiduciary Net Position as a Percentage of the Total Pension Liability	56.27%	53.59%	48.10%	40.14%	47.92%	52.08%
Measurement Date	6/30/2019	6/30/2018	6/30/2017	6/30/2016	6/30/2015	6/30/2014

SCHEDULE OF COUNTY CONTRIBUTIONS - PERS
Last Six Fiscal Years

	Year Ended					
	12/31/19	12/31/18	12/31/17	12/31/16	12/31/15	12/31/14
Contractually Required Contribution	\$ 7,434,709	\$ 6,818,993	\$ 6,391,991	\$ 6,507,270	\$ 6,270,286	\$ 5,564,151
Contributions in Relation to the Contractually Required Contribution	7,434,709	6,818,993	6,391,991	6,507,270	6,270,286	5,564,151
Contribution Deficiency (Excess)	None	None	None	None	None	None
County's Covered-Employee Payroll	\$ 50,152,029	\$ 51,619,082	\$ 50,716,270	\$ 49,428,858	\$ 50,167,595	\$ 49,401,923
Contributions as a Percentage of Covered-Employee Payroll	14.82%	13.21%	12.60%	13.16%	12.50%	11.26%
Measurement Date	6/30/2019	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 Six Fiscal Years

	Year Ended					
	12/31/19	12/31/18	12/31/17	12/31/16	12/31/15	12/31/14
County's Proportion of the Net Pension Liability (Asset)	0.3178719254%	0.3092413694%	0.3104990608%	0.3136159320%	0.3148993470%	0.4205435603%
County's Proportionate Share of the Net Pension Liability (Asset)	\$ 38,900,590	\$ 41,845,455	\$ 47,935,052	\$ 59,908,665	\$ 52,451,254	\$ 52,900,479
County's Covered-Employee Payroll	10,646,692	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	365.38%	407.68%	474.58%	598.95%	520.13%	524.35%
Plan Fiduciary Net Position as a Percentage of the Total Pension Liability	64.99%	62.47%	58.60%	52.01%	56.30%	62.41%
Measurement Date	6/30/2019	6/30/2018	6/30/2017	6/30/2016	6/30/2015	6/30/2014

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

	Year Ended					
	12/31/19	12/31/18	12/31/17	12/31/16	12/31/15	12/31/14
Contractually Required Contribution	\$ 3,023,290	\$ 2,747,974	\$ 2,557,038	\$ 2,559,662	\$ 3,230,065	\$ 3,081,005
Contributions in Relation to the Contractually Required Contribution	3,023,290	2,747,974	2,557,038	2,559,662	3,230,065	3,081,005
Contribution Deficiency (Excess)	None	None	None	None	None	None
County's Covered-Employee Payroll	\$ 10,646,692	\$ 10,264,346	\$ 10,100,519	\$ 10,002,213	\$ 10,084,278	\$ 10,088,684
Contributions as a Percentage of Covered-Employee Payroll	28.40%	26.77%	25.32%	25.59%	32.03%	30.54%
Measurement Date	6/30/2019	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 Six Fiscal Years

	Year Ended					
	12/31/19	12/31/18	12/31/17	12/31/16	12/31/15	12/31/14
County's Proportion of the Net Pension Liability (Asset)	0.1084692116%	0.1084972018%	0.0974206800%	0.0917485289%	0.0983606040%	0.0933345751%
County's Proportionate Share of the Net Pension Liability (Asset)	\$ 13,274,266	\$ 14,681,460	\$ 15,039,870	\$ 17,526,316	\$ 16,383,448	\$ 11,740,624
County's Covered-Employee Payroll	3,590,510	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	369.70%	408.79%	447.86%	576.54%	540.40%	381.47%
Plan Fiduciary Net Position as a Percentage of the Total Pension Liability	64.99%	62.47%	58.60%	52.01%	56.30%	62.41%
Measurement Date	6/30/2019	6/30/2018	6/30/2017	6/30/2016	6/30/2015	6/30/2014

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

	Year Ended					
	12/31/19	12/31/18	12/31/17	12/31/16	12/31/15	12/31/14
Contractually Required Contribution	\$ 1,095,659	\$ 862,191	\$ 748,063	\$ 799,525	\$ 716,874	\$ 693,990
Contributions in Relation to the Contractually Required Contribution	1,095,659	862,191	748,063	799,525	716,874	693,990
Contribution Deficiency (Excess)	<u>None</u>	<u>None</u>	<u>None</u>	<u>None</u>	<u>None</u>	<u>None</u>
County's Covered-Employee Payroll	\$ 3,590,510	\$ 3,591,479	\$ 3,358,151	\$ 3,039,895	\$ 3,031,715	\$ 3,077,734
Contributions as a Percentage of Covered-Employee Payroll	30.52%	24.01%	22.28%	26.30%	23.65%	22.55%
Measurement Date	6/30/2019	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 Six Fiscal Years

	Year Ended					
	12/31/19	12/31/18	12/31/17	12/31/16	12/31/15	12/31/14
County's Proportion of the Net Pension Liability (Asset)	0.3178719254%	0.3092413694%	0.3104990608%	0.3136159320%	0.3148993470%	0.4205435603%
County's Proportionate Share of the Net Pension Liability (Asset)	\$ 6,142,477	\$ 5,684,013	\$ 5,369,130	\$ 5,030,842	\$ 4,599,799	\$ 5,696,493
County's Covered-Employee Payroll	10,646,692	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	57.69%	55.38%	53.16%	50.30%	45.61%	56.46%
Plan Fiduciary Net Position as a Percentage of the Total Pension Liability	64.99%	62.47%	58.60%	52.01%	56.30%	62.41%
Measurement Date	6/30/2019	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 Six Fiscal Years

	Year Ended					
	12/31/19	12/31/18	12/31/17	12/31/16	12/31/15	12/31/14
Contractually Required Contribution	\$ 413,876	\$ 336,631	\$ 268,479	\$ 192,767	\$ 239,443	\$ 236,535
Contributions in Relation to the Contractually Required Contribution	413,876	336,631	268,479	192,767	239,443	236,535
Contribution Deficiency (Excess)	None	None	None	None	None	None
County's Covered-Employee Payroll	\$ 10,646,692	\$ 10,264,346	\$ 10,100,519	\$ 10,002,213	\$ 10,084,278	\$ 10,088,684
Contributions as a Percentage of Covered-Employee Payroll	3.89%	3.28%	2.66%	1.93%	2.37%	2.34%
Measurement Date	6/30/2019	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 Six Fiscal Years

	Year Ended					
	12/31/19	12/31/18	12/31/17	12/31/16	12/31/15	12/31/14
County's Proportion of the Net Pension Liability (Asset)	0.1084692116%	0.1084972018%	0.0974206800%	0.0917485289%	0.0983606040%	0.0933457510%
County's Proportionate Share of the Net Pension Liability (Asset)	\$ 2,096,032	\$ 1,994,234	\$ 1,684,592	\$ 1,471,776	\$ 1,436,773	\$ 1,264,268
County's Covered-Employee Payroll	3,590,510	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	58.38%	55.53%	50.16%	48.42%	47.39%	41.08%
Plan Fiduciary Net Position as a Percentage of the Total Pension Liability	64.99%	62.47%	58.60%	52.01%	56.30%	62.41%
Measurement Date	6/30/2019	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 Six Fiscal Years

	Year Ended					
	12/31/19	12/31/18	12/31/17	12/31/16	12/31/15	12/31/14
Contractually Required Contribution	\$ 141,229	\$ 118,107	\$ 84,237	\$ 56,394	\$ 74,791	\$ 52,496
Contributions in Relation to the Contractually Required Contribution	141,229	118,107	84,237	56,394	74,791	52,496
Contribution Deficiency (Excess)	None	None	None	None	None	None
County's Covered-Employee Payroll	\$ 3,590,510	\$ 3,591,479	\$ 3,358,151	\$ 3,039,895	\$ 3,031,715	\$ 3,077,734
Contributions as a Percentage of Covered-Employee Payroll	3.93%	3.29%	2.51%	1.86%	2.47%	1.71%
Measurement Date	6/30/2019	6/30/2018	6/30/2017	6/30/2016	6/30/2015	6/30/2014

SUPPLEMENTARY INFORMATION

SINGLE AUDIT SECTION

PETRONI & ASSOCIATES LLC

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

Independent Auditor's Report

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

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, and the audit requirements as prescribed by the Division of Local Government Services, Department of Community Affairs, State of New Jersey, the accompanying balance sheets - regulatory basis of the various funds and account group, the related statement of operations and changes in fund balance - regulatory basis, the related statement of revenues - regulatory basis and statement of expenditures - regulatory basis of the County of Gloucester, as of and for the year ended December 31, 2019, 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 7, 2020, 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.

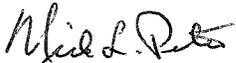
Compliance and Other Matters

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 7, 2020

PETRONI & ASSOCIATES LLC

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

Independent Auditor's Report

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

Report on Compliance for Each Major Federal Program

We have audited the County of Gloucester's compliance with the types of compliance requirements described in the *OMB Compliance Supplement* and the *New Jersey State Aid/Grant Compliance Supplement* that could have a direct and material effect on each of the County of Gloucester's major federal and state programs for the year ended December 31, 2019. 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, 2019.

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.

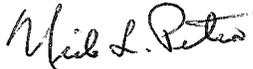
The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of Uniform Guidance and New Jersey OMB 15-08. Accordingly, this report is not suitable for any other 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, 2019, and have issued our report thereon dated August 7, 2020, 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 7, 2020

COUNTY OF GLOUCESTER
 SCHEDULE OF EXPENDITURES OF FEDERAL FINANCIAL ASSISTANCE
 FOR THE YEAR ENDED DECEMBER 31, 2019

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	01/01/19	12/31/19	93.044	054 7530 100 058	555820	\$ 259,385		\$ 259,385	\$ 259,385	\$ 252,681	\$ 252,681
Area Plan Grant	01/01/18	12/31/18	93.044	054 7530 100 058	555820	259,645		259,645	2,064	259,645	259,645
Subtotal								259,385	519,030	254,744	512,326
Area Plan Contract	01/01/19	12/31/19	93.045	054 7530 100 056	552420	299,844		299,844	299,844	280,061	280,043
Area Plan Contract	01/01/19	12/31/19	93.045	054 7530 100 111	552410	172,744		172,744	172,744	146,872	146,872
Area Plan Grant	01/01/18	12/31/18	93.045	054 7530 100 056	552420	296,755		296,755	296,755	19,675	296,755
Area Plan Grant	01/01/18	12/31/18	93.045	054 7530 100 111	552410	174,958		174,958	174,958	31,371	174,958
Subtotal								472,588	944,301	477,980	898,628
Area Plan Contract	01/01/19	12/31/19	93.053	054 7530 100 039	552480	113,263		113,263	113,263	109,748	109,748
Area Plan Grant	01/01/18	12/31/18	93.053	054 7530 100 039	552480	113,663		113,663	113,663	13,934	113,663
Subtotal								113,263	226,926	123,682	223,411
Total Aging Cluster								845,236	1,690,257	856,406	1,634,365
Area Plan Grant	01/01/19	12/31/19	93.043	054 7530 100 060	555850	16,503		16,503	16,503	16,394	16,394
Area Plan Contract	01/01/19	12/31/19	93.052	054 7530 100 062	557070	121,954		121,954	121,954	116,127	116,127
Area Plan Grant	01/01/18	12/31/18	93.052	054 7530 100 062	557070	121,595		121,595	121,595	2,348	121,595
Subtotal								121,954	243,549	118,475	237,722
Area Plan Contract	01/01/19	12/31/19	93.778	054 7530 100 066	557560	12,761		12,761	12,761	12,704	12,704
Area Plan Contract	01/01/19	12/31/19	93.778	054 7530 100 112	200060	309,300		160,605	160,605	228,576	228,576
Area Plan Grant	01/01/18	12/31/18	93.778	054 7530 100 066	557560	13,726		13,726	13,726	45	13,726
Area Plan Grant	01/01/18	12/31/18	93.778	054 7530 100 112	200060	152,179		152,179	152,179	6,417	127,189
Total Medicaid Cluster								173,366	339,271	247,741	382,195
Local Core Capacity Infrastructure for Bioterrorism	07/01/18	06/30/19	93.074	046 4230 100 360	037150	230,079		230,079	230,079	157,709	230,079
Local Core Capacity Infrastructure for Bioterrorism	07/01/18	06/30/19	93.069	046 4230 100 360	037150	280,803		72,018	72,018	124,675	124,675
Special Child Health Case/Case Management	07/01/18	06/30/19	93.994	046 4220 100 129	022070	29,907		29,907	29,907	29,907	29,907
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
Prevention of Teen Pregnancy	01/01/19	12/31/19	93.558	016 1630 100 033	030160	585		585	585	585	585
Social Services for the Homeless - TANF	01/01/19	12/31/19	93.558	054 7550 100 380	150740	139,000		34,057	34,057	69,608	69,608
Subtotal								34,642	35,555	70,193	71,106
U.S. Department of Labor											
New Jersey Department of Labor											
Work First New Jersey - CAVP	07/01/18	06/30/19	93.558	062 4545 100 346	105450	22,220		3,967	7,385	3,341	6,757
Work First New Jersey - TANF	07/01/18	06/30/19	93.558	062 4545 100 344	105430	956,255		518,542	947,354	303,645	951,017
Work First New Jersey	07/01/19	06/30/20	93.558	062 4545 100 344	105430	854,790				457,227	457,227
Subtotal								522,509	954,739	764,213	1,415,002
Total TANF Cluster								557,151	990,294	834,406	1,486,108
New Jersey Department of Law and Public Safety											
Operation Helping Hand	09/01/18	08/31/19	93.354	066 1000 100 191	991500	58,824		58,824	58,824	58,824	58,824
Operation Helping Hand	09/01/19	08/31/20	93.354	066 1000 100 191	991500	100,000				11,353	11,353
Subtotal								58,824	58,824	70,177	70,177
U.S. Department of Agriculture											
Housing Preservation Grant	10/01/16	09/30/18	10.433	N/A	N/A	26,021			26,021	5,000	26,021
Housing Preservation Grant	07/01/17	06/30/18	10.433	N/A	N/A	26,842			26,842	5,000	26,842
Housing Preservation Grant	11/01/18	11/01/20	10.433	N/A	N/A	59,152		25,000	28,158	50,500	50,500
Housing Preservation Grant	11/01/19	11/01/21	10.433	N/A	N/A	89,837					
Subtotal								25,000	81,021	60,500	103,363

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, 2019

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									
New Jersey Department of Health and Senior Services											
Women, Infants, and Children	10/01/18	09/30/19	10.557	046 4220 100 449	027370	23,905		19,705	23,905	19,705	23,905
Women, Infants, and Children	10/01/18	09/30/19	10.557	046 4220 100 113	022510	760,082		704,151	760,082	605,370	760,082
Women, Infants, and Children	10/01/18	09/30/19	10.557	046 4220 100 212	022519	1,000		1,000	1,000	1,000	1,000
Women, Infants, and Children	10/01/19	09/30/20	10.557	046 4220 100 449	027370	3,783		3,783	3,783	3,783	3,783
Women, Infants, and Children	10/01/19	09/30/20	10.557	046 4220 100 113	022510	783,104		49,421	49,421	120,680	120,680
Subtotal								778,060	838,191	750,538	909,450
Senior Farmers Market Program	06/01/18	09/30/18	10.576	046 4560 100 474	UNKNOWN	1,500		1,500	1,500		1,500
Senior Farmers Market Program	06/01/19	09/30/19	10.576	046 4560 100 474	UNKNOWN	1,500		1,500	1,500	1,500	1,500
Subtotal								3,000	3,000	1,500	3,000
New Jersey Department of Environmental Protection											
County Environmental Health Act	07/01/18	06/30/19	66.605	042 4840 100 094	050030	6,375		6,375	6,375	3,180	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	UNKNOWN	115,748					115,748
Port Security Grant Program	09/01/19	08/31/22	97.056	UNKNOWN	UNKNOWN	15,645					
U.S. Department of Justice											
New Jersey Department of Law and Public Safety											
Sexual Assault Response Team SART/SANE	10/01/18	09/30/19	16.575	066 1020 100 142	090300	85,999		85,821	85,821	85,821	85,821
Sexual Assault Response Team SART/SANE	10/01/19	09/30/20	16.575	066 1020 100 142	090300	87,102				708	708
Victims of Crime Act (VOCA)	07/01/18	09/30/18	16.575	066 1020 100 142	090300	265,817			262,509	962	262,509
Victims of Crime Act (VOCA)	07/01/18	06/30/19	16.575	066 1020 100 142	090300	387,390		386,028	386,028	284,263	388,055
Victims of Crime Act (VOCA)	07/01/19	06/30/20	16.575	066 1020 100 142	090300	425,169		80,810	80,810	85,825	85,825
Subtotal								552,659	815,168	457,580	822,918
Stop Violence Against Women Act (VAWA)	07/01/17	06/30/18	16.588	066 1020 100 246	090260	23,563		22,446	22,446		22,446
Stop Violence Against Women Act (VAWA)	07/01/18	06/30/19	16.588	066 1020 100 246	090260	23,563		23,563	23,563	9,418	23,563
VAWA Training Grant	06/01/18	05/31/19	16.588	066 1020 100 246	090260	41,450		32,508	32,508	32,508	32,508
Subtotal								78,517	78,517	41,926	78,517
U.S. Marshal Service											
Electronic Crimes Task Force	10/01/17	09/30/18	16.922	N/A	N/A	10,000			9,995	10	9,995
Electronic Crimes Task Force	10/01/18	09/30/19	16.922	N/A	N/A	16,875		16,518	16,518	15,298	16,518
Electronic Crimes Task Force	10/01/19	09/30/20	16.922	N/A	N/A	15,000				6,324	6,324
Subtotal								16,518	26,513	21,632	32,837
U.S. Department of Homeland Security											
New Jersey Office of Homeland Security											
Emergency Management Agency Assistance	07/01/18	06/30/19	97.042	066 1200 100 726	062600	55,000		55,000	55,000	55,000	55,000
Homeland Security	09/01/17	08/31/20	97.067	066 1005 100 006	130040	214,454		47,754	214,454	6,347	214,454
Homeland Security	09/01/18	08/31/21	97.067	066 1005 100 006	130040	209,664		120,257	120,257	184,047	200,447
Homeland Security	09/01/19	08/31/22	97.067	066 1005 100 006	130040	210,605				8,409	8,409
Subtotal								168,011	334,711	198,803	423,310
Emergency Food and Shelter Program	02/01/18	01/31/19	97.024	N/A	N/A	2,000		2,000	2,000	2,000	2,000
Emergency Food and Shelter Program	02/01/19	01/31/20	97.024	N/A	N/A	2,200		2,200	2,200	2,200	2,200
Subtotal								4,200	4,200	4,200	4,200
High Intensity Drug Trafficking Area	01/01/19	12/31/20	95.001	N/A	N/A	177,250				25,890	25,890

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, 2019

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									
New Jersey Department of Law and Public Safety											
Hazard Mitigation Grant Program	11/22/16	11/22/19	97.039	N/A	N/A	524,476				509,500	509,500
U.S Department of Labor											
New Jersey Department of Labor											
WIOA - Adult Program	07/01/17	06/30/18	17.258	062 4545 100 101	101020	563,854		11,043	556,108		556,108
WIOA - Adult Program	07/01/18	06/30/19	17.258	062 4545 100 101	101020	593,196		532,931	588,059	506,650	590,558
WIOA - Adult Program	07/01/19	06/30/20	17.258	062 4545 100 101	101020	614,122		119,418	119,418	138,637	138,637
Subtotal								663,392	1,263,585	645,287	1,285,303
WIOA - Dislocated Worker Program	07/01/19	06/30/20	17.278	062 4545 100 105	101040	636,493		122,976	122,976	160,519	160,519
WIOA - Dislocated Worker Program	07/01/18	06/30/19	17.278	062 4545 100 105	101040	648,686		462,102	645,989	399,218	646,406
WIOA - Dislocated Workers	07/01/17	06/30/18	17.278	062 4545 100 105	101040	684,998		6,761	681,516	1,650	681,516
Subtotal								591,839	1,450,481	561,388	1,488,442
WIOA - Youth Activities	07/01/19	06/30/30	17.259	062 4545 100 249	101530	595,946		138,115	138,115	338,686	338,686
WIOA - Youth Activities	07/01/17	06/30/18	17.259	062 4545 100 249	101530	647,232			646,210	1	646,210
WIOA - Youth Program	07/01/18	06/30/19	17.259	062 4545 100 249	101530	540,880		387,794	508,581	214,077	508,582
Subtotal								525,909	1,292,906	552,765	1,493,478
Total WIA Cluster								1,781,140	4,006,972	1,759,439	4,267,223
Work First New Jersey	07/01/19	06/30/20	10.561	062 4545 100 345	105440	123,900		123,900	123,900	123,900	123,900
Total SNAP Cluster								123,900	123,900	123,900	123,900
U.S. Department of Transportation											
New Jersey Division of Highway Traffic Safety											
Comprehensive Traffic Safety Program	10/01/18	09/30/19	20.600	066 1160 100 047	030800	53,450		44,636	44,636	44,636	44,636
Comprehensive Traffic Safety Program	10/01/19	09/30/20	20.600	066 1160 100 047	030800	55,450					
Subtotal								44,636	44,636	44,636	44,636
Child Passenger Safety Seat	10/01/18	09/30/19	20.616	066 1160 100 155	031000	28,000		22,228	22,228	24,207	24,207
Child Passenger Safety Seat	10/01/19	09/30/20	20.616	066 1160 100 155	031000	24,500					
Click it or Ticket	05/01/19	06/30/19	20.616	066 1160 100 155	031000	40,000		37,840	37,840	37,840	37,840
Distracted Driving Crackdown	04/01/19	04/30/19	20.616	066 1160 100 158	031030	66,000		64,680	64,680	64,680	64,680
Driving While Intoxicated Sobriety Checkpoint	10/01/18	09/30/19	20.616	066 1160 100 157	031020	130,000		107,525	107,525	108,845	108,845
Driving While Intoxicated Sobriety Checkpoint	10/01/19	09/30/20	20.616	066 1160 100 157	031020	130,000					
Subtotal								232,273	232,273	235,572	235,572
Total Highway Safety Cluster								276,908	276,908	280,208	280,208
Delaware Valley Regional Planning Commission											
Transit Support Program	07/01/17	06/30/18	20.505	N/A	N/A	38,680		7,753	38,680		38,680
Transit Support Program	07/01/18	12/31/18	20.505	N/A	N/A	38,680		38,680	38,680	29,773	38,680
Transit Support Program	07/01/19	06/30/20	20.505	N/A	N/A	38,680				6,496	6,496
Subtotal								46,433	77,360	36,269	83,856
New Jersey Transit											
Mobility Management Grant	01/01/17	12/31/18	20.513	N/A	N/A	85,014		38,500	38,500		38,500
Section 5310 Federal Transit Admin	01/01/17	12/31/17	20.513	N/A	N/A	200,000		32,353	193,430	13,180	193,430
Section 5310 Federal Transit Admin	01/01/19	12/31/19	20.513	N/A	N/A	200,000		96,937	96,937	111,261	111,261
FTA Small Urban and Rural Area Transportation	01/01/18	12/31/18	20.513	N/A	N/A	159,508		41,388	159,509	825	159,508
Total Transit Services Program Cluster								209,179	488,376	125,267	502,699

COUNTY OF GLOUCESTER
SCHEDULE OF EXPENDITURES OF FEDERAL FINANCIAL ASSISTANCE
FOR THE YEAR ENDED DECEMBER 31, 2019

Federal Grantor Pass Through Grantor Program Title	Grant Period		Federal CFDA Number	State Account Number	Program Award Number	Award Amount	Cash Match	Current Year Receipts	Cumulative Cash Received	Current Expenditures	Cumulative Expenditures
	From	To									
Delaware Valley Regional Planning Commission											
Region Wide Transportation GIS Program	07/01/17	06/30/18	20.205	N/A	N/A	30,000		2,352	30,000		30,000
Regional GIS Implementation and Coordination	07/01/18	06/30/19	20.205	N/A	N/A	35,000		35,000	35,000	16,576	35,000
Regional GIS Implementation and Coordination	07/01/19	06/30/20	20.205	N/A	N/A	35,000				7,562	7,562
Supportive Regional Highway	07/01/17	06/30/18	20.205	N/A	N/A	39,100		10,105	39,100		39,100
Supportive Regional Highway	07/01/18	06/30/19	20.205	N/A	N/A	39,100		39,100	39,100	20,498	39,100
Supportive Regional Highway	07/01/19	06/30/20	20.205	N/A	N/A	39,100				20,262	20,262
Subtotal								86,557	143,200	64,897	171,024
Federal Highway Administration											
New Jersey Department of Transportation											
Hurffville Grenloch Road Improvements	03/23/17	12/31/20	20.205	078 6300 480 HST	379186	700,000		94,016	593,463		593,463
Main Road (CR555)/Route 40 to Tuckahoe	03/23/17	12/31/20	20.205	078 6300 480 HST	379186	2,340,000		1,278,375	1,304,162	58,971	1,928,872
Tanyard Road Improvements	06/13/17	12/31/18	20.205	078 6300 480 HST	379186	1,445,902		316,799	708,859	2,243	708,859
Main Road (CR555)/Cumberland Line to 40	05/25/17	12/31/18	20.205	078 6300 480 HST	379186	1,250,000		721,552	721,552	10,886	721,552
Gloucester County Multipurpose Trail Ext	04/26/12	12/31/15	20.205	078 6300 480 GEM	370502	400,000			204,129		295,775
Washington Twp. & Monroe Twp. Bikeway Project	08/24/16	12/31/17	20.205	078 6300 480 HSP	378367	2,927,443		55,008	55,008	2,914,305	2,914,305
2014 ISTE A	01/01/14	COMPLETE	20.205	078 6300 480 GUY	609335	500,000		165,469	287,332		500,000
2015 ISTE A	01/01/15	COMPLETE	20.205	078 6300 480 GUY	609335	933,236			500,000		433,237
2016 ISTE A	01/01/16	COMPLETE	20.205	078 6300 480 HDG	378345	1,450,000			211,675		211,675
2017 ISTE A	01/01/17	COMPLETE	20.205	078 6300 480 C32	600910	255,046			255,046		255,046
2017 ISTE A	01/01/17	COMPLETE	20.205	078 6300 480 HST	379186	3,162,906		1,989,853	2,744,954	9,976	3,162,906
2018 ISTE A	01/01/18	COMPLETE	20.205	UNKNOWN	UNKNOWN	1,600,000					
2018 ISTE A	01/01/19	COMPLETE	20.205	UNKNOWN	UNKNOWN	1,700,000					
Subtotal								4,621,073	7,586,180	2,996,381	11,725,690
Total Highway Planning and Construction Cluster								4,707,630	7,729,380	3,061,278	11,896,713
U.S. Department of Housing and Urban Development											
Community Development Block Grant	09/01/16	08/31/17	14.218	N/A	N/A	1,238,553		145,790	1,211,556	155,383	1,228,309
Community Development Block Grant	09/01/17	08/31/18	14.218	N/A	N/A	1,218,801		213,393	787,939	113,864	1,005,069
Community Development Block Grant	09/01/18	08/31/19	14.218	N/A	N/A	1,354,747		570,819	665,192	739,413	1,074,714
Community Development Block Grant	09/01/19	08/31/20	14.218	N/A	N/A	1,347,415		76,397	76,397	924,386	924,386
Total CDBG-Entitlement Grants Cluster								1,006,399	2,741,085	1,933,046	4,232,477
Home Investment Partnership	09/01/17	08/31/18	14.239	N/A	N/A	441,950		88,408	302,883	237,928	396,675
Home Investment Partnership	09/01/18	08/31/19	14.239	N/A	N/A	626,323		242,120	258,676	383,091	450,970
Home Investment Partnership Program	09/01/16	08/31/17	14.239	N/A	N/A	453,719		98,381	443,532	10,000	450,731
Home Investment Partnership Program	09/01/19	08/31/20	14.239	N/A	N/A	573,217		31,505	31,505	144,643	144,643
Subtotal								460,413	1,036,596	775,662	1,443,018
							None	\$ 12,404,379	\$ 22,393,975	\$ 12,681,209	\$ 30,131,825

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, 2019

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										
NJ Historical Commission Project	08/01/18	08/01/19	074 2540 100 105	077700	\$ 14,300		\$ 2,145	\$ 14,300		\$ 13,300
Red Bank Interpretive Signage	01/15/14	06/30/14	074 2540 100 105	077700	13,032	\$ 6,516		13,032	\$ 20	19,548
New Jersey Department of Environmental Protection										
Clean Communities Grant	06/01/19	05/31/20	042 4900 765 005	178920	146,629		146,629	146,629	146,629	146,629
County Environmental Health Act	07/01/18	06/30/19	042 4825 100 072	207050	1,500		1,500	1,500	1,500	1,500
County Environmental Health Act	07/01/18	06/30/19	042 4855 495 001	083130	160,396		160,396	160,396	82,510	160,396
County Environmental Health Act	07/01/19	06/30/20	UNKNOWN	UNKNOWN	177,476				76,731	76,731
Salem-Gloucester Regional Sewer Plan	01/01/10	12/31/12	042 4840 100 094	GSRA	6,181,000			6,181,000	258,443	5,266,418
New Jersey Department of Health and Senior Services										
Alcohol and Drug Abuse	01/01/18	12/31/18	046 4290 100 162	140160	212,954		90,800	212,954	16,207	212,954
Alcohol and Drug Abuse	01/01/18	12/31/18	046 4290 760 001	140000	353,653	82,911	175,821	351,642	54,217	434,553
Alcohol and Drug Abuse	01/01/19	12/31/19	054 7700 100 162	090160	134,639		134,639	134,639	134,639	134,639
Alcohol and Drug Abuse	01/01/19	12/31/19	054 7700 760 001	090000	432,380	82,775	191,514	191,514	474,380	474,380
Access to Reproductive Care/HIV Services	07/01/18	06/30/19	046 4245 100 182	128010	125,000		98,704	125,000	80,146	125,000
Access to Reproductive Care/HIV Services	07/01/19	06/30/20	046 4245 100 182	128010	125,000		30,779	30,779	49,961	49,961
Area Plan Contract	01/01/16	12/31/16	054 7530 100 036	550150	351,861			351,861	265	351,861
Area Plan Contract	01/01/18	12/31/18	054 7530 100 036	550150	388,948		30,000	388,948	2,515	388,948
Area Plan Contract	01/01/18	12/31/18	054 7530 100 038	551550	117,134			117,134	5,861	117,134
Area Plan Contract	01/01/18	12/31/18	054 7530 491 009	550150	95,614			95,614	6,372	95,614
Area Plan Contract	01/01/19	12/31/19	054 7530 100 036	550150	388,948		368,948	368,948	383,773	383,773
Area Plan Contract	01/01/19	12/31/19	054 7530 100 038	551550	120,244		120,244	120,244	119,486	119,486
Area Plan Contract	01/01/19	12/31/19	054 7530 491 009	550150	94,087		94,087	94,087	75,302	75,302
Peer Grouping	01/01/18	12/31/18	UNKNOWN	UNKNOWN	24,803		10,191	24,803	447	24,803
Peer Grouping	01/01/19	12/31/19	UNKNOWN	UNKNOWN	13,584		2,037		9,267	9,267
Right to Know	07/01/18	06/30/19	046 4230 100 105	034500	10,798		8,099	10,798	5,394	10,798
Right to Know	07/01/19	06/30/20	046 4230 100 105	034500	10,798		2,700		5,399	5,399
Special Child Health Case/Case Management	07/01/18	06/30/19	046 4220 100 501	020080	140,727		99,141	140,727	58,256	140,727
Special Child Health Case/Case Management	07/01/18	06/30/19	046 4220 771 001	027710	4,600			4,600		4,600
Special Child Health Case/Case Management	07/01/19	06/30/20	046 4220 771 501	020080	173,000		40,479	40,479	78,383	78,383
Child Health Lead Exposure Program	07/01/18	06/30/19	046 4220 100 501	020080	153,000		101,661	153,000	87,524	153,000
Child Health Lead Exposure Program	07/01/19	06/30/20	046 4220 100 501	020080	146,000		34,955	34,955	58,699	58,699
New Jersey Department of Human Services										
Abused and Missing Children	01/01/18	12/31/18	016 1610 100 039	017020	3,234			3,234	2,146	3,234
Abused and Missing Children	01/01/19	12/31/19	016 1610 100 039	017020	3,234		3,234	3,234	2,767	2,767
Human Services Planning Grant	01/01/19	12/31/19	016 1610 100 039	017020	62,770		62,770	62,770	48,965	48,965
Mental Health Administration	07/01/18	06/30/19	046 4290 100 029	135800	12,000		9,000	12,000	9,000	12,000
Mental Health Administration	07/01/19	06/30/20	046 4290 100 029	085800	12,000		3,000	3,000		
Personal Assistance Service Program (PASP)	01/01/19	12/31/19	054 7545 100 005	270010	51,300		51,300	51,300	48,918	48,918
Social Services for the Homeless	01/01/18	12/31/18	054 7550 100 072	153550	282,143		14,180	156,669	5,030	277,173
Social Services for the Homeless	01/01/19	12/31/19	054 7550 100 072	153550	634,401		201,128	201,128	332,909	332,909
Social Services for the Homeless - SSBG	01/01/18	12/31/18	054 7550 100 072	153550	50,576		30,201	50,576		50,576
Social Services for the Homeless - TANF	01/01/18	12/31/18	054 7550 100 072	153550	69,359		9,294	31,972		69,359

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, 2019

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								
Title XX Transportation	01/01/18	12/31/18	054 7545 100 039	270200	60,733			60,733	1,250	60,733
Title XX Transportation	01/01/19	12/31/19	054 7545 100 039	270200	60,733		60,733	60,733	59,939	59,939
Youth Incentive Program	01/01/19	12/31/19	016 1620 100 013	020080	38,442		38,442	38,442	33,468	33,468
Prevention of Teen Pregnancy	01/01/19	12/31/19	016 1620 100 007	020020	415		415	415	415	415
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	9,950	300,000
Child Advocacy Center Development Grant	12/20/18	12/31/20	016 1610 100 133	010160	262,883		262,883	262,883	261,991	261,991
Child Advocacy Development	05/09/17	06/30/17	016 1610 100 131	010140	140,000			140,000	24,295	140,000
Prevention Services	07/01/17	06/30/18	016 1630 100 024	030050	300,000			300,000		278,025
Prevention Services	07/01/18	06/30/19	016 1630 100 024	030050	300,000		125,000	300,000		300,000
Prevention Services	07/01/19	06/30/20	016 1630 100 024	030050	300,000		175,000	175,000	300,000	300,000
New Jersey Transit										
Job Access and Reverse Commute	07/01/17	06/30/18	N/A	N/A	110,000		65,420	65,420	65,421	65,421
Job Access and Reverse Commute	07/01/17	06/30/18	N/A	N/A	110,000				30,011	30,011
Sr. Citizens and Disabled Residents Transportation	01/01/18	12/31/18	078 6050 491 001	UNKNOWN	493,452		125,268	469,576		469,576
Sr. Citizens and Disabled Residents Transportation	01/01/18	12/31/19	078 6050 491 001	UNKNOWN	483,268		254,372	254,372	343,445	343,445
New Jersey Department of Law and Public Safety										
Body Armor Replacement - Corrections	10/01/16	completion	066 1020 718 001	090160	4,349			4,349	3,378	4,349
Body Armor Replacement - Corrections	10/01/17	completion	066 1020 718 001	090160	4,115			4,115	4,025	4,025
Body Armor Replacement - Corrections	02/01/19	12/31/20	066 1020 718 001	090160	4,503		4,503	4,503		
Body Armor Replacement - Corrections	12/01/19	12/31/20	066 1020 718 001	090160	4,528					
Body Armor Replacement - Prosecutors	10/01/16	completion	066 1020 718 001	090160	3,547			3,547		3,547
Body Armor Replacement - Prosecutors	10/01/17	completion	066 1020 718 001	090160	3,553			3,553	1,324	3,553
Body Armor Replacement - Prosecutors	02/01/19	12/31/20	066 1020 718 001	090160	3,957		3,957	3,957	3,957	3,957
Body Armor Replacement - Prosecutors	12/01/19	12/31/20	066 1020 718 001	090160	3,689					
Body Armor Replacement - Sheriff	10/01/16	completion	066 1020 718 001	090160	7,878			7,878	1,642	7,878
Body Armor Replacement - Sheriff	10/01/17	completion	066 1020 718 001	090160	7,811			7,811	7,502	7,502
Body Armor Replacement - Sheriff	02/01/19	12/31/20	066 1020 718 001	090160	9,144		9,144	9,144		
Body Armor Replacement - Sheriff	12/01/19	12/31/20	066 1020 718 001	090160	8,473					
Drunk Driving Enforcement Fund	01/01/17	12/31/18	UNKNOWN	N/A	20,000			20,000	3,253	20,000
Drunk Driving Enforcement Fund	07/01/19	06/30/20	078 6400 100 DE1	N/A	20,000		20,000	20,000	13,367	13,367
Insurance Fraud Reimbursement Program	01/01/18	12/31/18	066 1020 100 305	094470	156,378		39,321	148,163	27,187	148,163
Insurance Fraud Reimbursement Program	01/01/19	12/31/19	066 1020 100 305	094470	185,323		78,529	78,529	57,565	57,565
Juvenile Detention Alternative Initiative	01/01/18	12/31/18	066 1500 100 237	340140	124,000		67,257	123,094		123,094
Juvenile Detention Alternative Initiative	01/01/19	12/31/19	066 1500 100 237	340140	120,000		50,320	50,320	119,753	119,753
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	100	391,915
Municipal Alliance	07/01/17	06/30/18	082 2000 100 044	995120	391,915		240,141	391,915		391,915
Municipal Alliance	07/01/18	06/30/19	082 2000 100 044	995120	391,915		391,915	391,915	27,737	391,915
Municipal Alliance	07/01/19	06/30/20	082 2000 100 044	995120	391,915		22,287	22,287	360,332	360,332

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, 2019

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	01/01/18	12/31/18	066 1500 100 021	340270	141,848		58,491	141,848		129,369	
Family Court Program	01/01/19	12/31/19	066 1500 100 021	340270	141,848		29,541	29,541	141,848	141,848	
State/Community Partnership Program	01/01/18	12/31/18	066 1500 100 007	342000	279,282		112,890	244,291		244,291	
State/Community Partnership Program	01/01/19	12/31/19	066 1500 100 007	342000	279,282		132,995	132,995	281,126	281,126	
New Jersey Department of Labor											
Work First New Jersey - GA/SNAP	07/01/18	06/30/19	062 4545 100 322	105410	566,984		287,020	546,913	214,522	542,947	
Work First New Jersey - Needs Based	07/01/18	06/30/19	062 4545 100 379	101790	112,000		112,000	112,000	112,000	112,000	
Work First New Jersey	07/01/19	06/30/20	062 4545 100 322	105410	647,269		429,202	429,202	321,375	321,375	
Workforce Learning Link	07/01/18	06/30/19	062 4545 767 003	091140	48,000		28,705	48,000		48,000	
Workforce Learning Link	07/01/19	06/30/20	062 4545 767 003	091140	52,000		11,607	11,607	52,000	52,000	
Smart Steps	07/01/19	06/30/20	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			30,000		30,000	
Veterans Transportation	07/01/18	06/30/19	067 3610 100 058	502540	30,000		17,500	30,000	16,138	30,000	
Veterans Transportation	07/01/19	06/30/20	067 3610 100 058	502540	30,000		12,500	12,500	12,513	12,513	
New Jersey Complete Count Commission											
NJ 2020 Complete Count Commission	11/01/19	06/30/20	UNKNOWN	UNKNOWN	60,373						
New Jersey Division of Elections											
HAVA Elections Security Grant	10/01/18	completion	074 2525 100 020	UNKNOWN	100,000		99,700	99,700	99,700	99,700	
HAVA Elections Security Grant	10/01/19	completion	UNKNOWN	UNKNOWN	50,842				47,352	47,352	
New Jersey Department of Transportation											
Gloucester County Roadway Safety Improvements	03/13/17	12/31/20	078 6300 480 GUY	609335	112,000			98,930		105,263	
Gloucester County Bridge Rehab Project	07/27/18	12/31/21	078 6320 480 AMV	600098	25,705		25,705	25,705	25,705	25,705	
Route 44 Truck Bypass & DuPont Point Road	06/28/18	12/31/21	078 6320 480 Z46	602319	9,200,000		562,129	562,129	741,191	741,191	
Rowan Fossil Park Roadway Design	07/13/18	12/31/21	078 6320 480 AKC	600089	500,000		373,799	373,799		498,399	
Route 322 & Fries Mill Road in Monroe	06/28/18	12/31/21	UNKNOWN	UNKNOWN	5,000,000						
Paulsboro Marine Terminal Spine Rd	08/27/18	12/31/21	078 6320 480 AMW	602098	2,000,000		822,849	822,849	1,284,884	1,284,884	
Paulsboro Marine Terminal Spine Rd	08/27/18	12/31/21	078 6320 480 ANS	609089	493,926		493,926	493,926	493,926	493,926	
Route 55 & Deptford Center Road	10/25/18	12/31/21	UNKNOWN	UNKNOWN	350,000						
Route 45 & Berkley Road Mantua	10/23/18	12/31/21	078 6300 480 HZW	609499	500,000		24,423	24,423	139,915	139,915	
Center Square Rd & Rt 295 Overpass	11/02/18	12/31/21	UNKNOWN	UNKNOWN	500,000						
Route 45 & Harrison Avenue/Mt. Royal Road	10/29/18	12/31/21	078 6300 480 HXK	603209	500,000		54,307	54,307	258,331	258,331	
Rowan Univ. US Route 322 Bypass Study	11/13/18	12/31/21	078 6300 480 HQK	603068	1,000,000		76,921	76,921	570,457	570,457	
Section 5311 Rural Transportation	01/01/19	12/31/19	N/A	N/A	166,158		138,523	138,523	144,287	144,287	
Rowan University 322 Downtown Intersection	06/01/19	5/32/20	UNKNOWN	UNKNOWN	1,000,000						
FY2016 Transportation Trust	01/01/16	COMPLETE	078 6320 480 AMG	609796	3,674,000			3,674,000	113,105	3,642,955	
FY2017 Transportation Trust	01/01/17	COMPLETE	078 6320 480 AMM	605137	3,690,600		7,665	3,690,600	1,113,649	3,307,912	
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	7,522,862		1,353,800	7,522,862	44,048	7,241,732	
FY2018 Transportation Trust	01/01/18	COMPLETE	078 6320 480 AMV	600098	1,300,000		1,300,000	1,300,000	1,300,000	1,300,000	
FY2019 Transportation Trust	01/01/19	COMPLETE	078 6320 480 ANT	609099	1,314,202		134,799	134,799	786,566	786,566	
FY2019 Transportation Trust	01/01/19	COMPLETE	078 6320 480 ANL	605139	7,522,862		7,522,862	7,522,862	5,196,522	5,196,522	
							\$ 172,202	\$ 18,588,342	\$ 43,330,487	\$ 17,994,527	\$ 43,506,124

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, 2019**

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, 2019. 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. The information in this schedule is presented in accordance with the requirements of *Title 2 U.S. Code of Federal Regulations (CFR) Part-200, Uniform Administrative Requirements, Cost Principles, Audit Requirements for Federal Awards, Audits of States, Local Governments, and Non-Profit Organizations*, and New Jersey OMB's Circular 15-08. Therefore, some amounts presented in these schedules may differ from amounts presented in, or used in the preparation of, the basic financial statements.

NOTE 3: RELATIONSHIP TO FEDERAL AND STATE FINANCIAL REPORTS

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

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.

NOTE 5: UNITED STATES DEPARTMENT OF AGRICULTURE LOANS (USDA)

The following table shows the outstanding loan balances as of December 31, 2019:

<u>Loan Program Title</u>	<u>Amount</u>
Environmental Infrastructure Trust-2005	\$ 535,880.89
Environmental Infrastructure Trust-2005A	715,000.00
	<u>\$ 1,250,880.89</u>

**COUNTY OF GLOUCESTER
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE YEAR ENDED DECEMBER 31, 2019**

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>
10.557	Women, Infants, and Children
14.239	Home Investment Partnership
93.044	Area Plan Grant
93.045	Area Plan Grant
93.053	Area Plan Grant
97.039	Hazard Mitigation Grant 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, 2019**

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 AMG	FY2016 Transportation Trust
078 6320 480 AMM	FY2017 Transportation Trust
078 6320 480 AMY	FY2018 Transportation Trust
078 6320 480 AMV	FY2018 Transportation Trust
078 6320 480 ANT	FY2019 Transportation Trust
078 6320 480 ANL	FY2019 Transportation Trust
078 6300 480 HXK	Rt 45 & Harrison Ave./Mt. Royal Rd.
078 6300 480 HQK	Rowan University Rt 322 Bypass Study

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, 2019**

None

CURRENT FUND

SCHEDULE OF CURRENT FUND CASH - TREASURER

	Ref.	Current Fund	Grant Fund
Balance December 31, 2018	A	\$ 58,400,832.00	\$ 265,526.58
Increased by Receipts:			
Revenue Accounts Receivable	A-11	220,693,315.16	
Local Grants Receivable	A-9	90,000.00	
Federal Grants Receivable	A-12		10,249,056.77
State Grants Receivable	A-13		8,269,216.68
Reimbursements	A-14:A-15:A-16	102,272.10	176,894.54
NJ Realty Fee Receipt		10,724,015.05	
Payroll Taxes Payable		86,039,483.65	
Due from Current Fund	A-4		82,773.00
		<u>317,649,085.96</u>	<u>18,777,940.99</u>
		<u>376,049,917.96</u>	<u>19,043,467.57</u>
Decreased by Disbursements:			
2019 Budget Appropriations	A-3	197,531,801.11	
2018 Appropriation Reserves	A-16	6,654,492.26	
Encumbrances Payable	A-17	1,846,255.94	
Encumbrances Payable - Grant Fund	A-18		4,834,175.00
Reserve for Federal Grants - Appropriated	A-14		6,884,247.86
Reserve for State Grants - Appropriated	A-15		6,692,664.61
Reserve for Local Grants - Appropriated	A-10	79,613.67	
Payroll Taxes Payable		85,789,417.54	
NJ Realty Fee Receipt		10,879,627.82	
Due Grant Fund	A-4	82,773.00	
		<u>302,863,981.34</u>	<u>18,411,087.47</u>
Balance December 31, 2019	A	\$ 73,185,936.62	\$ 632,380.10

SCHEDULE OF CHANGE FUNDS

	Ref.	
Balance December 31, 2018	A	\$ 1,200.00
Balance December 31, 2019	A	\$ 1,200.00

SCHEDULE OF COUNTY TAXES RECEIVABLE

	County Levy	Collected
	<u> </u>	<u> </u>
Clayton	\$ 3,159,089.46	\$ 3,159,089.46
Deptford Township	18,829,787.25	18,829,787.25
East Greenwich	7,769,500.96	7,769,500.96
Elk Township	2,510,512.93	2,510,512.93
Franklin Township	8,521,157.90	8,521,157.90
Glassboro	8,369,454.80	8,369,454.80
Greenwich	5,060,753.04	5,060,753.04
Harrison Township	10,163,582.20	10,163,582.20
Logan Township	9,617,963.27	9,617,963.27
Mantua	9,224,723.61	9,224,723.61
Monroe Township	17,509,028.87	17,509,028.87
National Park	1,027,003.08	1,027,003.08
Newfield	841,702.93	841,702.93
Paulsboro	2,109,930.54	2,109,930.54
Pitman	3,916,507.23	3,916,507.23
South Harrison	2,656,828.76	2,656,828.76
Swedesboro	1,144,839.52	1,144,839.52
Washington Township	30,013,309.80	30,013,309.80
Wenonah	1,426,063.01	1,426,063.01
West Deptford	14,426,501.64	14,426,501.64
Westville	1,588,128.05	1,588,128.05
Woodbury	3,746,925.19	3,746,925.19
Woodbury Heights	1,706,235.07	1,706,235.07
Woolwich	8,660,470.89	8,660,470.89
	<u>\$ 174,000,000.00</u>	<u>\$ 174,000,000.00</u>
	<u><u>\$ 174,000,000.00</u></u>	<u><u>\$ 174,000,000.00</u></u>
Ref.		A-2

SCHEDULE OF ADDED TAXES RECEIVABLE

	Balance Dec. 31, 2018	Additional Levy	Collected	Balance Dec. 31, 2019
Clayton	\$ 20,781.63	\$ 4,572.87	\$ 20,781.63	\$ 4,572.87
Deptford Township	57,969.00	82,969.24	57,969.00	82,969.24
East Greenwich	38,892.99	88,015.40	38,892.99	88,015.40
Elk Township	25,289.44	14,348.29	25,289.44	14,348.29
Franklin Township	37,281.33	17,813.00	37,281.33	17,813.00
Glassboro	47,660.71	15,283.13	47,660.71	15,283.13
Greenwich	3,952.61	7,006.14	3,952.61	7,006.14
Harrison Township	61,242.47	67,952.85	61,242.47	67,952.85
Logan Township	199,090.76	129,866.60	199,090.76	129,866.60
Mantua	40,561.10	84,790.19	40,561.10	84,790.19
Monroe Township	56,652.44	94,738.70	56,652.44	94,738.70
National Park	2,011.87	4,629.47	2,011.87	4,629.47
Newfield	3,399.81	11,996.28	3,399.81	11,996.28
Paulsboro	2,631.70	2,546.21	2,631.70	2,546.21
Pitman	4,404.63	11,219.98	4,404.63	11,219.98
South Harrison	17,881.48	12,672.72	17,881.48	12,672.72
Swedesboro	4,219.38	456.74	4,219.38	456.74
Washington Township	134,426.53	118,719.09	134,426.53	118,719.09
Wenonah	3,597.81	1,087.67	3,597.81	1,087.67
West Deptford	80,676.31	37,328.32	80,676.31	37,328.32
Westville	827.08	7,364.73	827.08	7,364.73
Woodbury	7,125.70	6,911.35	7,125.70	6,911.35
Woodbury Heights	1,572.45	979.39	1,572.45	979.39
Woolwich	87,366.93	99,982.30	87,366.93	99,982.30
	<u>\$ 939,516.16</u>	<u>\$ 923,250.66</u>	<u>\$ 939,516.16</u>	<u>\$ 923,250.66</u>
Ref.	A		A-2:A-11	A

SCHEDULE OF OPEN SPACE TAXES RECEIVABLE

	Balance Dec. 31, 2018	County Levy	Collected	Balance Dec. 31, 2019
Clayton	\$ 1,311.36	\$ 194,904.48	\$ 195,932.08	\$ 283.76
Deptford Township	3,667.01	1,167,094.66	1,165,550.22	5,211.45
East Greenwich	2,435.13	484,247.24	481,130.41	5,551.96
Elk Township	1,603.24	155,556.59	156,265.05	894.78
Franklin Township	2,367.09	526,083.44	527,341.61	1,108.92
Glassboro	2,957.81	516,594.04	518,615.52	936.33
Greenwich	250.70	312,234.54	312,046.90	438.34
Harrison Township	3,831.17	630,416.91	630,023.20	4,224.88
Logan Township	12,734.01	600,324.66	605,001.92	8,056.75
Mantua	2,560.18	573,618.50	570,886.23	5,292.45
Monroe Township	3,609.03	1,084,526.20	1,082,262.12	5,873.11
National Park	128.13	63,560.31	63,403.07	285.37
Newfield	217.59	52,600.16	52,073.61	744.14
Paulsboro	165.84	130,090.12	130,096.25	159.71
Pitman	281.01	241,998.86	241,579.30	700.57
South Harrison	1,119.64	164,479.05	164,808.29	790.40
Swedesboro	268.91	70,559.71	70,800.32	28.30
Washington Township	8,560.85	1,856,488.45	1,857,627.37	7,421.93
Wenonah	229.15	87,920.07	88,082.18	67.04
West Deptford	5,171.40	890,733.75	893,551.80	2,353.35
Westville	52.16	98,297.37	97,887.82	461.71
Woodbury	455.31	231,352.35	231,274.58	533.08
Woodbury Heights	99.01	105,179.06	105,217.84	60.23
Woolwich	5,540.18	539,824.83	539,122.22	6,242.79
	<u>\$ 59,615.91</u>	<u>\$ 10,778,685.35</u>	<u>\$ 10,780,579.91</u>	<u>\$ 57,721.35</u>
Ref.	A			A

SCHEDULE OF LOCAL GRANTS RECEIVABLE

	Balance Dec. 31, 2018	Received	Balance Dec. 31, 2019
Atlantic City Electric Funding Program	<u>\$ 450,000.00</u>	<u>\$ 90,000.00</u>	<u>\$ 360,000.00</u>
Ref.	A-2	A-4	A

SCHEDULE OF RESERVE FOR LOCAL GRANTS - APPROPRIATED

	Balance Dec. 31, 2018	Paid	Encumbered	Balance Dec. 31, 2019
Atlantic City Electric Funding Program	\$ 533,000.00	\$ 79,176.71	\$ 1,385.40	\$ 452,437.89
Enough Abuse Campaign	436.96	436.96		
	<u>\$ 533,436.96</u>	<u>\$ 79,613.67</u>	<u>\$ 1,385.40</u>	<u>\$ 452,437.89</u>
Ref.	A	A-4	A-17	A

SCHEDULE OF REVENUE ACCOUNTS RECEIVABLE

	Accrued in 2019	Collected
Miscellaneous Revenue Anticipated		
County Clerk	\$ 3,088,810.31	\$ 3,088,810.31
Surrogate	144,677.76	144,677.76
Sheriff	484,003.09	484,003.09
Motor Vehicle Fines	1,130,658.00	1,130,658.00
Interest on Investments and Deposits	1,783,544.65	1,783,544.65
Title IVD Incentive Program	2,230,789.56	2,230,789.56
County Golf Course	1,358,938.57	1,358,938.57
Reimbursement of Mandated Election Expenses	219,125.00	219,125.00
Interlocal Service Salem/Camden Counties	1,462,811.30	1,462,811.30
Soil Safe	264,542.37	264,542.37
State Aid-County College Bonds	1,441,452.43	1,441,452.43
Supplemental Social Security Income	425,679.00	425,679.00
Social Services Administrative	10,857,043.18	10,857,043.18
Reserve for Debt Service - Capital	2,850,000.00	2,850,000.00
Open Space and Farmland Preservation Trust Fund	1,760,557.00	1,760,557.00
Weights and Measures Trust Fund	50,000.00	50,000.00
Emergency Medical Services	5,501,714.91	5,501,714.91
Gloucester County Insurance Commission - Dividend	689,699.30	689,699.30
Gloucester County Library Pension Reimbursement	330,245.00	330,245.00
Vacant Property Registry	327,900.00	327,900.00
Increased Row Officer Fees Under Chapter 370 of the Laws of 2001 - Surrogate	156,734.27	156,734.27
Increased Row Officer Fees Under Chapter 370 of the Laws of 2001 - County Clerk	1,746,909.25	1,746,909.25
Increased Row Officer Fees under Chapter 370 of the Laws of 2001 - Sheriff	525,972.85	525,972.85
Added and Omitted Taxes	939,516.16	939,516.16
Amount to be Raised by Taxation	174,000,000.00	174,000,000.00
GCIA 5% Contribution	1,393,823.00	1,393,823.00

SCHEDULE OF REVENUE ACCOUNTS RECEIVABLE

	Accrued in 2019	Collected
Miscellaneous Revenue Not Anticipated		
Animal Shelter	50,300.69	50,300.69
ARDC	8,600.00	8,600.00
Bail Forfeitures	28,777.00	28,777.00
County Assessor	581,831.90	581,831.90
County Share of Authority Surplus	1,336,776.00	1,336,776.00
Emergency Response	240,972.80	240,972.80
Environmental Fees	162,256.25	162,256.25
Fire Marshall Fees	148,309.88	148,309.88
Indirect Cost	571,123.55	571,123.55
LIHEAP/Universal Service Fund	14,425.00	14,425.00
Miscellaneous Fees and Permits	515,524.47	515,524.47
Refund of Prior Years' Expenditures	1,513,407.24	1,513,407.24
Rental & Maintenance Charges	43,681.00	43,681.00
Sales and Commissions	4,554.83	4,554.83
Serv-A-Tray	66,175.59	66,175.59
Community Caregiving Fee - JACC	45,950.00	45,950.00
Veterans Interment Allowance	195,502.00	195,502.00
	\$ 220,693,315.16	\$ 220,693,315.16

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SCHEDULE OF FEDERAL GRANTS RECEIVABLE

GRANTOR AGENCY Pass Thru Agency	Balance Dec. 31, 2018	2019 Budget Revenue Realized	Received	Prior Year Adjustment	Canceled	Balance Dec. 31, 2019
U.S. Department of Health and Senior Services						
New Jersey Department of Health and Senior Services						
Local Core Capacity Infrastructure for Bioterrorism	\$ 230,079.00	\$ 280,803.00	\$ 302,097.00			\$ 208,785.00
Special Child Health/Case Management	29,907.00		29,907.00			
Area Plan Contract		1,305,754.00	1,157,059.00			148,695.00
New Jersey Department of Human Services						
Prevention of Teen Pregnancy		585.00	585.00			
Social Services for the Homeless		139,000.00	34,057.00			104,943.00
New Jersey Department of Law and Public Safety						
Operation Helping Hand	58,824.00	100,000.00	58,824.00			100,000.00
U.S. Department of Agriculture						
Housing Preservation Grant	55,994.00	89,837.00	25,000.00			120,831.00
New Jersey Department of Health & Senior Services						
Women, Infants, and Children	723,856.00	787,887.00	778,060.00			733,683.00
Senior Farmer's Market Nutrition Program	1,500.00	1,500.00	3,000.00			
New Jersey Department of Environmental Protection						
County Environmental Health Act	6,375.00		6,375.00			
U.S. Department of Justice						
New Jersey Department of Law and Public Safety						
Gangs, Guns and Narcotics Task Force	163.41				\$ 163.41	(0.00)
Sexual Assault Response Team (SART/SANE)		173,101.00	85,821.23		177.77	87,102.00
Victims of Crime Act (VOCA)	387,390.00	425,169.00	466,837.27		1,362.49	344,359.24
Violence Against Women (VAWA)	46,008.76		46,008.76			
VAWA Training Grant	41,450.00		32,508.39			8,941.61
U.S. Marshal Service						
Electronics Crimes Task Force	15,764.49	16,875.00	16,517.92		764.49	15,357.08
Federal Emergency Management Administration						
New Jersey Department of Law and Public Safety						
Levee Pump Station Improvement Phase I	115,748.00					115,748.00
Port Security Grant Program		15,645.00				15,645.00
New Jersey Office of Homeland Security & Preparedness						
Homeland Security	257,418.35	210,605.00	168,011.05			300,012.30
Emergency Management Agency Assistance		55,000.00	55,000.00			
National Emergency Food & Shelter Program	2,000.00	2,200.00	4,200.00			
High Intensity Drug Trafficking Area		177,250.00				177,250.00
New Jersey Department of Law and Public Safety						
Hazard Mitigation Grant Program	524,476.00					524,476.00

SCHEDULE OF FEDERAL GRANTS RECEIVABLE

GRANTOR AGENCY Pass Thru Agency	Balance Dec. 31, 2018	2019 Budget Revenue Realized	Received	Prior Year Adjustment	Canceled	Balance Dec. 31, 2019
U.S. Department of Labor						
New Jersey Department of Labor						
Workforce Investment Act WIA - Adult	556,857.00	614,122.00	663,392.00		7,746.00	499,841.00
Workforce Investment Act WIA - Dislocated Workers	475,042.00	636,493.00	591,839.00		3,482.00	516,214.00
Workforce Investment Act WIA - Youth Activities	421,115.00	595,946.00	525,909.00		1,022.00	490,130.00
Work First NJ - TANF	546,212.00	978,690.00	646,409.00	\$ 33.00		878,526.00
U.S. Department of Transportation						
New Jersey Division of Highway Traffic Safety						
Child Passenger Safety Diversity Education	22,082.88	32,500.00	22,227.50		2,082.88	30,272.50
Click It or Ticket		40,000.00	37,840.00		2,160.00	
Comprehensive Traffic Safety Program	60,645.25	55,450.00	44,635.52		16,009.73	55,450.00
Driving While Intoxicated Sobriety Checkpoint	136,867.47	130,000.00	107,525.00		6,867.47	152,475.00
Distracted Driving		66,000.00	64,680.00		1,320.00	
Delaware Valley Regional Planning Commission						
Region Wide Transportation System GIS Program	37,352.22	35,000.00	37,352.22			35,000.00
Supportive Regional Highway	49,205.12	39,100.00	49,205.12			39,100.00
Transit Support Program	46,432.58	38,680.00	46,432.58			38,680.00
New Jersey Transit						
FTA Small Urban and Rural Area Transportation	41,387.35		41,388.35	1.00		0.00
Section 5310 Federal Transit Admin	38,922.90		32,353.21		6,569.69	
Section 5310 Federal Transit Admin 2015		200,000.00	96,936.95			103,063.05
Mobility Management Grant	85,014.00		38,500.00		46,514.00	
Federal Highway Administration						
New Jersey Department of Transportation						
Gloucester County Multi-Purpose Trail Ext	195,870.63					195,870.63
Main Rd CR555 Cumberland Line to 40	1,250,000.00		721,551.89			528,448.11
Main Rd CR555 Rt 40 to Tuckahoe	2,314,213.43		1,278,375.40			1,035,838.03
Tanyard Road Improvements	1,053,842.22		316,799.08			737,043.14
Washington Twp. & Monroe Twp. Bikeway Project	2,421,117.00	506,326.00	55,008.17			2,872,434.83
Hurffville Grenloch Road Improvements	200,552.67		94,016.14		106,536.53	
U.S. Department of Housing and Urban Development						
Community Development Block Grant	2,077,414.97	1,347,415.00	1,006,398.59			2,418,431.38
Home Investment Partnership Program	945,809.45	573,217.00	460,413.43			1,058,613.02
	<u>\$ 15,472,910.15</u>	<u>\$ 9,670,150.00</u>	<u>\$ 10,249,056.77</u>	<u>\$ 34.00</u>	<u>\$ 202,778.46</u>	<u>\$ 14,691,258.92</u>
Ref.	A	A-2	A-4		A-1	A

SCHEDULE OF STATE GRANTS RECEIVABLE

GRANTOR AGENCY Pass Thru Agency	Balance Dec. 31, 2018	2019 Budget Revenue Realized	Received	Prior Year Adjustment	Canceled	Balance Dec. 31, 2019
New Jersey Department of Environmental Protection						
Clean Communities		\$ 146,629.00	\$ 146,629.00			
County Environmental Health Act	\$ 161,896.00	177,476.00	161,896.00			\$ 177,476.00
New Jersey Historical Commission						
NJ Historical Commission Project	2,145.00		2,145.00			
New Jersey Department of Health & Senior Services						
Alcoholism and Drug Abuse	268,632.00	567,019.00	592,774.00			242,877.00
ARCH-Access to Reproductive Healthcare/HIV Services	98,704.00	125,000.00	129,483.00			94,221.00
Area Plan Contract	30,000.00	603,279.00	613,279.00			20,000.00
Peer Grouping	10,190.70	13,584.00	12,227.70			11,547.00
Right To Know	8,098.50	10,798.00	10,798.00			8,098.50
Child Health Lead Exposure Program	101,661.00	146,000.00	136,616.00			111,045.00
Special Child Health/Case Management	99,141.00	173,000.00	139,620.00			132,521.00
New Jersey Department of Human Services						
Abused and Missing Children		3,234.00	3,234.00			
Human Services Planning Grant		62,770.00	62,770.00			
Mental Health Administration	9,000.00	12,000.00	12,000.00			9,000.00
Mental Health Diversionary Program	75,000.00				\$ 75,000.00	
Personal Attendant Services		51,300.00	51,300.00			
Social Services for the Homeless	216,536.00	634,401.00	254,803.00			596,134.00
Title XX Transportation		60,733.00	60,733.00			
Youth Incentive Program (CIACC)		38,442.00	38,442.00			
Prevention of Teen Pregnancy		415.00	415.00			
New Jersey Department of Children and Families						
Prevention Planning	125,000.00	300,000.00	300,000.00			125,000.00
Child Advocacy Center Development Grant		262,883.00	262,883.00			
New Jersey Transit						
Job Access and Reverse Commute	110,000.00	110,000.00	65,420.49			154,579.51
Senior Citizens and Disabled Residents Transportation Assist	149,144.29	483,268.00	379,640.50			252,771.79
New Jersey Department of Law and Public Safety						
Insurance Fraud Reimbursement Program	47,536.02	185,323.00	117,850.65		8,214.54	106,793.83
Juvenile Detention Alternative Initiative	68,163.51	120,000.00	117,576.83			70,586.68
Body Armor Replacement-Sheriff		17,617.00	9,144.00			8,473.00
Body Armor Replacement-Prosecutor		7,646.00	3,957.00			3,689.00
Body Armor Replacement-Corrections		9,031.00	4,503.00			4,528.00
Drunk Driving Enforcement Fund		20,000.00	20,000.00			

SCHEDULE OF STATE GRANTS RECEIVABLE

GRANTOR AGENCY Pass Thru Agency	Balance Dec. 31, 2018	2019 Budget Revenue Realized	Received	Prior Year Adjustment	Canceled	Balance Dec. 31, 2019
New Jersey Governor's Council on Alcohol & Drug Abuse						
Municipal Alliance	632,056.47	391,915.00	654,343.70			369,627.77
New Jersey Juvenile Justice Commission						
Family Court Program	58,491.30	141,848.00	88,032.08			112,307.22
State/Community Partnership Program	147,880.87	279,282.00	245,885.27			181,277.60
New Jersey Department of Labor						
Smart Steps Program	1,605.00	1,605.00			1,605.00	1,605.00
Work First NJ	419,124.00	647,269.00	828,222.00	\$ 33.00		238,138.00
Workforce Learning Link	28,849.00	52,000.00	40,312.00	(1.00)	145.00	40,393.00
New Jersey Complete Count Commission						
NJ 2020 Complete Count Commission		60,373.00				60,373.00
New Jersey Division of Elections						
HAVA Elections Security Grant	100,000.00	50,842.00	99,699.50		300.50	50,842.00
New Jersey Department of Transportation						
Gloucester County Roadway Safety Improvements	13,070.41					13,070.41
Gloucester County Bridge Rehab Project	25,705.00		25,705.00			
Route 44 Truck Bypass & DuPont Port Road	5,200,000.00	4,000,000.00	562,129.33			8,637,870.67
Rowan Fossil Park Roadway Design	500,000.00		373,799.19			126,200.81
Route 322 & Fries Mill Road in Monroe	5,000,000.00					5,000,000.00
Paulsboro Marine Terminal Spine Rd	2,493,926.00		1,316,775.00			1,177,151.00
Route 55 & Deptford Center Road	350,000.00					350,000.00
Route 45 & Berkley Road - Mantua	500,000.00		24,422.69			475,577.31
Center Square Road & Route 295 Overpass	500,000.00					500,000.00
Route 45 & Harrison Avenue/Mt. Royal Road	500,000.00		54,307.21			445,692.79
Rowan Univ. US Rt. 322 Bypass Study	1,000,000.00		76,920.54			923,079.46
Section 5311 Rural Transportation		166,158.00	138,523.00			27,635.00
Rowan Univ 322 Downtown Intersection		1,000,000.00				1,000,000.00
New Jersey Department of Military & Veterans Affairs						
Veterans Transportation	17,500.00	30,000.00	30,000.00			17,500.00
	<u>\$ 19,069,056.07</u>	<u>\$ 11,163,140.00</u>	<u>\$ 8,269,216.68</u>	<u>\$ 32.00</u>	<u>\$ 85,265.04</u>	<u>\$ 21,877,682.35</u>
Ref.	A	A-2	A-4		A-1	A

SCHEDULE OF RESERVE FOR FEDERAL GRANTS - APPROPRIATED

GRANTOR AGENCY Pass Thru Agency	Balance Dec. 31, 2018	Transferred from 2019 Budget Appropriation	Encumbrance Canceled	Reimbursement	Paid	Encumbered	Canceled	Balance Dec. 31, 2019
U.S. Department of Health & Human Services								
New Jersey Department of Health and Senior Services								
Area Plan Contract	\$ 100,843.13	\$ 1,305,754.00		\$ 18.06	\$ 1,135,559.95	\$ 103,456.29		\$ 167,598.95
Local Core Capacity Infrastructure for Bioterrorism	157,708.60	280,803.00			282,102.28	281.23		156,128.09
Special Child Health/Case Management	29,907.00				29,907.00			
New Jersey Department of Human Services								
Prevention of Teenage Pregnancy		585.00			585.00			
Social Services for the Homeless - TANF		139,000.00			58,999.70	10,608.30		69,392.00
New Jersey Department of Law and Public Safety								
Operation Helping Hand	58,824.00	100,000.00			65,064.00	5,113.24		88,646.76
U.S. Department of Agriculture								
Housing Preservation Grant	69,152.00	89,837.00		25,826.53	60,500.00			124,315.53
Senior Farmer's Market Nutrition Program		1,500.00			1,500.00			
Women, Infants, and Children	625,074.59	787,887.00			747,094.49	3,443.40		662,423.70
Federal Emergency Management Administration								
New Jersey Department of Environmental Protection								
County Environmental Health Act	3,180.44				3,180.44			
U.S. Environmental Protection Agency								
New Jersey Department of Law and Public Safety								
Port Security Grant Program		15,645.00						15,645.00
U.S. Department of the Interior								
New Jersey Department of Law and Public Safety								
Narcotics Task Force	163.41						\$ 163.41	
Sexual Assault Nurse Examiner		85,999.00			85,821.23		177.77	
Sexual Assault Response Team		87,102.00				708.00		86,394.00
Victims of Crime Act (VOCA)	283,598.70	425,169.00		2,989.38	369,719.03	1,331.26	1,362.49	339,344.30
Violence Against Women (VAWA)	9,418.08				9,418.08			
VAWA Training Grant	41,450.00				32,508.39			8,941.61
Hazard Mitigation Program	524,476.00					509,500.00		14,976.00
U.S. Marshall Service								
Electronics Crimes Task Force	13,804.47	16,875.00		750.02	15,307.92	6,323.98	764.49	9,033.10
U.S. Department of Homeland Security								
Federal Emergency Management Agency								
New Jersey Office of Homeland Security & Preparedness								
Homeland Security	198,090.72	210,605.00	\$ 1,520.00		126,214.01	72,588.94		211,412.77
Emergency Management Assistance		55,000.00			55,000.00			
National Food & Shelter Program	2,000.00	2,200.00			4,200.00			
High Intensity Drug Trafficking Area		177,250.00			14,586.60	11,303.63		151,359.77
U.S. Department of Labor								
New Jersey Department of Labor								
Workforce Innovations Opportunities Act WIOA - Adult	514,533.81	614,122.00	2,500.00		623,568.44	21,718.47	7,746.00	478,122.90
Workforce Innovations Opportunities Act WIOA - Youth	247,398.47	595,946.00			339,064.84	213,699.70	1,022.00	289,557.93
Workforce Innovations Opportunities Act WIOA - Dislocated Workers	403,921.18	636,493.00	2,709.00		523,956.79	37,431.13	3,482.00	478,253.26
Work First NJ	322,686.63	978,690.00	5,000.20		644,113.52	243,999.91		418,263.40
U.S. Department of Transportation								
New Jersey Division of Highway Traffic Safety								
Child Passenger Safety Diversity Education	22,082.88	32,500.00			21,512.39	2,695.00	2,082.88	28,292.61
Click It or Ticket		40,000.00			37,840.00		2,160.00	
Comprehensive Traffic Safety Program	60,645.25	55,450.00			44,635.52		16,009.73	55,450.00
DWI Sobriety Checkpoint	135,547.47	130,000.00		1,320.00	108,845.00		6,867.47	151,155.00
Distracted Driving Crackdown		66,000.00			64,680.00		1,320.00	

SCHEDULE OF RESERVE FOR FEDERAL GRANTS - APPROPRIATED

GRANTOR AGENCY Pass Thru Agency	Balance Dec. 31, 2018	Transferred from 2019 Budget Appropriation	Encumbrance Canceled	Reimbursement	Paid	Encumbered	Canceled	Balance Dec. 31, 2019
Delaware Valley Regional Planning Commission								
Region Wide Transportation System GIS Program	16,575.63	35,000.00			24,137.39			27,438.24
Supportive Regional Highway	20,497.85	39,100.00			40,759.74			18,838.11
Transit Support Program	29,772.98	38,680.00			36,268.79			32,184.19
New Jersey Transit								
FTA Small Urban and Rural Area Transportation	825.22				825.22			
Section 5310 FTA	19,750.10	200,000.00			124,441.45		6,569.69	88,738.96
Mobility Management Grant	46,514.00						46,514.00	
Federal Highway Administration								
Gloucester County Multi-Purpose Trail Extension	104,225.00							104,225.00
Washington Twp. & Monroe Twp. Bikeway Project	2,421,117.00	506,326.00			63,772.19	2,850,532.93		13,137.88
Main Rd CR 555 From Rt 40 to Tuckahoe	469,452.29		646.96		15,163.50	43,807.46		411,128.29
Tanyard Road Improvements	684,008.80		55,276.84		2,242.50			737,043.14
Main Rd CR 555 Cumberland Line to 40	495,950.32		43,383.79		10,886.00			528,448.11
Hurffville Grenloch Road Improvements	106,536.53						106,536.53	
U.S. Department of Housing & Urban Development								
Community Development Block Grant	1,490,586.22	1,347,415.00	22,084.30	\$ 37,629.80	597,776.76	1,335,269.72		964,668.84
Home Investment Partnership	804,648.91	573,217.00	49,986.90	95,400.20	462,489.70	313,172.10		747,591.21
	<u>\$ 10,534,967.68</u>	<u>\$ 9,670,150.00</u>	<u>\$ 183,107.99</u>	<u>\$ 163,933.99</u>	<u>\$ 6,884,247.86</u>	<u>\$ 5,786,984.69</u>	<u>\$ 202,778.46</u>	<u>\$ 7,678,148.65</u>
Ref.	A	A-3	A-18	A-4	A-4	A-18	A-1	A

SCHEDULE OF RESERVE FOR STATE GRANTS - APPROPRIATED

GRANTOR AGENCY Pass Thru Agency	Balance	Transferred	Encumbrance	Reimbursement	Paid	Encumbered	Canceled	Balance
	Dec. 31, 2018	from 2019 Budget Appropriation	Canceled					Dec. 31, 2019
New Jersey Department of State Historical Commission								
Red Bank Interpretive Signage Project			\$ 20.00		\$ 20.00			
NJ Historical Commission Project	\$ 1,000.00							\$ 1,000.00
New Jersey Department of Environmental Protection								
Clean Communities		\$ 146,629.00			146,629.00			
County Environmental Health Act	84,010.49	177,476.00			160,741.63			100,744.86
Salem-Gloucester Regional Sewer Plan	1,173,024.20				258,442.50			914,581.70
New Jersey Department of Health & Senior Services								
Alcoholism and Drug Abuse	56,227.81	649,794.00	16,207.49		612,249.73	\$ 67,193.75		42,785.82
Area Plan Contract	15,010.67	603,279.00	2.24		553,764.70	39,810.08		24,717.13
Peer Grouping	446.92	13,584.00			9,714.31			4,316.61
ARCH-Access to Reproductive Care and HIV Services	80,146.11	125,000.00			130,052.56	54.16		75,039.39
Right To Know	5,393.77	10,798.00			10,792.77			5,399.00
Child Health Lead Exposure Program	87,523.60	146,000.00			145,201.62	1,020.60		87,301.38
Special Child Health/Case Management	58,250.15	173,000.00	6.16		136,059.09	579.90		94,617.32
New Jersey Department of Human Services								
Abused and Missing Children	2,145.70	3,234.00			4,837.43	74.85		467.42
Prevention of Teen Pregnancy		415.00			415.00			
Human Services Planning Grant		62,770.00			48,964.85			13,805.15
Mental Health Administration	9,000.00	12,000.00			9,000.00			12,000.00
Personal Attendant Services		51,300.00			48,918.47			2,381.53
Social Services for the Homeless		634,401.00	10,000.00		269,679.21	68,259.33		306,462.46
Title XX Transportation	1,250.00	60,733.00			56,593.40	4,595.80		793.80
Youth Incentive Program (CIACC)		38,442.00			33,468.44			4,973.56
New Jersey Department of Children and Families								
Prevention Services		300,000.00	21,975.00		92,288.00	207,712.00		21,975.00
Child Advocacy Center Grant	9,949.81				9,949.81			0.00
Child Advocacy Center Development Grant	24,294.76	262,883.00			268,212.46	18,073.52		891.78
New Jersey Transit								
Job Access and Reverse Commute	110,000.00	110,000.00			95,431.52			124,568.48
Senior Citizens and Disabled Residents Transportation Assist	12,207.57	483,268.00	4,780.05	\$ 6,888.30	326,113.96	17,331.40		163,698.56
New Jersey Department of Law & Public Safety								
Body Armor Replacement - Corrections	7,493.00	9,031.00			7,403.00			9,121.00
Body Armor Replacement - Prosecutor	1,323.67	7,646.00			5,280.67			3,689.00
Body Armor Replacement - Sheriff	9,453.00	17,617.00			9,143.94			17,926.06
Drunk Driving Enforcement Fund	3,253.19	20,000.00			15,162.57	1,457.39		6,633.23
Insurance Fraud Reimbursement Program	35,401.49	185,323.00			84,751.87		\$ 8,214.54	127,758.08
Juvenile Detention Alternative Initiative		120,000.00	906.32		78,121.77	41,631.36		1,153.19
Mental Health Diversionary Program	75,000.00						75,000.00	
New Jersey Governor's Council on Alcohol & Drug Abuse								
Municipal Alliance	27,737.36	391,915.00	100.00		95,702.72	292,466.79		31,582.85
New Jersey Juvenile Justice Commission								
Family Court Program		141,848.00	12,479.29		90,031.80	51,816.20		12,479.29
State/Community Partnership Program		279,282.00	34,991.00		188,567.94	92,558.35		33,146.71
New Jersey Department of Labor								
Work First NJ	350,559.08	647,269.00	0.04		542,489.86	105,407.64		349,930.62
Workforce Learning Link	144.01	52,000.00		0.99	11,606.78	40,393.22	145.00	
Smart Steps	1,605.00	1,605.00					1,605.00	1,605.00
New Jersey Complete Count Commission								
NJ Complete Count Commission		60,373.00						60,373.00
New Jersey Division of Elections								
HAVA Elections Security Grant	100,000.00	50,842.00			147,051.25		300.50	3,490.25
New Jersey Department of Military & Veterans Affairs								
Veterans Transportation	16,137.50	30,000.00			28,650.07			17,487.43
NJ Department of Transportation								
Gloucester County Roadway Safety Improvements	666.23			6,071.26				6,737.49
Route 44 Truck Bypass & DuPont Port Road	5,200,000.00	4,000,000.00			685,193.68	55,997.26		8,458,809.06
Rowan Fossil Park Roadway Design	1,601.08							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				926,051.07	852,759.18		715,115.75
Route 55 & Deptford Center Road	350,000.00							350,000.00
Route 45 & Berkley Road Mantua	500,000.00				31,516.00	108,399.47		360,084.53
Center Square Road & Route 295 Overpass	500,000.00							500,000.00
Route 45 & Harrison Avenue/Mt. Royal Road	500,000.00				64,811.04	193,520.11		241,668.85
Rowan Univ. US Route 322 Bypass Study	1,000,000.00				109,300.78	461,155.95		429,543.27
Gloucester County Bridge Rehab Project	25,705.00					25,705.00		
Section 5311 Rural Transportation		166,158.00			144,287.34			21,870.66
Rowan Univ. 322 Downtown Intersection		1,000,000.00						1,000,000.00
	<u>\$ 17,929,887.17</u>	<u>\$ 11,245,915.00</u>	<u>\$ 101,467.59</u>	<u>\$ 12,960.55</u>	<u>\$ 6,692,664.61</u>	<u>\$ 2,747,973.31</u>	<u>\$ 85,265.04</u>	<u>\$ 19,764,327.35</u>
Ref.	A	A-3	A-18	A-4	A-4	A-18	A-1	A

SCHEDULE OF APPROPRIATION RESERVES

	Balance Dec. 31, 2018	Encumbrances Canceled	Reclassify to Grants	Balance After Transfers and Cancelations	Reimbursements	Paid or Charged	Balance Lapsed
Salaries and Wages							
Administrator	\$ 47,376.96			\$ 47,376.96		\$ 37,678.84	\$ 9,698.12
Board of Chosen Freeholders	13,358.85			13,358.85		12,100.50	1,258.35
County Clerk	139,297.38			139,297.38		37,198.25	102,099.13
Superintendent of Elections	19,259.40			19,259.40		15,772.65	3,486.75
Financial Administration	37,224.89			37,224.89		21,071.72	16,153.17
Purchasing	12,925.56			12,925.56		6,955.96	5,969.60
Information Technology	75,217.72			75,217.72		30,376.13	44,841.59
Board of Taxation	9,884.75			9,884.75		1,280.29	8,604.46
County Assessor	39,170.23			39,170.23		34,354.33	4,815.90
County Counsel	71,671.84			71,671.84		23,375.24	48,296.60
Surrogate	37,349.40			37,349.40		12,762.24	24,587.16
Engineering	147,851.75			147,851.75		27,596.82	120,254.93
Economic Development	8,322.53			8,322.53		718.91	7,603.62
Planning Board	13,585.99			13,585.99		5,278.75	8,307.24
Construction Board of Appeals	8,573.46			8,573.46		1,007.14	7,566.32
Consumer Protection	8,494.60			8,494.60		8,134.97	359.63
Emergency Response Center	597,899.56			597,899.56		519,807.79	78,091.77
Medical Examiner	37,952.48			37,952.48		25,850.44	12,102.04
Sheriff	495,021.72			495,021.72	\$ 75,954.38	210,316.17	360,659.93
Prosecutor	205,012.71			205,012.71		202,213.17	2,799.54
Corrections	300,877.57			300,877.57		300,877.57	
Roads and Bridges	207,251.95			207,251.95		59,094.69	148,157.26
Buildings & Grounds	125,517.43			125,517.43		71,979.37	53,538.06
Fleet Management	91,785.10			91,785.10		10,613.05	81,172.05
Health	631,660.88			631,660.88		48,176.39	583,484.49
Education & Disability Services	82,977.62			82,977.62		6,335.56	76,642.06
Senior Services	95,240.69			95,240.69		16,016.16	79,224.53
Human Services	236,276.17			236,276.17		39,787.64	196,488.53
Veterans Affairs	9,066.72			9,066.72		7,749.95	1,316.77
Animal Shelter	161,776.39			161,776.39		44,258.97	117,517.42
Division of Social Services	264,364.02			264,364.02			264,364.02
Park & Recreation	92,520.25			92,520.25		19,616.20	72,904.05
Golf Course	58,231.58			58,231.58		14,950.11	43,281.47
Superintendent of Schools	40,884.47			40,884.47		3,733.35	37,151.12
County Extension Services	7,345.42			7,345.42		5,873.33	1,472.09

SCHEDULE OF APPROPRIATION RESERVES

	Balance Dec. 31, 2018	Encumbrances Canceled	Reclassify to Grants	Balance After Transfers and Cancelations	Reimbursements	Paid or Charged	Balance Lapsed
Other Expenses							
Administrator	38,365.91			38,365.91		6,857.85	31,508.06
Board of Chosen Freeholders	3,245.12			3,245.12			3,245.12
Clerk of the Board	1,856.96			1,856.96		179.68	1,677.28
County Clerk	203,651.73	\$ 426.51		204,078.24		671.44	203,406.80
Superintendent of Elections	12,946.45	399.69		13,346.14		12,954.35	391.79
Financial Administration	1,997.90	12.90		2,010.80			2,010.80
Purchasing	3,350.32	105.87		3,456.19			3,456.19
Audit Services			\$ 3,000.00	3,000.00			3,000.00
Information Technology	56,417.48	4,845.31		61,262.79		9,985.16	51,277.63
Board of Taxation	1,500.00			1,500.00			1,500.00
County Assessor	317,238.57	19,852.82		337,091.39		32,629.44	304,461.95
County Counsel	142,544.49			142,544.49		55,822.55	86,721.94
Surrogate	89.08	170.00		259.08			259.08
Engineering	2,820.17	1,714.50		4,534.67		511.14	4,023.53
Economic Development	11,936.91			11,936.91			11,936.91
Planning Board	7,218.24			7,218.24		925.00	6,293.24
Construction Board of Appeals	559.87			559.87			559.87
Consumer Protection	1,053.75			1,053.75			1,053.75
Liability Insurance	143,753.07			143,753.07			143,753.07
Workmen's Compensation Insurance	175,738.49			175,738.49		30,341.00	145,397.49
Group Insurance Plan for Employees	3,461,988.19	1,433.40		3,463,421.59		3,162,792.79	300,628.80
Unemployment Compensation Insurance	65,298.31			65,298.31		65,298.31	
Emergency Response Center	124,836.18	9,917.81		134,753.99		64,150.17	70,603.82
Medical Examiner	9,750.44	3,518.24		13,268.68		8,257.39	5,011.29
Sheriff	8,294.24	1,605.14		9,899.38		6,605.47	3,293.91
Prosecutor	4,118.83	931.07		5,049.90		4,887.91	161.99
Corrections	1,799,047.49	492.97		1,799,540.46		706,775.05	1,092,765.41
Roads and Bridges	4,460.21	898.44	(143.59)	5,215.06	1,123.00	5,847.36	490.70
Buildings & Grounds	82,478.64	1,025.85	(102.05)	83,402.44		31,174.21	52,228.23

SCHEDULE OF APPROPRIATION RESERVES

	Balance Dec. 31, 2018	Encumbrances Canceled	Reclassify to Grants	Balance After Transfers and Cancellations	Reimbursements	Paid or Charged	Balance Lapsed
Fleet Management	48,533.90	3,747.47		52,281.37		21,479.74	30,801.63
Health	23,242.43	(1,442.96)	988.10	22,787.57	25.00	713.49	22,099.08
Education & Disability Services	1,921.92			1,921.92			1,921.92
Senior Services	74,219.39	66.98		74,286.37	650.00	1,027.69	73,908.68
Human Services	39,717.36	1,396.79		41,114.15		351.73	40,762.42
Veterans Affairs	1,737.35			1,737.35			1,737.35
Commission on Women	499.00			499.00			499.00
Animal Shelter	7,093.73	242.57	(200.57)	7,135.73		6,718.96	416.77
Social Services Training and Services	420,044.04	2,157.99		422,202.03	7,897.89	10,589.33	419,510.59
Maintenance of Patients in State - Mental Center	7,623.00			7,623.00			7,623.00
Code Blue Emergency Housing		4,415.00		4,415.00			4,415.00
Park & Recreation	30,893.45	396.69	(120.00)	31,170.14		245.29	30,924.85
Golf Course	2,938.39	6,095.53	623.27	9,657.19		225.27	9,431.92
Reimbursement for Residents Attending Out of County Two-Year School	81,923.50			81,923.50		22,611.55	59,311.95
Reimbursement for Residents Attending Vocational School	25,000.00			25,000.00			25,000.00
Superintendent of Schools	3,393.19	317.57		3,710.76		397.96	3,312.80
County Extension Services	16,212.58	5.16		16,217.74			16,217.74
Prior Year Bills	93,000.30	2,841.80		95,842.10			95,842.10
Electricity	287,883.31			287,883.31		158,190.43	129,692.88
Street Lighting	3,712.61			3,712.61		3,451.78	260.83
Water	9,978.72			9,978.72		4,429.93	5,548.79
Natural Gas	82,136.86			82,136.86		53,524.94	28,611.92
Heating Oil	11,030.60			11,030.60		1,039.98	9,990.62
Telephone	164,493.48	152.11		164,645.59		90,731.37	73,914.22
Sewer	8,092.01			8,092.01		5,532.91	2,559.10
Gasoline	692.61	5,176.88		5,869.49	16,621.83	22,308.50	182.82
Contractual Obligation - Logan Township	60,941.46			60,941.46		48,115.72	12,825.74
Contingent	368,057.99	16,297.55		384,355.54		64,996.21	319,359.33
Public Employees Retirement System	4,082.18			4,082.18		2,429.99	1,652.19
Social Security	138,400.79			138,400.79		17,771.99	120,628.80
Capital Purchases	33,413.34	3,012.45		36,425.79		28,028.58	8,397.21
	<u>\$ 13,168,694.57</u>	<u>\$ 92,230.10</u>	<u>\$ 4,045.16</u>	<u>\$ 13,264,969.83</u>	<u>\$ 102,272.10</u>	<u>\$ 6,654,492.26</u>	<u>\$ 6,712,749.67</u>
Ref.	A	A-17			A-4	A-4	A-1

SCHEDULE OF ENCUMBRANCES PAYABLE

	Ref.		
Balance December 31, 2018	A		\$ 1,938,486.04
Increased by:			
Charges to 2019 Appropriations	A-3	\$ 1,953,085.36	
Charges to Local Grants - Appropriated	A-9	1,385.40	
		<u> </u>	1,954,470.76
			<u>3,892,956.80</u>
Decreased by:			
Payments	A-4	1,846,255.94	
Canceled to Appropriation Reserves	A-16	92,230.10	
		<u> </u>	1,938,486.04
Balance December 31, 2019	A		<u><u>\$ 1,954,470.76</u></u>

SCHEDULE OF GRANT ENCUMBRANCES PAYABLE

	Ref.		
Balance December 31, 2018	A		\$ 6,342,637.95
Increased by:			
Charges to Federal Grants - Appropriated	A-14	\$ 5,786,984.69	
Charges to State Grants - Appropriated	A-15	2,747,973.31	
		<u> </u>	8,534,958.00
			<u>14,877,595.95</u>
Decreased by:			
Payments	A-4	4,834,175.00	
Canceled:			
Federal Grants - Appropriated	A-14	183,107.99	
State Grants - Appropriated	A-15	101,467.59	
		<u> </u>	5,118,750.58
Balance December 31, 2019	A		<u><u>\$ 9,758,845.37</u></u>

TRUST FUND

SCHEDULE OF TRUST FUND CASH - TREASURER

Balance December 31, 2018	Ref. B		\$ 24,809,109.41
Increased by Receipts:			
Interest Earned		\$ 4,231.26	
Environmental Quality Enforcement	B-3	53,803.00	
County Clerk Improvement Fund	B-4	102,410.00	
Road Permits	B-5	377,966.00	
Weights and Measures	B-6	44,460.50	
Motor Vehicle Fines	B-7	1,309,409.99	
Fair Share Contributions	B-8	455,980.00	
Unemployment Insurance	B-9	101,065.91	
Tax Appeals	B-10	22,066.25	
Surrogate's Improvement Fund	B-11	24,792.00	
Federal Forfeited Funds	B-12	635.32	
Forfeited Funds	B-13	848.53	
Seized Assets	B-14	178,280.43	
Farmland Preservation	B-16	12,669,304.91	
Sheriff Improvement Account	B-17	27,262.00	
Accumulated Absences	B-18	200,000.00	
Solid Waste Fee	B-19	164,340.97	
Uniform Fire Safety	B-20	8,425.00	
Storm Recovery Trust	B-21	534,319.45	
Parks and Recreation Donations	B-22	14,985.66	
Animal Shelter Donations	B-23	145,091.65	
Senior Services Donations	B-24	52,383.94	
Human Services Transportation Donations	B-25	1,840.50	
Veterans Affairs Donations	B-26	22,000.00	
Emergency Resp/EMS Donations	B-28	1,000.00	
Sheriff Forfeited Funds	B-29	3,410.06	
Student Summit Donations	B-30	5,000.00	
			<u>16,525,313.33</u>
			<u>41,334,422.74</u>

SCHEDULE OF TRUST FUND CASH - TREASURER

	Ref.		
Decreased by Disbursements:			
Encumbrances Payable	B-2	818,592.65	
Environmental Quality Enforcement	B-3	21,547.85	
County Clerk Improvement Fund	B-4	70,216.39	
Road Permits	B-5	273,782.00	
Weights and Measures	B-6	55,198.33	
Motor Vehicle Fines	B-7	1,130,658.00	
Fair Share Contributions	B-8	20,106.88	
Unemployment Insurance	B-9	92,621.26	
Tax Appeals	B-10	17,014.85	
Surrogate's Improvement Fund	B-11	42,461.43	
Federal Forfeited Funds	B-12	4,966.74	
Forfeited Funds	B-13	165,045.51	
Seized Assets	B-14	37,941.75	
Farmland Preservation	B-16	9,928,508.96	
Sheriff Improvement Account	B-17	13,798.33	
Accumulated Absences	B-18	67,997.63	
Solid Waste Fee	B-19	129,560.84	
Snow Removal/Salt Regionalization	B-21	182,533.33	
Parks and Recreation Donations	B-22	14,284.42	
Animal Shelter Donations	B-23	64,761.80	
Senior Services Donations	B-24	51,707.13	
Human Services Transportation Donations	B-25	724.74	
Veterans Affairs Donations	B-26	21,133.25	
Sheriff Improvement Account	B-29	2,940.31	
Student Summit Donations	B-30	7,122.34	
			13,235,226.72
Balance December 31, 2019	B		\$ 28,099,196.02

SCHEDULE OF ENCUMBRANCES PAYABLE

Balance December 31, 2018	Ref. B		\$ 1,013,805.44
Increased by:			
Charges			<u>1,434,075.72</u>
			2,447,881.16
Decreased by:			
Disbursements	B-1	\$ 818,592.65	
Canceled		<u>15,083.40</u>	
			<u>833,676.05</u>
Balance December 31, 2019	B		<u><u>\$ 1,614,205.11</u></u>

EXHIBIT B-3

SCHEDULE OF RESERVE FOR ENVIRONMENTAL QUALITY
AND ENFORCEMENT FUND

Balance December 31, 2018	Ref. B		\$ 65,951.01
Increased by:			
Cash Receipts	B-1	\$ 53,803.00	
Encumbrances Canceled	B-2	100.42	
		<u> </u>	<u>53,903.42</u>
			<u>119,854.43</u>
Decreased by:			
Cash Disbursements	B-1	21,547.85	
Encumbrances Payable	B-2	31,040.50	
		<u> </u>	<u>52,588.35</u>
Balance December 31, 2019	B		<u><u>\$ 67,266.08</u></u>

EXHIBIT B-4

SCHEDULE OF RESERVE FOR COUNTY CLERK'S IMPROVEMENT FUND

Balance December 31, 2018	Ref. B		\$ 139,093.16
Increased by:			
Cash Receipts	B-1	\$ 102,410.00	
Interest	B-1	869.74	
Encumbrances Canceled	B-2	202.20	
		<u> </u>	<u>103,481.94</u>
			<u>242,575.10</u>
Decreased by:			
Cash Disbursements	B-1	70,216.39	
Encumbered	B-2	4,774.00	
		<u> </u>	<u>74,990.39</u>
Balance December 31, 2019	B		<u><u>\$ 167,584.71</u></u>

EXHIBIT B-5

SCHEDULE OF RESERVE FOR ROAD PERMIT FUNDS

Balance December 31, 2018	Ref. B		\$ 557,878.00
Increased by:			
Cash Receipts	B-1		377,966.00
			<u>935,844.00</u>
Decreased by:			
Cash Disbursements	B-1	\$ 273,782.00	
Encumbered	B-2	<u>3,910.00</u>	
			<u>277,692.00</u>
Balance December 31, 2019	B		<u><u>\$ 658,152.00</u></u>

EXHIBIT B-6

SCHEDULE OF RESERVE FOR WEIGHTS AND MEASURES

Balance December 31, 2018	Ref. B		\$ 58,532.18
Increased by:			
Cash Receipts	B-1		44,460.50
			<u>102,992.68</u>
Decreased by:			
Revenue Anticipated in Budget	B-1	\$ 50,000.00	
Cash Disbursements	B-1	<u>5,198.33</u>	
			<u>55,198.33</u>
Balance December 31, 2019	B		<u><u>\$ 47,794.35</u></u>

EXHIBIT B-7

SCHEDULE OF RESERVE FOR MOTOR VEHICLE FINES

Balance December 31, 2018	Ref. B	\$ 1,048,083.68
Increased by:		
Fines Collected	B-1	1,309,409.99
		<u>2,357,493.67</u>
Decreased by:		
Revenue Anticipated in Budget	B-1	1,130,658.00
		<u>1,130,658.00</u>
Balance December 31, 2019	B	<u><u>\$ 1,226,835.67</u></u>

EXHIBIT B-8

SCHEDULE OF RESERVE FOR FAIR SHARE/DEVELOPERS ESCROW

Balance December 31, 2018	Ref. B	\$ 524,082.84
Increased by:		
Fees Collected	B-1	455,980.00
		<u>455,980.00</u>
		980,062.84
Decreased by:		
Cash Disbursements	B-1	\$ 20,106.88
Encumbered	B-2	2,750.76
		<u>22,857.64</u>
Balance December 31, 2019	B	<u><u>\$ 957,205.20</u></u>

EXHIBIT B-9

SCHEDULE OF RESERVE FOR UNEMPLOYMENT COMPENSATION INSURANCE

Balance December 31, 2018	Ref. B		\$ 6,939.79
Increased by:			
Employer Contribution	B-1	\$ 65,298.31	
Unemployment Withholding	B-1	35,767.60	
Interest	B-1	248.70	
		<u> </u>	<u>101,314.61</u>
			<u>108,254.40</u>
Decreased by:			
Cash Disbursements	B-1		<u>92,621.26</u>
Balance December 31, 2019	B		<u><u>\$ 15,633.14</u></u>

EXHIBIT B-10

SCHEDULE OF RESERVE FOR COUNTY BOARD OF TAXATION FILING FEES

Balance December 31, 2018	Ref. B		\$ 48,501.53
Increased by:			
Fees Collected	B-1	\$ 22,066.25	
Interest	B-1	356.25	
Encumbrances Canceled	B-2	60.42	
		<u> </u>	<u>22,482.92</u>
			<u>70,984.45</u>
Decreased by:			
Cash Disbursements	B-1	17,014.85	
Encumbered	B-2	4,971.10	
		<u> </u>	<u>21,985.95</u>
Balance December 31, 2019	B		<u><u>\$ 48,998.50</u></u>

SCHEDULE OF RESERVE FOR SURROGATE'S IMPROVEMENT FUND

Balance December 31, 2018	Ref. B		\$ 122,783.27
Increased by:			
Fees Collected	B-1	\$ 24,792.00	
Interest	B-1	719.02	
Encumbrances Canceled	B-2	27.72	
			<u>25,538.74</u>
			<u>148,322.01</u>
Decreased by:			
Cash Disbursements	B-1	42,461.43	
Encumbered	B-2	3,500.00	
			<u>45,961.43</u>
Balance December 31, 2019	B		<u><u>\$ 102,360.58</u></u>

SCHEDULE OF RESERVE FOR FEDERAL FORFEITED FUNDS

Balance December 31, 2018	Ref. B		\$ 45,935.11
Increased by:			
Cash Receipts	B-1	\$ 635.32	
Interest	B-1	243.10	
			<u>878.42</u>
Decreased by:			
Cash Disbursements	B-1		<u>4,966.74</u>
Balance December 31, 2019	B		<u><u>\$ 41,846.79</u></u>

SCHEDULE OF RESERVE FOR FORFEITED FUNDS

Balance December 31, 2018	Ref. B		\$ 87,921.02
Increased by:			
Cash Receipts	B-1	\$ 848.53	
Encumbrances Canceled	B-2	71.00	
Interest	B-1	531.23	
Transferred from Seized Assets	B-14	<u>102,493.00</u>	
			<u>103,943.76</u>
			191,864.78
Decreased by:			
Cash Disbursements	B-1	165,045.51	
Encumbrances Payable	B-2	<u>8,433.68</u>	
			<u>173,479.19</u>
Balance December 31, 2019	B		<u>\$ 18,385.59</u>

SCHEDULE OF RESERVE FOR SEIZED ASSETS

Balance December 31, 2018	Ref. B		\$ 179,845.96
Increased by:			
Cash Receipts	B-1	\$ 178,280.43	
Interest	B-1	<u>1,233.48</u>	
			<u>179,513.91</u>
			359,359.87
Decreased by:			
Cash Disbursements	B-1	37,941.75	
Transferred to Forfeited Funds	B-13	102,493.00	
Transferred to Asset Maintenance Trust Account	B-15	<u>1,128.60</u>	
			<u>141,563.35</u>
Balance December 31, 2019	B		<u>\$ 217,796.52</u>

SCHEDULE OF RESERVE FOR ASSET MAINTENANCE ACCOUNT

Balance December 31, 2018	Ref. B	\$ 975.66
Increased by:		
Transferred from Seized Asset Trust	B-14	<u>1,128.60</u>
Balance December 31, 2019	B	<u><u>\$ 2,104.26</u></u>

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

Balance December 31, 2018	Ref. B		\$ 20,477,466.51
Increased by:			
Tax Levy	B-1	\$ 10,780,579.93	
State Aid	B-1	1,121,501.72	
Reimbursements	B-1	767,223.26	
Encumbrances Canceled	B-2	<u>13,831.64</u>	
			<u>12,683,136.55</u>
			<u>33,160,603.06</u>
Decreased by:			
Cash Disbursements	B-1	4,935,226.96	
Reserve for Debt Service	B-1	1,760,557.00	
Bond Payments	B-1	3,232,725.00	
Encumbered	B-2	<u>1,151,921.60</u>	
			<u>11,080,430.56</u>
Balance December 31, 2019	B		<u><u>\$ 22,080,172.50</u></u>

EXHIBIT B-17

SCHEDULE OF RESERVE FOR SHERIFF'S IMPROVEMENT FUND

Balance December 31, 2018	Ref. B		\$ 23,783.89
Increased by:			
Cash Receipts	B-1	\$ 27,262.00	
Encumbrances Canceled	B-2	<u>790.00</u>	
			<u>28,052.00</u>
			51,835.89
Decreased by:			
Cash Disbursements	B-1	13,798.33	
Encumbered	B-2	<u>17,752.21</u>	
			<u>31,550.54</u>
Balance December 31, 2019	B		<u><u>\$ 20,285.35</u></u>

EXHIBIT B-18

SCHEDULE OF RESERVE FOR ACCUMULATED ABSENCES

Increased by:	Ref.		
Budget Appropriation	B-1		\$ 200,000.00
Decreased by:			
Cash Disbursements	B-1		<u>67,997.63</u>
Balance December 31, 2019	B		<u><u>\$ 132,002.37</u></u>

EXHIBIT B-19

SCHEDULE OF RESERVE FOR SOLID WASTE MANAGEMENT

Balance December 31, 2018	Ref. B		\$ 21,399.78
Increased by:			
Cash Receipts	B-1		<u>164,340.97</u>
			185,740.75
Decreased by:			
Cash Disbursements	B-1	\$ 129,560.84	
Encumbered	B-2	<u>38,997.00</u>	
			<u>168,557.84</u>
Balance December 31, 2019	B		<u><u>\$ 17,182.91</u></u>

EXHIBIT B-20

SCHEDULE OF RESERVE FOR UNIFORM FIRE SAFETY ACT PENALTY

Balance December 31, 2018	Ref. B		\$ 895.01
Increased by:			
Cash Receipts	B-1		<u>8,425.00</u>
Balance December 31, 2019	B		<u><u>\$ 9,320.01</u></u>

EXHIBIT B-21

SCHEDULE OF RESERVE FOR SNOW REMOVAL/SALT REGIONALIZATION

Balance December 31, 2018	Ref. B		\$ 146,331.30
Increased by:			
Cash Receipts	B-1		<u>534,319.45</u>
			680,650.75
Decreased by:			
Cash Disbursements	B-1	\$ 182,533.33	
Encumbrances	B-2	<u>160,602.30</u>	
			<u>343,135.63</u>
Balance December 31, 2019	B		<u><u>\$ 337,515.12</u></u>

EXHIBIT B-22

SCHEDULE OF RESERVE FOR PARKS AND RECREATION DONATIONS

Balance December 31, 2018	Ref. B		\$ 16,205.05
Increased by:			
Cash Receipts	B-1		<u>14,985.66</u>
			31,190.71
Decreased by:			
Cash Disbursements	B-1	\$ 14,284.42	
Encumbrances	B-2	<u>800.00</u>	
			<u>15,084.42</u>
Balance December 31, 2019	B		<u><u>\$ 16,106.29</u></u>

EXHIBIT B-23

SCHEDULE OF RESERVE FOR ANIMAL SHELTER DONATIONS

Balance December 31, 2018	Ref. B		\$ 137,489.37
Increased by:			
Cash Receipts	B-1		<u>145,091.65</u>
			282,581.02
Decreased by:			
Cash Disbursements	B-1	\$ 64,761.80	
Encumbered	B-2	<u>3,300.58</u>	
			<u>68,062.38</u>
Balance December 31, 2019	B		<u><u>\$ 214,518.64</u></u>

EXHIBIT B-24

SCHEDULE OF RESERVE FOR HEALTH AND SENIOR SERVICES DONATIONS

Balance December 31, 2018	Ref. B		\$ 37,110.48
Increased by:			
Cash Receipts	B-1		<u>52,383.94</u>
			89,494.42
Decreased by:			
Cash Disbursements	B-1	\$ 51,707.13	
Encumbered	B-2	<u>621.99</u>	
			<u>52,329.12</u>
Balance December 31, 2019	B		<u><u>\$ 37,165.30</u></u>

EXHIBIT B-25

SCHEDULE OF RESERVE FOR HUMAN SERVICES TRANSPORTATION DONATIONS

Balance December 31, 2018	Ref. B		\$ 12,080.36
Increased by:			
Cash Receipts	B-1		<u>1,840.50</u>
			13,920.86
Decreased by:			
Cash Disbursements	B-1		<u>724.74</u>
Balance December 31, 2019	B		<u><u>\$ 13,196.12</u></u>

EXHIBIT B-26

SCHEDULE OF RESERVE FOR VETERANS AFFAIRS DONATIONS

Balance December 31, 2018	Ref. B		\$ 22,473.42
Increased by:			
Cash Receipts	B-1		<u>22,000.00</u>
			44,473.42
Decreased by:			
Cash Disbursements	B-1	\$ 21,133.25	
Encumbered	B-2	<u>700.00</u>	
			<u>21,833.25</u>
Balance December 31, 2019	B		<u><u>\$ 22,640.17</u></u>

EXHIBIT B-27

SCHEDULE OF RESERVE FOR DISABILITY SERVICES DONATIONS

Balance December 31, 2018	Ref. B	\$ 5,002.59
		<hr/>
Balance December 31, 2019	B	\$ 5,002.59
		<hr/> <hr/>

EXHIBIT B-28

SCHEDULE OF RESERVE FOR EMERGENCY RESPONSE/EMS DONATIONS

Balance December 31, 2018	Ref. B	\$ 3,618.65
Increased by:		
Cash Receipts	B-1	<hr/> 1,000.00
Balance December 31, 2019	B	<hr/> <hr/> \$ 4,618.65

EXHIBIT B-29

SCHEDULE OF RESERVE FOR SHERIFF'S FORFEITED FUNDS

Balance December 31, 2018	Ref. B		\$	582.01
Increased by:				
Cash Receipts	B-1	\$	3,410.06	
Interest	B-1		29.74	
				<u>3,439.80</u>
				<u>4,021.81</u>
Increased by:				
Cash Disbursements	B-1			<u>2,940.31</u>
Balance December 31, 2019	B		\$	<u><u>1,081.50</u></u>

EXHIBIT B-30

SCHEDULE OF RESERVE FOR STUDENT SUMMIT DONATIONS

Balance December 31, 2018	Ref. B		\$	2,192.34
Increased by:				
Cash Receipts	B-1			<u>5,000.00</u>
				7,192.34
Decreased by:				
Cash Disbursements	B-1			<u>7,122.34</u>
Balance December 31, 2019	B		\$	<u><u>70.00</u></u>

SCHEDULE OF RESERVE FOR PROJECT LIFESAVER

Balance December 31, 2018	Ref. B	<u>\$ 2,150.00</u>
Balance December 31, 2019	B	<u><u>\$ 2,150.00</u></u>

GENERAL CAPITAL FUND

SCHEDULE OF GENERAL CAPITAL CASH - TREASURER

Balance December 31, 2018	Ref. C		\$ 25,543,641.76
Increased by:			
Interest on Restricted Funds	C-11	\$ 854,934.69	
Grants Receivable	C-4	12,474,447.93	
General Obligation Bonds	C-13	36,992,000.00	
Reserve for Debt Service	C-12	1,543,039.38	
Improvement Authorization Reimbursements	C-9	176,256.52	
Budget Appropriation:			
Capital Improvement Fund	C-8	<u>920,683.00</u>	
			<u>52,961,361.52</u>
			<u>78,505,003.28</u>
Decreased by:			
Interest on Restricted Funds	C-11	854,934.69	
Improvement Authorizations	C-9	15,807,024.26	
Contracts Payable	C-10	6,921,184.06	
Reserve for Debt Service	C-12	<u>2,850,000.00</u>	
			<u>26,433,143.01</u>
Balance December 31, 2019	C		<u><u>\$ 52,071,860.27</u></u>

SCHEDULE OF GENERAL CAPITAL FUND CASH

	Receipts			Disbursements		Transfers To/(From)	Balance Dec. 31, 2019
	Balance Dec. 31, 2018	Budget Appropriation	Serial Bonds	Miscellaneous	Improvement Authorizations		
Fund Balance	\$ 4,756.39						\$ 4,756.39
Reserve for Debt Service	4,162,906.25			\$ 1,543,039.38		\$ 2,850,000.00	2,855,945.63
Capital Improvement Fund	8,923.31	\$ 920,683.00				\$ (920,683.00)	8,923.31
Contracts Payable	8,425,320.45					6,921,184.06	10,832,536.81
Grants Receivable	(8,825,258.93)			12,474,447.93		(10,537,064.00)	(6,887,875.00)
Reserves for:							
Interest on Restricted Funds				854,934.69		854,934.69	
<u>Date of Ordinance</u>	<u>Improvement Description</u>						
4/24/13	Acquisition, Construction, Repair, and						
	71,090.88				\$ 71,090.88		
3/19/14	Installation of Various Capital Improvements						
	10,755.89				10,755.89		
4/15/15	Building Renovations at the Gloucester County College						
	500,000.00						500,000.00
4/15/15	Acquisition, Construction, Repair, and						
	122,057.02				80,860.23		41,196.79
4/20/16	Installation of Various Capital Improvements						
	1,240,271.14				106,727.09	97,500.74	1,231,044.79
4/20/16	Various Capital Improvements, Acquisition of Various						
	126,402.19				19,382.87		107,019.32
4/5/17	Capital Equipment, and Real Property for the						
	1,614,409.73			13,650.00	1,217,364.88	124,105.22	534,800.07
4/5/17	Building Renovations and Additions at the						
	244,385.27				191,646.76		52,738.51
4/16/17	Building Renovations and Additions at the						
	79,153.95				37,441.67		41,712.28
3/28/18	Gloucester County College - Building Our Future						
	5,930,366.62			96,201.71	1,170,005.97	(1,458,439.54)	3,398,122.82
3/28/18	Acquisition, Construction, Repair and						
	8,703,140.00				3,429,609.93		5,273,530.07
3/28/18	Installation of Various Capital Improvements						
	3,124,961.60				1,798,919.80		1,326,041.80
03/20/19	Building Renovations and Additions at Rowan						
03/20/19	College at Gloucester County						
			\$ 17,492,000.00	66,404.81	7,673,218.29	3,366,180.16	13,251,366.68
03/20/19	Acquisitions, Construction, Repair and						
03/20/19	Installation of Various Capital Improvements						
03/20/19	Various Capital Equipment and Real Property						
			13,000,000.00				13,000,000.00
03/20/19	Various Capital Improvements, Acquisition of						
03/20/19	Various Capital Equipment, and Real Property for						
03/20/19	Rowan College of Gloucester County						
03/20/19	Various Capital Improvements, Acquisition of						
03/20/19	Various Capital Equipment, and Real Property for						
03/20/19	Rowan College of Gloucester County - Chapter 12						
	<u>\$ 25,543,641.76</u>	<u>\$ 920,683.00</u>	<u>\$ 36,992,000.00</u>	<u>\$ 15,048,678.52</u>	<u>\$ 15,807,024.26</u>	<u>\$ 10,626,118.75</u>	<u>\$ 52,071,860.27</u>
Ref.	C	C-8	C-13	C-2	C-9	C-2	C

SCHEDULE OF GRANTS RECEIVABLE

	Balance Dec. 31, 2018	2019 Award	Receipts	Balance Dec. 31, 2019
ISTEA 2014	\$ 378,136.98		\$ 165,469.00	\$ 212,667.98
ISTEA 2015	500,000.00			500,000.00
ISTEA 2016	1,200,000.00			1,200,000.00
ISTEA 2017	2,226,185.41		1,989,853.15	236,332.26
ISTEA 2018	1,600,000.00			1,600,000.00
ISTEA 2019		\$ 1,700,000.00		1,700,000.00
Transportation Trust	2,920,936.54	8,837,064.00	10,319,125.78	1,438,874.76
	<u>\$ 8,825,258.93</u>	<u>\$ 10,537,064.00</u>	<u>\$ 12,474,447.93</u>	<u>\$ 6,887,875.00</u>
Ref.	C	C-9	C-2	C

SCHEDULE OF DEFERRED CHARGES TO FUTURE TAXATION - FUNDED

Balance December 31, 2018	Ref. C		\$ 220,118,038.89
Increased by:			
2019 County College Bonds	C-13	\$ 3,250,000.00	
2019 General Obligation Bonds	C-13	30,492,000.00	
2019 Refunding Bonds	C-13	<u>14,880,000.00</u>	
			<u>48,622,000.00</u>
			268,740,038.89
Decreased by Payments for:			
Budget Appropriations	C-13	35,021,000.00	
Open Space Trust Fund	C-13	1,660,000.00	
Budget Appropriations	C-15	603,658.00	
Budget Appropriations	C-17	<u>2,470,000.00</u>	
			<u>39,754,658.00</u>
Balance December 31, 2019	C		<u><u>\$ 228,985,380.89</u></u>

SCHEDULE OF DEFERRED CHARGES TO FUTURE TAXATION - UNFUNDED

Date of Ordinance	Improvement Description	2019 Authorization	Funded	Canceled
03/20/19	Acquisitions, Construction, Repair and Installation of Various Capital Improvements, Various Capital Equipment and Real Property	\$ 17,492,972.00	\$ 17,492,000.00	\$ 972.00
03/20/19	Various Capital Improvements, Acquisition of Various Capital Equipment, and Real Property for Rowan College of Gloucester County	13,000,000.00	13,000,000.00	
03/20/19	Various Capital Improvements, Acquisition of Various Capital Equipment, and Real Property for Rowan College of Gloucester County - Chapter 12	3,250,000.00	3,250,000.00	
		<u>\$ 33,742,972.00</u>	<u>\$ 33,742,000.00</u>	<u>\$ 972.00</u>
	Ref.	C-9	C-14	C-9

EXHIBIT C-7

SCHEDULE OF DEFERRED CHARGES - STATE OF NEW JERSEY

	Ref.	
Balance December 31, 2018	C	\$ 8,971,500.00
Increased by:		
2019 College Bonds	C-9	<u>3,250,000.00</u>
		12,221,500.00
Decreased by:		
Serial Bonds Paid by State School Building Aid Fund	C-13	<u>1,209,000.00</u>
Balance December 31, 2019	C	<u><u>\$ 11,012,500.00</u></u>

EXHIBIT C-8

SCHEDULE OF CAPITAL IMPROVEMENT FUND

	Ref.	
Balance December 31, 2018	C	\$ 8,923.31
Increased by:		
2019 Budget Appropriation	C-2	<u>920,683.00</u>
		929,606.31
Decreased by:		
Appropriations to Finance Improvement Authorizations	C-9	<u>920,683.00</u>
Balance December 31, 2019	C	<u><u>\$ 8,923.31</u></u>

SCHEDULE OF IMPROVEMENT AUTHORIZATIONS

Improvement Description	Ordinance		Balance	2019	Paid or	Encumbered	Reimbursement	Authorization	Contract	Balance
	Date	Amount	Dec 31, 2018							Authorizations
			Funded					Canceled	Payable	Funded
Acquisition, Construction, Repair, and Installation of Various Capital Improvements	4/24/13	\$ 34,457,700.00	\$ 71,090.88		\$ 71,090.88					
Building Renovations at the Gloucester County College	3/19/14	4,250,000.00	10,755.89		10,755.89					
Acquisition, Construction, Repair, and Installation of Various Capital Improvements	4/15/15	16,453,031.00	500,000.00							\$ 500,000.00
Building Renovations at the Gloucester County College	4/15/15	3,200,000.00	122,057.02		80,860.23					41,196.79
Acquisition, Construction, Repair, and Installation of Various Capital Improvements	6/7/16	11,930,730.00	1,240,271.14		106,727.09				\$ 97,500.74	1,231,044.79
Building Renovations at the Gloucester County College	6/7/16	3,000,000.00	126,402.19		19,382.87					107,019.32
Acquisition, Construction, Repair and Installation of Various Capital Improvements	4/5/17	16,908,795.00	1,614,409.73		1,217,364.88	\$ 279,181.39	\$ 13,650.00		403,286.61	534,800.07
Building Renovations and Additions at the Gloucester County College - Chapter 12	4/5/17	2,900,000.00	244,385.27		191,646.76					52,738.51
Building Renovations and Additions at the Gloucester County College - Building Our Future	4/16/17	2,500,000.00	79,153.95		37,441.67					41,712.28
Acquisition, Construction, Repair, and Installation of Various Capital Improvements	3/28/18	19,294,247.00	5,930,366.62		1,170,005.97	1,592,271.00	96,201.71		133,831.46	3,398,122.82
Building Renovations and Additions at Rowan College at Gloucester County	3/28/18	9,000,000.00	8,703,140.00		3,429,609.93					5,273,530.07
Building Renovations and Additions at Rowan College at Gloucester County - Chapter 12	3/28/18	3,200,000.00	3,124,961.60		1,798,919.80					1,326,041.80
Acquisition, Construction, Repair and Installation of Various Capital Improvements	3/20/19	28,950,719.00		\$ 28,950,719.00	7,673,218.29	8,091,566.84	66,404.81	\$ 972.00		13,251,366.68
Building Renovations and Additions at Rowan College at Gloucester County	3/20/19	13,000,000.00		13,000,000.00						-
Building Renovations and Additions at Rowan College at Gloucester County - Chapter 12	3/20/19	6,500,000.00		6,500,000.00						-
			<u>\$ 21,766,994.29</u>	<u>\$ 48,450,719.00</u>	<u>\$ 15,807,024.26</u>	<u>\$ 9,963,019.23</u>	<u>\$ 176,256.52</u>	<u>\$ 972.00</u>	<u>\$ 634,618.81</u>	<u>\$ 45,257,573.13</u>
Ref.			C		C-2	C-10	C-2	C-4:C-6	C-10	C
Capital Improvement Fund			C Ref.							
Grants			C-8	\$ 920,683.00						
Deferred Charges to Future Taxation			C-4	10,537,064.00						
Unfunded			C-6	33,742,972.00						
Deferred Charges State of NJ Unfunded			C-7	3,250,000.00						
				<u>\$ 48,450,719.00</u>						

SCHEDULE OF CONTRACTS PAYABLE

Balance December 31, 2018	Ref. C		\$ 8,425,320.45
Increased by:			
2019 Contracts	C-9		<u>9,963,019.23</u>
			18,388,339.68
Decreased by:			
Disbursed	C-2	\$ 6,921,184.06	
Contracts Canceled	C-9	<u>634,618.81</u>	
			<u>7,555,802.87</u>
Balance December 31, 2019	C		<u><u>\$ 10,832,536.81</u></u>

EXHIBIT C-11

SCHEDULE OF RESERVE FOR INTEREST ON RESTRICTED FUNDS

	Ref.	
Increased by:		
Interest Earned	C-2	\$ 854,934.69
Decreased by:		
Interest Transferred	C-2	<u>854,934.69</u>

EXHIBIT C-12

SCHEDULE OF RESERVE FOR DEBT SERVICE

	Ref.	
Balance December 31, 2018	C	\$ 4,162,906.25
Increased by:		
Reimbursements	C-2	<u>1,543,039.38</u>
		5,705,945.63
Decreased by:		
Payment to Current Fund as Anticipated Revenue	C-2	<u>2,850,000.00</u>
Balance December 31, 2019	C	<u><u>\$ 2,855,945.63</u></u>

SCHEDULE OF GENERAL SERIAL BONDS

Purpose	Date of Issue	Original Issue	Maturities of Bonds Outstanding December 31, 2019		Interest Rate	Balance Dec. 31, 2018	Increased	Decreased	Balance Dec. 31, 2019
			Date	Amount					
County College Bonds 2009 (County Share)	1/15/09	\$ 1,132,500.00				\$ 137,500.00		\$ 137,500.00	
County College Bonds 2009 (State Share)	1/15/09	1,132,500.00				137,500.00		137,500.00	
County College Bonds 2009 Series B (County Share)	10/15/09	1,176,500.00				139,000.00		139,000.00	
County College Bonds 2009 Series B (State Share)	10/15/09	1,176,500.00				139,000.00		139,000.00	
General Obligation Bonds 2009 Series B	10/15/09	36,000,000.00				1,660,000.00		1,660,000.00	
General Obligation Bonds 2010	9/30/10	34,300,000.00				18,750,000.00		18,750,000.00	
General Obligation Refunding Bonds 2011	12/14/11	6,495,000.00	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%	9,610,000.00		1,435,000.00	\$ 8,175,000.00
General Obligation Bonds 2012	6/20/12	12,986,000.00	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%	8,525,000.00		825,000.00	7,700,000.00
County College Bonds 2012 (County Share)	6/20/12	3,775,500.00	3-1-20	400,000.00	2.00%				
			3-1-21	400,000.00	2.25%				
			3-1-22	400,000.00	2.50%	1,600,000.00		400,000.00	1,200,000.00

SCHEDULE OF GENERAL SERIAL BONDS

Purpose	Date of Issue	Original Issue	Maturities of Bonds		Interest Rate	Balance Dec. 31, 2018	Increased	Decreased	Balance Dec. 31, 2019
			Outstanding Date	December 31, 2019 Amount					
County College Bonds 2012 (State Share)	6/20/12	3,775,500.00	3-1-20	400,000.00	2.00%				
			3-1-21	400,000.00	2.25%				
			3-1-22	400,000.00	2.50%	1,600,000.00		400,000.00	1,200,000.00
General Obligation Bonds 2013	6/28/13	25,580,000.00	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%	17,660,000.00		1,640,000.00	16,020,000.00
General Obligation Bonds 2014	6/11/14	4,974,000.00	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%	3,025,000.00		550,000.00	2,475,000.00
County College Bonds 2013 (County Share)	6/11/14	2,125,000.00	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%	1,450,000.00		200,000.00	1,250,000.00
County College Bonds 2013 (State Share)	6/11/14	2,125,000.00	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%	1,450,000.00		200,000.00	1,250,000.00
County College Bonds 2014 Building Our Future	6/11/14	4,997,000.00	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%	3,450,000.00		500,000.00	2,950,000.00

SCHEDULE OF GENERAL SERIAL BONDS

Purpose	Date of Issue	Original Issue	Maturities of Bonds		Interest Rate	Balance Dec. 31, 2018	Increased	Decreased	Balance Dec. 31, 2019
			Outstanding Date	December 31, 2019 Amount					
General Obligation Bonds 2015	6/25/15	4,301,000.00	3-1-20	425,000.00	2.00%	3,125,000.00		415,000.00	2,710,000.00
			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	3-1-20	97,500.00	2.00%	1,322,500.00		95,000.00	1,227,500.00
			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				
3-1-21	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				1-15-20	3,515,000.00	1.220%	16,805,000.00
			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	3-1-20	475,000.00	1.25%	4,575,000.00		465,000.00	4,110,000.00
			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, 2018	Increased	Decreased	Balance Dec. 31, 2019
			Outstanding December 31, 2019							
			Date	Amount						
County College Bonds 2016 (County Share)	5/24/16	1,500,000.00	3-1-20	90,000.00	2.00%	1,337,500.00		87,500.00	1,250,000.00	
			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					3-1-20
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	5/31/17	8,377,000.00				3-1-20	700,000.00	2.00%	7,770,000.00	
			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		Interest Rate	Balance Dec. 31, 2018	Increased	Decreased	Balance Dec. 31, 2019
			Outstanding Date	December 31, 2019 Amount					
County College Bonds 2017 (County Share)	5/31/17	1,450,000.00	3-1-20	82,500.00	2.00%	1,385,000.00		80,000.00	1,305,000.00
			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)	5/31/17	1,450,000.00	3-1-20	82,500.00	2.00%	1,385,000.00		80,000.00	1,305,000.00
			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	3-1-20/21	240,000.00	2.00%	2,285,000.00		235,000.00	2,050,000.00
			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	7-1-20	1,855,000.00	1.63%	5,515,000.00		1,815,000.00	3,700,000.00
			7-1-21	1,845,000.00	1.63%				

SCHEDULE OF GENERAL SERIAL BONDS

Purpose	Date of Issue	Original Issue	Maturities of Bonds		Interest Rate	Balance Dec. 31, 2018	Increased	Decreased	Balance Dec. 31, 2019
			Outstanding Date	December 31, 2019 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	4-1-20	990,000.00	3.00%	17,427,000.00		767,000.00	16,660,000.00
			4-1-21	1,010,000.00	3.00%				
			4-1-22	1,035,000.00	3.00%				
			4-1-23	1,060,000.00	3.00%				
			4-1-24	1,090,000.00	3.00%				
			4-1-25	1,120,000.00	3.00%				
			4-1-26	1,155,000.00	3.00%				
			4-1-27	1,190,000.00	3.00%				
			4-1-28	1,230,000.00	3.00%				
			4-1-29	1,270,000.00	3.00%				
			4-1-30	1,310,000.00	3.00%				
			4-1-31	1,350,000.00	3.00%				
			4-1-32	1,400,000.00	3.00%				
4-1-33	1,450,000.00	3.25%							
2018 County College Bonds (County Share)	5/16/18	1,600,000.00	4-1-20	90,000.00	3.00%	1,600,000.00		70,000.00	1,530,000.00
			4-1-21	92,500.00	3.00%				
			4-1-22	95,000.00	3.00%				
			4-1-23	97,500.00	3.00%				
			4-1-24	100,000.00	3.00%				
			4-1-25	102,500.00	3.00%				
			4-1-26	105,000.00	3.00%				
			4-1-27	110,000.00	3.00%				
			4-1-28	112,500.00	3.00%				
			4-1-29	117,500.00	3.00%				
			4-1-30	120,000.00	3.00%				
			4-1-31	125,000.00	3.125%				
			4-1-32	130,000.00	3.25%				
4-1-33	132,500.00	3.375%							

SCHEDULE OF GENERAL SERIAL BONDS

Purpose	Date of Issue	Original Issue	Maturities of Bonds			Interest Rate	Balance Dec. 31, 2018	Increased	Decreased	Balance Dec. 31, 2019
			Outstanding December 31, 2019							
			Date	Amount						
2018 County College Bonds (State Share)	5/16/18	1,600,000.00	4-1-20	90,000.00	3.00%	1,600,000.00			1,530,000.00	
			4-1-21	92,500.00	3.00%					
			4-1-22	95,000.00	3.00%					
			4-1-23	97,500.00	3.00%					
			4-1-24	100,000.00	3.00%					
			4-1-25	102,500.00	3.00%					
			4-1-26	105,000.00	3.00%					
			4-1-27	110,000.00	3.00%					
			4-1-28	112,500.00	3.00%					
			4-1-29	117,500.00	3.00%					
			4-1-30	120,000.00	3.00%					
			4-1-31	125,000.00	3.125%					
			4-1-32	130,000.00	3.25%					
			4-1-33	132,500.00	3.375%					
2019 General Obligation Bonds	5/2/19	30,492,000.00	3-1-20	1,447,000.00	2.50%				30,492,000.00	
			3-1-21	1,755,000.00	2.50%					
			3-1-22	1,790,000.00	2.50%					
			3-1-23	1,825,000.00	2.50%					
			3-1-24	1,870,000.00	2.50%					
			3-1-25	1,915,000.00	2.50%					
			3-1-26	1,965,000.00	2.50%					
			3-1-27	2,020,000.00	2.50%					
			3-1-28	2,080,000.00	2.50%					
			3-1-29	2,135,000.00	2.50%					
			3-1-30	2,195,000.00	2.75%					
			3-1-31	2,260,000.00	2.75%					
			3-1-32	2,335,000.00	2.75%					
			3-1-33	2,410,000.00	2.75%					
3-1-34	2,490,000.00	2.75%								
2019 County College Bonds (County Share)	5/2/19	3,250,000.00	3-1-20	155,000.00	2.00%				3,250,000.00	
			3-1-21	187,500.00	2.00%					
			3-1-22	190,000.00	2.125%					
			3-1-23	195,000.00	2.125%					
			3-1-24	200,000.00	2.125%					
			3-1-25	205,000.00	2.125%					
			3-1-26	210,000.00	2.125%					
			3-1-27	215,000.00	2.125%					
			3-1-28	220,000.00	2.250%					
			3-1-29	227,500.00	2.375%					
			3-1-30	235,000.00	3.00%					
			3-1-31	240,000.00	3.00%					
			3-1-32	247,500.00	3.00%					
			3-1-33	257,500.00	3.00%					
3-1-34	265,000.00	3.00%								

SCHEDULE OF GENERAL SERIAL BONDS

Purpose	Date of Issue	Original Issue	Maturities of Bonds		Interest Rate	Balance Dec. 31, 2018	Increased	Decreased	Balance Dec. 31, 2019
			Outstanding Date	December 31, 2019 Amount					
2019 County College Bonds (State Share)	5/2/19	3,250,000.00	3-1-20	155,000.00	2.00%				
			3-1-21	187,500.00	2.00%				
			3-1-22	190,000.00	2.125%				
			3-1-23	195,000.00	2.125%				
			3-1-24	200,000.00	2.125%				
			3-1-25	205,000.00	2.125%				
			3-1-26	210,000.00	2.125%				
			3-1-27	215,000.00	2.125%				
			3-1-28	220,000.00	2.250%				
			3-1-29	227,500.00	2.375%				
			3-1-30	235,000.00	3.00%				
			3-1-31	240,000.00	3.00%				
			3-1-32	247,500.00	3.00%				
			3-1-33	257,500.00	3.00%				
	3-1-34	265,000.00	3.00%			3,250,000.00		3,250,000.00	
General Obligation Refunding Bonds, Series 2019	11/6/19	14,880,000.00	9-15-20	2,290,000.00	4.00%				
			9-15-21	2,250,000.00	5.00%				
			9-15-22	2,385,000.00	5.00%				
			9-15-23	2,475,000.00	5.00%				
			9-15-24	2,665,000.00	5.00%				
			9-15-25	2,815,000.00	5.00%				
						14,880,000.00		14,880,000.00	
						<u>\$ 157,855,000.00</u>	<u>\$ 51,872,000.00</u>	<u>\$ 37,890,000.00</u>	<u>\$ 171,837,000.00</u>
					Ref. C		C-14		C
			Cash			Ref. C-2	\$ 36,992,000.00		
			Paid by Budget Appropriation			C-5		\$ 35,021,000.00	
			Paid by Trust Fund			C-5		1,660,000.00	
			Deferred Charges State of New Jersey			C-7		1,209,000.00	
			Refunding Bond			C-5	14,880,000.00		
							<u>\$ 51,872,000.00</u>	<u>\$ 37,890,000.00</u>	

SCHEDULE OF BONDS AND NOTES AUTHORIZED BUT NOT ISSUED

Date of Ordinance	Improvement Description	2019 Authorization	Issued	Canceled
03/20/19	Reconstruction and/or Renovations to Various County Parks	\$ 1,216,000.00	\$ 1,216,000.00	
03/20/19	Reconstruction and/or Renovations to Various County Buildings	2,251,500.00	2,251,000.00	\$ 500.00
03/20/19	Construction, Reconstruction and/or Repair to Various County Roadways	6,184,500.00	6,184,500.00	
03/20/19	Construction, Reconstruction and/or Repair to Various County Intersections	95,000.00	95,000.00	
03/20/19	Acquisition of Computer and Phone Equipment	5,833,674.00	5,833,202.00	472.00
03/20/19	Acquisition of Communication Systems and Equipment	989,900.00	989,900.00	
03/20/19	Acquisition of Emergency Medical Services Equipment	589,950.00	589,950.00	
03/20/19	Acquisition of Heavy Equipment	332,448.00	332,448.00	
03/20/19	Construction of Medical Building at Rowan College of Gloucester County.	13,000,000.00	13,000,000.00	
03/20/19	Renovation and/or Reconstruction of Various Rowan College at Gloucester County Buildings	6,500,000.00	6,500,000.00	
		<u>\$ 36,992,972.00</u>	<u>\$ 36,992,000.00</u>	<u>\$ 972.00</u>
	Ref.	C-9	C-6:C-7	C-9

EXHIBIT C-15

SCHEDULE OF INFRASTRUCTURE LOANS PAYABLE

	Ref.	
Balance December 31, 2018	C	\$ 1,854,538.89
Decreased by:		
Principal Payments	C-5	<u>603,658.00</u>
Balance December 31, 2019	C	<u><u>\$ 1,250,880.89</u></u>

EXHIBIT C-16

SCHEDULE OF OBLIGATIONS UNDER CAPITAL LEASE

	Ref.	
Balance December 31, 2018	C	\$ 33,470,000.00
Decreased by:		
Principal Payments		<u>4,840,000.00</u>
Balance December 31, 2019	C	<u><u>\$ 28,630,000.00</u></u>

SCHEDULE OF GLOUCESTER COUNTY IMPROVEMENT
AUTHORITY LOAN PAYABLE

Balance December 31, 2018	Ref. C	\$ 69,380,000.00
Decreased by:		
Principal Payments	C-5	<u>2,470,000.00</u>
Balance December 31, 2019	C	<u><u>\$ 66,910,000.00</u></u>

COUNTY CLERK

EXHIBIT G-1

COMPARATIVE BALANCE SHEET

	Ref.	Balance Dec. 31, 2019	Balance Dec. 31, 2018
ASSETS			
Cash		\$ 304,492.86	\$ 449,270.00
LIABILITIES, RESERVES, AND FUND BALANCE			
Due Current Fund		\$ 16,450.00	\$ 318,935.26
Reserve for County Clerk Fees	E-2	288,042.86	130,334.74
		<u>\$ 304,492.86</u>	<u>\$ 449,270.00</u>

EXHIBIT G-2

SCHEDULE OF RESERVE FOR COUNTY CLERK FEES

	Ref.	
Balance December 31, 2018	E-1	\$ 130,334.74
Increased by:		
Cash Deposits		9,063,588.42
		<u>9,193,923.16</u>
Decreased by:		
Payments		8,905,880.30
		<u>8,905,880.30</u>
Balance December 31, 2019	E-1	<u>\$ 288,042.86</u>

PART II
LETTER OF COMMENTS AND RECOMMENDATIONS
YEAR ENDED DECEMBER 31, 2019

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 questions arise 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
- Various Capital Improvements

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 2018 was not required.

STATUS OF PRIOR RECOMMENDATIONS

None

FINDINGS AND RECOMMENDATIONS

None

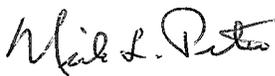
The problems and weaknesses noted in our review were not of such magnitude that they would affect our ability to express an opinion on the financial statements taken as a whole.

Should any questions 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